

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning **SEP 1, 2009** and ending **AUG 31, 2010**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 9901 DONNA KLEIN BLVD. City or town, state or country, and ZIP + 4 BOCA RATON, FL 33428	D Employer identification number 59-1945109	
	F Name and address of principal officer: MEL LOWELL SAME AS C ABOVE		E Telephone number 561-852-3100	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 22,684,009. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
	J Website: ▶ WWW.JEWISHBOCA.ORG		H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1979	
M State of legal domicile: FL				

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO FURTHER THE WELFARE OF THE JEWISH COMMUNITY IN SOUTH PALM BEACH COUNTY AND ELSEWHERE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	75
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	75
	5	Total number of employees (Part V, line 2a)	5	96
	6	Total number of volunteers (estimate if necessary)	6	150
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	16,984,369.	15,852,717.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	748,012.	1,039,968.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-337,808.	-37,229.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	437,532.	385,612.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	17,832,105.	17,241,068.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	9,627,996.	8,861,882.
	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) ▶ 1,402,620.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	8,680,107.	7,726,793.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18,308,103.	16,588,675.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-475,998.	652,393.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	80,144,421.	81,414,446.
	22	Net assets or fund balances. Subtract line 21 from line 20	34,443,790.	30,477,571.
			45,700,631.	50,936,875.

Part II Signature Block

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

Sign Here ▶ Signature of officer **MEL LOWELL, CHIEF OPERATING OFFICER** Date

Type or print name and title

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486		EIN ▶ Phone no. ▶ (561) 994-5050

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:
TO SUSTAIN THE JEWISH COMMUNITY LOCALLY AND WORLDWIDE, AND CREATE A
JEWISH FUTURE AND SUPPORT JEWISH PEOPLE WORLDWIDE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,575,000. including grants of \$) (Revenue \$ 0.)
JEWISH FEDERATIONS OF NORTH AMERICA - SUPPORTS VARIOUS LOCAL REGIONAL
NATIONAL AND OVERSEAS RECIPIENTS.

4b (Code:) (Expenses \$ 4,891,287. including grants of \$) (Revenue \$ 6,475.)
ALLOCATIONS TO COMMUNITY PARTNERSHIP ENTITIES AND AFFILIATES.

4c (Code:) (Expenses \$ 1,696,007. including grants of \$) (Revenue \$ 0.)
GRANTS AND ALLOCATIONS TO OTHER LOCAL AND NON-LOCAL NOT-FOR-PROFIT
BENEFICIARIES.

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 5,904,708. including grants of \$) (Revenue \$ 1,419,105.)

4e Total program service expenses ► \$ 14,067,002.

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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?		X
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		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• 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.		
	• 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.		
	• 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.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part XI.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
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		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

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

Form 990 (2009)

59-1945109 Page 4

Part IV Checklist of Required Schedules *(continued)*

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

Form 990 (2009)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 0		
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?	X	
	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 96		
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 this return. (see instructions)	X	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
	4a		
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	4b		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	5b		
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	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?		X
	6a		
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?		X
	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?		X
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, 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?	X	
	7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1a			75
b	Enter the number of voting members that are independent		
1b			75
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

	Yes	No
10a		X
b		
10b		
11		X
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	
12a	X	
b		
12b	X	
c		
12c	X	
13	X	
14	X	
15		
a	X	
b	X	
15b		
16a		X
b		
16b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MEL LOWELL, COO AND CFO - 561-852-3100**
9901 DONNA KLEIN BLVD, BOCA RATON, FL 33428

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

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. Use Schedule J-2 if additional space is needed.

- 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. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ELLIOT ALLSWANG BOARD MEMBER	0.30	X					0.	0.	0.	
JEROME ALTHEIMER DIRECTOR EMERITUS	0.00	X					0.	0.	0.	
LAWRENCE D. ALTSCHUL PAST CHAIR	0.00	X					0.	0.	0.	
MARGIE B. BAER DIRECTOR EMERITUS	5.00	X					0.	0.	0.	
MICHAEL BECKERMAN PRESIDENT, DONNA KLEIN JEWISH ACADE	5.00	X					0.	0.	0.	
M.L. BEDOWITZ BOARD MEMBER	5.00	X					0.	0.	0.	
LAURENCE BLAIR PRESIDENT, RRJFS	5.00	X					0.	0.	0.	
MARIANNE BOBICK PAST CHAIR	0.00	X					0.	0.	0.	
EDWARD I. BURNS BOARD MEMBER	0.00	X					0.	0.	0.	
DANA CHARLES-KODNER BOARD MEMBER	0.00	X					0.	0.	0.	
DR. MELVIN R. CLAYMAN DIRECTOR EMERITUS	0.00	X					0.	0.	0.	
HELEN COHAN BOARD MEMBER	10.00	X					0.	0.	0.	
PAMELA COHEN CHAIR, METRO	10.00	X					0.	0.	0.	
JILL DEUTCH VICE CHAIR	20.00	X					0.	0.	0.	
RABBI DAVID ENGLANDER RABBI DIRECTOR	5.00	X					0.	0.	0.	
KAROLA F. EPSTEIN DIRECTOR EMERITUS	0.00	X					0.	0.	0.	
BARBARA FEINGOLD BOARD MEMBER	5.00	X					0.	0.	0.	

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

Form 990 (2009)

59-1945109 Page 8

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DALE FILHABER BOARD MEMBER	5.00	X					0.	0.	0.	
WESLEY FINCH VICE CHAIR	20.00	X					0.	0.	0.	
MERYL GALLATIN CHAIR, WOMEN'S PHILANTHROPY	25.00	X					0.	0.	0.	
LOUISE GALPERN BOARD MEMBER	25.00	X					0.	0.	0.	
DAVID GALPERN BOARD MEMBER	5.00	X					0.	0.	0.	
RANI H. GARFINKLE CO-CHAIR, IOC	20.00	X					0.	0.	0.	
HERBERT GIMELSTOB PAST CHAIR	0.00	X					0.	0.	0.	
ARTHUR GOLDBERG BOARD MEMBER	0.00	X					0.	0.	0.	
RABBI EPREM GOLDBERG RABBI DIRECTOR	5.00	X					0.	0.	0.	
GERALD GOLDEN DIRECTOR EMERITUS	0.00	X					0.	0.	0.	
1b Total							1,219,996.	117,778.	93,342.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **6**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
GATEWAY INSURANCE, PO BOX 5648, 2430 W. OAKLAND PARK BLVD, FORT LAUDERDALE, FL	INSURANCE SERVICES	530,949.
SAGEVIEW CONSULTING, 11 PENN PLAZA, 5TH FLOOR, NEW YORK, NY 10001	HUMAN RESOURCES / BENEFITS CONSULTANTS	253,935.
CBIZ GOLDSTEIN LEWIN / MHM, 1675 N. MILITARY TRAIL, 5TH FLOOR, BOCA RATON, FL	AUDIT / ACCOUNTING / TAX CONSULTING SERV	121,700.

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

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2009)

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

Form 990 (2009)

59-1945109 Page 9

Part VII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	15,852,717.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		15,852,717.				
Program Service Revenue	2 a <u>JEWISH EDUCATION COMM</u>	Business Code 624100	768,734.	768,734.			
	b <u>JEWISH COMMUNITY FDN.</u>	624100	149,542.	149,542.			
	c <u>GENERAL FUND SERVICES</u>	624100	121,692.	121,692.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		1,039,968.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		451,533.			451,533.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	4,954,179.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	5,442,941.				
		c Gain or (loss)	-488,762.				
	d Net gain or (loss)		-488,762.			-488,762.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11 a <u>MISCELLANEOUS INCOME</u>	624100	314,061.	314,061.				
b <u>ADVERTISING INCOME</u>	624100	44,601.	44,601.				
c <u>RAFFLE INCOME</u>	624100	26,950.	26,950.				
d All other revenue							
e Total. Add lines 11a-11d		385,612.					
12 Total revenue. See instructions.		17,241,068.	142,580.	0.	-37,229.		

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

Form 990 (2009)

59-1945109 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	8,861,882.	8,861,882.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SEE SCHEDULE ATTACHED	7,726,793.	5,205,120.	1,119,053.	1,402,620.
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	16,588,675.	14,067,002.	1,119,053.	1,402,620.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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

Form 990 (2009)

59-1945109 Page 11

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,891,421.	1	3,482,350.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	7,248,758.	3	5,389,287.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	224,069.	7	338,683.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	589,168.	9	522,635.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	53,671,918.	12	51,956,173.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	16,519,087.	15	19,725,318.
16 Total assets. Add lines 1 through 15 (must equal line 34)	80,144,421.	16	81,414,446.	
Liabilities	17 Accounts payable and accrued expenses	1,210,211.	17	1,069,885.
	18 Grants payable	8,836,552.	18	7,154,480.
	19 Deferred revenue	168,332.	19	314,453.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	24,228,695.	25	21,938,753.
	26 Total liabilities. Add lines 17 through 25	34,443,790.	26	30,477,571.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	27,806,413.	27	33,840,202.
	28 Temporarily restricted net assets	8,593,564.	28	7,796,019.
	29 Permanently restricted net assets	9,300,654.	29	9,300,654.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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	45,700,631.	33	50,936,875.	
34 Total liabilities and net assets/fund balances	80,144,421.	34	81,414,446.	

Form 990 (2009)

JEWISH FEDERATION OF SOUTH PALM
 BEACH COUNTY, INC.

Form 990 (2009)

59-1945109 Page 12

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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?	X	
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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.		

Form 990 (2009)

JEWISH FEDERATION OF SOUTH PALM

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	26,005,083.	29,434,388.	25,575,273.	16,984,369.	15,852,717.	113,851,830.
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	26,005,083.	29,434,388.	25,575,273.	16,984,369.	15,852,717.	113,851,830.
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.						113,851,830.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	26,005,083.	29,434,388.	25,575,273.	16,984,369.	15,852,717.	113,851,830.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,420,459.	1,609,974.	1,319,649.	604,536.	451,533.	5,406,151.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	179,258.	280,184.	303,155.	437,532.	385,612.	1,585,741.
11 Total support. Add lines 7 through 10						120,843,722.
12 Gross receipts from related activities, etc. (see instructions)					12	5,347,175.

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 2009 (line 6, column (f) divided by line 11, column (f))	14	94.21 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	93.33 %

16a 33 1/3% support test - 2009. 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 - 2008. 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 - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2009.** 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 - 2008.** 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

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization **JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC.** Employer identification number **59-1945109**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	228	
2 Aggregate contributions to (during year)	1,792,383.	
3 Aggregate grants from (during year)	1,764,026.	
4 Aggregate value at end of year	13,070,976.	
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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ▶ \$

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

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

3 Using the organization's 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 XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	37,946,978.	38,885,067.			
b Contributions	3522762.	3231714.			
c Net investment earnings, gains, and losses	-121,801.	-443,921.			
d Grants or scholarships					
e Other expenditures for facilities and programs	1876034.	10,548,970.			
f Administrative expenses					
g End of year balance	39,471,905.	31,123,890.			

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

- a Board designated or quasi-endowment 45.47 %
- b Permanent endowment 23.56 %
- c Term endowment 30.96 %

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 0.

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

Schedule D (Form 990) 2009

59-1945109 Page 4

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	17,241,068.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	16,588,675.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	652,393.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	4,583,851.
9	Total adjustments (net). Add lines 4 through 8	9	4,583,851.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	5,236,244.

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

1	Total revenue, gains, and other support per audited financial statements	1	20,155,442.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	3,555,650.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	-641,276.
e	Add lines 2a through 2d	2e	2,914,374.
3	Subtract line 2e from line 1	3	17,241,068.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	17,241,068.

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

1	Total expenses and losses per audited financial statements	1	16,588,675.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	16,588,675.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	16,588,675.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: THE ENDOWMENT FUNDS ARE USED TO ACHIEVE THE ORGANIZATION'S EXEMPT PURPOSE. PLEASE NOTE THAT SINCE THE AUDITED FINANCIALS COMBINE THE DONOR ADVISED FUND BALANCES AND THE ENDOWMENT FUND BALANCES, THE COMBINED TOTALS OF THESE AMOUNTS ARE BEING INCLUDED ON SCHEDULE D, PART V. THE DONOR ADVISED FUND BALANCES ALONE ARE BEING INCLUDED ON SCHEDULE D, PART I.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

Part XIV Supplemental Information (continued)

UNREALIZED GAINS FROM INVESTMENTS - UNRESTRICTED: 1990746.

UNREALIZED GAINS FROM INVESTMENTS - TEMP RESTRICTED: 1564904.

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS: -641276.

FINANCIAL STATEMENT RECLASSIFICATION OF PERMANENTLY RESTRICTED

NET ASSETS: 1669477.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT INTEREST TRUSTS: -641276.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization **JEWISH FEDERATION OF SOUTH PALM**

Employer identification number
59-1945109

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VARIOUS GRANTS & ALLOCATIONS - AVAILABLE UPON REQUEST - 9901 DONNA KLEIN BLVD. - BOCA RATON, FL 33428	APPLIED FOR		1,948,595.	0.	FMV - CASH		TO ASSIST THE ORGANIZATIONS IN ACHIEVING THEIR EXEMPT PURPOSES.
JEWISH FEDERATIONS OF NORTH AMERICA - 25 BROADWAY, STE 1700 - NEW YORK, NY 10041	13-1624240	501(C)(3)	1,575,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
ADOLPH & ROSE LEVIS JEWISH COMMUNITY CENTER, INC. - 9801 DONNA KLEIN BLVD - BOCA RATON, FL 33428	65-1127438	501(C)(3)	1,484,001.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
JEWISH ASSOCIATION FOR RESIDENTIAL CARE, INC. - 21160 95TH AVE SOUTH - BOCA RATON, FL 33428	65-1131701	501(C)(3)	385,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
RUTH RALES JEWISH FAMILY SERVICE, INC. - 21300 RUTH & BARON COLEMAN BLVD. - BOCA RATON, FL 33428	65-1115689	501(C)(3)	1,761,854.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
DONNA KLEIN JEWISH ACADEMY, INC. 9701 DONNA KLEIN BLVD BOCA RATON, FL 33428	65-1129890	501(C)(3)	1,260,432.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.

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

3 Enter total number of other organizations

10.
1.

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

Schedule I (Form 990) 2009

SCHEDULE I-1
(Form 990)
Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)
▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II or Part III.

OMB No. 1545-0047
2009
Open to Public
Inspection

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

Employer identification number
59-1945109

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
B'NAI B'RITH YOUTH ORGANIZATION 5850 PINE ISLAND RD DAVIE, FL 33328	31-1794932	501(C)(3)	6,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
BIRTHRIGHT ISRAEL NORTH AMERICA, INC. - C/O UJC, 25 BROADWAY, STE 1700 - NEW YORK, NY 10041	13-3931912	501(C)(3)	20,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
THE WEINBAUM YESHIVA HIGH SCHOOL, INC. - 7902 MONTOYA CIRCLE - BOCA RATON, FL 33433	65-0781573	501(C)(3)	119,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
HILLEL DAY SCHOOL, INC. 21011 95TH AVE SOUTH BOCA RATON, FL 33428	65-0489297	501(C)(3)	211,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.
TORAH ACADEMY OF BOCA RATON, INC 447 NW SPANISH RIVER BLVD BOCA RATON, FL 33431	65-0788118	501(C)(3)	91,000.	0.	FMV - CASH		TO ASSIST THE ORGANIZATION IN ACHIEVING ITS EXEMPT PURPOSE.

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

Schedule I-1 (Form 990) 2009

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization **JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC.** Employer identification number **59-1945109**

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain										
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?										
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?		X								
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		X								
c Participate in, or receive payment from, an equity-based compensation arrangement?		X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.										
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization?		X								
b Any related organization?		X								
If "Yes" to line 5a or 5b, describe in Part III.										
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?		X								
b Any related organization?		X								
If "Yes" to line 6a or 6b, describe in Part III.										
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		X								
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III		X								
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?										

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

Schedule J (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the instructions for Form 990.

OMB No. 1545-0047

2009
Open to Public
Inspection

Name of the Organization **JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC.** Employer identification number **59-1945109**

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
GLEN GOLISH BOARD MEMBER	5.00	X						0.	0.	0.
KINNIE GORELICK BOARD MEMBER	5.00	X						0.	0.	0.
ALBERT GORTZ ASST. TREASURER	5.00	X						0.	0.	0.
EMILY GRABELSKY VICE CHAIR CAMPAIGN, WOMEN'S PHILAN	20.00	X						0.	0.	0.
DR. STEPHEN GRABELSKY BOARD MEMBER	5.00	X						0.	0.	0.
GAIL GREENSPOON BOARD MEMBER	20.00	X						0.	0.	0.
ERIC GUTMANN BOARD MEMBER	5.00	X						0.	0.	0.
DEBRA HALPERIN ASST. SECRETARY	20.00	X						0.	0.	0.
STEWART G. HARRIS PAST CHAIR	5.00	X						0.	0.	0.
JEFFREY HARRIS BOARD MEMBER	5.00	X						0.	0.	0.
DAVID G. HAST DIRECTOR EMERITUS	0.00	X						0.	0.	0.
ADELE HAST BOARD MEMBER	5.00	X						0.	0.	0.
SHELLY PECHTER HIMMELRICH BOARD MEMBER	0.30	X						0.	0.	0.
ANNE L. JACOBSON VICE CHAIR, WOMEN'S PHILANTHROPY	20.00	X						0.	0.	0.
BETTY KANE IOC CHAIR	20.00	X						0.	0.	0.
THOMAS R. KAPLAN BOARD MEMBER	5.00	X						0.	0.	0.
DANIEL J. KATZ PRESIDENT, HILLEL DAY SCHOOL	1.00	X						0.	0.	0.
HOWARD S. KAYE BOARD MEMBER	5.00	X						0.	0.	0.
DAVID KIRSCHNER TREASURER	5.00	X						0.	0.	0.
ELLIOT S. KOOLIK BOARD MEMBER	10.00	X						0.	0.	0.

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

▶ See the Instructions for Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the Organization

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

Employer Identification number
59-1945109

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ELYSSA KUPFERBERG BOARD MEMBER	10.00	X						0.	0.	0.
APRIL E. LEAVY BOARD MEMBER	10.00	X						0.	0.	0.
RABBI DANIEL LEVIN RABBI DIRECTOR	10.00	X						0.	0.	0.
DOROTHY LIPSON DIRECTOR EMERITUS	0.00	X						0.	0.	0.
ROXANE FRECHIE LIPTON BOARD MEMBER	10.00	X						0.	0.	0.
MICHAEL LIPTON BOARD MEMBER	5.00	X						0.	0.	0.
ESQ. MENDELSON CHAIR, PLANNING AND ALLOCATIONS	5.00	X						0.	0.	0.
LISA MINTZ BOARD MEMBER	1.00	X						0.	0.	0.
JOSEPH S. MISHKIN VICE CHAIR, CAMPAIGN	20.00	X						0.	0.	0.
JEFFREY NEWMAN BOARD MEMBER	5.00	X						0.	0.	0.
CINDY O. NIMHAUSER CHAIR	35.00	X						0.	0.	0.
JAMES H. NOBIL PAST CHAIR	5.00	X						0.	0.	0.
STEPHANIE OWITZ PRESIDENT, JCC	5.00	X						0.	0.	0.
LAWRENCE PHILLIPS DIRECTOR EMERITUS	1.00	X						0.	0.	0.
BARRY PODOLSKY BOARD MEMBER	5.00	X						0.	0.	0.
DAVID PRATT VICE CHAIR, JCF	10.00	X						0.	0.	0.
CLARICE F. PRESSNER DIRECTOR EMERITUS	0.00	X						0.	0.	0.
SEYMOUR RAPPAPORT DIRECTOR EMERITUS	0.00	X						0.	0.	0.
MARCY ROBBINS BOARD MEMBER	5.00	X						0.	0.	0.
ESQ. ROBINS PAST CHAIR	5.00	X						0.	0.	0.

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

Schedule J-2 (Form 990) 2009

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

OMB No. 1545-0047

2009
Open to Public
Inspection

Name of the Organization **JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC.** Employer Identification number **59-1945109**

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL ROSE BOARD MEMBER	5.00	X						0.	0.	0.
JILL ROSE BOARD MEMBER	5.00	X						0.	0.	0.
DELLA C. ROSENBERG DIRECTOR EMERITUS	0.00	X						0.	0.	0.
AMY ROSS BOARD MEMBER	10.00	X						0.	0.	0.
ROBIN RUBIN BOARD MEMBER	10.00	X						0.	0.	0.
GORDON SALGANIK DIRECTOR EMERITUS	5.00	X						0.	0.	0.
JEFFREY SANDELMAN BOARD MEMBER	5.00	X						0.	0.	0.
ELLEN R. SARNOFF VICE CHAIR, FRD	35.00	X						0.	0.	0.
BURT SATZBERG BOARD MEMBER	0.00	X						0.	0.	0.
DR. DAVID SCHIMEL BOARD MEMBER	5.00	X						0.	0.	0.
DOROTHY P. SEAMAN DIRECTOR EMERITUS	5.00	X						0.	0.	0.
ESQ. SIEGEL JARC PRESIDENT	0.00	X						0.	0.	0.
RICHARD SIEMENS DIRECTOR EMERITUS	0.00	X						0.	0.	0.
JOSEPH SITRICK BOARD MEMBER	5.00	X						0.	0.	0.
CAROL SMOKLER VICE CHAIR	10.00	X						0.	0.	0.
SHIRLEY SOLOMON DIRECTOR EMERITUS	5.00	X						0.	0.	0.
ALLAN B. SOLOMON PAST CHAIR	0.00	X						0.	0.	0.
GADI SOUED BOARD MEMBER	0.00	X						0.	0.	0.
NAOMI STEINBERG CHAIR, HUMAN RESOURCE DEVELOPMENT C	15.00	X						0.	0.	0.
RABBI DAVID STEINHARDT RABBI DIRECTOR, JCRC CHAIR	5.00	X						0.	0.	0.

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

Schedule J-2 (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Employer identification number
59-1945109

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

THE TAX FILING ORGANIZATION HAS BORROWED MONEY TO FUND PRE-DEVELOPMENT CAPITAL COSTS ASSOCIATED WITH THE PLANNED CONTINUING CARE RETIREMENT COMMUNITY (THE "CRCC" PROJECT") TO BE BUILT ON LAND TO BE DONATED BY THE TAX FILING ORGANIZATION TO A FLORIDA NON PROFIT WHICH WILL SEEK TAX EXEMPT STATUS UNDER SECTION 509(A)(3) OF THE CODE AS A SUPPORTING ORGANIZATION TO ANOTHER FLORIDA NON PROFIT CORPORATION WHICH WILL SEEK TAX EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE CODE. THE LATTER ORGANIZATION WILL OWN AND OPERATE THE CRCC PROJECT (HEREIN CALLED THE "OPERATING ORGANIZATION") CONSISTENT WITH REVENUE RULING 79-18. THE FORMER ORGANIZATION (HEREIN THE "SUPPORTING ORGANIZATION") WILL OWN THE DONATED LAND AND RECEIVE GROUND LEASE PAYMENTS FROM THE OPERATING ORGANIZATION. BOTH THE OPERATING ORGANIZATION AND THE SUPPORTING ORGANIZATION WILL BE OWNED BY THE TAX FILING ORGANIZATION. THE SUPPORTING ORGANIZATION WILL PASS THROUGH ALL OR A PORTION OF THE GROUND LEASE PAYMENTS ALONG WITH OTHER DISTRIBUTIONS TO THE TAX FILING ORGANIZATION TO BE USED CONSISTENT WITH ITS MISSION DESCRIBED IN PART I, SECTION 1 OF THIS RETURN.

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

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

EXPENSES \$ 5205120. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1419105.

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

EXPENSES \$ 699588. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Employer identification number

59-1945109

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

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

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

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS REVIEWED BY LAURIE
SEMO, THE ASSOCIATE VICE PRESIDENT. IT IS THEN VETTED BY THE EXECUTIVE VICE
PRESIDENT, COO/CFO, WHO ALSO SIGNS THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C: COMPLIANCE WITH THE CONFLICT OF
INTEREST POLICY IS ENFORCED THROUGH THE AUDIT COMMITTEE. THE BOARD OF
DIRECTORS IS GIVEN A CONFLICT OF INTEREST POLICY ANNUALLY AND MUST
ACKNOWLEDGE IN WRITING THAT IT WAS RECEIVED.

FORM 990, PART VI, SECTION B, LINE 15: THE ORGANIZATION'S CEO'S SALARY IS
DETERMINED BY THE EXECUTIVE SEARCH COMMITTEE.

THE ORGANIZATION'S KEY EMPLOYEES' SALARIES ARE DETERMINED BY A SEARCH TEAM
THAT ANALYZES THE SALARIES OF KEY EMPLOYEES FROM OTHER LOCAL FEDERATIONS.

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

Schedule O (Form 990) 2009

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

JEWISH FEDERATION OF SOUTH PALM
BEACH COUNTY, INC.

Employer identification number

59-1945109

FORM 990, PART VI, SECTION C, LINE 19: THESE DOCUMENTS WILL BE FURNISHED
UPON REQUEST.

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

EXPLANATION FOR QUESTION 2C

NO CHANGE IN PROCESS FROM THE PRIOR YEAR NOTED.

SCHEDULE D, PAGE 2, PART V, LINE 1A

EXPLANATION FOR BEGINNING OF YEAR DISCREPANCY

THE ENDOWMENT BEGINNING OF YEAR BALANCE DOES NOT TIE TO THE END OF YEAR
BALANCE ON THE PRIOR TAX RETURN AS A RESULT OF RECLASSIFICATIONS IN THE
AMOUNT OF \$6,823,088, WHICH ARE REFLECTED IN THE AUDITED FINANCIAL
STATEMENTS.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF INTERESTED PERSON:

MICHAEL WEINBERG, ASST SECRETARY, CHAIR, AUDIT COMMITTEE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

GATEWAY INSURANCE MANAGING DIRECTOR - INSURANCE AGENT

(C) AMOUNT OF TRANSACTION \$ 530949.

(D) DESCRIPTION OF TRANSACTION: INSURANCE BROKER

(E) SHARING OF ORGANIZATION REVENUES? = NO

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2009
Open to Public
Inspection

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

Employer identification number
59-1945109

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
FEDERATION CCRC DEVELOPMENT LLC - 27-2015285 9901 DONNA KLEIN BLVD. BOCA RATON, FL 33428-1788	PROVIDE A PLANNED CONTINUING CARE RETIREMENT COMMUNITY	FLORIDA	86.	86.	JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY, INC.

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
JEWISH COMMUNITY FACILITIES CORPORATION - 65-0446896, 9901 DONNA KLEIN BLVD., BOCA RATON, FL 33428-1788	HOLD TITLE TO, COLLECT INCOME FROM AND MANAGE REAL PROPERTY	FLORIDA	501(C)(2)		
FEDERATION TRANSPORTATION SERVICES, INC., 65-0409644, 9901 DONNA KLEIN BLVD., BOCA RATON, FL 33428-1788	PROVIDE TRANSPORTATION AND RELATED SERVICES	FLORIDA	501(C)(3)	170(B)(1)(A)(V)	

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

Schedule R (Form 990) 2009

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

	Yes	No
1a		X
1b		X
1c		X
1d	X	
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k	X	
1l		X
1m	X	
1n	X	
1o	X	
1p		X
1q		X
1r		X

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

(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1) FEDERATION TRANSPORTATION SERVICES, INC.	D	495,247.
(2) JEWISH COMMUNITY FACILITIES CORPORATION	D	17,531,644.
(3) JEWISH COMMUNITY FACILITIES CORPORATION	N	254,685.
(4) JEWISH COMMUNITY FACILITIES CORPORATION	O	144,620.
(5) FEDERATION TRANSPORTATION SERVICES, INC.	O	7,472.
(6) JEWISH COMMUNITY FACILITIES CORPORATION	K	0.

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

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved
(7) JEWISH COMMUNITY FACILITIES CORPORATION	M	0.
(8) FEDERATION TRANSPORTATION SERVICES, INC.	K	0.
(9) FEDERATION TRANSPORTATION SERVICES, INC.	M	0.
(10)		
(11)		
(12)		
(13)		
(14)		
(15)		
(16)		
(17)		
(18)		
(19)		
(20)		
(21)		
(22)		
(23)		
(24)		

JEWISH FEDERATION
OF SOUTH PALM BEACH COUNTY, INC.
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED AUGUST 31, 2010

	General Fund	Jewish Education Commission	Jewish Community Foundation Fund	Land, Building and Equipment Fund	Federation CCRC Development	Eliminations	TAX AJE	FEDERATION Total
Administration	\$ 95,623	\$ 3,917	\$ 3,223	\$ 54,281	\$ -	\$ (41,081)	\$ -	\$ 115,963
Building and Equipment	61,291	75	2,606	55,309	-	(1,604)	-	117,677
Depreciation	-	-	-	723,650	-	-	(723,650)	-
Dues and Subscriptions	20,816	13,685	1,075	-	-	-	-	35,576
Insurance	2,000	-	150,642	-	-	-	-	152,642
Interest	161,004	-	310	206,856	-	-	-	368,170
Local and Non-Local Meetings	49,104	1,654	1,054	-	-	-	-	51,812
Occupancy	5,510	-	-	161	-	-	-	5,671
Postage and Shipping	59,551	4,573	3,172	-	-	-	-	67,296
Printing and Publicity	229,128	24,115	7,147	-	-	(33,930)	-	226,460
Salaries, Benefits, and Taxes	4,208,577	23,498	474,837	-	-	-	(254,685)	4,452,227
Services and Programs	1,571,279	923,549	99,567	-	-	(107,396)	-	2,486,999
Allocation of Functional Expenses to Community Partnership Agencies	(353,700)	-	-	-	-	-	-	(353,700)
Total Functional Expenses (See Page 28)	\$ 6,110,183	\$ 995,066	\$ 743,633	\$ 1,040,257	\$ -	\$ (184,011)	\$ (978,335)	\$ 7,726,793
PROGRAMS MANAGEMENT/ADMINISTRATION	(28,694)	995,066	743,633	1,040,257	-	(184,011)	2,638,869	5,205,120
FUNDRAISING	3,503,121	-	-	-	-	-	(2,384,068)	1,119,053
TOTAL	2,635,756	995,066	743,633	1,040,257	-	(184,011)	(1,233,136)	1,402,620
	6,110,183	995,066	743,633	1,040,257	-	(184,011)	(978,335)	7,726,793

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ▶
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY	Employer identification number 59-1945109
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 9901 DONNA KLEIN BLVD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOCA RATON, FL 33428	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY

• The books are in the care of ▶ **9901 DONNA KLEIN BLVD., BOCA RATON, FL 33428**

Telephone No. ▶ **561-852-3100** FAX No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **APRIL 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20____ or
- ▶ tax year beginning **SEP 1**, 20**09**, and ending **AUG 31**, 20**10**.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ N/A
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ N/A
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **Note**. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY	Employer identification number 59-1945109
	Number, street, and room or suite no. If a P.O. box, see instructions. 9901 DONNA KLEIN BLVD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOCA RATON, FL 33428	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

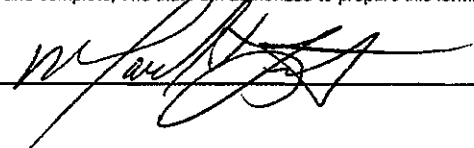
- The books are in the care of **JEWISH FEDERATION OF SOUTH PALM BEACH COUNTY**
 Telephone No. **561-852-3100** FAX No. **561-852-3100**, **BOCA RATON, FL 33428**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **JULY 15**, 20 **11**.
- For calendar year _____, or other tax year beginning **SEP 1**, 20 **09**, and ending **AUG 31**, 20 **10**.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension **ALL INFORMATION NECESSARY TO COMPLETE AN ACCURATE RETURN IS NOT AVAILABLE.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	N/A
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	N/A
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CPA** Date **4-15-11**