** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization: Jewish Federation of Cincinnati

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 8499 Ridge Road | Room/suite

City or town, state or country, and ZIP + 4: Cincinnati, OH 45236

D Employer identification number 31-0537174

E Telephone number (513) 985-1500

G Gross receipts $ 26,058,091.

F Name and address of principal officer: Christie Budynkiewicz same as C above

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.jewishcincinnati.org

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

L Year of formation: 1967 **M** State of legal domicile: OH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The Jewish Federation of Cincinnati brings our community together to care for Jews.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	51
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	51
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	31
6	Total number of volunteers (estimate if necessary)	6	475
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	9,134,996.	9,410,551.
	9	Program service revenue (Part VIII, line 2g)	274,345.	265,595.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	128,748.	917,760.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,450.	1,450.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,539,539.	10,595,356.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	8,917,080.	8,710,825.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,993,827.	1,946,314.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	3,900.	3,961.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 753,389.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,233,961.	979,143.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,148,768.	11,640,243.
	19	Revenue less expenses. Subtract line 18 from line 12	-2,609,229.	-1,044,887.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	86,863,970.	91,471,559.
	21	Total liabilities (Part X, line 26)	38,107,561.	39,725,011.
	22	Net assets or fund balances. Subtract line 21 from line 20	48,756,409.	51,746,548.

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 — Date

▶ Christie Budynkiewicz, CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ Barnes, Dennig & Co., LTD — Firm's EIN ▶

Firm's address ▶ 150 East Fourth Street Cincinnati, OH 45202 — Phone no. (513)241-8313

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:
The Jewish Federation of Cincinnati brings our community together to care for Jews in Cincinnati, in Israel, and around the world, and develops opportunities for each of us to embrace a Jewish life.

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 $ 10,116,835. including grants of $ 8,710,825.) (Revenue $ 265,595.)
The Federation conducts an annual fundraising campaign in the Greater Cincinnati area. After deducting estimated uncollectible pledges & administrative and fundraising costs, allocations are made to local and national beneficiary agencies. Commitments are made from the current year's campaign to these agencies.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services. (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 10,116,835.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	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*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5	N/A	
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*	6	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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		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*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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, Parts I and IV*	14b		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, Parts II and IV*	15		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, Parts III and IV*	16		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*	17		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*	18		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*	19		X
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

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*	21	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*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		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*	25b		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*	26	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*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b	X	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		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*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ Yes ☒ No			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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*	37		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	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 29			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 31			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
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)?		4a	X	
b	If "Yes," enter the name of the foreign country: ▶ Netherlands Antilles, Cayman Islands				
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	N/A	
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? N/A		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966? N/A		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? N/A		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A	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 N/A	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 N/A	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? N/A		13a		
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		

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

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	51		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	51		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Does the organization have members or stockholders?	6			X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a			X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ OH,KY

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.

[X] Own website [ ] Another's website [X] 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: ▶

Christie Budynkiewicz - 513-985-1500
8499 Ridge Road, Cincinnati, OH 45236

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

Check if Schedule O contains a response to any question in this Part VII ☐

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Mrs. Jan Armstrong-Cobb Member	0.80	X						0.	0.	0.
Mrs. Debbie Brant Member	0.80	X						0.	0.	0.
Ms. Susan Brenner Member	0.80	X						0.	0.	0.
Mr. Alan Brown Member	0.80	X						0.	0.	0.
Mr. David Fisher Member	0.80	X						0.	0.	0.
Mr. Edward Frankel Member	0.80	X						0.	0.	0.
Mr. Howard Kaplan Member	0.80	X						0.	0.	0.
Rabbi Yuval Kernerman Member	0.80	X						0.	0.	0.
Dr. Nachum Klafter Member	0.80	X						0.	0.	0.
Mr. Chase Kohn Member	0.80	X						0.	0.	0.
Mr. Daniel Lipson Member	0.80	X						0.	0.	0.
Mrs. Gloria Lipson Member	0.80	X						0.	0.	0.
Dr. John Michelman Member	0.80	X						0.	0.	0.
Mr. Larry Neuman Member	0.80	X						0.	0.	0.
Mrs. Nancy Postow Member	0.80	X						0.	0.	0.
Mr. Jacob Rubin Member	0.80	X						0.	0.	0.
Mrs. Dina Wilheim Member	0.80	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Mrs. Felicia Zakem Member	0.80	X						0.	0.	0.
Mr. Donald Kaplan Member	0.80	X						0.	0.	0.
Mr. Gary Greenberg Member	0.80	X						0.	0.	0.
Mr. Elliot Smith Member	0.80	X						0.	0.	0.
Mrs. Nina Paul Member	0.80	X						0.	0.	0.
Mrs. Edie Rau Member	0.80	X						0.	0.	0.
Mr. Kenneth Kabel Member	0.80	X						0.	0.	0.
Mr. Jeffrey Goldenberg Member	0.80	X						0.	0.	0.
Mrs. Renee Roth Member	0.80	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								578,376.	0.	65,504.
d Total (add lines 1b and 1c) ▶								578,376.	0.	65,504.

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 ▶ 3

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		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
SP Agency, Inc., 4500 Cooper Road, Ste 100, Cincinnati, OH 45242	Insurance premium paid to broker	196,044.
Anthem BCBS OH Group P.O. Box 105673, Atlanta, GA 30348	Medical insurance premiums	138,862.
NFTY 633 Third Ave, New York, NY 10017	Payments for school/education pro	105,000.

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 ▶ 4

See Part VII, Section A Continuation sheets

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Mr. Andrew Shott Member	0.80	X						0.	0.	0.
Mr. James A "Jimmy" Miller Member	0.80	X						0.	0.	0.
Rabbi Sigma Coran Member	0.80	X						0.	0.	0.
Mr. Jeff Badin Member	0.80	X						0.	0.	0.
Mr. Rob Calif Member	0.80	X						0.	0.	0.
Mr. Ken Cohen Member	0.80	X						0.	0.	0.
Mr. Mitchell Cohen Member	0.80	X						0.	0.	0.
Mrs. Stacey Fisher Member	0.80	X						0.	0.	0.
Mr. Barry Gibberman Member	0.80	X						0.	0.	0.
Mr. Steven Pentelnik Member	0.80	X						0.	0.	0.
Mrs. Haviva Rudolph Member	0.80	X						0.	0.	0.
Mr. Walter Spiegel Member	0.80	X						0.	0.	0.
Mr. Marc Fisher Past President	3.00	X		X				0.	0.	0.
Mrs. Beth Guttman Past President	8.00	X		X				0.	0.	0.
Mr. Harry Davidow Past President	0.80	X		X				0.	0.	0.
Mr. Bret Caller President	8.00	X		X				0.	0.	0.
Mr. Steven Miller Secretary	2.00	X		X				0.	0.	0.
Mrs. Fran Coleman Vice President	2.00	X		X				0.	0.	0.
Mr. Andrew Berger Vice President	3.00	X		X				0.	0.	0.
Mr. Tedd Friedman Vice President	5.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c										

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Mr. Robert Brant Vice President	7.00	X		X				0.	0.	0.
Mr. William Freedman Vice President	3.00	X		X				0.	0.	0.
Mr. Fred Kanter Vice President	3.00	X		X				0.	0.	0.
Mr. Henry Schneider Vice President	2.00	X		X				0.	0.	0.
Mrs. Suzette Fisher Vice President	5.00	X		X				0.	0.	0.
Christie Budynkiewicz Chief Financial Officer	50.00			X				93,927.	0.	13,339.
Sharon B. Stern Chief Operating Officer	50.00			X				112,876.	0.	10,287.
Shepard H. Englander Chief Executive Officer	50.00			X				268,297.	0.	30,972.
Danielle V. Minson Director of Development	50.00					X		103,276.	0.	10,906.
Total to Part VII, Section A, line 1c								578,376.		65,504.

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a	100,000.				
	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	9,310,551.				
	g Noncash contributions included in lines 1a-1f: $ 1,991,245.						
	h **Total.** Add lines 1a-1f ▶			9,410,551.			
Program Service Revenue			Business Code				
	2 a Program Event Revenue		900099	265,595.	265,595.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			265,595.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			905,130.			905,130.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6 a Gross Rents	1,450.					
	b Less: rental expenses						
	c Rental income or (loss)	1,450.					
	d Net rental income or (loss) ▶			1,450.			1,450.
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory	15471075	4,290.				
	b Less: cost or other basis and sales expenses	15462735					
	c Gain or (loss)	8,340.	4,290.				
	d Net gain or (loss) ▶			12,630.			12,630.
	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						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶						
	12 **Total revenue.** See instructions. ▶			10595356.	265,595.	0.	919,210.

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	8,495,812.	8,495,812.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	215,013.	215,013.		
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	529,699.	238,136.	143,483.	148,080.
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	1,163,150.	506,891.	300,626.	355,633.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	35,817.	14,925.	8,768.	12,124.
9 Other employee benefits	97,124.	42,546.	23,550.	31,028.
10 Payroll taxes	120,524.	54,238.	34,005.	32,281.
11 Fees for services (non-employees):				
a Management				
b Legal	2,189.		2,189.	
c Accounting	31,481.		31,481.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	3,961.			3,961.
f Investment management fees				
g Other	214,211.	84,902.	86,209.	43,100.
12 Advertising and promotion	45,662.	23,592.	11,054.	11,016.
13 Office expenses	83,641.	32,786.	27,316.	23,539.
14 Information technology	45,653.	15,387.	22,475.	7,791.
15 Royalties				
16 Occupancy	82,542.	35,789.	24,707.	22,046.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	389,283.	324,555.	16,095.	48,633.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,708.	6,612.	27,513.	4,583.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a Auto expenses	18,637.	10,317.	4,434.	3,886.
b Employee development	17,242.	8,661.	4,422.	4,159.
c Subscriptions and dues	9,894.	6,673.	1,692.	1,529.
d				
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	11,640,243.	10,116,835.	770,019.	753,389.
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		2,780,601.	2	7,063,422.
	3	Pledges and grants receivable, net		11,624,881.	3	7,627,724.
	4	Accounts receivable, net		507,330.	4	796,552.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			6	
	7	Notes and loans receivable, net		34,266.	7	12,349.
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		548,738.	9	531,400.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,131,503.			
	b	Less: accumulated depreciation	10b 1,168,803.	989,362.	10c	962,700.
	11	Investments - publicly traded securities		39,314,649.	11	38,775,735.
	12	Investments - other securities. See Part IV, line 11		4,279,553.	12	4,663,750.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		26,784,590.	15	31,037,927.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		86,863,970.	16	91,471,559.
Liabilities	17	Accounts payable and accrued expenses		667,946.	17	817,424.
	18	Grants payable		4,829,167.	18	4,067,052.
	19	Deferred revenue			19	
	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		32,610,448.	25	34,840,535.
	26	**Total liabilities.** Add lines 17 through 25		38,107,561.	26	39,725,011.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		23,156,854.	27	25,017,691.
	28	Temporarily restricted net assets		17,137,579.	28	17,602,773.
	29	Permanently restricted net assets		8,461,976.	29	9,126,084.
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		48,756,409.	33	51,746,548.
	34	Total liabilities and net assets/fund balances		86,863,970.	34	91,471,559.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,595,356.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,640,243.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,044,887.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	48,756,409.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	4,035,026.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	51,746,548.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [X]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: [X] Separate basis [ ] Consolidated basis [ ] 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?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization Jewish Federation of Cincinnati

Employer identification number 31-0537174

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

			Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii)	A family member of a person described in (i) above?	**11g(ii)**		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

032021 12-21-10

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13861246.	14304710.	7823846.	9134996.	9408585.	54533383.
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	13861246.	14304710.	7823846.	9134996.	9408585.	54533383.
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.						54533383.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	13861246.	14304710.	7823846.	9134996.	9408585.	54533383.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1155967.	1411665.	1168558.	928,137.	906,580.	5570907.
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.)						
11 **Total support.** Add lines 7 through 10						60104290.

12 Gross receipts from related activities, etc. (see instructions) ..... 12 1,660,734.

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 2010 (line 6, column (f) divided by line 11, column (f)) ..... 14 90.73 %

15 Public support percentage from 2009 Schedule A, Part II, line 14 ..... 15 90.63 %

16a **33 1/3% support test - 2010.** 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 ..... ▶ [X]

b **33 1/3% support test - 2009.** 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 - 2010.** 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 - 2009.** 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2010.** 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 - 2009.** 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 B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2010

Name of the organization	**Employer identification number**
Jewish Federation of Cincinnati	31-0537174

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

[X] For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year. ..... ▶ $ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Name of organization	Employer identification number
Jewish Federation of Cincinnati	31-0537174

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2		$ 230,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

Name of organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

Part II **Noncash Property** (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ $

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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
2010
Open to Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

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	118	1
2	Aggregate contributions to (during year)	3,491,444.	0.
3	Aggregate grants from (during year)	3,431,214.	89,500.
4	Aggregate value at end of year	8,222,063.	21,431.

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? [X] Yes [ ] No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? [X] Yes [ ] No

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

9 In Part 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

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

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

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

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

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

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

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	10,730,579.	8,465,796.	11,204,141.		
b Contributions	574,546.	858,319.	646,620.		
c Net investment earnings, gains, and losses	1,274,571.	1,881,508.	-2,992,606.		
d Grants or scholarships					
e Other expenditures for facilities and programs	628,618.	475,044.	392,359.		
f Administrative expenses					
g End of year balance	11,951,078.	10,730,579.	8,465,796.		

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

a Board designated or quasi-endowment ▶ 8.00 %
b Permanent endowment ▶ 54.00 %
c Term endowment ▶ 38.00 %

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

		Yes	No
(i) unrelated organizations	3a(i)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		670,587.		670,587.
b Buildings		1,132,244.	898,343.	233,901.
c Leasehold improvements		102,396.	83,983.	18,413.
d Equipment		212,576.	172,777.	39,799.
e Other		13,700.	13,700.	0.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				962,700.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Other investments	4,663,750.	End-of-Year Market Value
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	4,663,750.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Cash surrender value of life insurance	969,535.
(2) Beneficial interest in perpetual trust	2,697,778.
(3) Charitable gift annuities	506,830.
(4) Investments held for JCC	26,863,784.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶	31,037,927.

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Held for other agencies	634,901.
(3) Held for Jewish Community Center	33,950,834.
(4) Bond Guarantee Liability	254,800.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶	34,840,535.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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	10,595,356.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	11,640,243.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-1,044,887.
4	Net unrealized gains (losses) on investments	4	3,858,464.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	176,562.
9	Total adjustments (net). Add lines 4 through 8	9	4,035,026.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,990,139.

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	14,630,382.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	3,858,464.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d	176,562.		
e	Add lines **2a** through **2d**			2e	4,035,026.
3	Subtract line **2e** from line **1**			3	10,595,356.
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	10,595,356.

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

1	Total expenses and losses per audited financial statements			1	11,640,243.
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	11,640,243.
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	11,640,243.

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: Designated funds are for capital repairs and replacement for Jewish agencies. Term endowments are for education, awards and general support. Permanent endowment funds are used for education and general support.

Part XI, Line 8 - Other Adjustments:

Changes in value of beneficial interest in perpetual trust 176,562.

Part XIV Supplemental Information *(continued)*

Part XII, Line 2d - Other Adjustments:

Changes in value of beneficial interest in perpetual trust	176,562.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

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? [X] 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. Part II can be duplicated if additional space is needed ▶ [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Adath Israel Congregation 3201 East Galbraith Rd. Cincinnati, OH 45236	31-0537489	501(c)(3)	154,022.	0.			S.E.E.D. and general support
American Jewish Archives 3101 Clifton Avenue Cincinnati, OH 45220	31-0537067	501(c)(3)	5,000.	0.			General support
American Jewish Committee 105 W 4th Street Cincinnati, OH 45202	13-5563393	501(c)(3)	27,616.	0.			General support
American Jewish Joint Distribution Committee - 711 Third Ave - New York, NY 10017	13-1656634	501(c)(3)	24,450.	0.			General support
American Jewish World Service 45W 36th St. New York, NY 10018	22-2584370	501(c)(3)	15,000.	0.			General support
Arts Wave P.O. Box 630561 Cincinnati, OH 45263	31-0537138	501(c)(3)	9,275.	0.			General support

2 Enter total number of section 501(c)(3) and government organizations ▶ 79.

3 Enter total number of other organizations ▶ 1.

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

See Part IV for Column (h) descriptions

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Beth Israel Synagogue 50 North Sixth Hamilton, OH 45011	31-0708269	501(c)(3)	15,500.	0.			S.E.E.D and general support
Beth Tfiloh Dahan Community School 3300 Old Court Rd. Baltimore, MD 21208	52-8230036	501(c)(3)	15,000.	0.			General support
Beth Tivillah Mikveh Society 6670 Meadowridge Lane Cincinnati, OH 45237	42-1564027	501(c)(3)	5,500.	0.			General support
Big Brothers/Big Sisters 5487 Ridge Rd. Cincinnati, OH 45236	31-0537123	501(c)(3)	30,650.	0.			Community-based mentoring and general support
Bikur Cholim 3653 Shannon Rd. Cleveland, OH 44118	34-1809885	501(c)(3)	5,000.	0.			General support
Camp Ashreinu c/o Mrs. Ellen Pollock, 2360 Vera A Cincinnati, OH 45237	31-1435998	501(c)(3)	6,667.	0.			Day camp scholarships
Camp Chabad 1863 Section Road Cincinnati, OH 45237	31-0163231	501(c)(3)	16,567.	0.			Inclusion of Special Needs Campers
Camp Livingston 8401 Montgomery Rd. Cincinnati, OH 45236	31-6050765	501(c)(3)	40,650.	0.			Economic Crisis Funding and camp scholarships
Cedar Village 5467 Cedar Village Drive Mason, OH 45040	31-1345871	501(c)(3)	64,733.	0.			New Americans Community Support Service, CHAI Hopes, women's programming and general

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Center for Holocaust & Humanity Education - 3101 Clifton Avenue - Cincinnati, OH 45220	20-5090993	501(c)(3)	40,525.	0.			Holocaust Awareness Weeks:Israel&theHolocaust and general support
Chabad House of Cincinnati PO Box 62008 Cincinnati, OH 45262	51-0163231	501(c)(3)	11,000.	0.			General support
Chabad Jewish Center 3977 Hunt Rd. Cincinnati, OH 45236	22-3796223	501(c)(3)	7,375.	0.			General support
Chabad of Southern Ohio 1636 Summit Road Cincinnati, OH 45237	31-0163231	501(c)(3)	31,000.	0.			General support
Children's Hospital Medical Center 3333 Burnet Ave Cincinnati, OH 45229	31-0833936	501(c)(3)	21,718.	0.			General support
Cincinnati Art Museum 953 Eden Park Drive Cincinnati, OH 45202	31-0536653	501(c)(3)	5,750.	0.			General support
Cincinnati Community Kollel 2241 Losantiville Avenue Cincinnati, OH 45237	31-1426973	501(c)(3)	41,183.	0.			Women's Learning Initative
Cincinnati Hebrew Day School 2222 Losantville Road Cincinnati, OH 45237	31-0544741	501(c)(3)	373,400.	0.			Economic Crisis Funding, Scholarships/Financial Aid, and general support
Cincinnati Opera 1243 Elm St. Cincinnati, OH 45202	31-0549044	501(c)(3)	13,868.	0.			General support

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Cincinnati Public Radio Inc. 1223 Central Parkway Cincinnati, OH 45214	34-1410636	501(c)(3)	7,000.	0.			General support
Cincinnati Symphony Orchestra 1241 Elm St. Cincinnati, OH 45202	31-0537080	501(c)(3)	13,250.	0.			General support
Cincinnati Zoo 3400 Vine Street Cincinnati, OH 45220	31-0537171	501(c)(3)	7,000.	0.			General support
Congregation Beth Adam 10001 Loveland-Madeira Road Loveland, OH 45140	31-0993285	501(c)(3)	58,100.	0.			S.E.E.D. and general support
Congregation B'nai Tikvah Attn: Rabbi Adler, PO Box 35 West Chester, OH 45071	31-1609574	501(c)(3)	8,500.	0.			S.E.E.D.
Congregation B'nai Tzedek Attn:Chuck Kamine, Treasurer, 6280 Kugler Mill Road - Cincinnati, OH 45236	31-1301267	501(c)(3)	11,500.	0.			S.E.E.D.
Congregation Ohav Shalom 8100 Cornell Road Cincinnati, OH 45249	31-0626626	501(c)(3)	15,500.	0.			S.E.E.D. and general support
Dream House Homes Inc. 4680 Hunt Road Cincinnati, OH 45242	26-4196177	501(c)(3)	17,500.	0.			General support
FreeStore/FoodBank 1250 Tennessee Avenue Cincinnati, OH 45229	23-7122205	501(c)(3)	15,800.	0.			General support

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Golf Manor Synagogue 6442 Stover Avenue Cincinnati, OH 45237	31-0628603	501(c)(3)	24,100.	0.			S.E.E.D. and general support
Great Miami Valley YMCA 105 N. 2nd St. Hamilton, OH 45011	31-0536719	501(c)(3)	5,000.	0.			General support
Hadassah 10901 Reed Hartman Highway Cincinnati, OH 45242	31-0667935	501(c)(3)	6,821.	0.			General support
Halom House 4680 Hunt Rd. Cincinnati, OH 45242	31-1073702	501(c)(3)	5,000.	0.			General support
Hebrew Union College 3101 Clifton Avenue Cincinnati, OH 45220	31-0537067	501(c)(3)	14,975.	0.			Pastoral Counseling & Chaplaincy Services and Education & Outreach for the Cincinnati Jewish
Hillel Jewish Student Center 2615 Clifton Avenue Cincinnati, OH 45220	31-6068733	501(c)(3)	161,520.	0.			Jewish Continuity & College Outreach and general support
Isaac M Wise Temple 8329 Ridge Road Cincinnati, OH 45236	31-0536987	501(c)(3)	74,332.	0.			S.E.E.D., women's programming and general support
Israel Cancer Research Fund 295 Madison Ave. Suite 1030 New York, NY 10017	51-0181215	501(c)(3)	12,000.	0.			General support
Jewish Center Day Camp 524 W Melrose Chicago, IL 60614	36-2167758	501(c)(3)	5,500.	0.			General support

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Jewish Discovery Center 7587 Central Park Blvd. Mason, OH 45040	31-1566575	501(c)(3)	10,000.	0.			General support
Jewish Family Service 11223 Cornell Park Drive Cincinnati, OH 45242	31-0744786	501(c)(3)	668,370.	0.			Synagogue Connections/Bikur Cholim, Chaver Fund-Passover Donations, Healthy
Jewish Federation of Palm Beach 4601 CommunityDrive West Palm Beach, FL 33417	59-0948696	501(c)(3)	7,000.	0.			General support
Jewish Federation of South Palm Beach County - 9901 Donna Klein Blvd. - Boca Raton, FL 33428	59-1945109	501(c)(3)	12,500.	0.			General support
Jewish National Fund 9918 Carver Road, Suite 102 Cincinnati, OH 45242	13-1659627	501(c)(3)	31,155.	0.			General support
Jewish Vocational Service 4300 Rossplain Road Cincinnati, OH 45236	31-0536671	501(c)(3)	202,013.	0.			Scholarship administration, Employer's Choice/Cincinnati Career
Kneseth Israel Congregation PO Box 37118 Cincinnati, OH 45222	31-0549055	501(c)(3)	15,500.	0.			S.E.E.D.
Lighthouse Youth Services Inc 1501 Madison Road Cincinnati, OH 45206	23-7046229	501(c)(3)	5,700.	0.			General support
MARCC 630 Vine Street, Ste 606 Cincinnati, OH 45202	31-0744047	501(c)(3)	12,000.	0.			Inter-Denominatinal Comm Aff.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Mayerson Jewish Community Center 8485 Ridge Road Cincinnati, OH 45236	31-0536986	501(c)(3)	701,665.	0.			Jewish Education, Kosher Hot Lunch Program for Seniors, Meals on Wheels, Senior Adult Case
Metropolitan Opera Lincoln Center New York, NY 10023	13-1624087	501(c)(3)	5,500.	0.			General support
Miami University Hillel 11 E Walnut Street Oxford, OH 45056	31-6068732	501(c)(3)	10,000.	0.			Shabbat Dinners
National Council of Young Israel 15140 W. Ten Mile Rd. Oak Park, MI 48237	38-1811781	501(c)(3)	7,150.	0.			General support
Northern Hills Synagogue 5714 Fields Ertel Rd. Cincinnati, OH 45249	31-0673600	501(c)(3)	24,400.	0.			S.E.E.D and general support
Ohio Cancer Research 50 W. Broad St. Columbus, OH 43215	31-1038309	501(c)(3)	31,718.	0.			General support
RITSS High School 2209 Losantiville Rd. Cincinnati, OH 45237	31-1220131	501(c)(3)	16,000.	0.			General support
Rockdale Temple 8501 Ridge Road Cincinnati, OH 45236	31-0543299	501(c)(3)	44,400.	0.			S.E.E.D and general support
Rockwern Academy 8401 Montgomery Road Cincinnati, OH 45236	31-0603959	501(c)(3)	448,337.	0.			Tuition Aid Program and general support

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Ronald McDonald House 350 Erkenbrecher Ave. Cincinnati, OH 45229	31-0965333	501(c)(3)	12,742.	0.			General support
Seven Hills School 5400 Red Bank Rd Cincinnati, OH 45227	31-0536666	501(c)(3)	20,300.	0.			General support
South Area Solomon Schechter Day School - One Commerce Way - Norwood, MA 02062	04-3043595	501(c)(3)	10,000.	0.			General support
Stanford University 326 Galvez Street Stanford, CA 94305	94-1156365	501(c)(3)	5,000.	0.			General support
Temple Beth Sholom 610 Gladys Dr. Middletown, OH 45044	20-3801229	501(c)(3)	6,600.	0.			General support
Temple Sholom 3100 Longmeadow Lane Cincinnati, OH 45236	31-0584318	501(c)(3)	15,750.	0.			S.E.E.D.
Tender Mercies 27 West 12th St. Cincinnati, OH 45202	31-1137270	501(c)(3)	10,200.	0.			General support
The Jewish Cemeteries of Great 3400 Montgomery Road Cincinnati, OH 45207	38-3711514	501(c)(3)	67,650.	0.			General support
The Jewish Federations of North America - 25 Broadway, Suite 1700 - New York, NY 10004	13-1624240	501(c)(3)	1,870,756.	0.			Birthright Israel and Overseas JDC/JAFI/Fair Share

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UC Foundation PO Box 210021 Cincinnati, OH 45221	31-0896555	501(c)(3)	153,593.	0.			General support
United Way of Greater Cincinnati 2400 Reading Rd Cincinnati, OH 45202	31-0537502	501(c)(3)	151,750.	0.			General support
University of Cincinnati Account Receivable, PO Box 691031 Cincinnati, OH 45269	31-6000989	501(c)(3)	10,950.	0.			Lichter Lecture Series
University of Michigan 207 Fletcher Street Ann Arbor, MI 48109	38-6006309	501(c)(3)	5,100.	0.			General support
US Holocaust Memorial Museum 100 Raoul Wallenberg Place SW Washington, DC 20024	52-1309391	501(c)(3)	10,430.	0.			General support
Valley Temple 145 Springfield Pike Cincinnati, OH 45215	31-0744533	501(c)(3)	22,040.	0.			Women's programming, S.E.E.D and general support
Walnut Hills High School 3250 Victory Pkwy Cincinnati, OH 45207	31-0966274	501(c)(3)	10,300.	0.			General support
Wellness Community 4918 Cooper Road Cincinnati, OH 45242	31-1287785	501(c)(3)	15,900.	0.			General support
Workum Scholarship Fund 9680 Sycamore Trace Cincinnati, OH 45242	20-0071689	501(c)(3)	14,850.	0.			Summer Intern Program

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Xavier University 3800 Victory Parkway Cincinnati, OH 45207	31-0537516	501(c)(3)	41,045.	0.			General support
Ohio Jewish Communities 50 West Broad Street Columbus, OH 43215	31-1042915	501(c)(4)	34,711.	0.			Goverment Affairs

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Scholarships	102	169,574.	0.		
Awards	11	16,025.	0.		
Youth trips	16	14,600.	0.		
Bar/Bat Mitzvah	23	11,500.	0.		
PEGS Grants	12	3,314.	0.		

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Schedule I, Part I, Line 2: I. Every agency/organization that requests funding from the Jewish Federation of Cincinnati completes a 25-question form about the outcomes of their program and the population served. They are also required to attach the following information:

A. Agency Mission Statement

B. Current listing of Agency's Board of Directors

C. IRS Letter indicating tax-exempt status

D. Projected program budget for 2010 or 2011 fiscal year (including

Part IV Supplemental Information

overhead) detailed by major line item. (if you are a United Way agency, you may submit their budget form)

E. Actual program budget for 2010 or last completed fiscal year.

F. Estimated program budget for the rest of 2010 or current fiscal year.

G. Explanation of what is included in overhead and how overhead is distributed to individual programs. (e.g. equal $'s to each program; same % of revenue to each program; same % of direct program expenses to each program; other)

H. Overall organization's corresponding fiscal year budget (attached to each program application.)

I. A copy of your audited financial statements for your most recently completed and immediately prior fiscal years (only submit one copy).

II. Councils made up of community volunteers make site visits to all of the local agencies/organizations that have applied for funding.

III. On the basis of the applications and the site visits, every program is evaluated on a weighted point system that reflects the community priorities and the service expectations.

IV. Based on the point system scores and on the community priorities, funding recommendations are made by the Planning and Allocation Committee to the Board of Trustees.

V. The Board of Trustees of the Jewish Federation of Cincinnati approves all funding allocations.

Part II, line 1, Column (h):

Name of Organization or Government: Cedar Village

Part IV Supplemental Information

(h) Purpose of Grant or Assistance: New Americans Community Support Service, CHAI Hopes, women's programming and general support

Name of Organization or Government: Hebrew Union College

(h) Purpose of Grant or Assistance: Pastoral Counseling & Chaplaincy Services and Education & Outreach for the Cincinnati Jewish Community

Name of Organization or Government: Jewish Family Service

(h) Purpose of Grant or Assistance: Synagogue Connections/Bikur Cholim, Chaver Fund-Passover Donations, Healthy Relationships for Teens/Tweens, Counseling and Adoption Services, Parenting Services, Jewish Family Service Food Pantry, Case Management for People in Need, Holocaust Survivors Case Management Services, New American Case Management Services, Aging Services, Economic Crisis funding and general support

Name of Organization or Government: Jewish Vocational Service

(h) Purpose of Grant or Assistance: Scholarship administration, Employer's Choice/Cincinnati Career Network, VIP/Longterm Work Center, S.E.E.D and general support

Name of Organization or Government: Mayerson Jewish Community Center

(h) Purpose of Grant or Assistance: Jewish Education, Kosher Hot Lunch Program for Seniors, Meals on Wheels, Senior Adult Case Management, Senior Adult Socialization, Senior Adult Transportation Services, Russion Newsletter, New American Socialization, Support and Enrichment Services for Family and Adults, Wellness and Recreation Services, Youth Development and Connections, 8th Grade Program, scholarships and general support

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

2010

Open to Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☒ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		X
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. ☒ Compensation committee ☒ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		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?	5a		X
b	Any related organization?	5b		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?	6a		X
b	Any related organization?	6b		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	7		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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

Schedule J (Form 990) 2010

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12-21-10

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Shepard H. Englander	(i)	237,748.	2,000.	28,549.	13,465.	17,507.	299,269.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

Part I, Line 1b: Discretionary dollars were donated for CEO's work in relation to organizational matters.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

OMB No. 1545-0047
2010
Open To Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

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

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Shepard Englander		X	44,717.	12,349.		X	X		X	
Total ▶ $				12,349.						

Part III Grants or Assistance Benefiting Interested Persons.

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

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

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

Schedule L (Form 990 or 990-EZ) 2010

See Part V for Continuations

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
Megan Budynkiewicz	Daughter of Christi	49,235.	Wages and b		X

Part V Supplemental Information

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

Schedule L, Part II, Loans To and From Interested Persons:

(a) Name of Person: Shepard Englander

(a) Purpose of Loan: Bridge loan to sell residence

(b) Loan to or from organization? = From

(c) Original Principal Amount $ 44,717. (d) Balance Due $ 12,349.

(e) Loan in Default? = No

(f) Approved by Board or Committee? = Yes

(g) Written Agreement? = Yes

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Megan Budynkiewicz

(b) Relationship Between Interested Person and Organization:

Daughter of Christie Budynkiewicz

(c) Amount of Transaction $ 49,235.

(d) Description of Transaction: Wages and benefits

(e) Sharing of Organization Revenues? = No

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	170	1,991,245.	Fair Market Value
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule M (Form 990) (2010)**

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12-23-10

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047
2010
Open to Public Inspection

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

Form 990, Part VI, Section A, line 2: Debbie Brant and Robert Brant have a family relationship.

Robert Brant and Daniel Lipson have a family relationship.

David Fisher, Marc Fisher and Suzette Fisher have a family relationship.

Donald Kaplan and Howard Kaplan have a family relationship.

Form 990, Part VI, Section B, line 11: The CFO reviewed the 990 and a public disclosure copy was subsequently provided to the Board of Directors before filing.

Form 990, Part VI, Section B, Line 12c: Conflict of interest forms are sent out annually; results are complied and reviewed for any possible disclosures.

Form 990, Part VI, Section B, Line 15: Every three years, the Executive Committee, which is a board-designated committee, reviews and sets the CEO's salary and benefits package, resulting in a three year contract. The Executive Committee reviews the United Jewish Communities annual salary survey as well as holds conversations with several other Federations. Annually, the CEO is responsible for reviewing and setting all other top management salary and benefits. The CEO reviews the United Jewish Communities annual salary survey. All items used in determining salary and benefits are documented and retained.

Form 990, Part VI, Section C, Line 19: The organization's governing documents are available on the Ohio Secretary of State's website. The

Name of the organization: Jewish Federation of Cincinnati

Employer identification number: 31-0537174

financial statements are available on the organization's website. The conflict of interest policy is available upon request.

Form 990, Part XI, line 5, Changes in Net Assets:

Net unrealized gains on investments:	3,858,464.
Changes in value of beneficial interest in perpetual trust	176,562.
Total to Form 990, Part XI, Line 5	4,035,026.

Form 990, Part XI, Line 2c

Audit Oversight

The Finance and Administration Committee oversees the audit and the process has not changed in the current year.

Form 990, Part IV, Line 4

Although the Jewish Federation of Cincinnati does not directly engage in lobbying, we do pay an annual allocation to Ohio Jewish Communities which is a registered lobbyist.