

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07-01-2023, and ending 06-30-2024

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: JEWISH FEDERATION OF GREATER NAPLES INC. Doing business as: Number and street (or P.O. box if mail is not delivered to street address): 4720 PINE RIDGE ROAD. Room/suite: City or town, state or province, country, and ZIP or foreign postal code: NAPLES, FL 34119

D Employer identification number: 59-2151725. E Telephone number: (239) 263-4505. G Gross receipts \$ 4,898,958

F Name and address of principal officer: NEHEMIA ICHILOV, 4720 PINE RIDGE ROAD, NAPLES, FL 34119

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.JEWISHNAPLES.ORG

K Form of organization: Corporation

L Year of formation: 1981. M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PUBLIC FUNDRAISING, DISTRIBUTION TO OTHER CHARITABLE ORGANIZATIONS, FILL EDUCATIONAL, HUMANITARIAN AND SOCIAL SERVICE NEEDS OF THE JEWISH COMMUNITY AND PROMOTE UNDERSTANDING AND COOPERATION WITH THE NON-JEWISH COMMUNITY.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box, 3 Number of voting members (25), 4 Number of independent voting members (25), 5 Total number of individuals employed (14), 6 Total number of volunteers (27), 7a Total unrelated business revenue (108,317), 7b Net unrelated business taxable income.

Revenue

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (4,102,870), 9 Program service revenue (633,536), 10 Investment income (54,235), 11 Other revenue (108,317), 12 Total revenue (4,898,958).

Expenses

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (1,662,665), 14 Benefits paid (0), 15 Salaries (941,854), 16a Professional fundraising fees (0), 16b Total fundraising expenses (520,255), 17 Other expenses (1,739,447), 18 Total expenses (4,343,966), 19 Revenue less expenses (554,992).

Net Assets or Fund Balances

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (18,825,139), 21 Total liabilities (1,222,338), 22 Net assets or fund balances (17,602,801).

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 JEFFREY FELD CEO, Date 2025-02-11, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-05-05, Check if self-employed, PTIN P00125986, Firm's name STROEMER & COMPANY, Firm's EIN 32-0394930, Firm's address 14030 METROPOLIS AVE STE 200, FORT MYERS, FL 33912, Phone no. (239) 433-1002

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 or note to any line in this Part III

1 Briefly describe the organization's mission:

PUBLIC FUNDRAISING, DISTRIBUTION TO OTHER CHARITABLE ORGANIZATIONS, FILL EDUCATIONAL, HUMANITARIAN AND SOCIAL SERVICE NEEDS OF THE JEWISH COMMUNITY AND PROMOTE UNDERSTANDING AND COOPERATION WITH THE NON-JEWISH COMMUNITY.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 3,150,370 including grants of \$ 1,662,665) (Revenue \$) DISTRIBUTIONS TO LOCAL, NATIONAL AND US BASED CHARITABLE ORGANIZATIONS

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$ 633,536) WOMEN'S CULTURAL ALLIANCE - THE WOMEN'S CULTURAL ALLIANCE (WCA) IS AN AFFINITY GROUP OF THE JEWISH FEDERATION OF GREATER NAPLES. THE WCA PROVIDES THE OPPORTUNITY TO MEET OTHERS WHO SHARE SIMILAR INTERESTS IN A WIDE VARIETY OF SOCIAL PROGRAMS. MEMBERSHIP IS OVER 1500 WOMEN, MEN'S CULTURAL ALLIANCE - THE MEN'S CULTURAL ALLIANCE (MCA) IS AN AFFINITY GROUP OF THE MALE MEMBERS OF THE JEWISH FEDERATION OF GREATER NAPLES (JFGN) WHOSE PURPOSE IS TO CREATE FRIENDSHIP AND CAMARADERIE AMONG ITS MEMBERS BY ATTENDING AND PARTICIPATING IN SOCIAL, INTELLECTUAL, SPORTING & ATHLETIC ACTIVITIES. MEMBERSHIP IS OVER 700 MEN. CATHOLIC-JEWISH DIALOGUE OF COLLIER COUNTY - THE PURPOSE OF THE CATHOLIC- JEWISH DIALOGUE IS TO ENGAGE JEWS AND CATHOLICS IN UNDERSTANDING THEIR PAST HISTORY AND ADVANCING THE CAUSE OF MUTUAL UNDERSTANDING AND APPRECIATION OF THEIR DIFFERENCES, AS WELL AS THEIR COMMONALITIES. ISRAEL ADVOCACY COMMITTEE - THE ISRAEL ADVOCACY COMMITTEE IS MADE UP OF MEMBERS OF OUR JEWISH COMMUNITY. SEVERAL MEMBERS HAVE LIVED, WORKED, VOLUNTEERED OR STUDIED IN ISRAEL. THE ISRAEL ADVOCACY COMMITTEE HAS ADOPTED THE FOLLOWING GOALS: TO CONDUCT SYMPOSIUMS, FORUMS AND SEMINARS TO MONITOR AND RESPOND APPROPRIATELY TO NEWSPAPER ARTICLES AND EDITORIALS JEWISH COMMUNITY RELATIONS COUNCIL (JCRC) - THE JCRC'S PRIMARY MISSION IS TO PROMOTE AND ENHANCE THE EXCELLENT RELATIONS THAT THE JEWISH COMMUNITY NOW HAS WITH THE BROADER NAPLES AND COLLIER COUNTY COMMUNITY. JCRC OUTREACH, BOTH WITHIN THE JEWISH AND GENERAL COMMUNITIES, IS INTENDED TO EDUCATE AND INFORM BY OFFERING PROGRAMS FOR THE COMMUNITY ON JEWISH ISSUES AND EXPERIENCES.

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 3,150,370

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Each row has a corresponding 'Yes' and 'No' column for the answer.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input boxes for numbers (e.g., 2a, 7d, 10a, 11a, 12b, 13b, 13c), and Yes/No columns. Includes instructions for filing requirements and specific tax forms like Form 990-T, Form 8886-T, Form 8899, Form 720, Form 4720, and Form 6069.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 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? 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? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on 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? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
Own website Another's website Upon request Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
NAMMIE ICHILOV 4720 PINE RIDGE ROAD NAPLES, FL 34119 (239) 263-4505

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) JEFFREY FELD CEO	40.00			X			220,480	0	0
(2) FELICIA ANCHOR DIRECTOR	2.00	X					0	0	0
(3) FRANKLIN BAUM DIRECTOR-TO	2.00	X					0	0	0
(4) ALVIN BECKER PAST CHAIR		X		X			0	0	0
(5) SHELLY BELL DIRECTOR	2.00	X					0	0	0
(6) MYRA BENEDIKT DIRECTOR-TO	2.00	X					0	0	0
(7) MARK BLASKEY DIRECTOR	2.00	X					0	0	0
(8) ROSALEE BOGO SECRETARY-TO	2.00	X		X			0	0	0
(9) PATTI BOOCHEVER DIRECTOR-TO	2.00	X					0	0	0
(10) HARVEY COHEN DIRECTOR-TO	2.00	X					0	0	0
(11) MARCIA COHODES DIRECTOR-TO	2.00	X					0	0	0
(12) MAX DEIFIK DIRECTOR	2.00	X					0	0	0
(13) PAULA FILLER DIRECTOR-TO	2.00	X					0	0	0
(14) CHERYL GINSBURG DIRECTOR-TO	2.00	X					0	0	0
(15) MIA HYATT DIRECTOR	2.00	X					0	0	0
(16) STEVE ISER DIRECTOR-TO	2.00	X					0	0	0
(17) LARRY ISRAELITE DIRECTOR-TO	2.00	X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) TAMMY KATZ DIRECTOR-TO	2.00	X					0	0	0
(19) ELLIOT LERNER TREASURER-TO	2.00	X			X		0	0	0
(20) MERLIN LICKHALTER DIRECTOR-TO	2.00	X					0	0	0
(21) ROBIN MINTZ DIRECTOR-TO	2.00	X					0	0	0
(22) JOEL PITTELMAN DIRECTOR-TO	2.00	X					0	0	0
(23) STUART PRICE DIRECTOR-TO	2.00	X					0	0	0
(24) DR NATHANIEL RITTER CHAIR	2.00	X			X		0	0	0
(25) MICHAEL RUBENSTEIN DIRECTOR-TO	2.00	X					0	0	0
(26) MARC SAPERSTEIN VICE CHAIR-T	2.00	X			X		0	0	0
(27) JANE SCHIFF PAST CHAIR	2.00	X			X		0	0	0
(28) ANNE SCHUCHMAN DIRECTOR-TO	2.00	X					0	0	0
(29) ARLENE SOBOL V CHAIR-TO A	2.00	X			X		0	0	0
(30) MICHAEL SOBOL DIRECTOR-TO	2.00	X					0	0	0
(31) STEVE STROME TREASURER-TO	2.00	X			X		0	0	0
(32) JAY WEISS DIRECTOR-TO	2.00	X					0	0	0
(33) BETH WOLFF VICE CHAIR-T	2.00	X			X		0	0	0
(34) JEFF ZALASKY DIRECTOR-TO	2.00	X					0	0	0
1b Sub-Total									
1c Total from continuation sheets to Part VII, Section A									
1d Total (add lines 1b and 1c)						220,480			

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	1
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3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	Yes	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	Yes	No

Section B. Independent Contractors

1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.															
	<table border="1"> <thead> <tr> <th>(A) Name and business address</th> <th>(B) Description of services</th> <th>(C) Compensation</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	(A) Name and business address	(B) Description of services	(C) Compensation												
(A) Name and business address	(B) Description of services	(C) Compensation														

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

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

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants, and Other Similar Amounts, Federated campaigns, Membership dues, Fundraising events, etc.

Table for Program Service Revenue with columns for Business Code, (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include OTHER PROGRAM SERVICE REV, WOMENS & MENS CULTURAL ALLI, JEWISH BOOK FESTIVAL, etc.

Table for Other Revenue with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include Investment income, Income from investment of tax-exempt bond proceeds, Royalties, Gross rents, Net rental income, Gross amount from sales of assets, Net gain or (loss), Gross income from fundraising events, Net income or (loss) from fundraising events, Gross income from gaming activities, Net income or (loss) from gaming activities, Gross sales of inventory, Net income or (loss) from sales of inventory.

Table for Other Revenue Misc Amt with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include ADVERTISING INCOME, All other revenue, Total revenue.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,636,765	1,636,765		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	25,900	25,900		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	220,480	119,059	35,277	66,144
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	533,690	288,193	85,390	160,107
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	42,131	22,751	6,741	12,639
9 Other employee benefits	93,213	50,335	14,914	27,964
10 Payroll taxes	52,340	28,264	8,374	15,702
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	118,342	31,951	50,888	35,503
12 Advertising and promotion	173,792	152,937	6,952	13,903
13 Office expenses	128,172	55,347	27,970	44,855
14 Information technology	4,413	1,456	1,456	1,501
15 Royalties				
16 Occupancy	204,734	121,672	28,372	54,690
17 Travel	6,373	6,373		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	34,756	20,854	5,213	8,689
21 Payments to affiliates	47,662	47,662		
22 Depreciation, depletion, and amortization	376,960		376,960	
23 Insurance	70,633	23,309	23,309	24,015
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER EVENT EXPENSES	495,373	450,789		44,584
b FACILITY & CATERING	47,732	42,959		4,773
c SPEAKERS & ENTERTAINMENT	30,505	23,794	1,525	5,186
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,343,966	3,150,370	673,341	520,255
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	439,416	1	1,141,506
	2 Savings and temporary cash investments	199,740	2	9,767
	3 Pledges and grants receivable, net	4,803,146	3	3,886,317
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	65,530	9	50,844
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,636,888		
	b Less: accumulated depreciation	10b 564,033	11,426,580	10c 11,072,855
	11 Investments—publicly traded securities	1,866,256	11	2,644,692
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	18,487	15	19,158
16 Total assets: Add lines 1 through 15 (must equal line 33)	18,819,155	16	18,825,139	
Liabilities	17 Accounts payable and accrued expenses	598,809	17	1,178,219
	18 Grants payable		18	
	19 Deferred revenue	9,888	19	13,311
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,588,065	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	25,808	25	30,808
	26 Total liabilities. Add lines 17 through 25	2,222,570	26	1,222,338
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	15,755,549	27	16,387,351
	28 Net assets with donor restrictions	841,036	28	1,215,450
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	16,596,585	32	17,602,801
33 Total liabilities and net assets/fund balances	18,819,155	33	18,825,139	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,898,958
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,343,966
3	Revenue less expenses. Subtract line 2 from line 1	3	554,992
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,596,585
5	Net unrealized gains (losses) on investments	5	451,224
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	17,602,801

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Public Charity Status and Public Support

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

Name of the organization
JEWISH FEDERATION OF GREATER NAPLES
INC

Employer identification number
59-2151725

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) 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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2023. 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		<input type="checkbox"/>
b 33 1/3% support test—2022. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,924,920	9,706,152	7,422,415	2,928,307	4,102,870	27,084,664
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	578,635	115,779	179,007	375,834	633,536	1,882,791
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	3,503,555	9,821,931	7,601,422	3,304,141	4,736,406	28,967,455
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	286,637	2,509,866	2,350,602	667,194	585,230	6,399,529
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.	286,637	2,509,866	2,350,602	667,194	585,230	6,399,529
8 Public support. (Subtract line 7c from line 6.)						22,567,926

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.	3,503,555	9,821,931	7,601,422	3,304,141	4,736,406	28,967,455
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35,465	45,299	43,082	45,495	54,235	223,576
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	35,465	45,299	43,082	45,495	54,235	223,576
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	3,539,020	9,867,230	7,644,504	3,349,636	4,790,641	29,191,031
14 First 5 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. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	15	77.310 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	87.170 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f))	17	1.000 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	1.000 %
19a 33 1/3% support tests—2023. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2022. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2023

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization JEWISH FEDERATION OF GREATER NAPLES INC	Employer identification number 59-2151725
--	--

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ
 - 501(c)() (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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
 JEWISH FEDERATION OF GREATER NAPLES
 INC

Employer identification number
 59-2151725

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 JEWISH FEDERATION OF GREATER NAPLES
 INC

Employer identification number

59-2151725

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(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 GREATER NAPLES INC	Employer identification number 59-2151725
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(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	
_____ _____		_____ _____	

Additional Data

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Software ID:

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Supplemental Financial Statements

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization JEWISH FEDERATION OF GREATER NAPLES INC

Employer identification number

59-2151725

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor information.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, and reporting.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and amounts for revenue and assets.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

	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, for escrow or custodial account liability? **Yes** **No**

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	93,737	90,716	113,187	102,818	113,851
b Contributions					
c Net investment earnings, gains, and losses	11,541	8,879	-10,242	17,073	5,524
d Grants or scholarships	4,926	4,558	5,567	5,415	
e Other expenditures for facilities and programs			5,217		15,220
f Administrative expenses	1,302	1,300	1,445	1,289	1,337
g End of year balance	99,050	93,737	90,716	113,187	102,818

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

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶ 100.000 %

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		10,842,262	428,918	10,413,344
d Equipment		264,163	56,419	207,744
e Other		530,463	78,696	451,767
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				11,072,855

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
ACCRUED EXPENSES	30,808
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	30,808

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	5,350,182
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	451,224	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	451,224
3	Subtract line 2e from line 1		3	4,898,958
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	4,898,958

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

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

1	Total expenses and losses per audited financial statements		1	4,343,966
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	4,343,966
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	4,343,966

Part XIII Supplemental Information

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

Return Reference	Explanation
SCHEDULE D, PAGE 3, PART X	THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)3 OF THE INTERNAL REVENUE CODE. THE ORGANIZATION IS A NOT-FOR-PROFIT FLORIDA CORPORATION AND THEREFORE IS NOT SUBJECT TO STATE INCOME TAX TAXES. THE INTERNAL REVENUE CODE PROVIDES FOR TAXATION OF UNRELATED BUSINESS INCOME UNDER CERTAIN CIRCUMSTANCES. THE ORGANIZATION REPORTS UNRELATED BUSINESS TAXABLE INCOME, HOWEVER, SUCH STATUS IS SUBJECT TO FINAL DETERMINATION UPON EXAMINATION OF THE RELATED TAX RETURNS BY THE APPROPRIATE TAXING AUTHORITIES. THE ORGANIZATION'S TAX FILINGS ARE SUBJECT TO AUDIT BY VARIOUS TAXING AUTHORITIES. CERTAIN INCOME TAX RETURNS FILED BY THE ORGANIZATION REMAIN OPEN TO EXAMINATION BY THESE GOVERNMENT AGENCIES. THE ORGANIZATION FOLLOWS ASC TOPIC 740, "INCOME TAXES" IN ACCOUNTING FOR UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS EVALUATED ITS TAX POSITIONS AND ANY ESTIMATES UTILIZED IN ITS TAX RETURNS, AND CONCLUDED THAT THE ORGANIZATION HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE. INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS WILL BE RECOGNIZED IN INCOME TAX EXPENSE, IF REQUIRED.

Additional Data

[**Return to Form**](#)

Software ID:

Software Version:

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization
JEWISH FEDERATION OF GREATER NAPLES
INC

Employer identification number
59-2151725

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BAKER NAPLES SENIOR CENTER AT JFC 6200 AUTUMN OAKS LANE NAPLES, FL 34119	45-3980909		149,000				HURRICANE RELIEF
(2) BBYO NAPLES 2500 VANDERBILT BEACH NAPLES, FL 34109	31-1794932	501C3	22,000				EDUCATION
(3) BETH TIKVAH 1459 PINE RIDGE RD NAPLES, FL 34109	66-1722336	501C3	11,500				EDUCATION
(4) BIRTHRIGHT ISRAEL 25 BROADWAY 17TH FLOOR NEW YORK, NY 100041010	13-1624240	501C3	5,100				HUMANITARIAN
(5) CHABAD 1789 MANDARIN RD NAPLES, FL 34102	05-0588178	501C3	12,500				EDUCATION/HURRICANE
(6) COLLIER COUNTY SHERIFF 3319 TAMIAMI TRAIL E NAPLES, FL 34112	59-6000561		9,000				HUMANITARIAN
(7) HOLOCAUST MUSEUM & EDUCATION 4760 TAMIAMI TRAIL STE 7 NAPLES, FL 34103	59-3740883	501C3	70,000				EDUCATION
(8) JEWISH CONGREGATION OF MARCO 991 WINTERBERRY DR MARCO ISLAND, FL 34145	59-2281355	501C3	13,000				JEWISH FESTIVAL
(9) JEWISH FEDERATIONS OF NORTH AMERICA 25 BROADWAY 17TH FLOOR NEW YORK, NY 10017	13-1624240	501C3	1,145,915				HUMANITARIAN
(10) JEWISH NATIONAL FUND PO BOX 971054 BOCA RATON, FL 33497	13-1659627	501C3	10,000				HUMANITARIAN
(11) NEVE MICHAEL 25 BROADWAY 17TH FLOOR NEW YORK, NY 10004	13-1624241	501C3	55,000				THERAPY ENRICHMENT
(12) SAPIR COMMUNITY CENTER 25 BROADWAY 17TH FLOOR NEW YORK, NY 10004	13-1624240	501C3	10,000				HUMANITARIAN
(13) TEMPLE SHALOM 4630 PINE RIDGE ROAD NAPLES, FL 34119	59-2546855	501C3	50,000				EDUCATION
(14) YAD LAKASHISH 25 BROADWAY 17TH FLOOR NEW YORK, NY 10004	13-1624240	501C3	40,000				ELDERLY NEEDS

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

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) CAMP SCHOLARSHIPS	12	25,900			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
SCHEDULE I, PAGE 1, PART I, LINE 2	AS A PART OF OUR ALLOCATIONS PROCESS, EACH BENEFICIARY MUST COMPLETE AN EVALUATION FORM REGARDING THE PROGRAM FOR WHICH IT HAD RECEIVED AN ALLOCATION. THE EVALUATION IS REVIEWED AND MONITORED BY THE ALLOCATIONS COMMITTEE.

Additional Data

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Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
JEWISH FEDERATION OF GREATER NAPLES
INC

Employer identification number
59-2151725

Part I Questions Regarding Compensation

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

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

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

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

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

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part III **Supplemental Information**

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

Return Reference	Explanation
------------------	-------------

Additional Data

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Software Version:

SCHEDULE O
(Form 990)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.****Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2023**Open to Public
Inspection**Name of the organization
JEWISH FEDERATION OF GREATER NAPLES
INC**Employer identification number**

59-2151725

Return Reference	Explanation
FORM 990, PAGE 1, PART I, LINE 6	VOLUNTEERS DO OFFICE WORK, WORK ON PROGRAMS AND SERVE AS OFFICERS AND TRUSTEES. NONE ARE COMPENSATED.
FORM 990, PAGE 2, PART III, LINE 4B	WOMEN'S CULTURAL ALLIANCE - THE WOMEN'S CULTURAL ALLIANCE (WCA) IS AN AFFINITY GROUP OF THE JEWISH FEDERATION OF GREATER NAPLES. THE WCA PROVIDES THE OPPORTUNITY TO MEET OTHERS WHO SHARE SIMILAR INTERESTS IN A WIDE VARIETY OF SOCIAL PROGRAMS. MEMBERSHIP IS OVER 1500 WOMEN, MEN'S CULTURAL ALLIANCE - THE MEN'S CULTURAL ALLIANCE (MCA) IS AN AFFINITY GROUP OF THE MALE MEMBERS OF THE JEWISH FEDERATION OF GREATER NAPLES (JFGN) WHOSE PURPOSE IS TO CREATE FRIENDSHIP AND CAMARADERIE AMONG ITS MEMBERS BY ATTENDING AND PARTICIPATING IN SOCIAL, INTELLECTUAL, SPORTING & ATHLETIC ACTIVITIES. MEMBERSHIP IS OVER 700 MEN. CATHOLIC-JEWISH DIALOGUE OF COLLIER COUNTY - THE PURPOSE OF THE CATHOLIC- JEWISH DIALOGUE IS TO ENGAGE JEWS AND CATHOLICS IN UNDERSTANDING THEIR PAST HISTORY AND ADVANCING THE CAUSE OF MUTUAL UNDERSTANDING AND APPRECIATION OF THEIR DIFFERENCES, AS WELL AS THEIR COMMONALITIES. ISRAEL ADVOCACY COMMITTEE - THE ISRAEL ADVOCACY COMMITTEE IS MADE UP OF MEMBERS OF OUR JEWISH COMMUNITY. SEVERAL MEMBERS HAVE LIVED, WORKED, VOLUNTEERED OR STUDIED IN ISRAEL. THE ISRAEL ADVOCACY COMMITTEE HAS ADOPTED THE FOLLOWING GOALS: TO CONDUCT SYMPOSIUMS, FORUMS AND SEMINARS TO MONITOR AND RESPOND APPROPRIATELY TO NEWSPAPER ARTICLES AND EDITORIALS JEWISH COMMUNITY RELATIONS COUNCIL (JCRC) - THE JCRC'S PRIMARY MISSION IS TO PROMOTE AND ENHANCE THE EXCELLENT RELATIONS THAT THE JEWISH COMMUNITY NOW HAS WITH THE BROADER NAPLES AND COLLIER COUNTY COMMUNITY. JCRC OUTREACH, BOTH WITHIN THE JEWISH AND GENERAL COMMUNITIES, IS INTENDED TO EDUCATE AND INFORM BY OFFERING PROGRAMS FOR THE COMMUNITY ON JEWISH ISSUES AND EXPERIENCES.
FORM 990, PAGE 6, PART VI, LINE 7A	MEMBERS MAY VOTE IN PERSON OR BY PROXY FOR OFFICERS AND THE BOARD OF TRUSTEES AT THE ANNUAL MEETING IN APRIL.
FORM 990, PAGE 6, PART VI, LINE 11B	FINANCE AND AUDIT COMMITTEE REVIEWS DRAFT AND PRESENTS TO THE BOARD FOR FINAL APPROVAL
FORM 990, PAGE 6, PART VI, LINE 12C	BOARD MEMBERS, OFFICERS AND EMPLOYEES ARE REQUIRED TO FILL OUT A CONFLICT OF INTEREST ANNUALLY. IF A BOARD MEMBER HAS A CONFLICT OF INTEREST DURING A BOARD MEETING, THAT MEMBER WILL RECUSE HIM OR HERSELF FROM VOTING ON THAT ISSUE.
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES DETERMINES COMPENSATION FOR THE EXECUTIVE DIRECTOR AND REVIEWED ANNUALLY.
FORM 990, PAGE 6, PART VI, LINE 15B	EXECUTIVE DIRECTOR DETERMINES COMPENSATION FOR PROGRAM AND ADMINISTRATIVE EMPLOYEES
FORM 990, PAGE 6, PART VI, LINE 19	DOCUMENTS ARE AVAILABLE ON THE ORGANIZATIONS WEBSITE AND AVAILABLE UPON REQUEST AS WELL.

Additional Data

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