

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 01-01-2010 and ending 12-31-2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC		D Employer identification number 11-5324002
	Doing Business As		E Telephone number (800) 469-2697
	Number and street (or P O box if mail is not delivered to street address) 1 PENN PLAZA NO 6250	Room/suite	G Gross receipts \$ 15,671,933
	City or town, state or country, and ZIP + 4 NEW YORK, NY 10001		
F Name and address of principal officer RONALD GRAY 1 PENN PLAZA NO 6250 NEW YORK, NY 10001		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.BOYSTOWNJERUSALEM.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1984	M State of legal domicile NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities SUPPORTS BOYS TOWN JERUSALEM'S COMPREHENSIVE EDUCATION PROGRAM FOR DISADVANTAGED YOUTH		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	49
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	49
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	0
	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	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,688,347	3,515,419
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,822,968	907,707
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-16,326	-1,846
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,494,989	4,421,280
	14 Benefits paid to or for members (Part IX, column (A), line 4)	4,224,810	4,305,391
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	933,097	873,641
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 835,725	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	490,401	465,799
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,648,308	5,644,831
19 Revenue less expenses Subtract line 18 from line 12	-1,153,319	-1,223,551	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	31,659,673	32,394,522
	22 Net assets or fund balances Subtract line 21 from line 20	442,978	468,885
		31,216,695	31,925,637

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	2011-08-15 Date			
	RONALD GRAY EXECUTIVE VICE PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name FREDERICK H ROTHMAN	Preparer's signature FREDERICK H ROTHMAN	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ LOEB & TROPER LLP				Firm's EIN ▶
	Firm's address ▶ 655 THIRD AVENUE 12TH FLOOR NEW YORK, NY 10017				Phone no ▶ (212) 867-4000

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

SEE SCHEDULE 'O'

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 \$ 3,200,000 including grants of \$ 3,200,000) (Revenue \$)

SUPPORTS BOYS TOWN JERUSALEM'S EDUCATIONAL PROGRAMS SCHOLARSHIPS FOR THE NEEDIEST STUDENTS REMAINING TRUE TO ITS MISSION OF TURNING YOUNG BOYS FROM LIMITED CIRCUMSTANCES INTO YOUNG MEN WITH LIMITLESS FUTURES, BTJ PROVIDES SCHOLARSHIP/FINANCIAL ASSISTANCE TO OVER 75% OF ITS STUDENT BODY, MOST OF WHOM COME FROM ECONOMICALLY DISADVANTAGED FAMILIES THIS VITAL SUPPORT ENSURES THAT NO STUDENT WHO QUALIFIES ACADEMICALLY IS DENIED A BOYS TOWN EDUCATION VOCATIONAL TRAINING BTJ HAS EVOLVED FROM A MAKESHIFT TRADE SCHOOL TEACHING PRINTING AND CARPENTRY INTO A WORLD CLASS TECHNOLOGICAL CENTER, PREPARING STUDENTS FOR CAREERS IN THE 21ST CENTURY FIELDS OF ELECTRONICS, COMPUTER PROGRAMMING AND NETWORKING AND APPLIED ENGINEERING

4b (Code) (Expenses \$ 270,000 including grants of \$ 270,000) (Revenue \$)

SUPPORTS BOYS TOWN JERUSALEM'S CAPITAL IMPROVEMENTS SOLAR CONVERSION THE MAIN ACADEMIC BUILDING WAS CONVERTED TO SOLAR ENERGY DORMITORY RENOVATIONS BOYS TOWN SERVES AS A "HOME AWAY FROM HOME" FOR MANY OF ITS STUDENTS, PROVIDING WARM, NURTURING SURROUNDINGS EACH DORMITORY "SUITE" HOUSES THREE BOYS, WITH COMFORTABLE BEDS, DESKS AND A COMMON AREA RENOVATIONS INCLUDED UPGRADED PLUMBING AND LIGHTING, WIRING TO ACCOMMODATE COMPUTERS AND OTHER PERSONAL ELECTRONICS, AND THE EXPANSION OF COMMON AREAS AND CLUB ROOMS FOR AFTERSCHOOL AND EVENING ACTIVITIES CLASSROOM & BATHROOM RENOVATIONS TEN CLASSROOMS IN THE MAIN ACADEMIC BUILDING HAVE BEEN COMPLETELY RENOVATED TWO OF THE BATHROOMS IN THE MAIN ACADEMIC BUILDING HAVE BEEN COMPLETELY REFURBISHED AS WELL THIS UPGRADE WILL GREATLY BENEFIT THE STUDENTS OF BOYS TOWN

4c (Code) (Expenses \$ 835,391 including grants of \$ 835,391) (Revenue \$)

SUPPORTS BOYS TOWN JERUSALEM'S SPECIAL PROGRAMS TUTORIAL BOYS TOWN'S PERCENTAGE OF STUDENTS PASSING THEIR MATRICULATION EXAMS IS AMONG ISRAEL'S HIGHEST, REGULARLY OUTPERFORMING TOP SECULAR AND RELIGIOUS HIGH SCHOOLS TO ACHIEVE THOSE LOFTY RESULTS, BOYS TOWN PROVIDES A REGULAR PROGRAM OF TUTORING FOR STUDENTS REQUIRING ASSISTANCE IN ALL SUBJECT AREAS SUMMER ENRICHMENT PROGRAMS BOYS TOWN'S BAYIT VEGAN CAMPUS IS UTILIZED YEAR-ROUND WHEN THE REGULAR SCHOOL YEAR CONCLUDES IN JUNE, SPECIAL SUMMER PROGRAMS, EACH SPECIFICALLY DESIGNED TO BENEFIT A PARTICULAR GROUP OF STUDENTS AND THEIR OWN SPECIAL NEEDS ARE CONDUCTED THESE INCLUDE DAY CAMPS FOR JUNIOR HIGH SCHOOL STUDENTS, WITH CLASSROOM STUDY FOLLOWED BY SPORTS, CAMPING, FIELD TRIPS AND ACTIVITIES BOTH ON AND OFF THE BTJ CAMPUS, TUTORING SESSIONS FOR HIGH SCHOOL STUDENTS TO BOLSTER THEIR SKILLS IN SPECIFIC SUBJECT AREAS, AND ENRICHMENT CLASSES FOR HIGH ACHIEVING HIGH SCHOOL STUDENTS SUPPLEMENTAL ASSISTANCE FOR IMMIGRANT STUDENTS SINCE 2001, BOYS TOWN HAS SERVED AS THE FIRST HOME IN ISRAEL FOR SOME OF THE COUNTRYS NEWEST CITIZENS YOUNG IMMIGRANTS FROM FRANCE, THE FORMER SOVIET UNION AND MOST RECENTLY, ETHIOPIA THESE YOUNG MEN LIVE AND STUDY AT BTJ WITHIN THE FRAMEWORK OF THE JEWISH AGENCY'S NAALEH PROGRAM, WHICH ENABLES TEENAGERS TO MAKE ALIYAH BEFORE, OR WITHOUT, THEIR PARENTS BOYS TOWN PROVIDES THEM WITH ROOM AND BOARD 365 DAYS A YEAR, INCLUDING SPECIAL PROGRAMS AND ACTIVITIES DURING SCHOOL VACATIONS, MEDICAL SERVICES AND EVEN POCKET MONEY AND A GIFT ON THEIR BIRTHDAYS

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

4e Total program service expenses \$ 4,305,391

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)? <i>If "Yes," complete Schedule A.</i>	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		
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? <i>If "Yes," complete Schedule D, Part I.</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		No
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? <i>If "Yes," complete Schedule D, Part IV.</i>		No
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	Yes	
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? <i>If "Yes," complete Schedule D, Part VI.</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	Yes	
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? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
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)? <i>If "Yes," complete Schedule D, Part X.</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	Yes	
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 U S? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	Yes	
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 U S? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
17 Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, and Yes/No response. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

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 to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	1a 49		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 49		
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?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

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?	Yes	
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?	Yes	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	Yes	
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	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?	Yes	
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	Yes	
b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
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?		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> NY, PA, FL, NJ
18	Section 6104 requires an organization to make its Form 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. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization <input checked="" type="checkbox"/> MIRIAM SALZER 110 HILLSIDE BOULEVARD SUITE 14 LAKEWOOD, NJ 08701 (732) 901-8561

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, and **current** key employees 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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MS MARJORIE D BLENDE SECRETARY	10	X		X				0	0	0
(2) MR LAWRENCE B DIENER VICE PRESIDENT	10	X		X				0	0	0
(3) DR KENNETH GARAY TREASURER	10	X		X				0	0	0
(4) MR LEO GOLDSCHMIDT VICE PRESIDENT	10	X		X				0	0	0
(5) MR MICHAEL J SCHARF PRESIDENT	10	X		X				0	0	0
(6) MR L ROBERT KASWELL CHAIRMAN	20	X		X				0	0	0
(7) MR DONALD L SOLOMON VICE CHAIRMAN	10	X		X				0	0	0
(8) MR JOSH WESTON HONORARY CHAIRMAN	10	X		X				0	0	0
(9) MR RAPHAEL BENAROYA BOARD MEMBER - EXEC COMMI	20	X						0	0	0
(10) MR ALBERT J ADES BOARD MEMBER	10	X						0	0	0
(11) MR GILBERT ARONOWITZ BOARD MEMBER - EXEC COMMI	10	X						0	0	0
(12) MR JACK A BELZ BOARD MEMBER	10	X						0	0	0
(13) MR CARL COHEN BOARD MEMBER	10	X						0	0	0
(14) MR MARC S COOPER BOARD MEMBER	10	X						0	0	0
(15) MR SIDNEY COOPERMAN BOARD MEMBER	10	X						0	0	0
(16) MR LESLIE L DAN BOARD MEMBER	10	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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(17) MR GABRIEL A EREM BOARD MEMBER	10	X					0	0	0	
(18) MRS MARIA FINKLE BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(19) HONORABLE JUDGE DAVID B FOLLENDER BOARD MEMBER	10	X					0	0	0	
(20) MR JOSEPH GARAY BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(21) MR ROBERT GOLDBERG BOARD MEMBER	10	X					0	0	0	
(22) MR FRED GOLDSMITH BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(23) MR HUGH GREENBERG BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(24) MR MENAHEM Z GURMAN BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(25) MR ALEX HALBERSTEIN BOARD MEMBER	10	X					0	0	0	
(26) MR HART N HASTEN BOARD MEMBER	10	X					0	0	0	
(27) MR OSCAR HELLER BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(28) MR MALCOLM HOENLEIN BOARD MEMBER	10	X					0	0	0	
(29) MRS JOAN JAKUBOVITZ BOARD MEMBER	10	X					0	0	0	
(30) MR EDWARD W KERSON BOARD MEMBER	10	X					0	0	0	
(31) MR LOU KOVAL BOARD MEMBER	10	X					0	0	0	
(32) MR HENRI C LEVIT BOARD MEMBER	10	X					0	0	0	
(33) RABBI MOSHE LINCHNER VICE CHAIRMAN OF THE BOARD/CHAIRMAN EXEC COMM	40	X					0	0	0	
(34) MR DAVID S MACK BOARD MEMBER	10	X					0	0	0	
(35) MRS RUTH MACK BOARD MEMBER	10	X					0	0	0	
(36) MR BARRY MAGARICK BOARD MEMBER	10	X					0	0	0	
(37) MR JOHN J POMERANTZ BOARD MEMBER	10	X					0	0	0	
(38) MR STANLEY M ROSENBLATT BOARD MEMBER	10	X					0	0	0	
(39) MR GERSHON ROTHSTEIN BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(40) PROF WILLIAM SCHWARTZ BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(41) MR ROBERT SHAMIS BOARD MEMBER	10	X					0	0	0	
(42) MR ERIC SINGER BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(43) DR MEHRI SONGHORIAN BOARD MEMBER	10	X					0	0	0	
(44) MR ISAAC SUDER BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(45) MR BENJAMIN J VEIT BOARD MEMBER	10	X					0	0	0	
(46) MAYOR MICHAEL WILDES VICE CHAIRMAN	10	X					0	0	0	
(47) MR MICHAEL WIMPFHEIMER BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
(48) MR DAVID YAGODA BOARD MEMBER	10	X					0	0	0	
(49) MRS EVELYN ZIMMERMAN BOARD MEMBER	10	X					0	0	0	
(50) RABBI RONALD L GRAY EXEC VICE PRESIDENT	40 00			X			284,878	0	52,104	
(51) MRS MIRIAM SALZER CFO	15 00			X			24,409	0	0	
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							309,287	0	52,104	

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 **1**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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	
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>		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

(A) Name and business address	(B) Description of services	(C) Compensation
JERRY TOLLINSKY TA DEVELOPMENT MATT 24 FRANMORE CIRCLE THORNHILL, ON L4J3C1 CA	CONSULTANT	108,217

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 **1**

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	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c	67,600				
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	3,447,819				
	g	Noncash contributions included in lines 1a-1f \$	295,334				
	h	Total. Add lines 1a-1f	3,515,419				
Program Service Revenue	2a	_____ Business Code					
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)	1,042,663			1,042,663	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real				
			(ii) Personal				
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	11,073,281			
			(ii) Other				
	b	Less cost or other basis and sales expenses	11,208,237				
c	Gain or (loss)	-134,956					
d	Net gain or (loss)	-134,956			-134,956		
8a	Gross income from fundraising events (not including \$ 67,600 of contributions reported on line 1c) See Part IV, line 18 a		40,570				
		b	Less direct expenses b	42,416			
		c	Net income or (loss) from fundraising events	-1,846		-1,846	
9a	Gross income from gaming activities See Part IV, line 19 a						
		b	Less direct expenses b				
		c	Net income or (loss) from gaming activities				
10a	Gross sales of inventory, less returns and allowances a						
		b	Less cost of goods sold b				
		c	Net income or (loss) from sales of inventory				
	Miscellaneous Revenue	Business Code					
11a	_____						
		d	All other revenue				
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions	4,421,280	0	0	905,861		

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				
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	4,305,391	4,305,391		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	341,391		117,431	223,960
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	437,427		111,121	326,306
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,980		581	1,399
9	Other employee benefits	37,606		11,036	26,570
10	Payroll taxes	55,237		16,210	39,027
a	Fees for services (non-employees)				
	Management				
b	Legal	3,413		3,413	
c	Accounting	69,944		69,944	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	33,726		33,726	
g	Other	34,465		34,465	
12	Advertising and promotion	53,058		12,650	40,408
13	Office expenses	200,219		68,248	131,971
14	Information technology				
15	Royalties				
16	Occupancy	41,983		13,993	27,990
17	Travel	21,183		7,060	14,123
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	3,562		1,187	2,375
23	Insurance	2,394		798	1,596
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	BAD DEBTS	1,852		1,852	
b					
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	5,644,831	4,305,391	503,715	835,725
26	Joint costs. Check here <input type="checkbox"/> 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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	12,732	1	637,785
	2 Savings and temporary cash investments	1,759,509	2	1,409,074
	3 Pledges and grants receivable, net	563,214	3	603,872
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), 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) Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	42,205	9	13,400
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	17,804		
	b Less accumulated depreciation	12,464	8,902	10c 5,340
	11 Investments—publicly traded securities	17,914,725	11	17,503,552
	12 Investments—other securities. See Part IV, line 11	10,770,649	12	11,805,323
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	587,737	15	416,176
16 Total assets. Add lines 1 through 15 (must equal line 34)	31,659,673	16	32,394,522	
Liabilities	17 Accounts payable and accrued expenses	74,736	17	139,014
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		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	368,242	25	329,871
	26 Total liabilities. Add lines 17 through 25	442,978	26	468,885
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	28,550,698	27	28,582,479
	28 Temporarily restricted net assets	1,657,106	28	2,299,681
	29 Permanently restricted net assets	1,008,891	29	1,043,477
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	31,216,695	33	31,925,637	
34 Total liabilities and net assets/fund balances	31,659,673	34	32,394,522	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,421,280
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,644,831
3	Revenue less expenses Subtract line 2 from line 1	3	-1,223,551
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	31,216,695
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,932,493
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	31,925,637

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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 in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	
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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

2010

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization
BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number
11-5324002

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?
 (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 the supported organization?
 (ii) a family member of a person described in (i) above?
 (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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									

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.")	3,328,258	4,176,995	5,534,105	2,688,347	3,515,419	19,243,124
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	3,328,258	4,176,995	5,534,105	2,688,347	3,515,419	19,243,124
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)						755,908
6 Public Support. Subtract line 5 from line 4						18,487,216

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	3,328,258	4,176,995	5,534,105	2,688,347	3,515,419	19,243,124
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,434,575	1,614,352	995,358	1,088,046	1,042,663	6,174,994
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.)	1,604,469	45,445	63,584	32,390	40,570	1,786,458
11 Total support (Add lines 7 through 10)						27,204,576

12 Gross receipts from related activities, etc (See instructions) **12**

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 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	67.960%
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	66.560%
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 <input checked="" type="checkbox"/>		
b 33 1/3% support test—2009. If the organization did not check the 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 checked="" type="checkbox"/>		
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 <input checked="" type="checkbox"/>		
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 <input checked="" 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 checked="" type="checkbox"/>		

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 		

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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Explanation

SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME SPECIAL EVENT INCOME

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2010

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number 11-5324002

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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?

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, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of a certified historic structure.

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

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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?
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 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

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

3 Using the organization's 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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	659,895	941,654	1,125,490		
b Contributions					
c Investment earnings or losses	22,848	91,562	-166,460		
d Grants or scholarships					
e Other expenditures for facilities and programs	22,848	24,325	17,376		
f Administrative expenses					
g End of year balance	659,895	1,008,891	941,654		

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

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

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)	No
(ii) related organizations	3a(ii)	No
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 Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (Investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		17,804	12,464	5,340
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				5,340

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	4,421,280
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	5,644,831
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-1,223,551
4	Net unrealized gains (losses) on investments	4	1,985,227
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-52,734
9	Total adjustments (net) Add lines 4 - 8	9	1,932,493
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	708,942

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	6,453,773
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	1,985,227
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	47,266
e	Add lines 2a through 2d	2e	2,032,493
3	Subtract line 2e from line 1	3	4,421,280
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 should equal Form 990, Part I, line 12)	5	4,421,280

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

1	Total expenses and losses per audited financial statements	1	5,644,831
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	5,644,831
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 should equal Form 990, Part I, line 18)	5	5,644,831

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, 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

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE ENDOWMENT FUND CONSISTS OF \$1,047,844 OF DONOR-RESTRICTED ENDOWMENT FUNDS ESTABLISHED TO SUPPORT SCHOLARSHIP PROGRAMS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	BOYS TOWN HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS PERIODS ENDING DECEMBER 31, 2007 AND SUBSEQUENT REMAIN SUBJECT TO EXAMINATION BY APPLICABLE TAXING AUTHORITIES
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGE IN VALUATION OF REMAINDER TRUSTS 12,680 ACTUARIAL CHANGE IN VALUE OF ANNUITY OBLIGATIONS 34,586 LOSS ON BENEFICIAL INTEREST IN REMAINDER TRUST -100,000
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN VALUATION OF REMAINDER TRUST AGREEMENTS 12,680 ACTUARIAL CHANGE IN VALUE OF ANNUITY OBLIGATIONS 34,586
		PART V COL (A) THE BEGINNING BALANCE DOES NOT MATCH THE PRIOR YEAR'S ENDING BALANCE BECAUSE IT WAS DECIDED THAT THE AMOUNT FOR BENEFICIAL INTEREST IN REMAINDER TRUSTS OF \$348,996 SHOULD NOT BE PART OF THE PERMANENT ENDOWMENT WHILE THE REMAINING \$10,103 WILL REMAIN AS PART OF THE PERMANENT ENDOWMENT

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number 11-5324002

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. 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 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Part V if additional space is needed)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees or agents in region or independent contractors, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in region, (f) Total expenditures for region/investments in region. Includes row for MIDDLE EAST AND NORTH AFRICA with 4,305,391 in total expenditures.

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).* Yes No

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number 11-5324002

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations, b Internet and e-mail solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events. 2a Did the organization have a written or oral agreement with any individual... 2b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		PHILADELPHIA GOLF TOURNAMENT (event type)	(event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	91,900			91,900
	2 Less Charitable contributions	67,600			67,600
	3 Gross income (line 1 minus line 2)	24,300			24,300
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs	30,212			30,212
	7 Food and beverages	11,464			11,464
	8 Entertainment				
	9 Other direct expenses	740			740
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				42,416
11 Net income summary Combine lines 3 and 10 in column (d) ▶				-18,116	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶					

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," Explain _____

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a
b An outside facility	13b

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number
11-5324002

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input checked="" 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)		
<input type="checkbox"/> First-class or charter travel	<input checked="" 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)									
<p>1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain</p>	Yes									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</p>		No								
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>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</p>										
<p>4a Receive a severance payment or change-of-control payment from the organization or a related organization?</p>		No								
<p>4b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>		No								
<p>4c 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</p>		No								
<p>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</p>										
<p>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</p>										
<p>5a The organization?</p>	Yes									
<p>5b Any related organization? If "Yes," to line 5a or 5b, describe in Part III</p>		No								
<p>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</p>										
<p>6a The organization?</p>		No								
<p>6b Any related organization? If "Yes," to line 6a or 6b, describe in Part III</p>		No								
<p>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</p>		No								
<p>8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III</p>		No								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</p>										

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)	RABBI RONALD L GRAY	(i) 206,000 (ii) 0	20,000 0	58,878 0	17,500 0	34,604 0	336,982 0	0 0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	RABBI GRAY RECEIVED A PARSONAGE ALLOWANCE. THE PARSONAGE WAS TREATED AS OTHER COMPENSATION AND WAS NOT SUBJECT TO FEDERAL TAX.
	PART I, LINE 5	RABBI RONALD GRAY'S BONUS IS CONTINGENT UPON THE AMOUNT OF FUNDS HE RAISES IN THE COURSE OF THE YEAR. THIS IS INDICATED IN HIS CONTRACT.

SCHEDULE M (Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number

11-5324002

Part I Types of Property

Table with 4 columns: (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 oncash contribution amounts. Row 9 is filled with X, 9, 295,334, and SELLING PRICE.

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

Table with 3 columns: Question, Yes, No. Contains questions 30a, 31, 32a, and 33 regarding property holding periods, gift acceptance policies, and reporting requirements.

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
METHOD FOR DETERMINING NUMBER OF CONTRIBUTORS	PART I, COLUMN (B)	THE ORGANIZATION IS REPORTING THE NUMBER OF ITEMS RECEIVED

Schedule M (Form 990) 2010

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

BOYS TOWN JERUSALEM FOUNDATION OF AMERICA INC

Employer identification number

11-5324002

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS DISTRIBUTED TO THE PRESIDENT, CHAIRMAN, AND HONORARY CHAIRMAN FOR REVIEW IT IS THEN REVIEWED BY THE REMAINDER OF THE BOARD BOARD MEMBERS ARE ENCOURAGED TO FORWARD ANY QUESTIONS TO THE OFFICERS AND RABBI GRAY, EXECUTIVE VICE PRESIDENT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	A CONFLICT OF INTEREST POLICY APPLIES TO ALL OFFICERS AND TRUSTEES OF BOYS TOWN JERUSALEM FOUNDATION OF AMERICA THE BOOKKEEPER AND DIRECTOR OF DEVELOPMENT, UNDER THE GUIDANCE OF THE BOARD OF DIRECTORS, CONTINUOUSLY MONITOR ALL TRANSACTIONS BY REVIEWING THE TERMS AND PARTIES INVOLVED, TO DETERMINE IF ANY POTENTIAL CONFLICT EXISTS IF IT IS DETERMINED BY ABOVE PERSONS THAT A POTENTIAL CONFLICT DOES EXIST, THE OFFICER OR TRUSTEE IS PROHIBITED FROM PARTICIPATING IN THE DELIBERATIONS AND DECISIONS REGARDING THAT TRANSACTION IN THE CASE OF AN OFFICER HAVING SUCH POTENTIAL CONFLICT, THAT OFFICER WILL DELEGATE THE DECISION TO HIS ASSISTANT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION COMMITTEE ANNUALLY APPROVES THE EXECUTIVE DIRECTOR'S COMPENSATION UPON RENEGOTIATION OF CONTRACT, ORGANIZATION'S LEGAL COUNSEL REVIEWS COMPARABLE DATA FROM OTHER ORGANIZATIONS TO DETERMINE COMPENSATION FOR THE EXECUTIVE V P. IN ADDITION, THE COMPENSATION COMMITTEE REVIEWS COMPARABLE DATA AS WELL.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	BTJ ADVISES (ON ITS WEBSITE) THAT ANY ONE WISHING TO ACCESS INFORMATION ABOUT BOYS TOWN JERUSALEM FOUNDATION OF AMERICA, INC 'S CONFLICT OF INTEREST POLICIES, GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS, SHOULD CONTACT THEM IN ANY OF THE FOLLOWING WAYS (TEL)1-800-469-2697 OR (EMAIL) BTJNATIONAL@BOYSTOWNJERUSALEM.ORG

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 1,985,227 CHANGE IN VALUATION OF REMAINDER TRUSTS 12,680 ACTUARIAL CHANGE IN VALUE OF ANNUITY OBLIGATIONS 34,586 LOSS ON BENEFICIAL INTEREST IN REMAINDER TRUST -100,000 TOTAL TO FORM 990, PART XI, LINE 5 1,932,493

Identifier	Return Reference	Explanation
AUDIT COMMITTEE	FORM 990, PART XII, LINE 2C	PROTOCOLS RELATING TO AUDIT OVERSIGHT HAVE NOT CHANGED FROM PRIOR YEAR

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990, PART III, LINE 1	BOYS TOWN JERUSALEM FOUNDATION OF AMERICA SUPPORTS BOYS TOWN JERUSALEM (ISRAEL), ONE OF ISRAEL'S PREMIER INSTITUTIONS FOR EDUCATING THE COUNTRY'S NEXT GENERATION OF LEADERS IN THE FIELDS OF TECHNOLOGY , COMMERCE, EDUCATION, THE MILITARY AND PUBLIC SERVICE SINCE ITS FOUNDING IN 1948, BTJ HAS PURSUED ITS MISSION OF TURNING YOUNG BOYS FROM LIMITED BACKGROUNDS INTO YOUNG MEN WITH LIMITLESS FUTURES FROM JUNIOR HIGH THROUGH THE COLLEGE LEVELS, THE THREE PART CURRICULUM AT BOYS TOWN - ACADEMIC, TECHNOLOGICAL, AND TORAH STUDIES - IS DESIGNED TO TURN OTHERWISE DISADVANTAGED ISRAELI YOUTH INTO PRODUCTIVE CITIZENS OF TOMORROW THE CAMPUS, LOCATED ON 18 BEAUTIFUL ACRES IN THE BAYIT VEGAN NEIGHBORHOOD OF JERUSALEM, OVERLOOKING THE JUDEAN HILLS, IS A HOME AWAY FROM HOME FOR STUDENTS FROM DIVERSE BACKGROUNDS, REPRESENTING THE ETHNIC MOSAIC THAT IS ISRAEL TODAY

Identifier	Return Reference	Explanation
COMMITTEE DETAIL	FORM 990, PART VI, LINE 1	BOYS TOWN JERUSALEM'S BOARD CONTAINS A SUB-GROUP OF TRUSTEES WHO SIT ON THE EXECUTIVE COMMITTEE ABOVE NOTWITHSTANDING, ALL TRUSTEES ENJOY EQUAL VOTING RIGHTS

Additional Data

Software ID:

Software Version:

EIN: 11-5324002

Name: BOYS TOWN JERUSALEM FOUNDATION OF AMERICA
INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MS MARJORIE D BLENDE SECRETARY	10	X		X			0	0	0	
MR LAWRENCE B DIENER VICE PRESIDENT	10	X		X			0	0	0	
DR KENNETH GARAY TREASURER	10	X		X			0	0	0	
MR LEO GOLDSCHMIDT VICE PRESIDENT	10	X		X			0	0	0	
MR MICHAEL J SCHARF PRESIDENT	10	X		X			0	0	0	
MR L ROBERT KASWELL CHAIRMAN	20	X		X			0	0	0	
MR DONALD L SOLOMON VICE CHAIRMAN	10	X		X			0	0	0	
MR JOSH WESTON HONORARY CHAIRMAN	10	X		X			0	0	0	
MR RAPHAEL BENAROYA BOARD MEMBER - EXEC COMMI	20	X					0	0	0	
MR ALBERT J ADES BOARD MEMBER	10	X					0	0	0	
MR GILBERT ARONOWITZ BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
MR JACK A BELZ BOARD MEMBER	10	X					0	0	0	
MR CARL COHEN BOARD MEMBER	10	X					0	0	0	
MR MARC S COOPER BOARD MEMBER	10	X					0	0	0	
MR SIDNEY COOPERMAN BOARD MEMBER	10	X					0	0	0	
MR LESLIE L DAN BOARD MEMBER	10	X					0	0	0	
MR GABRIEL A EREM BOARD MEMBER	10	X					0	0	0	
MRS MARIA FINKLE BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
HONORABLE JUDGE DAVID B FOLLENDER BOARD MEMBER	10	X					0	0	0	
MR JOSEPH GARAY BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
MR ROBERT GOLDBERG BOARD MEMBER	10	X					0	0	0	
MR FRED GOLDSMITH BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
MR HUGH GREENBERG BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
MR MENAHEM Z GURMAN BOARD MEMBER - EXEC COMMI	10	X					0	0	0	
MR ALEX HALBERSTEIN BOARD MEMBER	10	X					0	0	0	

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MR HART N HASTEN BOARD MEMBER	10	X						0	0	0
MR OSCAR HELLER BOARD MEMBER - EXEC COMMI	10	X						0	0	0
MR MALCOLM HOENLEIN BOARD MEMBER	10	X						0	0	0
MRS JOAN JAKUBOVITZ BOARD MEMBER	10	X						0	0	0
MR EDWARD W KERSON BOARD MEMBER	10	X						0	0	0
MR LOU KOVAL BOARD MEMBER	10	X						0	0	0
MR HENRI C LEVIT BOARD MEMBER	10	X						0	0	0
RABBI MOSHE LINCHNER VICE CHAIRMAN OF THE BOARD/CHAIRMAN EXEC COMM	40	X						0	0	0
MR DAVID S MACK BOARD MEMBER	10	X						0	0	0
MRS RUTH MACK BOARD MEMBER	10	X						0	0	0
MR BARRY MAGARICK BOARD MEMBER	10	X						0	0	0
MR JOHN J POMERANTZ BOARD MEMBER	10	X						0	0	0
MR STANLEY M ROSENBLATT BOARD MEMBER	10	X						0	0	0
MR GERSHON ROTHSTEIN BOARD MEMBER - EXEC COMMI	10	X						0	0	0
PROF WILLIAM SCHWARTZ BOARD MEMBER - EXEC COMMI	10	X						0	0	0
MR ROBERT SHAMIS BOARD MEMBER	10	X						0	0	0
MR ERIC SINGER BOARD MEMBER - EXEC COMMI	10	X						0	0	0
DR MEHRI SONGHORIAN BOARD MEMBER	10	X						0	0	0
MR ISAAC SUDER BOARD MEMBER - EXEC COMMI	10	X						0	0	0
MR BENJAMIN J VEIT BOARD MEMBER	10	X						0	0	0
MAYOR MICHAEL WILDES VICE CHAIRMAN	10	X						0	0	0
MR MICHAEL WIMPFHEIMER BOARD MEMBER - EXEC COMMI	10	X						0	0	0
MR DAVID YAGODA BOARD MEMBER	10	X						0	0	0
MRS EVELYN ZIMMERMAN BOARD MEMBER	10	X						0	0	0
RABBI RONALD L GRAY EXEC VICE PRESIDENT	40 00			X				284,878	0	52,104

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MRS MIRIAM SALZER CFO	15 00			X				24,409	0	0