

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2023

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2023** calendar year, or tax year beginning and ending

| | | | |
|--|---|---|--|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization JEWISH FEDERATION OF ORANGE COUNTY | | D Employer identification number 95-2407026 |
| | Doing business as | | E Telephone number 949-435-3484 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | |
| | 1 FEDERATION WAY | | G Gross receipts \$ 7,132,413. |
| | City or town, state or province, country, and ZIP or foreign postal code IRVINE, CA 92603 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| F Name and address of principal officer: ERIK LUDWIG SAME AS C ABOVE | | H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 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 | | If "No," attach a list. See instructions | |
| J Website: WWW.JEWISHORANGECOUNTY.ORG | | H(c) Group exemption number | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | L Year of formation: 1966 | M State of legal domicile: CA |

Part I Summary

| | | | |
|---|---|--|--|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: AMPLIFY JEWISH LIFE AND SUSTAIN THE JEWISH FUTURE IN ORANGE COUNTY, ISRAEL, AND AROUND THE WORLD. | | |
| | 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 | 19 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 19 |
| | 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 23 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 192 |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year 4,730,885. | Current Year 5,746,752. |
| | 9 Program service revenue (Part VIII, line 2g) | 0. | 0. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 206,615. | 229,300. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -76,937. | -8,647. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 4,860,563. | 5,967,405. |
| | Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 1,339,674. |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 1,773,829. | 1,844,435. |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0. | 0. |
| b Total fundraising expenses (Part IX, column (D), line 25) | | 243,230. | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 1,304,189. | 859,760. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 4,417,692. | 4,342,335. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 442,871. | 1,625,070. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year 12,101,865. | End of Year 13,988,874. |
| | 21 Total liabilities (Part X, line 26) | 1,191,465. | 569,400. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 10,910,400. | 13,419,474. |

Part II Signature Block

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

| | | | | | |
|-------------------------------|--|------------------------------|---------------------|---|------------------|
| Sign Here | Signature of officer | | Date | | |
| | ERIK LUDWIG, PRESIDENT & CEO | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | ELEANOR A. LIVINGSTON, CP | ELEANOR A. LIVINGSTON | 09/17/24 | <input checked="" type="checkbox"/> | P00226461 |
| Use Only | Firm's name | Firm's EIN | | | |
| | WINDES, INC. | 95-3001179 | | | |
| Use Only | Firm's address | | Phone no. | | |
| | 2050 MAIN ST., STE. 1300 IRVINE, CA 92614 | | 949-852-9433 | | |

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 [X]

1 Briefly describe the organization's mission: FEDERATION CONVENES, ENGAGES, AND LEADS THE ORANGE COUNTY JEWISH COMMUNITY AND ITS PARTNERS, LEVERAGES RESOURCES TO ENHANCE AND SUSTAIN JEWISH LIFE, ASSISTS JEWS IN NEED, AND MOBILIZES ON ISSUES OF CONCERN TO THE LOCAL JEWISH COMMUNITY, AND STRENGTHENS ITS BOND WITH ISRAEL

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 [X] No

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

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 \$ 546,272. including grants of \$ 285,875.) (Revenue \$) SERVING COMMUNITY MEMBERS IN NEED

HOLOCAUST SURVIVOR PROGRAM: 184 SURVIVORS WERE SERVED IN 2023 WITH INDIVIDUAL CASE MANAGEMENT; COMPENSATION FOR HOME CARE AND HOUSEKEEPING SERVICES; ASSISTANCE WITH RESTITUTION APPLICATIONS; EMERGENCY FINANCIAL AID; AND CAFE EUROPA, A SERIES OF SOCIAL EVENTS; ALL THROUGH JFEDOC'S PARTNERSHIP WITH JEWISH FAMILY SERVICE OF SAN DIEGO, SUPPORTED BY JFEDOC DONORS.

ADULTS WITH DISABILITIES: IN 2023, 40 ADULTS WITH DISABILITIES WERE SERVED THROUGH THE JEREMIAH SOCIETY, A MONTHLY SOCIAL AND EDUCATIONAL PROGRAM; AND THROUGH JEWISH PROGRAMMING COORDINATED FOR RESIDENTS OF

4b (Code:) (Expenses \$ 1,112,415. including grants of \$) (Revenue \$) PHILANTHROPY AND LEADERSHIP DEVELOPMENT

IN 2023, 2,450 JFEDOC'S DONORS BENEFITED FROM PROGRAMS, EVENTS, VOLUNTEER OPPORTUNITIES, AND LEADERSHIP DEVELOPMENT AS WELL AS ONGOING COMMUNICATIONS ON LOCAL AND GLOBAL JEWISH ISSUES AND ACHIEVEMENTS. THE MAJORITY OF JFEDOC'S DONORS BENEFITING FROM THESE SERVICES WERE MEMBERS OF ITS SOLOMON SOCIETY AND WOMEN'S PHILANTHROPY.

WOMEN'S PHILANTHROPY: 10 NEW MEMBERS WERE ELECTED TO THE 43-MEMBER WOMEN'S PHILANTHROPY (WP) COUNCIL. WP ALSO LAUNCHED THE CIRCLE IN 2023 AS A FORUM FOR CAREER-FOCUSED JEWISH WOMEN TO BUILD PROFESSIONAL NETWORKS, LEARN ABOUT JFEDOC, AND DEVELOP LEADERSHIP CONNECTIONS.

4c (Code:) (Expenses \$ 1,352,265. including grants of \$ 1,352,265.) (Revenue \$) GRANTMAKING

ISRAEL EMERGENCY CAMPAIGN: LAUNCHED IN THE IMMEDIATE AFTERMATH OF THE OCTOBER 7, 2023 ATTACKS ON ISRAEL, JFEDOC'S ISRAEL EMERGENCY CAMPAIGN ENGAGED OVER 1,000 DONORS WHO CONTRIBUTED SOME \$1.04 MILLION FOR HUMANITARIAN RELIEF. BY YEAR-END, OVER \$530,000 HAD BEEN DISTRIBUTED TO NONPROFIT PARTNERS IN ISRAEL PROVIDING TRAUMA AND MEDICAL CARE, HOUSING, AND OTHER CRITICAL SERVICES.

TEEN ENGAGEMENT & WELLNESS INITIATIVE: 490 ORANGE COUNTY JEWISH TEENS BENEFITED FROM JFEDOC'S GRANTS UNDER THIS INITIATIVE TO SIX INNOVATIVE PROGRAMS OFFERED BY JFEDOC'S COMMUNITY PARTNERS. THE INITIATIVE ALSO

4d Other program services (Describe on Schedule O.) (Expenses \$ 460,382. including grants of \$) (Revenue \$)

4e Total program service expenses 3,471,334.

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> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions | X | |
| 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> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 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> | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | X | |
| 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 and XII is optional</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 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> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | X | |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Yes, No. Rows 22-38 detailing various organizational requirements and their compliance status.

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, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 2a through 17 regarding employee counts, tax returns, unrelated business income, 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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| | 19 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 19 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | X | |
| 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? | X | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 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 on Schedule O)
- 19** Describe on 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
ERIK LUDWIG - 949-435-3484
1 FEDERATION WAY, 210, IRVINE, CA 92603

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, 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.
- 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 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 | Former | | | |
| (1) ERIK LUDWIG PRESIDENT & CHIEF EXECUTIVE OFFICER | 40.00 | | | X | | | 282,513. | 0. | 46,863. | |
| (2) KATHLEEN MELLON CHIEF ADMINISTRATIVE OFFICER | 40.00 | | | | X | | 128,954. | 0. | 23,030. | |
| (3) ADINA KOSOFF CONTROLLER | 40.00 | | | | X | | 144,385. | 0. | 5,854. | |
| (4) STEPHANIE EPSTEIN CHIEF PHILANTHROPY OFFICER | 40.00 | | | | X | | 126,110. | 0. | 6,172. | |
| (5) HEATHER KLINE CHAIR OF THE BOARD | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (6) AMIR KAHANA SECRETARY | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (7) BARRY GROSSMAN TREASURER | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (8) ANDREA ALFI DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (9) ADAM MILLER DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (10) SHARON BECK DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (11) NAOMI BLESOFKY DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (12) DANIELLE BRONNER DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (13) JASON FELD DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (14) ROGER FRIEDMAN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (15) STEVE KAUFMAN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (16) BENTLEY KERR DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (17) PETER MACDONALD DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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 | Former | | | |
| (18) ANNA PUTTERMAN DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) PATTY SEYBURN DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) DAVID SIEGEL DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) LEN SIMON DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) STUART WOLFE DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) SAM WYMAN DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 681,962. | 0. | 81,919. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 681,962. | 0. | 81,919. |

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 4

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|--|--|---------------------|
| SHAHAR GAL TOURS - HANDS ON ISRAEL 50 SAPIR STREET, PARDES HANA, ISRAEL | TRAVEL EXPENSES FOR GROUP MISSION/EVENT | 184,700. |
| | | |
| | | |
| | | |
| | | |

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 2

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | |
|--|--|--|---------------|------------------------------------|----------------------------|--|--|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | 68,702. | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | 359,355. | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 5,318,695. | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ 342,069. | | | |
| | h Total. Add lines 1a-1f | | | 5,746,752. | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2 a | | | | | | |
| | 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) | | 244,916. | | 244,916. | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | 6 a | Gross rents | 6a | (i) Real | | | |
| | | | | (ii) Personal | | | |
| | | | | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c | | | | |
| | d | Net rental income or (loss) | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | 7a | (i) Securities | | | |
| | | | | (ii) Other | | | |
| | | | | | 663,470. | | |
| | b | Less: cost or other basis and sales expenses | 7b | 679,086. | | | |
| | c | Gain or (loss) | 7c | -15,616. | | | |
| | d | Net gain or (loss) | | -15,616. | | -15,616. | |
| 8 a | Gross income from fundraising events (not including \$ 68,702. of contributions reported on line 1c). See Part IV, line 18 | 8a | | 469,226. | | | |
| | | | 8b | 485,922. | | | |
| c | Net income or (loss) from fundraising events | | -16,696. | | -16,696. | | |
| 9 a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | | | 9b | | | | |
| c | Net income or (loss) from gaming activities | | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | | | 10b | | | | |
| | | | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | 11 a OTHER REVENUE | | Business Code | 900099 | 8,049. | 8,049. | |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e Total. Add lines 11a-11d | | | | 8,049. | | |
| 12 Total revenue. See instructions | | | | 5,967,405. | 0. | 0. 220,653. | |

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 X

| 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 ... | 1,579,720. | 1,579,720. | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 58,420. | 58,420. | | |
| 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 | 329,376. | 214,094. | 69,169. | 46,113. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,282,976. | 833,935. | 269,425. | 179,616. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 32,175. | 20,914. | 6,757. | 4,504. |
| 9 Other employee benefits | 82,072. | 53,347. | 17,235. | 11,490. |
| 10 Payroll taxes | 117,836. | 76,593. | 24,746. | 16,497. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 4,466. | | 4,466. | |
| c Accounting | 50,904. | | 50,904. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 46,734. | | 46,734. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 287,417. | 170,342. | 60,057. | 57,018. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | 11,091. | 6,956. | 2,666. | 1,469. |
| 15 Royalties | | | | |
| 16 Occupancy | 166,325. | 94,145. | 35,478. | 36,702. |
| 17 Travel | 30,355. | 20,576. | 3,249. | 6,530. |
| 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 | 16,277. | 10,580. | 3,418. | 2,279. |
| 23 Insurance | 29,499. | 19,174. | 6,195. | 4,130. |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a MISSION | 188,285. | 188,285. | | |
| b CATERING | 118,079. | 78,980. | 1,710. | 37,389. |
| c LICENSES AND FEES | 103,166. | 63,822. | 16,304. | 23,040. |
| d COMMUNITY DEVELOPMENT A | 99,691. | 94,894. | 2,572. | 2,225. |
| e All other expenses SEE SCH O | -292,529. | -113,443. | 6,686. | -185,772. |
| 25 Total functional expenses. Add lines 1 through 24e | 4,342,335. | 3,471,334. | 627,771. | 243,230. |
| 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 X

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|-------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 2,329,639. | 1 | 1,960,480. |
| | 2 Savings and temporary cash investments | 0. | 2 | 935,766. |
| | 3 Pledges and grants receivable, net | 492,722. | 3 | 520,761. |
| | 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 | 13,785. | 9 | 52,016. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 153,994. | | |
| | b Less: accumulated depreciation | 10b 142,021. | | |
| | 11 Investments - publicly traded securities | 38,039. | 10c | 11,973. |
| | 12 Investments - other securities. See Part IV, line 11 | 4,374,223. | 11 | 4,554,120. |
| | 13 Investments - program-related. See Part IV, line 11 | | 12 | |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 4,853,457. | 15 | 5,953,758. | |
| | 12,101,865. | 16 | 13,988,874. | |
| Liabilities | 17 Accounts payable and accrued expenses | 832,110. | 17 | 569,400. |
| | 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 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 | | 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 | 359,355. | 25 | 0. |
| | 26 Total liabilities. Add lines 17 through 25 | 1,191,465. | 26 | 569,400. |
| 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 | -1,304,701. | 27 | -586,766. |
| | 28 Net assets with donor restrictions | 12,215,101. | 28 | 14,006,240. |
| | 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 | 10,910,400. | 32 | 13,419,474. |
| | 33 Total liabilities and net assets/fund balances | 12,101,865. | 33 | 13,988,874. |

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 | 5,967,405. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 4,342,335. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,625,070. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 10,910,400. |
| 5 | Net unrealized gains (losses) on investments | 5 | 297,900. |
| 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 on Schedule O) | 9 | 586,104. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 13,419,474. |

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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 on Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|----|-----|----|
| | | |
| 2a | | X |
| | | |
| 2b | X | |
| | | |
| 2c | X | |
| | | |
| 3a | | X |
| | | |
| 3b | | |

Form 990 (2023)

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) 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.") | 5814634. | 5599734. | 4882311. | 4730885. | 5746752. | 26774316. |
| 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 | 5814634. | 5599734. | 4882311. | 4730885. | 5746752. | 26774316. |
| 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) | | | | | | 2879771. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 23894545. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 5814634. | 5599734. | 4882311. | 4730885. | 5746752. | 26774316. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 138,551. | 233,168. | 419,673. | 206,615. | 244,916. | 1242923. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | 1,698. | | | | | 1,698. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 34,826. | 153,309. | 5,470. | 36,317. | 8,049. | 237,971. |
| 11 Total support. Add lines 7 through 10 | | | | | | 28256908. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 13,405. |
| 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 | 84.56 % |
| 15 Public support percentage from 2022 Schedule A, Part II, line 14 | 15 | 83.05 % |
| 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 checked="" 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 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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (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 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.) | | | | | | |

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**

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17 | 18 | % |

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

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 line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |
| 11a | | |
| 11b | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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> | | |
| 1 | | |
| 2 | | |

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 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 on 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> | | |
| 1 | | |
| 2 | | |
| 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | | |
|---|-----|----|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a <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 governmental 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> | Yes | No | |
| 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> | | | |
| 2a | | | |
| 2b | | | |
| 3a | | | |
| 3b | | | |

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

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

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

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| 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 0.85 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 | <input type="checkbox"/> 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 3e | | |
| 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. For result greater than zero, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result 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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2019 AMOUNT: \$ 34,826.

2020 AMOUNT: \$ 153,309.

2021 AMOUNT: \$ 5,470.

2022 AMOUNT: \$ 36,317.

2023 AMOUNT: \$ 8,049.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or 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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)

| | |
|---|---|
| Name of organization JEWISH FEDERATION OF ORANGE COUNTY | Employer identification number 95-2407026 |
|---|---|

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 |
|------------|-----------------------------------|----------------------------|--|
| <u>1</u> | <hr/> <hr/> <hr/> | \$ <u>1,249,382.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>2</u> | <hr/> <hr/> <hr/> | \$ <u>266,410.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>3</u> | <hr/> <hr/> <hr/> | \$ <u>171,196.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>4</u> | <hr/> <hr/> <hr/> | \$ <u>155,587.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>5</u> | <hr/> <hr/> <hr/> | \$ <u>120,440.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>6</u> | <hr/> <hr/> <hr/> | \$ <u>359,355.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization JEWISH FEDERATION OF ORANGE COUNTY | Employer identification number 95-2407026 |
|---|---|

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 |
|------------------------------|--|---|----------------------|
| <u>4</u> | STOCK _____ _____ _____ | \$ <u>154,774.</u> | <u>10/06/23</u> |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |

| | |
|---|---|
| Name of organization JEWISH FEDERATION OF ORANGE COUNTY | Employer identification number 95-2407026 |
|---|---|

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 info. once.) \$ _____
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 | |
| | | | |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: JEWISH FEDERATION OF ORANGE COUNTY; Employer identification number: 95-2407026

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 3 columns: Question, (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 regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and others), and questions 3-9 regarding modifications, 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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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 make 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 program
 - 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 | 4,834,251. | 6,004,194. | 5,539,135. | 2,214,883. | 1,691,513. |
| b Contributions | 797,624. | 84,326. | 53,529. | 2,850,143. | 342. |
| c Net investment earnings, gains, and losses | 586,104. | -1,254,269. | 411,530. | 474,109. | 523,028. |
| d Grants or scholarships | 283,067. | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 5,934,912. | 4,834,251. | 6,004,194. | 5,539,135. | 2,214,883. |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 0.0000 %
 - b Permanent endowment 100 %
 - c Term endowment 0.0000 %
- 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:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations? | X | |
| (ii) Related organizations? | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 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 | | 7,540. | 2,011. | 5,529. |
| d Equipment | | 146,454. | 140,010. | 6,444. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 11,973. |

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. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | | |

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. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |

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) BENEFICIAL INTERESTS IN ASSETS HELD AT JCF AND BANK OF | |
| (2) AMERICA | 5,934,912. |
| (3) CEMETERY PLOTS | 15,000. |
| (4) DONATED ASSETS | 3,500. |
| (5) OTHER ASSETS | 346. |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | 5,953,758. |

Part X Other Liabilities

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

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

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 FASB 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 | 6,809,085. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| | a Net unrealized gains (losses) on investments | 2a | 297,900. | |
| | b Donated services and use of facilities | 2b | 4,410. | |
| | c Recoveries of prior year grants | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | 2e | 302,310. | |
| 3 | Subtract line 2e from line 1 | | 3 | 6,506,775. |
| 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 | 46,734. | |
| | b Other (Describe in Part XIII.) | 4b | -586,104. | |
| | c Add lines 4a and 4b | 4c | -539,370. | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 5,967,405. |

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 | 4,300,011. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| | a Donated services and use of facilities | 2a | 4,410. | |
| | b Prior year adjustments | 2b | | |
| | c Other losses | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | 2e | 4,410. | |
| 3 | Subtract line 2e from line 1 | | 3 | 4,295,601. |
| 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 | 46,734. | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | 4c | 46,734. | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 4,342,335. |

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.

PART V, LINE 4:

THE INITIAL ENDOWMENT IS INTENDED TO PROVIDE ONGOING SUPPORT FOR THE ORGANIZATION THROUGH AN ANNUAL DISTRIBUTION, AND MAY BE USED TO SUPPORT SIGNIFICANT OPERATING OR PROGRAM INITIATIVES THAT EXCEED THE PROJECTED ANNUAL BUDGET. OTHER ENDOWMENT FUNDS SET UP ACCORDING TO DONORS' DIRECTIONS ARE USED TO SUPPORT PROGRAMS SPECIFIED BY THE DONORS.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE) AND THE CORRESPONDING PROVISION OF THE CALIFORNIA REVENUE AND TAXATION CODE AND IS GENERALLY NOT SUBJECT TO FEDERAL AND STATE INCOME TAXES. HOWEVER, THE ORGANIZATION IS SUBJECT TO

Part XIII Supplemental Information (continued)

INCOME TAXES ON ANY NET INCOME THAT IS DERIVED FROM A TRADE OR BUSINESS,
REGULARLY CARRIED ON, AND NOT IN FURTHERANCE OF THE PURPOSES FOR WHICH IT
WAS GRANTED EXEMPTION.

IN ACCORDANCE WITH THE FINANCIAL ACCOUNTING STANDARDS BOARD'S (FASB'S)
ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC NO. 740, UNCERTAINTY IN
INCOME TAXES, JFEDOC RECOGNIZES THE IMPACT OF TAX POSITIONS IN THE
FINANCIAL STATEMENTS IF THAT POSITION IS MORE LIKELY THAN NOT TO BE
SUSTAINED ON AUDIT, BASED ON THE TECHNICAL MERITS OF THE POSITION. DURING
THE YEAR ENDED DECEMBER 31, 2023, JFEDOC PERFORMED AN EVALUATION OF
UNCERTAIN TAX POSITIONS AND DID NOT NOTE ANY MATTERS THAT WOULD REQUIRE
RECOGNITION IN THE FINANCIAL STATEMENTS OR WHICH MIGHT HAVE AN EFFECT ON
ITS TAX-EXEMPT STATUS. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY
THE TAXING JURISDICTIONS. THE STATUTE OF LIMITATIONS FOR FEDERAL AND
CALIFORNIA PURPOSES IS GENERALLY THREE AND FOUR YEARS, RESPECTIVELY.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

| | |
|---|-----------|
| CHANGE IN VALUE OF BENEFICIAL INTERESTS IN ASSETS HELD BY | |
| OTHERS | -586,104. |

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) | |
|-----------------|--|---|--------------------------------------|---------------------|---|----------|
| | | WOMEN ' S VOICES (event type) | SOLOMON SOCIETY LATE (event type) | 5 (total number) | | |
| Revenue | 1 | Gross receipts | 78,739. | 223,833. | 235,356. | 537,928. |
| | 2 | Less: Contributions | | 61,324. | 7,378. | 68,702. |
| | 3 | Gross income (line 1 minus line 2) | 78,739. | 162,509. | 227,978. | 469,226. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | 19,768. | 19,789. | 2,500. | 42,057. |
| | 7 | Food and beverages | 28,482. | 36,631. | 24,407. | 89,520. |
| | 8 | Entertainment | 1,500. | 45,000. | 2,220. | 48,720. |
| | 9 | Other direct expenses | 45,685. | 61,089. | 198,851. | 305,625. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 485,922. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | -16,696. | |

Part III Gaming. Complete if the organization answered "Yes" on 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)) |
|-----------------|--|-----------------------|---|---|---|
| | | 1 | Gross revenue | | |
| Direct Expenses | 2 | Cash prizes | | | |
| | 3 | Noncash 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. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct 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: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
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 ORANGE COUNTY** Employer identification number **95-2407026**

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.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|----------------|--|---------------------------------|---|--|--|---|
| JEWISH FEDERATIONS OF NORTH AMERICA, INC. - 25 BROADWAY SUITE 1700 - NEW YORK, NY 10004-1010 | 13-1624240 | 501(C)(3) | 959,114. | 0. | | | ISRAEL & OVERSEAS; FAIR SHARE |
| MERAGE JEWISH COMMUNITY CENTER OF ORANGE COUNTY - 1 FEDERATION WAY STE 200 - IRVINE, CA 92603 | 33-0016661 | 501(C)(3) | 61,850. | 0. | | | PASSPORTS CAMP GRANTS; ARTS GRANT; TEEN INITIATIVE GRANTS |
| CHABAD AT UCI 12 OXFORD IRVINE, CA 92612 | 33-0886313 | 501(C)(3) | 10,000. | 0. | | | ROSE PROJECT GRANT |
| HILLEL FOUNDATION OF ORANGE COUNTY 1 FEDERATION WAY SUITE 205 IRVINE, CA 92603 | 52-1844823 | 501(C)(3) | 70,000. | 0. | | | ROSE PROJECT GRANT; TEEN INITIATIVE GRANT |
| JEWISH FAMILY SERVICE OF SAN DIEGO 8804 BALBOA AVENUE SAN DIEGO, CA 92123 | 95-1644024 | 501(C)(3) | 207,500. | 0. | | | HOLOCAUST SURVIVOR PROGRAM |
| SILVER GAN ISRAEL DAY CAMP 14401 WILLOW LANE HUNTINGTON BEACH, CA 92647 | 84-2319589 | 501(C)(3) | 7,500. | 0. | | | PASSPORTS CAMP GRANTS |

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 19.
- 3** Enter total number of other organizations listed in the line 1 table _____

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

Schedule I (Form 990) 2023

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|-------------------------------|--------------------------|----------------------------------|---|--|--------------------------------------|
| CAMP RAMAH 385 FAIRVIEW RD OJAI, CA 93023 | 95-1843131 | 501(C)(3) | 6,300. | 0. | | | PASSPORTS CAMP GRANTS |
| ORANGE COUNTY JEWISH COALITION FOR REFUGEES - 1910 E 4TH STREET, SUITE 100 - SANTA ANA, CA 92705 | 95-2021700 | 501(C)(3) | 6,250. | 0. | | | UKRAINIAN REFUGEE RESETTLEMENT GRANT |
| CHABAD AT CHAPMAN UNIVERSITY 638 E. COLLINS AVE ORANGE, CA 92870 | 81-3643001 | 501(C)(3) | 10,000. | 0. | | | ROSE PROJECT GRANT |
| ORANGE COUNTY MUSIC AND DANCE INC. 17620 FITCH AVE STE 160 IRVINE, CA 92614 | 81-3275405 | 501(C)(3) | 10,000. | 0. | | | ZECHTER MUSIC FUND GRANT |
| HABONIM DROR CAMP GILBOA 5870 WEST OLYMPIC BLVD STE 224-226 LOS ANGELES, CA 90036 | 95-1929706 | 501(C)(3) | 25,000. | 0. | | | PASSPORTS CAMP GRANTS |
| JEWISH COMMUNITY RELATIONS COUNCIL 121 STEUART ST, SUITE 301 SAN FRANCISCO, CA 94105 | 94-1156335 | 501(C)(3) | 15,000. | 0. | | | COMBATING ANTISEMITISM GRANT |
| FRIENDS OF ISRAELI SCOUTS-TZOFIM 575 8TH AVENUE 11TH FLOOR NEW YORK, NY 10018 | 13-3843506 | 501(C)(3) | 8,000. | 0. | | | PASSPORTS CAMP GRANTS |
| KAVOD 820 S MONACO PKWY, STE 234 DENVER, CO 80224 | 47-5495289 | 501(C)(3) | 19,955. | 0. | | | HOLOCAUST SURVIVOR GRANT |
| JFCS OF LONG BEACH & WEST ORANGE COUNTY - 3801 E. WILLOW STREET - LONG BEACH, CA 90815 | 95-2273033 | 501(C)(3) | 10,000. | 0. | | | REFUGEE GRANT |

Schedule I (Form 990)

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|------------|-------------------------------|--------------------------|----------------------------------|---|--|------------------------------------|
| JEWISH EDUCATORS ASSOCIATION OF ORANGE COUNTY - 269 LOMA AVENUE - LONG BEACH, CA 90803 | 84-2794966 | 501(C)(3) | 50,000. | 0. | | | TEEN INITIATIVE GRANT |
| CONGREGATION B'NAI ISRAEL 2111 BRYAN TUSTIN, CA 92782 | 95-3680172 | 501(C)(3) | 25,000. | 0. | | | TEEN INITIATIVE GRANT |
| CHABAD JEWISH CENTER OF MISSION VIEJO - 24041 MARGUERITE PARKWAY - MISSION VIEJO, CA 92692 | 33-0673282 | 501(C)(3) | 50,000. | 0. | | | TEEN INITIATIVE GRANT |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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 non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| LIFELINES: FINANCIAL SUPPORT FOR RENT, MORTGAGE, UTILITY, FOOD, AND HEALTH NEEDS. | 81 | 58,420. | 0. | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

PART I, LINE 2:

THE ORGANIZATION MAINTAINS RECORDS OF DECISIONS MADE BY GRANTMAKING COMMITTEES (COMMUNITY & ISRAEL GRANTS COMMITTEE, ROSE PROJECT, STRATEGIC PLANNING COMMITTEE) THAT INCLUDE MINUTES OF MEETINGS AT WHICH DECISIONS ARE MADE, AS WELL AS FINANCIAL STATEMENTS AND BUDGETS SUBMITTED BY GRANTEEES AS PART OF THE APPLICATION PROCESS. ELIGIBILITY FOR GRANTS OR ASSISTANCE, AND SELECTION CRITERIA USED TO AWARD GRANTS OR ASSISTANCE, ARE DETERMINED BY THE GRANTMAKING COMMITTEES AND VARY BY PROGRAM. ALL GRANTEEES MUST SUBMIT IRS TAX EXEMPTION DOCUMENTATION TO THE ORGANIZATION, AND GRANTEEES SUBMIT

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

JEWISH FEDERATION OF ORANGE COUNTY

Employer identification number

95-2407026

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 indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as 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, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the 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 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 |

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 section 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 on 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 |
|-----------|-----|----|
| 1b | X | |
| 2 | X | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| 5a | | X |
| 5b | | X |
| 6a | | X |
| 6b | | X |
| 7 | | X |
| 8 | | X |
| 9 | | |

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

Schedule J (Form 990) 2023

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 on 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 aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) ERIK LUDWIG PRESIDENT & CHIEF EXECUTIVE OFFICER | (i) | 268,348. | 0. | 14,165. | 9,057. | 37,806. | 329,376. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) KATHLEEN MELLON CHIEF ADMINISTRATIVE OFFICER | (i) | 128,954. | 0. | 0. | 5,144. | 17,886. | 151,984. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) ADINA KOSOFF CONTROLLER | (i) | 144,385. | 0. | 0. | 5,775. | 79. | 150,239. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
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 ORANGE COUNTY**
Employer identification number: **95-2407026**

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art - Works of art | | | | |
| 2 Art - Historical treasures | | | | |
| 3 Art - Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | X | 15 | 329,970. | FMV |
| 10 Securities - Closely held stock | | | | |
| 11 Securities - Partnership, LLC, or trust interests | | | | |
| 12 Securities - Miscellaneous | | | | |
| 13 Qualified conservation contribution - Historic structures | | | | |
| 14 Qualified conservation contribution - Other | | | | |
| 15 Real estate - Residential | | | | |
| 16 Real estate - Commercial | | | | |
| 17 Real estate - Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other (<u>SUPPLIES</u>) | X | 18 | 9,699. | FMV |
| 26 Other (<u>EVENT REGISTRAT</u>) | X | 1 | 2,400. | FMV |
| 27 Other (_____) | | | | |
| 28 Other (_____) | | | | |

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

| | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | | X |
| b If "Yes," describe the arrangement in Part II. | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | | X |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | X |
| b If "Yes," describe in Part II. | | |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE AMOUNT IN COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS.

Multiple horizontal lines for data entry.

**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 Form 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 ORANGE COUNTY

Employer identification number

95-2407026

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND JEWISH PEOPLE GLOBALLY.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

MANDEL HOUSE AND HORWITZ FAMILY HOUSE, GROUP HOMES ESTABLISHED BY
JFEDOC IN 2014 AND 2017. THE GROUP HOMES WERE TRANSFERRED TO THE IRVINE
COMMUNITY LAND TRUST IN 2021 AND JFEDOC CONTINUES TO PROVIDE JEWISH
ENRICHMENT TO THE RESIDENTS OF THE HOMES THROUGH JEREMIAH SOCIETY AND
IN-HOME JEWISH HOLIDAY CELEBRATIONS.

LIFELINES ASSISTANCE: 455 ORANGE COUNTY HOUSEHOLDS WERE SERVED IN 2023

WITH SOLUTION-FOCUSED CASE MANAGEMENT, FINANCIAL ASSISTANCE FOR
QUALIFIED CLIENTS, AND RESOURCE REFERRAL SERVICES TO AID CLIENTS IN
NAVIGATING THE OFTEN COMPLEX NETWORK OF GOVERNMENT AND NONPROFIT SOCIAL
SERVICE RESOURCES AVAILABLE TO THEM.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SOLOMON SOCIETY: A NEW 17-MEMBER LEADERSHIP COUNCIL WAS ESTABLISHED IN
2023 TO ENHANCE THE IMPACT OF SOLOMON SOCIETY THROUGH OUTREACH, SOCIAL,
AND VOLUNTEER PROGRAMS. THE GROUP LAUNCHED 15 EVENTS THROUGHOUT THE
YEAR TO ENGAGE LIKE-MINDED MEN IN SERVICE, LEADERSHIP, AND
PHILANTHROPY.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

PROVIDED A SERIES OF PROGRAMS TO BUILD A COMMUNITY OF PRACTICE AMONG

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

| | |
|--|--|
| Name of the organization JEWISH FEDERATION OF ORANGE COUNTY | Employer identification number 95-2407026 |
|--|--|

ALL JEWISH YOUTH-SERVING PROFESSIONALS IN ORANGE COUNTY.

PASSPORT TO JEWISH LIFE: 93 JEWISH STUDENTS IN GRADES 3-12 WERE ASSISTED BY JFEDOC PASSPORT GRANTS TO SUPPORT THEIR PARTICIPATION IN JEWISH SUMMER CAMP, MACCABI GAMES, ISRAEL-POLAND EXPERIENTIAL EDUCATION TRIPS, SUMMER YESHIVAS, AND OTHER IMMERSIVE JEWISH SUMMER PROGRAMS.

WEISSMAN ARTS: 500+ COMMUNITY MEMBERS PARTICIPATED IN CELEBRATE ISRAEL @ 75, A COMMUNITY ARTS AND CULTURE FESTIVAL IN MAY CELEBRATING ISRAELI INDEPENDENCE DAY, SPONSORED BY A GRANT FROM JFEDOC'S WEISSMAN ARTS FUND.

ROSE PROJECT: GRANTS FROM THE ROSE PROJECT SUPPORTED HILLEL ORANGE COUNTY, CHABAD AT UNIVERSITY OF CALIFORNIA, IRVINE, AND CHABAD AT CHAPMAN UNIVERSITY AND CALIFORNIA STATE UNIVERSITY, FULLERTON.

APPROXIMATELY 1,440 STUDENTS AT THE UNIVERSITY CAMPUSES AND LOCAL COMMUNITY COLLEGES BENEFITED FROM REGULAR PROGRAMMING PROVIDED BY THESE JEWISH CAMPUS ORGANIZATIONS.

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

COMMUNITY RELATIONS AND ENGAGEMENT

SOLIDARITY WITH ISRAEL: OVER 1,600 COMMUNITY MEMBERS PARTICIPATED IN A COMMUNITY GATHERING FOR ISRAEL THREE DAYS AFTER THE OCTOBER 7, 2023 ATTACK. SPEARHEADED BY JFEDOC, THE ASSEMBLY FEATURED PRESENTERS FROM 16 ORANGE COUNTY JEWISH INSTITUTIONS, THE CONSUL GENERAL OF ISRAEL, AND ELECTED OFFICIALS FROM COUNTY, STATE, AND FEDERAL GOVERNMENT. IN DECEMBER 2023, JFEDOC'S ANNUAL MEETING SPEAKERS INCLUDED AN ISRAELI

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FAMILY WHOSE LOVED ONES WERE KILLED OR KIDNAPPED ON OCTOBER 7, 2023.

ROSE PROJECT: 3,698 STUDENTS AND EDUCATORS IN ORANGE COUNTY MIDDLE AND HIGH SCHOOLS LEARNED ABOUT JEWISH LIFE AND CULTURE THROUGH PEER PRESENTATIONS BY 54 JEWISH TEEN AMBASSADORS IN THE 2023 COHORT OF THE ROSE PROJECT'S STUDENT TO STUDENT INITIATIVE.

PJ LIBRARY: IN 2023, 1,773 CHILDREN RECEIVED FREE JEWISH BOOKS (FOR AGES 0 TO 12) EACH MONTH. IN TOTAL, 20,244 BOOKS WERE DISTRIBUTED. MEANINGFUL AND EXCITING ACTIVITIES WERE ALSO PROVIDED FOR FAMILIES WITH THEIR CHILDREN AS WELL AS PARENT-ONLY PROGRAMS. EXPENSES \$ 460,382. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6:

ANY PERSON OF AGE 18 OR OVER, WHO SUBSCRIBES TO THE PURPOSES OF THE ORGANIZATION AND WHO HAS MADE A CONTRIBUTIONS OF \$18 OR MORE TO THE ANNUAL CAMPAIGN DURING THE CURRENT OR PRECEDING CALENDAR YEAR SHALL BE A MEMBER OF THE ORGANIZATION FOR THE CURRENT CALENDAR YEAR AND SHALL BE ENTITLED TO ONE VOTE AT ANY MEETING OF THE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERS ELECT THE GOVERNING BODY, THE BOARD OF DIRECTORS, PER THE BY-LAWS AT THE ANNUAL MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS MADE AVAILABLE TO THE BOARD OF DIRECTORS AND THE FINANCE COMMITTEE BEFORE FILING THE FORM 990 WITH THE IRS.

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FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS REVIEWED, COMPLETED AND SIGNED BY BOARD MEMBERS AT THE BEGINNING OF EACH FISCAL YEAR AND WHEN A CONFLICT ARISES. EMPLOYEES REVIEW, COMPLETE AND SIGN THE CONFLICT OF INTEREST POLICY AT THE TIME OF HIRE. BOARD, COMMITTEE, AND STAFF MEMBERS ARE COVERED UNDER THE POLICY. ALL POTENTIAL CONFLICTS ARE DISCLOSED AND REVIEWED BY THE AUDIT COMMITTEE TO DETERMINE IF ONE SHOULD RECUSE THEMSELF, ABSTAIN FROM VOTING, AND/OR ANY OTHER LIMITATIONS.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD DETERMINES COMPENSATION FOR THE CEO AND THIS IS DONE WITH EACH CONTRACT NEGOTIATION. SALARY SURVEYS/COMPARISONS ARE AVAILABLE FOR ALL CEO'S IN THE JEWISH FEDERATION SYSTEM, AND THESE ARE TAKEN INTO CONSIDERATION, ALONG WITH LOCAL COMPENSATION STUDIES.

ONEOC CONDUCTS SALARY SURVEYS ANNUALLY AND THESE ARE USED TO REVIEW OTHER STAFF POSITIONS.

FORM 990, PART VI, SECTION C, LINE 18:

THE FORM 990 AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE JFEDOC WEBSITE. THE FORM 1023, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY WERE AVAILABLE BUT NO SPECIFIC REQUESTS WERE MADE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

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OTHER MANAGEMENT FEES:

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| PROGRAM SERVICE EXPENSES | 170,342. |
| MANAGEMENT AND GENERAL EXPENSES | 60,057. |
| FUNDRAISING EXPENSES | 57,018. |
| TOTAL EXPENSES | 287,417. |
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 287,417. |

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

SUPPLIES:

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|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES | 44,960. |
| MANAGEMENT AND GENERAL EXPENSES | 1,361. |
| FUNDRAISING EXPENSES | 14,252. |
| TOTAL EXPENSES | 60,573. |

EVENTS AND SPEAKERS:

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|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES | 35,343. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 23,250. |
| TOTAL EXPENSES | 58,593. |

PRINTING AND GRAPHICS:

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|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES | 20,225. |
| MANAGEMENT AND GENERAL EXPENSES | 1,713. |
| FUNDRAISING EXPENSES | 5,569. |
| TOTAL EXPENSES | 27,507. |

BAD DEBT EXPENSE:

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| PROGRAM SERVICE EXPENSES | 10,786. |
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| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 10,785. |
| TOTAL EXPENSES | 21,571. |

POSTAGE:

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|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES | 8,666. |
| MANAGEMENT AND GENERAL EXPENSES | 1,148. |
| FUNDRAISING EXPENSES | 1,677. |
| TOTAL EXPENSES | 11,491. |

TELEPHONE:

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|---------------------------------|---------|
| PROGRAM SERVICE EXPENSES | 7,003. |
| MANAGEMENT AND GENERAL EXPENSES | 2,263. |
| FUNDRAISING EXPENSES | 1,508. |
| TOTAL EXPENSES | 10,774. |

DUES AND SUBSCRIPTIONS:

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| PROGRAM SERVICE EXPENSES | 1,500. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 1,500. |

EDUCATION AND PROFESSIONAL DEVELOPMENT:

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|---------------------------------|--------|
| PROGRAM SERVICE EXPENSES | 1,035. |
| MANAGEMENT AND GENERAL EXPENSES | 201. |
| FUNDRAISING EXPENSES | 148. |
| TOTAL EXPENSES | 1,384. |

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FUNDRAISING EVENT EXPENSES:

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| PROGRAM SERVICE EXPENSES | -242,961. |
| MANAGEMENT AND GENERAL EXPENSES | 0. |
| FUNDRAISING EXPENSES | -242,961. |
| TOTAL EXPENSES | -485,922. |
| TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A | -292,529. |

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

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| CHANGE IN VALUE OF BENEFICIAL INTERESTS IN ASSETS HELD BY | |
| OTHERS | 586,104. |