

Return of Organization Exempt From Income Tax

Form 990

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

2024

Department of the Treasury Internal Revenue Service

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

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

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

Form sections B through M: B Check if applicable, C Name of organization (JEWISH FEDERATION OF SAN DIEGO COUNTY), D Employer identification number (95-1319015), E Telephone number (858-571-3444), G Gross receipts \$ (20,418,842), H(a) Is this a group return, H(b) Are all subordinates included?, I Tax-exempt status, J Website (WWW.JEWISHINSANDIEGO.ORG), K Form of organization, L Year of formation (1941), M State of legal domicile (CA)

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature and Preparer information: Sign Here (HEIDI GANTWERK, PRESIDENT & CEO), Preparer (MARY MCGROARTY, EISNER ADVISORY GROUP LLC)

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: JEWISH FEDERATION OF SAN DIEGO COUNTY IS DEDICATED TO BUILDING A VIBRANT, CARING, CONNECTED, AND ENDURING JEWISH COMMUNITY.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes 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 \$ 10,299,147. including grants of \$ 5,716,640. ) (Revenue \$ 878,118. ) JEWISH FEDERATION OF SAN DIEGO COUNTY ("FEDERATION") IS A CALIFORNIA NOT-FOR-PROFIT ORGANIZATION FORMED IN 1936. INSPIRED BY JEWISH VALUES, WE BROADEN AND DEEPEN ENGAGEMENT IN JEWISH LIFE TO STRENGTHEN JEWISH IDENTITY, FOSTER DYNAMIC CONNECTIONS WITH ISRAEL, AND CARE FOR ALL JEWS IN NEED. WE MOBILIZE OUR COMMUNITY'S RESOURCES, LEADERS, AND ORGANIZATIONS TO ADDRESS THE COMMUNITY'S MOST CRITICAL NEEDS, CREATING PROFOUND IMPACT LOCALLY, IN ISRAEL, AND AROUND THE WORLD.

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

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

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

4e Total program service expenses 10,299,147.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 20. 'X' marks indicate 'Yes' responses.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes rows 2a through 17 with various tax-related questions and answers.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (33); 1b Enter the number of voting members included on line 1a, above, who are independent (28); 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); 7b 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.)

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed 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. [X] Own website [ ] Another's website [X] 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
DAVID FUHRIMAN - 858-571-3444
4950 MURPHY CANYON ROAD, SAN DIEGO, CA 92123

**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) HEIDI GANTWERK PRESIDENT & CEO	50.00	X		X			345,590.	0.	43,269.	
(2) DARREN SCHWARTZ CHIEF PLANNING & STRATEGY	40.00				X		188,092.	0.	15,090.	
(3) CARLY EZELL LOBENSTEIN CHIEF OPERATING OFFICER	40.00				X		147,855.	0.	12,703.	
(4) ILENE GAIL TATRO SENIOR DIRECTOR OF COMMUNITY PLANNIN	40.00				X		115,192.	0.	13,627.	
(5) MATTHEW GOLDBERG DIRECTOR OF CARING AND COMMUNITY REL	40.00				X		105,226.	0.	22,504.	
(6) JOANNA CHIU CONTROLLER	40.00				X		110,214.	0.	17,017.	
(7) DAVID FUHRIMAN CFO	40.00	X		X			96,236.	0.	0.	
(8) VICTOR SHLIONSKY DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(9) SARAH SHEKHTER DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(10) TINA BRENBAUM JEWISH COMMUNITY FOUNDATION BOARD CH	1.00	X		X			0.	0.	0.	
(11) SONIA ISRAEL VICE CO-CHAIR, CAMPAIGN	1.00	X		X			0.	0.	0.	
(12) SIMONE ABELSOHN DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(13) SILVANA CHRISTY DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(14) SETH KROSNER DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(15) SARA KABAKOFF WOMEN'S PHILANTHROPY CAMPAIGN CO-CHA	1.00	X		X			0.	0.	0.	
(16) KIRA FINKENBERG DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(17) RONIT DORKER DIRECTOR-AT-LARGE	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) ROBERT RUBENSTEIN DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(19) MERYL MANEKER DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(20) LISA PEARL DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(21) LISA KORNFELD DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(22) ALLISON HAUSER ERICKSON DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(23) HEATHER KEITH WOMEN'S PHILANTHROPY CAMPAIGN CO-CHA	1.00	X		X				0.	0.	0.
(24) LARRY KATZ VICE CHAIR AND SECRETARY/T	1.00	X		X				0.	0.	0.
(25) JOSH FEDER DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(26) GURI STARK DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								1,108,405.	0.	124,210.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,108,405.	0.	124,210.

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 8

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

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
ARMANINO ADVISORY LLC, 2700 CAMINO RAMON STE 350, SAN RAMON, CA 94583	ACCOUNTING SERVICES	128,798.

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 1

SEE PART VII, SECTION A CONTINUATION SHEETS



Part VIII Statement of Revenue

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

Table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	3,613,744.	3,613,744.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	2,102,896.	2,102,896.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,183,563.	956,024.	108,844.	118,695.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,259,548.	1,379,417.	412,173.	467,958.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	126,314.	85,678.	19,114.	21,522.
<b>9</b> Other employee benefits .....	298,994.	202,806.	45,244.	50,944.
<b>10</b> Payroll taxes .....	231,542.	151,334.	32,539.	47,669.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	15,295.		15,295.	
<b>c</b> Accounting .....	239,140.		239,140.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	7,700.		7,700.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	821,197.	412,466.	297,178.	111,553.
<b>12</b> Advertising and promotion .....	297,813.	281,350.	1,279.	15,184.
<b>13</b> Office expenses .....	112,038.	43,644.	51,515.	16,879.
<b>14</b> Information technology .....	193,096.		193,096.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	206,528.	10,541.	185,264.	10,723.
<b>17</b> Travel .....	546,591.	456,600.	66,296.	23,695.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	58,753.	37,564.	11,473.	9,716.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	91,090.		91,090.	
<b>23</b> Insurance .....	54,440.	15,743.	38,676.	21.
<b>24</b> 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.)				
<b>a</b> <b>EVENTS</b>	611,565.	370,450.	21,962.	219,153.
<b>b</b> <b>DUES AND SUBSCRIPTIONS</b>	92,082.	65,603.	23,579.	2,900.
<b>c</b> <b>SOFTWARE &amp; LICENSES</b>	79,610.	7,420.	65,208.	6,982.
<b>d</b> <b>BANK/MERCHANT CHARGES</b>	63,614.	62.	20,642.	42,910.
<b>e</b> All other expenses	209,274.	105,805.	90,749.	12,720.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	13,516,427.	10,299,147.	2,038,056.	1,179,224.
<b>26</b> <b>Joint costs.</b> 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)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	252,194.	<b>1</b>	905,640.
	<b>2</b> Savings and temporary cash investments .....	6,497,829.	<b>2</b>	8,888,181.
	<b>3</b> Pledges and grants receivable, net .....	8,253,892.	<b>3</b>	8,662,821.
	<b>4</b> Accounts receivable, net .....	409,901.	<b>4</b>	948,357.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	0.	<b>8</b>	8,950.
	<b>9</b> Prepaid expenses and deferred charges .....	267,523.	<b>9</b>	140,030.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,758,030.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 884,153.	145,965.	<b>10c</b> 1,873,877.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	16,745,218.	<b>15</b>	18,287,952.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	32,572,522.	<b>16</b>	39,715,808.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,254,787.	<b>17</b>	2,345,566.
	<b>18</b> Grants payable .....	1,004,508.	<b>18</b>	733,519.
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,259,295.	<b>26</b>	3,079,085.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	5,411,632.	<b>27</b>	7,338,357.
	<b>28</b> Net assets with donor restrictions .....	24,901,595.	<b>28</b>	29,298,366.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	30,313,227.	<b>32</b>	36,636,723.
	<b>33</b> Total liabilities and net assets/fund balances .....	32,572,522.	<b>33</b>	39,715,808.

**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	17,617,403.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,516,427.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,100,976.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	30,313,227.
5	Net unrealized gains (losses) on investments	5	2,222,520.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	36,636,723.

**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 (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	5558368.	5032042.	6195487.	25029249.	16440130.	58255276.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	5558368.	5032042.	6195487.	25029249.	16440130.	58255276.
<b>5</b> 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) .....						7616689.
<b>6 Public support.</b> Subtract line 5 from line 4.						50638587.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	5558368.	5032042.	6195487.	25029249.	16440130.	58255276.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	69,330.	50,327.	101,505.	313,254.	327,558.	861,974.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						59117250.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	85.66 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	79.02 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2023 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2024.** 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 - 2023.** 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

Schedule A (Form 990) 2024

**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.)

Lined area for supplemental information with a large diagonal 'COPY' watermark.

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

JEWISH FEDERATION OF SAN DIEGO COUNTY

Employer identification number

95-1319015

**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

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

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

**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    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance	1,942,039.	2,056,165.	1,903,966.	2,431,977.	2,064,996.
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses	216,503.	186,387.	157,122.	-235,368.	595,448.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	0.	297,000.		290,000.	226,000.
<b>f</b> Administrative expenses	3,877.	3,513.	4,923.	2,643.	2,467.
<b>g</b> End of year balance	2,154,665.	1,942,039.	2,056,165.	1,903,966.	2,431,977.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_%
  - b** Permanent endowment \_\_\_\_\_%
  - c** Term endowment \_\_\_\_\_%
- 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       |
|---|----------|----------|
| <b>(i)</b> Unrelated organizations?   | <b>X</b> |          |
| <b>(ii)</b> Related organizations?  |          | <b>X</b> |
| <b>b</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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		359,618.	359,618.	0.
<b>d</b> Equipment		1,075,456.	524,535.	550,921.
<b>e</b> Other		1,322,956.		1,322,956.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,873,877.

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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) INVESTMENTS HELD AT JEWISH COMM FDN	2,485,705.
(2) BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	15,802,247.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	18,287,952.

**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)	
<b>Total.</b> (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	19,919,727.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,222,520.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	87,504.	
e	Add lines 2a through 2d	2e		2,310,024.
3	Subtract line 2e from line 1	3		17,609,703.
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	7,700.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		7,700.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		17,617,403.

**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	13,596,231.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	87,504.	
e	Add lines 2a through 2d	2e		87,504.
3	Subtract line 2e from line 1	3		13,508,727.
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	7,700.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		7,700.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		13,516,427.

**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:**

FEDERATION HAS A POLICY OF APPROPRIATING FOR DISTRIBUTION EACH YEAR AN AMOUNT UP TO 7% OF THE FAIR VALUE OF THE TWELVE-QUARTER ROLLING AVERAGE OF THE ASSETS ASSOCIATED WITH THE ENDOWMENT AS OF THE QUARTER PRIOR TO THE YEAR END. IN ESTABLISHING THIS POLICY, FEDERATION CONSIDERED THE LONG-TERM EXPECTED RETURN ON ITS ENDOWMENT. OVER THE LONG-TERM, FEDERATION EXPECTS THE CURRENT SPENDING POLICY TO ALLOW THE ENDOWMENT TO MEET THE NEEDS OF THE FEDERATION. THIS IS CONSISTENT WITH FEDERATION'S OBJECTIVES TO BALANCE PURCHASING POWER OF THE ENDOWMENT ASSETS HELD IN PERPETUITY, PROVIDE ADDITIONAL GROWTH THROUGH NEW GIFTS AND INVESTMENTS RETURNS, AS WELL AS PROVIDE A FUNDING SOURCE FOR INVESTMENT IN FEDERATION PROGRAMS AND SERVICES.

THE INTENDED USES OF ALL THE ORGANIZATION'S ENDOWMENT FUNDS ARE FOR FUTURE PROGRAMS AND OPERATING EXPENSES.

THE BOARD CAN ELECT TO END ITS RESTRICTION ON THESE ASSETS AND REMOVE THE ASSETS FROM THE QUASI-ENDOWMENT AT ANY TIME IT CHOOSES. THE BOARD PERFORMS AN ANNUAL ANALYSIS OF ITS DESIGNATED ASSETS IN COMPARISON TO THE ASSETS AVAILABLE FOR DESIGNATION TO DETERMINE IF RESTRICTIONS SHOULD BE AMENDED.

IN 2025 AND 2024, THE BOARD RELEASED \$0 AND \$297,000, RESPECTIVELY, FROM THE BOARD-RESTRICTED QUASI-ENDOWMENT OF WHICH \$117,000 WAS RELEASED TO SUPPORT OPERATIONS, AND \$180,000 WAS REMOVED FROM RESTRICTION BY VOTE OF BOARD OF DIRECTORS TO SUPPORT THE ISRAEL EMERGENCY FUND.

**Part XIII** Supplemental Information (continued)

PART X, LINE 2:

FEDERATION IS A PUBLIC CHARITY AND IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701(D) OF THE CALIFORNIA REVENUE AND TAXATION CODE EXCEPT FOR TAXES ON NET UNRELATED BUSINESS INCOME. SINCE FEDERATION HAS NO OBLIGATION FOR UNRELATED BUSINESS INCOME TAX FOR THE YEARS ENDED JUNE 30, 2025 AND 2024, NO PROVISIONS FOR FEDERAL OR STATE INCOME TAXES HAVE BEEN MADE.

IN ACCORDANCE WITH FASB ASC 740, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, FEDERATION EVALUATES ANNUALLY ANY UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN BY APPLYING A THRESHOLD OF MORE-LIKELY-THAN-NOT FOR RECOGNITION. MANAGEMENT EVALUATED ITS TAX POSITIONS AND DETERMINED THAT IT HAS NO UNCERTAIN TAX POSITIONS AT JUNE 30, 2025 AND 2024. THERE HAVE BEEN NO RELATED TAX PENALTIES OR INTEREST, WHICH WOULD BE CLASSIFIED AS TAX EXPENSE IN THE STATEMENTS OF ACTIVITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES

PART IX, LINE 2:

FEDERATION HAS A BENEFICIAL INTEREST IN CERTAIN ENDOWMENT FUNDS HELD BY JCF, IN WHICH FEDERATION HAS RECORDED THIS ASSET IN THE FINANCIAL STATEMENTS AS FEDERATION MAINTAINS VARIANCE POWER OVER THESE FUNDS. JCF'S SPENDING POLICY IS TO DISBURSE 5% ANNUALLY, BASED UPON ENDOWMENT PRINCIPAL MARKET VALUE. IF THE MARKET VALUE OF THE ENDOWMENT PRINCIPAL OF ANY FUND, AT THE END OF EACH MONTH, IS LESS THAN THE INITIAL VALUE OF ALL CONTRIBUTIONS MADE TO THE ENDOWMENT PRINCIPAL, THEN DISTRIBUTIONS WILL BE LIMITED TO INTEREST AND DIVIDENDS RECEIVED. THE DISTRIBUTIONS ARE USED TO FURTHER FEDERATION'S MISSION. FEDERATION RECEIVED DISTRIBUTIONS OF \$701,398 AND \$786,396, FROM THESE FUNDS FOR THE YEARS ENDED JUNE 30, 2025 AND 2024, RESPECTIVELY. THE FAIR VALUE OF THE BENEFICIAL INTEREST IN THESE FUNDS AT THE JCF TOTALED \$15,802,247 AND \$14,470,923 AT JUNE 30, 2025 AND 2024, RESPECTIVELY.



**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	40,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	SERVING THE NEEDY	45,600.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	34,370.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	681,280.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	725,446.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	300,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	256,200.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... 0

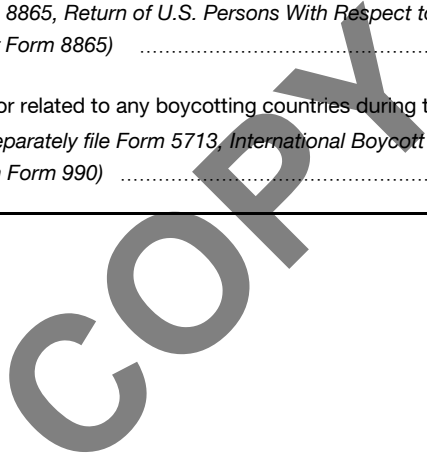
3 Enter total number of other organizations or entities ..... 8



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

Schedule F (Form 990) (Rev. 12-2024)



**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2:**

THE ORGANIZATION HAS PROCEDURES IN PLACE TO MONITOR THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES. IN ADDITION TO RECORDS BEING MAINTAINED, MANY GRANTS REQUIRE DOCUMENTATION BEFORE DISBURSEMENT. THE ORGANIZATION ALSO CONDUCTS ANNUAL REVIEWS OF ACCOMPLISHMENTS AND FINANCIAL PERFORMANCE.

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**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))
		JEWISH HERITAGE DAY (event type)	LION OF JUDAH LUNCHE (event type)	NONE (total number)	
Revenue	1	Gross receipts	21,375.	21,420.	42,795.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	21,375.	21,420.	42,795.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	33,340.	33,799.	67,139.
	7	Food and beverages			
	8	Entertainment		14,121.	14,121.
	9	Other direct expenses		6,244.	6,244.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			87,504.
11	Net income summary. Subtract line 10 from line 3, column (d)			-44,709.	

**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))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	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: \_\_\_\_\_



**Part IV** Supplemental Information *(continued)*

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**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **JEWISH FEDERATION OF SAN DIEGO COUNTY** Employer identification number **95-1319015**

**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
AJC SAN DIEGO 4950 MURPHY CANYON RD SAN DIEGO, CA 92123	13-5563393	501(C)(3)	53,500.	0.			ANTISEMITISM
BETH JACOB CONGREGATION & CENTER 4855 COLLEGE AVENUE SAN DIEGO, CA 92115	95-1683865	501(C)(3)	10,000.	0.			YOUTH SERVICES/SECURITY
BIRTHRIGHT ISRAEL FOUNDATION 711 THIRD AVENUE NEW YORK, NY 10087	13-4092050	501(C)(3)	50,000.	0.			EDUCATION/YOUTH SERVICES
CAMP MOUNTAIN CHAI 4950 MURPHY CANYON ROAD, 2ND FLOOR SAN DIEGO, CA 92123	91-2150831	501(C)(3)	44,360.	0.			SCHOLARSHIPS
CAMP NEWMAN 4088 PORTER CREED RD SANTA ROSA, CA 95404	13-1663143	501(C)(3)	5,600.	0.			SCHOLARSHIPS
CAMP RAMAH 300 S. DAHLIA ST, STE 205 DENVER, CO 80246	95-1843131	501(C)(3)	14,600.	0.			SCHOLARSHIPS

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 51.
- 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) (Rev. 12-2024)

**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
CHABAD - JEWISH STUDENT LIFE 6524 ROXY LANE SAN DIEGO, CA 92115	33-0147470	501(C)(3)	10,000.	0.			SECURITY
CHABAD CARMEL VALLEY 4881 ALMONDWOOD WAY SAN DIEGO, CA 92130	27-2153940	501(C)(3)	10,000.	0.			SECURITY
CHABAD HEBREW ACADEMY 10785 POMERADO ROAD SAN DIEGO, CA 92131	20-5596977	501(C)(3)	10,836.	0.			SECURITY/LEADERSHIP
CHABAD LA COSTA 1980 LA COSTA AVE CARLSBAD, CA 92009	36-4617761	501(C)(3)	10,000.	0.			SECURITY
CHABAD OF PACIFIC BEACH 4240 GRESHAM ST SAN DIEGO, CA 92109	27-0171537	501(C)(3)	5,400.	0.			SECURITY
CHABAD OF RANCHO BERNARDO 17075 BERNARDO OAKS DR SAN DIEGO, CA 92128	12-4844990	501(C)(3)	13,600.	0.			SECURITY
CHABAD OF SAN DIEGO 10785 POMERADO ROAD SAN DIEGO, CA 92131	33-0147470	501(C)(3)	16,000.	0.			SECURITY
CHAI PRESCHOOL AND INFANT CENTER 16934 CHABAD WAY POWAY, CA 92064	83-3040725	501(C)(3)	5,556.	0.			SECURITY
COASTAL ROOTS FARM 441 SAXONY R ENCINITAS, CA 92024	47-1570910	501(C)(3)	7,000.	0.			YOUTH SERVICES

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
CONGREGATION BETH AM 5050 DEL MAR HEIGHTS RD SAN DIEGO, CA 92130	95-3754483	501(C)(3)	18,055.	0.			YOUTH SERVICES/SECURITY/LEADERSHIP
CONGREGATION BETH EL 8660 GILMAN DR LA JOLLA, CA 92037	95-2574602	501(C)(3)	15,555.	0.			YOUTH SERVICES/SECURITY/LEADERSHIP
CONGREGATION BETH ISRAEL 9001 TOWNE CENTRE DRIVE SAN DIEGO, CA 92122	95-1660341	501(C)(3)	39,155.	0.			YOUTH SERVICES/SECURITY
CONGREGATION DOR HADASH 4126 EXECUTIVE DRIVE LA JOLLA, CA 92037	25-6074323	501(C)(3)	7,250.	0.			EDUCATION
FJC 225 WEST 39TH STREET,12TH FL NEW YORK, NY 10018	13-3848582	501(C)(3)	11,732.	0.			EDUCATION
GARDEN PRESCHOOL/CHABAD JEWISH CENTER OF OCEANSIDE - 623 ALTAMIRA CT - VISTA, CA 92081	20-5190389	501(C)(3)	5,555.	0.			SECURITY
HEBREW FREE LOAN 9404 GENESEE AVE STE 200 LA JOLLA, CA 92037	85-2055131	501(C)(3)	24,287.	0.			SERVING THE NEEDY
HILLEL OF SAN DIEGO 8976 CLIFFRIDGE DR LA JOLLA, CA 92037-2103	33-0519225	501(C)(3)	120,000.	0.			SECURITY/SERVICES
HOUSE OF ISRAEL 2156 PAN AMERICAN PLAZA SAN DIEGO, CA 92101	26-3608175	501(C)(3)	7,500.	0.			LEADERSHIP

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
IMPACT CUBED 441 SAXONY RD ENCINITAS, CA 92024	83-2215503	501(C)(3)	20,000.	0.			SERVICES
IMPACT ISRAEL 200 HIGHLAND AVENUE,SUITE 301 NEEDHAM, MA 02494	22-3090463	501(C)(3)	7,500.	0.			SERVING THE NEEDY
JEWISH AGENCY FOR ISRAEL 633 THIRD AVENUE NEW YORK, NY 10017-8157	23-0053483	501(C)(3)	324,602.	0.			YOUTH SERVICES
JEWISH COMMUNITY FOUNDATION 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123	95-2504044	501(C)(3)	8,780.	0.			SERVING THE NEEDY
JEWISH FAMILY SEVICE 8804 BALBOA AVE SAN DIEGO, CA 92123	95-1644024	501(C)(3)	43,958.	0.			SERVICES
JEWISH FEDERATIONS OF NORTH AMERICA - 25 BROADWAY,STE 1700 - NEW YORK, NY 10004-1010	13-1624240	501(C)(3)	690,875.	0.			SERVING THE NEEDY
JOINT DISTRIBUTION COMMITTEE 220 E. 42ND STREET,SUITE 400 NEW YORK, NY 10017	13-1656634	501(C)(3)	100,000.	0.			SERVING THE NEEDY
KAVOD - JEWISH FOUNDATION OF GREATER MEMPHIS - 1779 KIRBY PARKWAY,STE I-362 - MEMPHIS, TN 38138	47-5495289	501(C)(3)	100,000.	0.			SERVING THE NEEDY
KEN JEWISH COMMUNITY CENTER 11860 CARMEL CREEK RD STE G SAN DIEGO, CA 92130	33-0070645	501(C)(3)	94,940.	0.			YOUTH SERVICES

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
KINDNESS INITIATIVE 9404 GENESEE AVENUE SUITE 200 LA JOLLA, CA 92037	87-1083852	501(C)(3)	18,640.	0.			SERVING THE NEEDY
LAWRENCE FAMILY JCC 4126 EXECUTIVE DRIVE LA JOLLA, CA 92037	95-1985444	501(C)(3)	211,750.	0.			EDUCATION/YOUTH SERVICES
OHR SHALOM SYNAGOGUE 2512 THIRD AVENUE SAN DIEGO, CA 92103	33-0362668	501(C)(3)	10,000.	0.			YOUTH SERVICES/SECURITY/LEADERSHIP
SAN DIEGO COMMUNITY KOLLEL 6353 EL CAJON BOULEVARD STE 124 #15 SAN DIEGO, CA 92115	88-4357343	501(C)(3)	40,000.	0.			YOUTH SERVICES
SAN DIEGO JEWISH ACADEMY 11860 CARMEL CREEK ROAD SAN DIEGO, CA 92130	95-3287745	501(C)(3)	55,306.	0.			SCHOLARSHIPS/SECURITY/LEADERSHIP
SECURE COMMUNITY NETWORK PO BOX 10303 NEW YORK, NY 60610	20-1437733	501(C)(3)	250,214.	0.			SECURITY
SHALOM INSTITUTE CAMP AND CONFERENCE CENTER (CAMP JCA) - 34342 MULHOLLAND HWY - MALIBU, CA 90265-2359	84-1652923	501(C)(3)	9,500.	0.			YOUTH SERVICES
SOILLE SAN DIEGO HEBREW DAY 3630 AFTON ROAD SAN DIEGO, CA 92123	95-2305570	501(C)(3)	35,681.	0.			SCHOLARSHIPS/SECURITY
TEMPLE ADAT SHALOM 15905 POMERADO RD POWAY, CA 92064	95-2952544	501(C)(3)	9,700.	0.			YOUTH SERVICES/LEADERSHIP

Schedule I (Form 990)

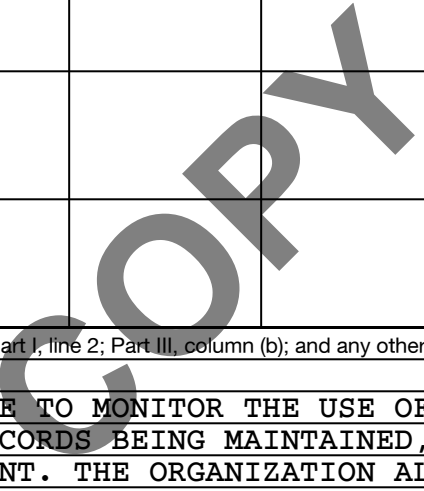
**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(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
TEMPLE EMANU-EL 6299 CAPRI DRIVE SAN DIEGO, CA 92120	23-7387420	501(C)(3)	19,556.	0.			YOUTH SERVICES/SECURITY/LEADERSHIP
TEMPLE SOLEL 3575 MANCHESTER AVE CARDIFF, CA 92007	95-3319995	501(C)(3)	22,056.	0.			YOUTH SERVICES/SECURITY/LEADERSHIP
THE BUTTERFLY PROJECT 4950 MURPHY CANYON ROAD, 2ND FLOOR SAN DIEGO, CA 92123	36-4811373	501(C)(3)	7,500.	0.			EDUCATION/YOUTH SERVICES
THE IDI FOUNDATION, INC. 1266 WEST PACES FERRY ROAD ATLANTA, GA 30327	13-3348313	501(C)(3)	10,000.	0.			SECURITY
THE JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES - 6505 WILSHIRE BLVD - LOS ANGELES, CA 90048	95-1643388	501(C)(3)	81,438.	0.			NATURAL DISASTER RELIEF
TIFERETH ISRAEL SYNAGOGUE 6660 COWLES MOUNTAIN BLVD SAN DIEGO, CA 92119	95-6006197	501(C)(3)	10,756.	0.			EDUCATION
TORAH HIGH SCHOOLS OF SD 9001 TOWNE CENTRE DR SAN DIEGO, CA 92122	33-0830308	501(C)(3)	11,000.	0.			SCHOLARSHIPS
YOUNG ISRAEL OF SAN DIEGO 7289 NAVAJO ROAD SAN DIEGO, CA 92119	33-0029526	501(C)(3)	12,500.	0.			SECURITY
YOUTH ACTION MOVEMENT (YAM) 7015 CHAPALA CANYON C SAN DIEGO, CA 92129	86-3115375	501(C)(3)	22,500.	0.			EDUCATION

Schedule I (Form 990)

**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



**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 HAS PROCEDURES IN PLACE TO MONITOR THE USE OF GRANT FUNDS IN THE UNITED STATES. IN ADDITION TO RECORDS BEING MAINTAINED, MANY GRANTS REQUIRE DOCUMENTATION BEFORE DISBURSEMENT. THE ORGANIZATION ALSO CONDUCTS ANNUAL REVIEWS OF ACCOMPLISHMENTS AND FINANCIAL PERFORMANCE.

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization **JEWISH FEDERATION OF SAN DIEGO COUNTY** Employer identification number **95-1319015**

**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 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 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>	X	
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

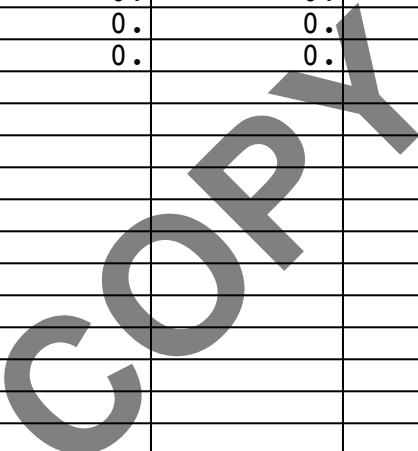
Schedule J (Form 990) (Rev. 12-2024)

**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) HEIDI GANTWERK PRESIDENT & CEO	(i)	287,954.	57,636.	0.	17,642.	25,627.	388,859.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DARREN SCHWARTZ CHIEF PLANNING & STRATEGY	(i)	181,810.	6,282.	0.	10,094.	4,996.	203,182.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CARLY EZELL LOBENSTEIN CHIEF OPERATING OFFICER	(i)	147,855.	0.	0.	4,860.	7,843.	160,558.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							





**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>JEWISH FEDERATION OF SAN DIEGO COUNTY</b>	Employer identification number <b>95-1319015</b>
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**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
ENDURING JEWISH COMMUNITY.**

**FORM 990, PART VI, SECTION B, LINE 11B:  
THE FORM 990 IS REVIEWED BY MANAGEMENT FOR ACCURACY AND COMPLETENESS. A  
FULL FILING COPY IS ALSO PROVIDED TO THE BOARD OF DIRECTORS FOR THEIR  
REVIEW PRIOR TO FILING.**

**FORM 990, PART VI, SECTION B, LINE 12C:  
THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES  
COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY BY REQUIRING PARTIES TO  
FURNISH A DISCLOSURE STATEMENT UPON BECOMING A COVERED PARTY AND AT  
RE-ELECTION OF TERMS, AS APPLICABLE. ALL COVERED PARTIES ARE REQUIRED TO  
FURNISH AN UPDATED DISCLOSURE STATEMENT PRIOR TO ENGAGING IN ANY POTENTIAL  
CONFLICT OF INTEREST SITUATION.**

**FORM 990, PART VI, SECTION B, LINE 15:  
THE COMPENSATION OF THE ORGANIZATION'S CEO IS SET BY THE  
PERSONNEL/EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS AND IS THEN  
APPROVED BY THE BOARD.**

**TO AID IN DETERMINING THE COMPENSATION OF THE CEO, A LOCAL AND NATIONAL  
ANNUAL SALARY SURVEY CONDUCTED BY THE JEWISH FEDERATIONS OF NORTH AMERICA  
IS USED. THE SURVEY PROVIDES LOCAL AND NATIONAL SALARY DATA AND IS USED TO  
ENSURE COMPARABILITY FOR SIMILAR POSITIONS THROUGHOUT THE NATION.**

**COMPENSATION DECISIONS ARE DOCUMENTED IN THE MINUTES OF THE PERSONNEL  
COMMITTEE MEETINGS IN WHICH THE DECISIONS ARE MADE.**

**THE CEO DETERMINES THE COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES  
WHICH IS APPROVED BY THE FINANCE COMMITTEE AS PART OF THE ANNUAL BUDGET  
SETTING PROCESS.**

**TO AID IN DETERMINING THE AMOUNT OF COMPENSATION OF OTHER OFFICERS AND KEY  
EMPLOYEES, AN ANNUAL SALARY SURVEY CONDUCTED BY THE JEWISH FEDERATIONS OF  
NORTH AMERICA IS USED. THE SURVEY PROVIDES LOCAL AND NATIONAL SALARY DATA  
AND IS USED TO ENSURE COMPARABILITY FOR SIMILAR POSITIONS THROUGHOUT THE  
NATION.**

**COMPENSATION DECISIONS ARE DOCUMENTED IN THE MINUTES OF THE FINANCE  
COMMITTEE MEETINGS, IN WHICH THE DECISIONS ARE MADE.**

**ALL MANAGEMENT POSITIONS WERE REVIEWED BY THE FINANCE COMMITTEE AS PART OF  
THE BUDGET PROCESS FOR THE FISCAL YEAR END.**

**FORM 990, PART VI, SECTION C, LINE 19:  
THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS, 990, AND TAX EXEMPTION  
LETTER ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.**

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **JEWISH FEDERATION OF SAN DIEGO COUNTY** Employer identification number **95-1319015**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UJF HOLDINGS CORP - 33-0972999 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123	SUPPORT	CALIFORNIA	501(C)(3)	LINE 12A, I	N/A		<b>X</b>

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

Schedule R (Form 990) (Rev. 1-2025)

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UJF HOLDINGS CORP.	E	593,915.	COST
(2) UJF HOLDINGS CORP.	K	185,264.	COST
(3) UJF HOLDINGS CORP.	Q	163,561.	COST
(4)			
(5)			
(6)			



**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

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