

For calendar year 2024, or tax year beginning 01-01-2024 , and ending 12-31-2024

Name of foundation ROSENBERG FOUNDATION		A Employer identification number 94-1186182
Number and street (or P.O. box number if mail is not delivered to street address) 131 STEUART STREET 650	Room/suite	B Telephone number (see instructions) (415) 644-9777
City or town, state or province, country, and ZIP or foreign postal code SAN FRANCISCO, CA 94105		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here..... ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ... ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ <u>59,335,667</u>	J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	1,313,333			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	909	909		
	4 Dividends and interest from securities . . .	1,573,898	1,573,898		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,380,577			
	b Gross sales price for all assets on line 6a <u>2,996,500</u>				
	7 Capital gain net income (from Part IV, line 2) . . .		1,380,577		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	4,268,717	2,955,384		
	13 Compensation of officers, directors, trustees, etc.	546,047	27,302		136,512
	14 Other employee salaries and wages	810,131	40,507		202,533
	15 Pension plans, employee benefits	316,464	15,823		79,116
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	97,900	48,950		48,950
	c Other professional fees (attach schedule)	194,714	96,650		98,064
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	57,357	0		0
	19 Depreciation (attach schedule) and depletion . . .	6,045	0		
	20 Occupancy	136,111	6,806		129,305
	21 Travel, conferences, and meetings	248,249	0		248,249
	22 Printing and publications	11,187	0		11,187
	23 Other expenses (attach schedule)	105,104	539		86,965
	24 Total operating and administrative expenses. Add lines 13 through 23	2,529,309	236,577		1,040,881
	25 Contributions, gifts, grants paid	3,126,722			1,055,333
	26 Total expenses and disbursements. Add lines 24 and 25	5,656,031	236,577		2,096,214
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-1,387,314			
	b Net investment income (if negative, enter -0-)		2,718,807		
	c Adjusted net income (if negative, enter -0-)				

Part II		Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing		356,776	659,480	659,480
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	4	Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	5	Grants receivable	83,332	665,000	665,000	
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges	28,308	46,428	46,428	
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)	34,080,179	35,092,986	35,092,986	
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)	22,315,934	22,486,375	22,486,375	
	14	Land, buildings, and equipment: basis ▶ 154,834 Less: accumulated depreciation (attach schedule) ▶ 135,089	25,790	19,745	19,745	
15	Other assets (describe ▶ _____)	519,965	365,653	365,653		
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	57,410,284	59,335,667	59,335,667		
Liabilities	17	Accounts payable and accrued expenses	184,568	226,388		
	18	Grants payable	628,167	2,689,555		
	19	Deferred revenue.				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶ _____)	511,806	417,988		
	23	Total liabilities (add lines 17 through 22).	1,324,541	3,333,931		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☒ and complete lines 24, 25, 29 and 30.					
	24	Net assets without donor restrictions	55,969,041	55,086,280		
	25	Net assets with donor restrictions	116,702	915,456		
	Foundations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 26 through 30.					
	26	Capital stock, trust principal, or current funds				
	27	Paid-in or capital surplus, or land, bldg., and equipment fund				
	28	Retained earnings, accumulated income, endowment, or other funds				
	29	Total net assets or fund balances (see instructions)	56,085,743	56,001,736		
	30	Total liabilities and net assets/fund balances (see instructions) .	57,410,284	59,335,667		

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	56,085,743
2	Enter amount from Part I, line 27a	2	-1,387,314
3	Other increases not included in line 2 (itemize) ▶ _____	3	1,303,307
4	Add lines 1, 2, and 3	4	56,001,736
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	56,001,736

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a PUBLICLY TRADED SECURITIES			2024-01-01	2024-12-31
b PARTNERSHIP INVESTMENT			2024-01-01	2024-12-31
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 2,996,500		1,807,913	1,188,587
b			191,990
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
a			1,188,587
b			191,990
c			
d			
e			

2 Capital gain net income or (net capital loss)

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0-
in Part I, line 8

If gain, also enter in Part I, line 7
If (loss), enter -0- in Part I, line 7

2

3

1,380,577

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.		
	Date of ruling or determination letter: (attach copy of letter if necessary—see instructions)	1	37,791
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2.	3	37,791
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	37,791
6	Credits/Payments:		
a	2024 estimated tax payments and 2023 overpayment credited to 2024	6a	36,803
b	Exempt foreign organizations—tax withheld at source	6b	0
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	0
7	Total credits and payments. Add lines 6a through 6d	7	36,803
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	988
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	10	
11	Enter the amount of line 10 to be: Credited to 2025 estimated tax Refunded	11	

Part VI-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
1a				No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.			No
	<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>0</u> (2) On foundation managers. ▶ \$ <u>0</u>			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0</u>			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XIV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ <u>CA</u>			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i> .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the taxable year beginning in 2024? See the instructions for Part XIII. <i>If "Yes," complete Part XIII</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," attach schedule. See instructions.</i>	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? <i>If "Yes," attach statement. See instructions</i>	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>ROSENBERGFOUND.ORG</u>	13	Yes	
14	The books are in care of ▶ <u>LINDA MOLL</u> Telephone no. ▶ <u>(415) 644-9777</u> Located at ▶ <u>131 STEUART STREET SUITE 650 SAN FRANCISCO CA 94105</u> ZIP+4 ▶ _____			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. <i>If "Yes", enter the name of the foreign country</i> ▶ _____	16	Yes	No
				No

Part VI-B **Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

- 1a** During the year did the foundation (either directly or indirectly):
- (1)** Engage in the sale or exchange, or leasing of property with a disqualified person?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
 - (6)** Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here.  
- d** Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024?
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
- a** At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024?
If "Yes," list the years  20____, 20____, 20____, 20____
 - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)
 - c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here.
 20____, 20____, 20____, 20____
- 3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
- b** If "Yes," did it have excess business holdings in 2024 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period?(*Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2024.*)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)		No
1a(4)	Yes	
1a(5)		No
1a(6)		No
1b		No
1d		No
2a		No
2b		
3a		No
3b		
4a		No
4b		No

Part VI-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

(3) Provide a grant to an individual for travel, study, or other similar purposes?

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

b

If any answer is "Yes" to 5a(1)–(5); did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions

c

Organizations relying on a current notice regarding disaster assistance check

d

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?
If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b

If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?

8

Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

	Yes	No
5a(1)		No
5a(2)		No
5a(3)	Yes	
5a(4)	Yes	
5a(5)		No
5b		No
5d	Yes	
6a		No
6b		No
7a		No
7b		
8		No

Part VII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation. See instructions

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
TIMOTHY SILARD 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	PRESIDENT 40.00	546,047	59,532	0
LATEEFAH SIMON 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	CHAIR 1.00	0	0	0
PHYLLIS COOK 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	VICE CHAIR/SECRETARY 1.00	0	0	0
ROBERT FRIEDMAN 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	SECOND VICE CHAIR/TREASURER 1.00	0	0	0
BENJAMIN TODD JEALOUS 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
CLARA SHIN 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
MARCO HELLMAN 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
JAMEY SPENCER 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
RAJ JAYDEV 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
DANIEL GROSSMAN 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
BILL LANN LEE 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
SHAUNA MARSHALL 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
HUGO MORALES 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
ALBERT MORENO 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0
PAULA PRETLOW 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	DIRECTOR 1.00	0	0	0

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KENDRA FOX-DAVIS 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	CHIEF PROGRAM OFFICE 40.00	268,803	43,730	0
CHRISTINE GOMEZ 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	SENIOR PROGRAM OFFIC 40.00	195,271	59,785	0
LINDA MOLL 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	BUS. MANAGER 40.00	198,567	52,702	0
LISA KAWAHARA 131 STEUART STREET SUITE 650 SAN FRANCISCO, CA 94105	GRANTS/ SPECIAL PROJ 40.00	141,934	35,837	0
Total number of other employees paid over \$50,000.				0

Form 990-PF (2024)

Part VII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
BAKER TILLY US LLP	ACCOUNTING	72,300
PO BOX 7398 MADISON,WI 537077398		
CHANGE CONSULTING LLC	CONSULTING	60,875
101 BROADWAY STE 202 OAKLAND,CA 94607		

Total number of others receiving over \$50,000 for professional services.

0

Part VIII- **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		Expenses
1 THE MOST COMMON FORMS OF DCA INCLUDED: IMPLEMENTING THE LEADING EDGE FUND, LEVERAGING FUNDS FROM CALIFORNIA-BASED AND NATIONAL FOUNDATIONS FOR OUR GRANTEE'S WORK; ORGANIZING CONVENINGS, CONFERENCES AND BRIEFINGS, AND; PROVIDING TECHNICAL ASSISTANCE, PROGRAM PLANNING, AND STRATEGIC COMMUNICATIONS SUPPORT FOR INDIVIDUAL GRANTEEES AND GRANTEE COLLABORATIVES.		1,040,881
2		
3		
4		

Part VIII- **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		Amount
1		
2		
All other program-related investments. See instructions.		
3		
Total. Add lines 1 through 3		0

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	57,901,575
b	Average of monthly cash balances.	1b	277,359
c	Fair market value of all other assets (see instructions).	1c	19,745
d	Total (add lines 1a, b, and c).	1d	58,198,679
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d.	3	58,198,679
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	872,980
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.. . . .	5	57,325,699
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	2,866,285

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	2,866,285
2a	Tax on investment income for 2024 from Part V, line 5.	2a	37,791
b	Income tax for 2024. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	37,791
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	2,828,494
4	Recoveries of amounts treated as qualifying distributions.	4	10,000
5	Add lines 3 and 4.	5	2,838,494
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	2,838,494

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	2,096,214
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.. . . .	4	2,096,214

Part XII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7					2,838,494
2 Undistributed income, if any, as of the end of 2024:					
a Enter amount for 2023 only.				0	
b Total for prior years: 20 __, 20 __, 20 __			0		
3 Excess distributions carryover, if any, to 2024:					
a From 2019.	1,161,323				
b From 2020.	736,571				
c From 2021.	2,182,172				
d From 2022.	969,780				
e From 2023.	432,127				
f Total of lines 3a through e.		5,481,973			
4 Qualifying distributions for 2024 from Part XI, line 4: ▶ \$ 2,096,214					
a Applied to 2023, but not more than line 2a				0	
b Applied to undistributed income of prior years (Election required—see instructions).			0		
c Treated as distributions out of corpus (Election required—see instructions).		0			
d Applied to 2024 distributable amount					2,096,214
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2024. (If an amount appears in column (d), the same amount must be shown in column (a).)		742,280			742,280
6 Enter the net total of each column as indicated below:					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		4,739,693			
b Prior years' undistributed income. Subtract line 4b from line 2b.			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0		
d Subtract line 6c from line 6b. Taxable amount—see instructions.			0		
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount—see instructions.				0	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).		0			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)		419,043			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a		4,320,650			
10 Analysis of line 9:					
a Excess from 2020	736,571				
b Excess from 2021	2,182,172				
c Excess from 2022.	969,780				
d Excess from 2023	432,127				
e Excess from 2024					

Part XIII

Private Operating Foundations (see instructions and Part VI-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling

b

Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

2a

Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

b

85% (0.85) of line 2a

c

Qualifying distributions from Part XI, line 4 for each year listed

d

Amounts included in line 2c not used directly for active conduct of exempt activities

e

Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c

3

Complete 3a, b, or c for the alternative test relied upon:

a

"Assets" alternative test—enter:

(1)

Value of all assets

(2)

Value of assets qualifying under section 4942(j)(3)(B)(i)

b

"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .

c

"Support" alternative test—enter:

(1)

Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2)

Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .

(3)

Largest amount of support from an exempt organization

(4)

Gross investment income

Part

Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

BUSINESS AND GRANT MANAGER
131 STEUART STREET SUITE 650
SAN FRANCISCO,CA 94105
(415) 644-9777

b

The form in which applications should be submitted and information and materials they should include:

THE FOUNDATION ENCOURAGES LETTERS OF INQUIRY FOR PUBLIC-INTEREST ADVOCACY EFFORTS THAT WILL HELP MAKE CALIFORNIA A JUST AND ECONOMICALLY INCLUSIVE STATE AS ALIGNED WITH OUR GRANTMAKING PRIORITIES. LETTERS OF INQUIRY FOR PRELIMINARY RESEARCH AND PLANNING ALSO WILL BE ACCEPTED. LETTERS OF INQUIRY SHOULD BE LIMITED TO ONE TO TWO PAGES AND SHOULD INCLUDE THE FOLLOWING INFORMATION: 1) DESCRIPTION OF PROJECT AND ITS OBJECTIVES 2) DESCRIPTION OF SPONSORING ORGANIZATION 3) TOTAL REQUEST AMOUNT, PROJECT AMOUNT, AND SIZE OF AGENCY BUDGET. APPLICANTS SELECTED FROM THE LETTER OF INQUIRY PROCESS TO APPLY FOR A GRANT WILL BE CONTACTED AND GIVEN INSTRUCTIONS FOR SUBMITTING A FULL PROPOSAL. PROPOSALS ARE REVIEWED BY FOUNDATION STAFF AND ACTED UPON BY THE BOARD OF DIRECTORS AT MEETINGS THROUGHOUT THE YEAR. THE FOUNDATION WILL ACT SELECTIVELY TO ENSURE THAT THE FOUNDATION'S RESOURCES ARE USED MOST EFFECTIVELY.

c

Any submission deadlines:

NO DEADLINES.

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

IN ITS SOLE PROGRAM AREA, ECONOMIC INCLUSION AND HUMAN RIGHTS, THE ROSENBERG FOUNDATION CURRENTLY MAKES GRANTS TO FURTHER POLICY REFORM IN THREE PRIORITY AREAS: JUSTICE AND PUBLIC SAFETY, IMMIGRANT RIGHTS AND INTEGRATION, AND JUSTICE FOR FARM WORKERS. PLEASE VISIT OUR GRANT PROGRAMS FOR MORE INFORMATION ON EACH OF THESE AREAS. FIT AND ELIGIBILITY - APPLICANTS MUST MEET THE FOLLOWING CRITERIA: 1) NONPROFIT ORGANIZATIONS THAT ARE TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE SERVICE CODE AND NOT CLASSIFIED AS A PRIVATE FOUNDATION UNDER SECTION 509(A) OF THE CODE; OR PUBLIC AGENTS. 2)FOR ALL PROGRAM AREAS, BE BASED IN OR MANAGING SIGNIFICANT ACTIVITIES IN CALIFORNIA.

Part

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
AL OTRO LADO 511 E SAN YSIDRO BLVD 333 SAN YSIDRO,CA 92173	NONE	P C	BORDER RIGHTS PROJECT	25,000
ALLIANCE FOR SAFETY AND JUSTICE 1624 FRANKLIN ST 11TH FLOOR OAKLAND,CA 94612	NONE	P C	SUPPORT FOR CALIFORNIANS FOR SAFETY AND JUSTICE	220,000
ALLIANCE SAN DIEGO PO BOX 12266 SAN DIEGO,CA 92112	NONE	P C	SUPPORT FOR SOUTHERN BORDERS COMMUNITIES COALITION	35,000
ANTI-POLICE TERROR PROJECT 1201 MARTIN LUTHER KING BLVD SUITE 201 OAKLAND,CA 94612	NONE	P C	SUPPORT OF MENTAL HEALTH FIRST PROJECT	15,000
ARIA SA-ID LEADING EDGE FELLOWSHIP PERSONAL ADDRESS HOUSTON,TX 77027	NONE	I	GRANT AUGMENTATION FOR TRANSITION FROM LEF FELLOWSHIP	10,000
ASIAN AMERICANS PACIFIC ISLANDERS IN PHILANTHROPY 1714 FRANKLIN ST SUITE 386 OAKLAND,CA 94612	NONE	P C	GENERAL SUPPORT	750
ASSOCIATION OF BLACK FOUNDATION EXECUTIVES 55 EXCHANGE PLACE SUITE 401 NEW YORK,NY 10005	NONE	P C	GENERAL SUPPORT	2,500
BROTHERHOOD OF ELDERS NETWORK 1714 FRANKLIN STREET 100-177 OAKLAND,CA 94612	NONE	P C	SUPPORT TO ADVANCE THE JOURNALISM WORK OF PENDARVIS HARSHAW	2,500
CALIFORNIA CALLS EDUCATION FUND 4701 EXPOSITION BLVD LOS ANGELES,CA 90016	NONE	P C	ADVANCEMENT OF WORK OF JAHMESE MYRES	2,500
CALIFORNIA COMMUNITY FOUNDATION 717 W TEMPLE STREET LOS ANGELES,CA 90012	NONE	P C	SUPPORT FOR POWERFUL INNOVATIONS FOR VOTER ORGANIZING AND TRANSFORMATION (PIVOT)	30,000
CANDID (FORMERLY FOUNDATION CENTER) 32 OLD SLIP 24TH FLOOR NEW YORK,NY 10005	NONE	P C	GENERAL SUPPORT FOR BAY AREA	750
CENTRAL VALLEY IMMIGRANT INTEGRATION COLLABORATIVE 5014 E UNIVERSITY AVE FRESNO,CA 93727	NONE	P C	SUPPORT FOR IT CONSULTING	31,750
CHANEY TURNER LLC 10970 INTERNATIONAL BLVD APT 243 OAKLAND,CA 94603	NONE	P C	LEADING EDGE FELLOWSHIP TRANSITION SUPPORT	10,000
ELLA BAKER CENTER FOR HUMAN RIGHTS	NONE	P C	SUPPORT OF COMMUNICATIONS AND SPOKESPERSON TRAINING FOR FORMERLY	5,000

1419 34TH AVENUE SUITE 202 OAKLAND,CA 94601			INCARCERATED PEOPLE	
FOR THE PEOPLE 1624 FRANKLIN STREET 901 OAKLAND,CA 94612	NONE	P C	GENERAL SUPPORT TO ADVANCE THE WORK OF HILARY BLOUT	2,500
FUNDERS FOR LGBTQ ISSUES 45 WEST 36TH 8TH FLOOR NEW YORK,NY 10018	NONE	P C	GENERAL SUPPORT	750
GRACE 85 SOUTH GRAND AVENUE PASADENA,CA 91105	NONE	P C	SUPPORT FOR FORUM, BABY BONDS IN ACTION: FROM CALIFORNIA TO THE NATION'S CAPITAL	90,833
GRANTMAKERS CONCERNED WITH IMMIGRANTS AND REFUGEES PO BOX 2178 PETALUMA,CA 949532178	NONE	P C	GENERAL SUPPORT	2,500
HISPANICS IN PHILANTHROPY 548 MARKET ST 60300 SAN FRANCISCO,CA 94104	NONE	P C	GENERAL SUPPORT	750
INDIGENOUS JUSTICE 1418 20TH STREET 100 SACRAMENTO,CA 95811	NONE	P C	TO DEVELOP THE RETURNING RELATIVES CAMPAIGN	15,000
INQUIRING SYSTEMS 887 SONOMA AVENUE 23 SANTA ROSA,CA 95404	NONE	P C	SUPPORT FOR FEED BLACK FUTURES TO SUPPORT A STRATEGIC CONVENING OF FORMERLY INCARCERATED BLACK WOMEN	2,500
LIBERTY HILL FOUNDATION 6420 WILSHIRE BLVD SUITE 700 LOS ANGELES,CA 90048	NONE	P C	GENERAL SUPPORT	40,000
LIVE FREE USA 6440 BUENA VENTURA OAKLAND,CA 94605	NONE	P C	SUPPORT LEADERSHIP DEVELOPMENT OF BLACK INTERFAITH LEADERS IN C A	1,500
MARTIN LUTHER KING JR FREEDOM CENTER 12500 CAMPUS DRIVE OAKLAND,CA 94619	NONE	P C	SUPPORT FOR THE BARBARA LEE POWER CENTER	15,000
MIGRATION DIALOGUE 1004 EAGLE PLACE DAVIS,CA 95616	NONE	P C	FARMWORKER LABOR CONFERENCE	5,000
NATIONAL COMMITTEE FOR RESPONSIVE PHILANTHROPY 1900 L STREET NW SUITE 825 WASHINGTON,DC 20036	NONE	P C	GENERAL SUPPORT	500
NEIGHBORHOOD FUNDERS GROUP 548 MARKET ST 96531 SAN FRANCISCO,CA 941045401	NONE	P C	GENERAL SUPPORT	500
NEXT RIVER 423 BROADWAY 109 OAKLAND,CA 94612	NONE	P C	SUPPORT FOR LEADING EDGE FELLOWSHIP TRANSITION FOR MALKIA CYRIL	10,000
NONPROFIT FINANCE FUND 5 HANOVER SQUARE 9TH FL NEW YORK,NY 10004	NONE	P C	BLACK EQUITY COLLECTIVE	2,500
NORTH BAY JOBS WITH JUSTICE PO BOX 427 SANTA ROSA,CA 95402	NONE	P C	GENERAL SUPPORT	40,000
NORTHERN CALIFORNIA GRANTMAKERS	NONE	P C	SUPPORT FOR CALIFORNIA CRIMINAL JUSTICE FUNDERS GROUP	1,000

160 SPEAR STREET SUITE 360 SAN FRANCISCO,CA 94105				
NORTHERN CALIFORNIA GRANTMAKERS 160 SPEAR STREET SUITE 360 SAN FRANCISCO,CA 94105	NONE	P C	GENERAL SUPPORT	1,500
PEAK GRANTMAKING (FORMERLY GRANTS MANAGERS NETWORK) 1701 PENNSYLVANIA ST NW SUITE 200 WASHINGTON,DC 20006	NONE	P C	GENERAL SUPPORT	750
PICO CALIFORNIA PO BOX 33334 LOS ANGELES,CA 90033	NONE	P C	GENERAL SUPPORT FOR ORGANIZING EFFORTS	10,000
PUBLIC HEALTH FOUNDATION DBA HELUNA HEALTH 13300 CROSSROADS PARKWAY NORTH SUITE 450 CITY OF INDUSTRY,CA 91746	NONE	P C	SUPPORT FOR ABUNDANT BIRTH PROJECT	3,000
PUBLIC HEALTH FOUNDATION DBA HELUNA HEALTH 13300 CROSSROADS PARKWAY NORTH SUITE 450 CITY OF INDUSTRY,CA 91746	NONE	P C	SUPPORT TO EXPECTING JUSTICE TOWARD ADVANCEMENT OF WORK BY ZEA MALAWA	5,000
ROBERT C MAYNARD INSTITUTE FOR JOURNALISM EDUCATION 4096 PIEDMONT AVE 377 OAKLAND,CA 94611	NONE	P C	SUPPORT FOR BAY AREA JOURNALIST CONVENING	10,000
SIERRA HEALTH FOUNDATION CENTER FOR HEALTH PROGRAM MANAGEMENT 1321 GARDEN HIGHWAY SACRAMENTO,CA 95833	NONE	P C	CALIFORNIA BOYS & MEN OF COLOR FUNDERS ALLIANCE	10,000
SILICON VALLEY COMMUNITY FOUNDATION 2440 W EL CAMINO REAL SUITE 300 MOUNTAIN VIEW,CA 94041	NONE	P C	CALIFORNIA BLACK FREEDOM FUND SUPPORT FOR HELPING OTHERS PURSUE EXCELLENCE (HOPE) IN FRESNO	105,000
SOCIAL AND ENVIRONMENTAL ENTREPRENEURS INC 23564 CALABASAS ROAD SUITE 201 CALABASAS,CA 91302	NONE	P C	ADVANCEMENT OF WORK OF JOSEPH WILLIAMS, STUDENTS DESERVE	2,500
SOUTHERN CALIFORNIA GRANTMAKERS 1000 NORTH ALAMEDA STREET SUITE 230 LOS ANGELES,CA 90012	NONE	P C	GENERAL SUPPORT	1,000
TIDES ADVOCACY 1014 TORNEY AVE SAN FRANCISCO,CA 94129	NONE	N C	AHRI FOR JUSTICE PROJECT	35,000
TIDES CENTER 1012 TORNEY AVENUE SAN FRANCISCO,CA 94129	NONE	P C	MOVE THE VALLEY	60,000
TIDES FOUNDATION 1014 TORNEY AVE SAN FRANCISCO,CA 94129	NONE	P C	SMART JUSTICE CALIFORNIA EDUCATION FUND	40,000
TIDES FOUNDATION 1014 TORNEY AVE SAN FRANCISCO,CA 94129	NONE	P C	SUPPORT FOR PROSECUTORS ALLIANCE	15,000
	NONE	P C	GENERAL SUPPORT	20,000

TODEC LEGAL CENTER 234 SOUTH D STREET PERRIS,CA 92570				
TRANSGENDER LAW CENTER PO BOX 741803 LOS ANGELES,CA 900741803	NONE	PC	GENERAL SUPPORT	30,000
UC BERKELEY CENTER FOR LABOR RESEARCH AND EDUCATION 2521 CHANNING WAY 5555 BERKELEY,CA 94720	NONE	PC	GENERAL SUPPORT	20,000
UCLA CENTER FOR LABOR RESEARCH AND EDUCATION 595 CHARLES E YOUNG DR E LOS ANGELES,CA 90095	NONE	PC	GENERAL SUPPORT	25,000
USC - CENTER ON PHILANTHROPY AND PUBLIC POLICY 650 CHILDS WAY RGL 210 LOS ANGELES,CA 900890626	NONE	PC	CA EXECUTIVE ROUNDTABLE ON PHILANTHROPY	15,000
W HAYWARD BURNS INSTITUTE 9450 SW GEMINI DRIVE PMB 80864 BEAVERTON,OR 97008	NONE	PC	SUPPORT FOR REPORT ON LESS RESTRICTIVE PROGRAMS FOR ALTERNATIVES TO SECURE LOCKUPS	10,000
YOUNG WOMEN'S FREEDOM CENTER 832 FOLSOM STREET SUITE 700 SAN FRANCISCO,CA 94107	NONE	PC	FOR REIMAGINE FREEDOM, SISTER WARRIORS AND CREDIBLE MESSENGERS TO HOST A SERIES OF CONVENINGS ON BEST PRACTICES IN COMMUNITY VIOLENCE INTERVENTION AND YOUTH MENTORSHIP	15,000
Total ▶ 3a				1,055,333

b <i>Approved for future payment</i>				
AL OTRO LADO 511 E SAN YSIDRO BLVD 333 SAN YSIDRO,CA 92173	NONE	PC	BORDER RIGHTS PROJECT	25,000
ASIAN AMERICANS PACIFIC ISLANDERS IN PHILANTHROPY 1714 FRANKLIN ST SUITE 386 OAKLAND,CA 94612	NONE	PC	GENERAL SUPPORT	750
ASSOCIATION OF BLACK FOUNDATION EXECUTIVES 55 EXCHANGE PLACE SUITE 401 NEW YORK,NY 10005	NONE	PC	GENERAL SUPPORT	750
CALIFORNIA BLACK POWER NETWORK 3553 ATLANTIC AVENUE SUITE B 1240 LONG BEACH,CA 90807	NONE	PC	JAMES WOODSON, 2025- 2027 LEADING EDGE FELLOWSHIP	268,409
CALIFORNIA COMMUNITY FOUNDATION 717 W TEMPLE STREET LOS ANGELES,CA 90012	NONE	PC	SUPPORT FOR POWERFUL INNOVATIONS FOR VOTER ORGANIZING AND TRANSFORMATION (PIVOT)	60,000
CALIFORNIA RURAL LEGAL ASSISTANCE FOUNDATION 2210 K STREET SUITE 200 SACRAMENTO,CA 95816	NONE	PC	ADVOCACY FOR CALIFORNIA FARMWORKERS	35,000
CANDID (FORMERLY FOUNDATION CENTER) 32 OLD SLIP 24TH FLOOR NEW YORK,NY 10005	NONE	PC	GENERAL SUPPORT FOR BAY AREA	750
CENTRO BINACIONAL PARA EL DESARROLLO INDIGENA OAXAQUENO 2911 TULARE STREET FRESNO,CA 93721	NONE	PC	SARAIT MARTINEZ, 2025- 2027 LEADING EDGE FELLOWSHIP	268,409
CHINESE FOR AFFIRMATIVE ACTION 17 WALTER U LUM PL	NONE	PC	YUAN WANG, 2025-2027 LEADING EDGE FELLOWSHIP	268,409

SAN FRANCISCO,CA 94108	NONE	P C	JENNIFER ALEJO, 2025-2027 LEADING EDGE FELLOWSHIP	268,409
CHINESE PROGRESSIVE ASSOCIATION 1212 BROADWAY SUITE 700 OAKLAND,CA 94612	NONE	P C	JAMES KING, 2025-2027 LEADING EDGE FELLOWSHIP	268,409
ELLA BAKER CENTER FOR HUMAN RIGHTS 1419 34TH AVENUE SUITE 202 OAKLAND,CA 94601	NONE	P C	GENERAL SUPPORT	750
FUNDERS FOR LGBTQ ISSUES 45 WEST 36TH 8TH FLOOR NEW YORK,NY 10018	NONE	P C	GENERAL SUPPORT	2,500
GRANTMAKERS CONCERNED WITH IMMIGRANTS AND REFUGEES PO BOX 2178 PETALUMA,CA 949532178	NONE	P C	GENERAL SUPPORT	750
HISPANICS IN PHILANTHROPY 548 MARKET ST 60300 SAN FRANCISCO,CA 94104	NONE	P C	LIZBETH ABELN, 2025-2027 LEADING EDGE FELLOWSHIP	268,409
INLAND COALITION FOR IMMIGRANT JUSTICE 2441 N SIERRA WAY SAN BERNARDINO,CA 92405	NONE	P C	CAPACITY BUILDING AND LEADERSHIP DEVELOPMENT FOR CALIFORNIA IMMIGRANT YOUTH JUSTICE ALLIANCE	50,000
MEXICAN AMERICAN LEGAL DEFENSE & ED FUND 634 S SPRING STREET 12TH FLOOR LOS ANGELES,CA 90014	NONE	P C	GENERAL SUPPORT	500
NATIONAL COMMITTEE FOR RESPONSIVE PHILANTHROPY 1900 L STREET NW SUITE 825 WASHINGTON,DC 20036	NONE	P C	GENERAL SUPPORT	2,250
NATIVE AMERICANS IN PHILANTHROPY 1140 3RD STREET NE 2ND FLOOR WASHINGTON,DC 20002	NONE	P C	GENERAL SUPPORT	500
NEIGHBORHOOD FUNDERS GROUP 548 MARKET ST 96531 SAN FRANCISCO,CA 941045401	NONE	P C	GENERAL SUPPORT	1,000
NORTHERN CALIFORNIA GRANTMAKERS 160 SPEAR STREET SUITE 360 SAN FRANCISCO,CA 94105	NONE	P C	SUPPORT FOR CALIFORNIA CRIMINAL JUSTICE FUNDERS GROUP	5,000
PEAK GRANTMAKING (FORMERLY GRANTS MANAGERS NETWORK) 1701 PENNSYLVANIA ST NW SUITE 200 WASHINGTON,DC 20006	NONE	P C	GENERAL SUPPORT	750
SIERRA HEALTH FOUNDATION CENTER FOR HEALTH PROGRAM MANAGEMENT 1321 GARDEN HIGHWAY SACRAMENTO,CA 95833	NONE	P C	CALIFORNIA BOYS & MEN OF COLOR FUNDERS ALLIANCE	10,000
SOCIAL GOOD FUND 12651-5473 SAN PABLO AVENUE RICHMOND,CA 94805	NONE	P C	JEAN MELESAIN LEASIOLAGI, 2025-2027 LEADING EDGE FELLOWSHIP	268,409
SOLIDAIRES NETWORK INC 1423 BROADWAY 314 OAKLAND,CA 94612	NONE	P C	GENERAL SUPPORT	20,000
SOUTHERN CALIFORNIA GRANTMAKERS 1000 NORTH ALAMEDA STREET SUITE 230 LOS ANGELES,CA 90012	NONE	P C	GENERAL SUPPORT	1,200
TIDES ADVOCACY 1014 TORNEY AVE SAN FRANCISCO,CA 94129	NONE	N C	AHRI FOR JUSTICE PROJECT	70,000

UCLA CENTER FOR LABOR RESEARCH AND EDUCATION 595 CHARLES E YOUNG DR E LOS ANGELES,CA 90095	NONE	P C	GENERAL SUPPORT	25,000
USC - CENTER ON PHILANTHROPY AND PUBLIC POLICY 650 CHILDS WAY RGL 210 LOS ANGELES,CA 900890626	NONE	P C	CALIFORNIA EXECUTIVE ROUNDTABLE ON PHILANTHROPY AND EQUITY	15,000
YOUNG WOMEN'S FREEDOM CENTER 832 FOLSOM STREET SUITE 700 SAN FRANCISCO,CA 94107	NONE	P C	PRISCILLA OCEN, 2025- 2027 LEADING EDGE FELLOWSHIP	268,409
YOUNG WOMEN'S FREEDOM CENTER 832 FOLSOM STREET SUITE 700 SAN FRANCISCO,CA 94107	NONE	P C	30TH ANNIVERSARY CELEBRATION	10,000
Total ▶ 3b				2,484,722

Enter gross amounts unless otherwise indicated.

3 Total. Add line 12, columns (b), (d), and (e). **13** 2,955,384
(See worksheet in line 13 instructions to verify calculations.)

[illegible]

Part XVI

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash.

(2) Other assets.

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization.

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets.

(4) Reimbursement arrangements.

(5) Loans or loan guarantees. . . .

(6) Performance of services or membership or fundraising solicitations.

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

	2025-10-30
Signature of officer or trustee	Date

2025-10-30

Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☐ Yes ☐ No

**Paid
Preparer
Use Only**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	BRIAN YACKER		2025-10-30		P00401346
	Firm's name ☐ BAKER TILLY ADVISORY GROUP LP				Firm's EIN ☐ 39-085991
	Firm's address ☐ 18500 VON KARMAN AVE 10TH FLOOR IRVINE, CA 92612				Phone no. (949) 222-2999

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
	Name of the organization ROSENBERG FOUNDATION	Employer identification number 94-1186182

Organization type (check one):

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

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

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization ROSENBERG FOUNDATION	Employer identification number 94-1186182
--	--

Part I

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HEISING SIMONS FOUNDATION	\$ 855,000	☒ Person
	400 MAIN STREET SUITE 200		☐ Payroll
	LOS ALTOS, CA 94022		☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	SILICON VALLEY COMMUNITY FOUNDATION	\$ 408,333	☒ Person
	444 CASTRO STREET SUITE 140		☐ Payroll
	MOUNTAIN VIEW, CA 94041		☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	HELLMAN FOUNDATION	\$ 50,000	☒ Person
	55 CALIFORNIA STREET SUITE 4905		☐ Payroll
	SAN FRANCISCO, CA 94104		☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
.		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
.		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
.		\$	☐ Person
			☐ Payroll
			☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
ROSENBERG FOUNDATION

Employer identification number
94-1186182

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

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

Name of organization ROSENBERG FOUNDATION	Employer identification number 94-1186182
--	--

Part III

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

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

[Return to Form](#)

Software ID:

Software Version:

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION
EIN: 94-1186182

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING AND AUDIT	97,900	48,950		48,950

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
GALVINS FURNITURE	2000-07-01	26,425	26,425	SL	5.000000000000	0	0		
IRVINE ARMCHAIRS	2000-10-01	2,537	2,537	SL	5.000000000000	0	0		
JUST CHAIRS COMP CHAIR	2000-09-01	916	916	SL	5.000000000000	0	0		
2 CHAIRS	2005-06-01	3,185	3,185	SL	5.000000000000	0	0		
1 CHAIR	2005-08-01	1,066	1,066	SL	5.000000000000	0	0		
ELITE IPK PHONE SYSTEM	2006-02-01	8,397	8,397	SL	5.000000000000	0	0		
WOODSHANTI - CREDENZA	2006-04-01	3,815	3,815	SL	5.000000000000	0	0		
WOODSHANTI - CONFERENCE TABLE	2006-04-01	20,358	20,358	SL	5.000000000000	0	0		
GALVINS FURNITURE	2008-04-01	3,037	3,037	SL	5.000000000000	0	0		
DELL - OPTIPLEX 380 MINI TOWER	2010-12-01	1,792	1,792	SL	5.000000000000	0	0		
TIM'S MACBOOK AIR	2013-12-01	1,310	1,310	SL	5.000000000000	0	0		
LATEEFAH'S APPLE LAPTOP	2014-11-01	1,480	1,480	SL	5.000000000000	0	0		
FIVE IMAC COMPUTERS	2014-12-01	7,681	7,681	SL	5.000000000000	0	0		
LAPTOP - APPLE MACBOOK	2015-06-01	1,484	1,484	SL	5.000000000000	0	0		
AUDIO/VISUAL SCREEN	2015-08-01	3,159	3,159	SL	5.000000000000	0	0		
JASPER 96" THREE-CUSHION SOFA IN TEPIC	2016-12-01	1,570	1,570	SL	5.000000000000	0	0		
TASKALDA 3500I MFP COPIER	2016-12-01	1,720	1,720	SL	5.000000000000	0	0		
COFFEE TABLE	2017-02-01	1,321	1,321	SL	5.000000000000	0	0		
LAPTOP FOR JONATHAN	2017-09-01	1,742	1,742	SL	5.000000000000	0	0		
WALNUT CHERRY CUBE SHELF	2018-11-01	1,100	1,100	SL	3.000000000000	0	0		
WALL ART	2019-09-01	9,114			0 %	0	0		
DESKTOP COMPUTER	2019-11-01	2,518	2,058	SL	5.000000000000	460	0		
OFFICE DESKA ND CHAIR	2019-12-01	4,920	3,936	SL	5.000000000000	984	0		
LAPTOP	2019-12-01	3,027	2,400	SL	5.000000000000	605	0		
ART WORK	2020-01-01	1,351			0 %	0	0		
LAPTOP	2021-04-01	1,757	928	SL	5.000000000000	351	0		
EQUIPMENTS	2021-06-01	6,167	3,090	SL	5.000000000000	1,233	0		
LAPTOP	2022-07-01	3,224	914	SL	5.000000000000	645	0		
LAPTOP	2022-09-01	2,348	588	SL	5.000000000000	470	0		
UPLIFT DESK	2022-10-01	2,160	504	SL	5.000000000000	432	0		
LAPTOP	2022-10-01	1,540	360	SL	5.000000000000	308	0		
IPHONE	2023-01-01	1,617	296	SL	5.000000000000	323	0		
SONANCE DSP 2-150 MKII AMPLIFIER	2023-08-01	1,201	80	SL	5.000000000000	234	0		
MCMILLAN DATA COMMUNICATIONS	2006-03-01	3,985	3,985	SL	7.000000000000	0	0		
JCF PROPERTIES LLC	2006-03-01	15,810	15,810	SL	7.000000000000	0	0		

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
TIDES ADVOCACY	1014 TORNEY AVE SAN FRANCISCO, CA 94129	2024-12-31	105,000	- ENGAGE YOUTH AND LOW INCOME YOUNG ADULTS IN THE WE ARE HOME CAMPAIGN.- STRENGTHEN THE YOUTH ORGANIZING INFRASTRUCTURE IN ORANGE COUNTY THAT OPERATES THROUGH A RACIAL AND GENDER EQUITY FRAMEWORK.- DEVELOP AN INTEGRATED MODEL OF ORGANIZING, LEGAL SERVICES, AND CASE MANAGEMENT.- CONTINUE ENGAGEMENT AS AN ANCHOR ORGANIZATION IN THE ORANGE COUNTY CIVIC ENGAGEMENT TABLE (OCCET).	105,000	NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE.	12/31/24	2024-12-31	

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION
EIN: 94-1186182

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCK	35,092,986	35,092,986

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS	FMV	22,257,386	22,257,386
PARTNERSHIP INTERESTS	FMV	228,989	228,989

TY 2024 IRS 990 e-File Render
Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
GALVINS FURNITURE	26,425	26,425	0	
IRVINE ARMCHAIRS	2,537	2,537	0	
JUST CHAIRS COMP CHAIR	916	916	0	
2 CHAIRS	3,185	3,185	0	
1 CHAIR	1,066	1,066	0	
ELITE IPK PHONE SYSTEM	8,397	8,397	0	
WOODSHANTI - CREDENZA	3,815	3,815	0	
WOODSHANTI - CONFERENCE TABLE	20,358	20,358	0	
GALVINS FURNITURE	3,037	3,037	0	
DELL - OPTIPLEX 380 MINI TOWER	1,792	1,792	0	
TIM'S MACBOOK AIR	1,310	1,310	0	
LATEEFAH'S APPLE LAPTOP	1,480	1,480	0	
FIVE IMAC COMPUTERS	7,681	7,681	0	
LAPTOP - APPLE MACBOOK	1,484	1,484	0	
AUDIO/VISUAL SCREEN	3,159	3,159	0	
JASPER 96" THREE-CUSHION SOFA IN TEPIC	1,570	1,570	0	
TASKALDA 3500I MFP COPIER	1,720	1,720	0	
COFFEE TABLE	1,321	1,321	0	
LAPTOP FOR JONATHAN	1,742	1,742	0	
WALNUT CHERRY CUBE SHELF	1,100	1,100	0	
WALL ART	9,114	0	9,114	
DESKTOP COMPUTER	2,518	2,518	0	
OFFICE DESKA ND CHAIR	4,920	4,920	0	
LAPTOP	3,027	3,005	22	
ART WORK	1,351	0	1,351	
LAPTOP	1,757	1,279	478	
EQUIPMENTS	6,167	4,323	1,844	
LAPTOP	3,224	1,559	1,665	
LAPTOP	2,348	1,058	1,290	
UPLIFT DESK	2,160	936	1,224	
LAPTOP	1,540	668	872	
IPHONE	1,617	619	998	
SONANCE DSP 2-150 MKII AMPLIFIER	1,201	314	887	
MCMILLAN DATA COMMUNICATIONS	3,985	3,985	0	
JCF PROPERTIES LLC	15,810	15,810	0	

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DEPOSITS	6,018	6,018	6,018
RIGHT-OF-USE ASSET - OPERATING LEASE	466,784	352,366	352,366
EMPLOYEE ADVANCES	7,163	7,269	7,269
COLLATERAL SECURITY	40,000	0	0

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FELLOWSHIP TECHNICAL ASSISTANCE	50,738	0		50,738
INFORMATION TECHNOLOGY	18,228	0		18,228
OFFICE SUPPLIES	10,784	539		10,245
INSURANCE	17,600	0		0
PROFESSIONAL DEVELOPMENT	6,386	0		6,386
DUES & SUBSCRIPTIONS	1,368	0		1,368

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION
EIN: 94-1186182

Description	Amount
UNREALIZED GAIN	1,293,307
GRANTS CANCELED	10,000

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Description	Beginning of Year - Book Value	End of Year - Book Value
OPERATING LEASE LIABILITY	473,286	361,369
DEFERRED EXCISE TAX LIABILITY	38,520	56,619

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER CONSULTING FEES	95,219	0		95,219
INVESTMENT FEES	96,500	96,500		0
PAYROLL PROCESSING FEES	2,995	150		2,845

TY 2024 IRS 990 e-File Render

Name: ROSENBERG FOUNDATION

EIN: 94-1186182

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NET INVESTMENT INCOME TAX	57,357	0		0