Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

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

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

C Name of organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
6505 WILSHIRE BLVD 1200

City or town, state or province, country, and ZIP or foreign postal code
LOS ANGELES, CA 90048

D Employer identification number
95-6111928

E Telephone number
(323) 761-8700

G Gross receipts $ 610,492,327

F Name and address of principal officer:
Aaron Lerner
6505 WILSHIRE BLVD 1200
LOS ANGELES, CA 90048

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.JEWISHFOUNDATIONLA.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1964

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THE JEWISH COMMUNITY FOUNDATION OF LOS ANGELES STRENGTHENS OUR COMMUNITY TO BETTER OUR WORLD BY EMPOWERING JEWISH PHILANTHROPISTS WITH COUNSEL, CONNECTIONS, AND RESOURCES TO ELEVATE THEIR IMPACT.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	32
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	32
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	34
6	Total number of volunteers (estimate if necessary)	**6**	63
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	110,029

			Prior Year	Current Year
Revenue	**8**	Contributions and grants (Part VIII, line 1h)	127,238,326	122,828,534
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,591,764	44,560,570
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,001,026	1,149,454
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	149,831,116	168,538,558
Expenses	**13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	135,631,017	130,912,898
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,054,506	6,179,133
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 3,114,518		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,565,633	3,763,294
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	145,251,156	140,855,325
	19	Revenue less expenses. Subtract line 18 from line 12	4,579,960	27,683,233

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20**	Total assets (Part X, line 16)	1,115,528,585	1,190,830,619
	21	Total liabilities (Part X, line 26)	256,429,568	251,010,156
	22	Net assets or fund balances. Subtract line 21 from line 20	859,099,017	939,820,463

Part II Signature Block

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

Sign Here

Signature of officer — Date 2025-11-15
DEBORAH JOHNSTON SVPF AND CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2025-11-14		P01268923

Firm's name ERNST & YOUNG US LLP — Firm's EIN 34-6565596

Firm's address 200 CLARENDON STREET BOSTON, MA 021165072 — Phone no. (617) 266-2000

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

WE STEWARD $1.5 BILLION IN CHARITABLE ASSETS THROUGH DONOR-ADVISED FUNDS, ENDOWMENTS, AND OTHER GIVING VEHICLES. PARTNERING WITH 1,400 INDIVIDUALS, FAMILIES, AND ORGANIZATIONS, WE BUILD ENDURING LEGACIES AND MULTIGENERATIONAL IMPACT. IN 2024, WE DIRECTED $207 MILLION IN GRANTS TO 3,320 NONPROFITS-STRENGTHENING COMMUNITY IN LOS ANGELES, ISRAEL, AND BEYOND, GUIDED BY JEWISH VALUES OF COMPASSION AND RESPONSIBILITY.

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

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

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

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

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

4a (Code:) (Expenses $ 132,088,169 including grants of $ 130,912,898) (Revenue $ 180,000)

IN 2024, THE FOUNDATION MANAGED MORE THAN 1,400 CHARITABLE FUNDS, PRIMARILY DONOR ADVISED FUNDS, STEWARDING $1.5 BILLION IN ASSETS. TOGETHER WITH OUR CLIENTS, WE DIRECTED $207 MILLION THROUGH 14,000 GRANTS TO 3,320 NONPROFITS. GRANTS INCLUDED $82M ACROSS LOS ANGELES, $24M TO ISRAEL, AND $101M TO THE JEWISH COMMUNITY. BY INTEREST AREA, THIS ENCOMPASSED $58M FOR HUMAN SERVICES, $58M FOR HEALTH, SCIENCES & ENVIRONMENT, $52M FOR JEWISH LIFE, $35M FOR EDUCATION, AND $5.8M FOR ARTS & CULTURE. THROUGH OUR COMMUNITY IMPACT FUNDS, WE SUPPORTED A VIBRANT AND SECURE JEWISH COMMUNITY, HELPED ISRAELIS HEAL AND REBUILD AFTER OCTOBER 7, AND PROVIDED EMERGENCY AID TO VULNERABLE FAMILIES IN LOS ANGELES. OUR $309M ENDOWMENT FUNDS PROVIDE LASTING CHARITABLE CAPITAL, SUSTAINING VITAL CAUSES AND BUILDING MULTIGENERATIONAL LEGACIES. AS A TRUSTED PARTNER, THE FOUNDATION OFFERS COMPREHENSIVE ADMINISTRATIVE SUPPORT, FULL-SERVICE CHARITABLE ADVISEMENT, AND LEGACY PLANNING THAT EMPOWER FUNDHOLDERS TO ACHIEVE THEIR PHILANTHROPIC GOALS WITH CONFIDENCE AND IMPACT.

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

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

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

4e **Total program service expenses** 132,088,169

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	Yes	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	28		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c Yes	

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a** 34			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*		**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		No
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		No
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		**15**		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	32		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	32		
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?	2		Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6		Yes	
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?	7a		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

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

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 Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
Deborah Johnston 6505 WILSHIRE BLVD STE 1200 LOS ANGELES, CA 90048 (323) 761-8700

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(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
(1) ABBY LT FEINMAN TRUSTEE/VICE PRESIDENT	0.5 0.0	X		X				0	0	0
(2) ADLAI W WERTMAN TRUSTEE/VICE PRESIDENT	0.4 0.0	X		X				0	0	0
(3) ANTHONY CHANIN TRUSTEE/VICE PRESIDENT	0.5 0.3	X		X				0	0	0
(4) EUGENE P STEIN TRUSTEE/VICE PRESIDENT	0.8 0.1	X		X				0	0	0
(5) EVAN H SCHLESSINGER TRUSTEE/CHAIR	2.2 0.1	X		X				0	0	0
(6) MARCIA WEINER MANKOFF TRUSTEE/VICE PRESIDENT	0.6 0.1	X		X				0	0	0
(7) MARK N SCHWARTZ TRUSTEE/VICE PRESIDENT	0.5 0.0	X		X				0	0	0
(8) Adam J Weiss Trustee	0.2 0	X						0	0	0
(9) ALEXANDRA SHABTAI TRUSTEE	0.4 0.0	X						0	0	0
(10) ALLAN CUTROW TRUSTEE	0.3 0.8	X						0	0	0
(11) ANDREA L SONNENBERG TRUSTEE	0.3 0.0	X						0	0	0
(12) ANNETTE SHAPIRO TRUSTEE	0.2 0.3	X						0	0	0
(13) ARI MOSS TRUSTEE	0.3 0.2	X						0	0	0
(14) CATHY SIEGEL WEISS TRUSTEE	0.7 0.2	X						0	0	0
(15) DANIELLA KAHEN TRUSTEE	0.2 0.0	X						0	0	0
(16) DEBRA SMALLEY TRUSTEE	0.2 0.0	X						0	0	0
(17) HEIDI MONKARSH TRUSTEE	0.3 0.1	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) JEFFREY H KINRICH TRUSTEE	0.3 0.0	X						0	0	0
(19) JEFFREY M LOEB TRUSTEE	0.2 0.0	X						0	0	0
(20) LAWRENCE RAUCH TRUSTEE	0.3 0.9	X						0	0	0
(21) LORIN M FIFE TRUSTEE	0.3 0.8	X						0	0	0
(22) LYNN BIDER TRUSTEE	0.2 0.1	X						0	0	0
(23) MARC E ROHATINER TRUSTEE	0.3 0.1	X						0	0	0
(24) MARK LAINER TRUSTEE	0.2 0.5	X						0	0	0
(25) MARTIN S APPEL TRUSTEE	0.2 0.0	X						0	0	0
(26) MATTHEW S LOUCHHEIM TRUSTEE	0.3 0.0	X						0	0	0
(27) MELISSA HELD BORDY TRUSTEE	0.2 0	X						0	0	0
(28) NURIT I ROBIN TRUSTEE	0.3 0.0	X						0	0	0
(29) SCOTT SANDLER TRUSTEE	0.3 0.0	X						0	0	0
(30) Stancy Rezinoff Kent TRUSTEE	0.4 0.1	X						0	0	0
(31) THOMAS HEYMAN TRUSTEE	0.2 0	X						0	0	0
(32) WILLIAM R FEILER TRUSTEE	1.4 0.0	X						0	0	0
(33) AARON LERNER President & CEO	39.3 0.7			X				457,974	0	206,788
(34) DANIEL M ROTHBLATT EXECUTIVE VICE PRESIDENT	39.9 0.1			X				376,258	0	71,349
(35) DEBORAH JOHNSTON CFO/SENIOR VP OF FINANCE	36.9 3.1			X				327,105	0	42,737
(36) ELLEN ROSEN VICE PRESIDENT/GENERAL COUNSEL	36.8 3.2			X				231,014	0	36,596
(37) LEWIS GRONER VP MARKETING & COMMUNICATIONS	40.0 0			X				183,483	0	116,355
(38) NAOMI STRONGIN VP,CTR DESIGNED PHILANTHROPY	39.8 0.2			X				223,634	0	23,585
(39) NATELLA ROYZMAN VP, CHARITABLE GIFT PLANNING	40.0 0			X				152,857	0	37,715
(40) ROBERT AVERY VP of Finance	40.0 0.0			X				262,987	0	48,347
(41) STEVE GAMER VICE PRESIDENT, ADVANCEMENT	40.0 0			X				322,610	0	44,611
(42) ALLEN ZHANG CONTROLLER	40.0 0					X		194,474	0	38,099
(43) DANIEL MAYA ASSISTANT CONTROLLER	40.0 0					X		167,333	0	48,938
(44) JANET KELLER Marketing & Communications Manager	40.0 0					X		114,048	0	31,754
(45) Sarah Hahn SENIOR PROGRAM OFFICER	39.9 0.1					X		116,333	0	39,812
(46) WARREN FONG SENIOR PROGRAM OFFICER	39.8 0.2					X		125,187	0	27,223
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A . .										
d Total (add lines 1b and 1c)								3,255,297	0	813,909

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 2 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Oaktree 333 S Grand Ave 28th Fl Los Angeles, CA 90071	INVESTMENT CONSULTING	590,097
CANTERBURY CONSULTING 610 Newport Center Dr Ste 500 Newport Beach, CA 92660	INVESTMENT CONSULTING	367,515
Adage Capital Partners 200 Clarendon St Ste 52 Boston, MA 02116	INVESTMENT CONSULTING	334,160
Fogarty and Klein Inc aka 9th Wonder 1201 San Jacinto St Ste 267 Houston, TX 77002	INVESTMENT CONSULTING	323,095
Offit Capital Advisors 11150 Santa Monica Blvd Ste 1050 Los Angeles, CA 90025	INVESTMENT CONSULTING	228,062

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 2

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts	1a Federated campaigns . .	1a			
	b Membership dues . .	1b			
	c Fundraising events . .	1c			
	d Related organizations	1d	24,392,548		
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	98,435,986		
	g Noncash contributions included in lines 1a - 1f:$	1g	34,821,539		
	h **Total.** Add lines 1a-1f				122,828,534

Program Service Revenue

	Business Code				
2a					
b					
c					
d					
e					
f All other program service revenue.		0	0	0	0
g **Total.** Add lines 2a–2f.	0				

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts)			28,433,867			28,433,867
4 Income from investment of tax-exempt bond proceeds						
5 Royalties			32,892			32,892
		(i) Real	(ii) Personal			
6a Gross rents	6a					
b Less: rental expenses	6b					
c Rental income or (loss)	6c	0	0			
d Net rental income or (loss)						
		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	7a	458,080,472	0			
b Less: cost or other basis and sales expenses	7b	441,953,769	0			
c Gain or (loss)	7c	16,126,703	0			
d Net gain or (loss)				16,126,703		16,126,703
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events . .						
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities . .						
10a Gross sales of inventory, less returns and allowances . .	10a					
b Less: cost of goods sold . .	10b					
c Net income or (loss) from sales of inventory . .						

OtherRevenueMiscAmt

	Business Code				
11a ADMINISTRATIVE FEES - CUSTODIAL FUNDS	900099	936,562			936,562
b CENTER FOR DESIGNED PHILANTHROPY FEES	900099	180,000	180,000		
c					
d All other revenue		0	0	0	0
e **Total.** Add lines 11a–11d		1,116,562			
12 **Total revenue.** See instructions		168,538,558	180,000	0	45,530,024

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	107,323,798	107,323,798		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	23,589,100	23,589,100		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	3,133,835	274,375	1,525,127	1,334,333
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	2,136,209	458,035	1,338,572	339,602
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	196,744	42,185	123,282	31,277
9 Other employee benefits	415,670	89,126	260,463	66,081
10 Payroll taxes	296,675	42,975	163,136	90,564
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	11,080	0	11,080	0
c Accounting	301,526	0	301,526	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	801,439	0	801,439	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	170,933	24,419	102,560	43,954
12 Advertising and promotion	769,227	0	0	769,227
13 Office expenses	263,294	37,614	157,976	67,704
14 Information technology	519,653	74,236	311,792	133,625
15 Royalties	0	0	0	0
16 Occupancy	388,282	55,469	232,969	99,844
17 Travel	11,324	1,618	6,794	2,912
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	203,178	29,025	121,907	52,246
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	49,607	7,087	29,764	12,756
23 Insurance	273,751	39,107	164,251	70,393
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses	0	0	0	0
25 **Total functional expenses.** Add lines 1 through 24e	140,855,325	132,088,169	5,652,638	3,114,518
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		0	1	0
	2	Savings and temporary cash investments		285,649,893	2	171,900,344
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		1,925,269	4	1,925,269
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		0	7	6,445,865
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		0	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,387,880			
	b	Less: accumulated depreciation	10b 1,288,129	117,659	10c	99,751
	11	Investments—publicly traded securities		659,668,657	11	849,232,625
	12	Investments—other securities. See Part IV, line 11		166,324,515	12	166,139,515
	13	Investments—program-related. See Part IV, line 11		0	13	
	14	Intangible assets		95,514	14	95,514
	15	Other assets. See Part IV, line 11		1,747,078	15	-5,008,264
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,115,528,585	16	1,190,830,619
Liabilities	17	Accounts payable and accrued expenses		13,960,513	17	2,209,431
	18	Grants payable		26,505,706	18	15,219,577
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		215,963,349	25	233,581,148
	26	**Total liabilities.** Add lines 17 through 25		256,429,568	26	251,010,156
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		717,154,947	27	776,988,444
	28	Net assets with donor restrictions		141,944,070	28	162,832,019
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		0	29	0
	30	Paid-in or capital surplus, or land, building or equipment fund		0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds		0	31	0
	32	Total net assets or fund balances		859,099,017	32	939,820,463
	33	Total liabilities and net assets/fund balances		1,115,528,585	33	1,190,830,619

Part XI Reconcilliation 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	168,538,558
2	Total expenses (must equal Part IX, column (A), line 25)	2	140,855,325
3	Revenue less expenses. Subtract line 2 from line 1	3	27,683,233
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	859,099,017
5	Net unrealized gains (losses) on investments	5	53,038,213
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	939,820,463

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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?	2a		No
	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?	2b	Yes	
	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in 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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .	83,639,749	104,375,577	73,531,153	127,238,326	122,828,534	511,613,339
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge. .	0	0	0	0	0	0
4 **Total.** Add lines 1 through 3	83,639,749	104,375,577	73,531,153	127,238,326	122,828,534	511,613,339
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						113,444,532
6 **Public support.** Subtract line 5 from line 4.						398,168,807

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4. .	83,639,749	104,375,577	73,531,153	127,238,326	122,828,534	511,613,339
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	18,755,038	12,872,729	15,078,272	25,152,447	28,466,759	100,325,245
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .	933,761	1,152,275	852,351	835,247	936,562	4,710,196
11 **Total support.** Add lines 7 through 10						616,648,780

12 Gross receipts from related activities, etc. (see instructions) **12** 659,000

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . . . **14** 64.570 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . **15** 70.792 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶☐

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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

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

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	

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, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	3b		

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

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

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

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*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	**Minimum Asset Amount** (add line 7 to line 6)	8		

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

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

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

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

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

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - MISCELLANEOUS INCOME, COLUMN A - 933761.0, COLUMN B - 1152275.0, COLUMN C - 852351.0, COLUMN D - 835247.0, COLUMN E - 936562.0, COLUMN F - 4710196.0;

Additional Data

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Software Version: 2024v5.1

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	Employer identification number
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES	95-6111928

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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

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

Name of organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED	,	$ RESTRICTED	☐ 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.)
(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
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Additional Data

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Software ID: 24020961

Software Version: 2024v5.1

SCHEDULE D
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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	1,192	
2	Aggregate value of contributions to (during year)	134,780,580	
3	Aggregate value of grants from (during year)	145,581,596	
4	Aggregate value at end of year	709,715,002	

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? ☑ Yes ☐ 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? ☑ Yes ☐ 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 (e.g., recreation or education)
- ☐ Preservation of an 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 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 in (a)	2c	
d	Number of conservation easements included in (c) 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 2(d) 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 ▶ $ _____

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

		Amount
c	Beginning balance	**1c**
d	Additions during the year	**1d**
e	Distributions during the year	**1e**
f	Ending balance	**1f**

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☑ **No**

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	220,830,829	195,377,845	235,067,106	213,993,116	194,157,466
b Contributions	12,167,767	4,771,481	4,833,701	2,309,931	5,419,906
c Net investment earnings, gains, and losses	28,329,458	31,122,522	-35,818,709	27,991,268	25,443,361
d Grants or scholarships	11,715,407	9,290,725	7,526,737	8,091,899	10,078,931
e Other expenditures for facilities and programs				0	0
f Administrative expenses	1,328,714	1,150,294	1,177,516	1,135,310	948,686
g End of year balance	248,283,933	220,830,829	195,377,845	235,067,106	213,993,116

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

- **a** Board designated or quasi-endowment ▶ 35 %
- **b** Permanent endowment ▶ 65 %
- **c** Term endowment ▶ 0 %

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

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

	Yes	No
(i) Unrelated organizations		No
(ii) Related organizations		No
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	19	0	0	19
c Leasehold improvements	0	253,779	221,414	32,365
d Equipment	0	673,641	636,661	36,980
e Other	0	460,441	430,054	30,387
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				99,751

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) Closely-held equity interests		
(B) Financial derivatives		
(C) PARTNERSHIP INTERESTS	151,479,534	F
(D) ALTERNATIVE INVESTMENTS	8,850,981	F
(E) ISRAEL BONDS	5,809,000	F
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	166,139,515	

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

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

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal Income Taxes	
AMOUNTS HELD IN CUSTODY FOR OTHERS	175,981,165
AMOUNTS HELD WITH NO VARIANCE	55,449,301
LIABILITY UNDER TRUST AGREEMENT	2,150,682
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	233,581,148

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

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	0
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	0

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	
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	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines **4a** and **4b**			4c	0
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	0

Part XIII

Supplemental Information

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

Return Reference	Explanation
Schedule D, Part IV ESCROW AND CUSTODIAL ARRANGEMENTS	THE JEWISH COMMUNITY FOUNDATION HOLDS ASSETS IN THE COMMON INVESTMENT POOL ON BEHALF OF OTHER TAX-EXEMPT ORGANIZATIONS. THESE ASSETS ARE REPORTED IN OTHER SECURITIES ON SCHEDULE D, PART VII WITH AN OFFSETTING LIABILITY IN SCHEDULE D, PART X.
Schedule D, Part V, Line 4 Intended uses of endowment funds	GRANTS ARE PROVIDED VIA ENDOWMENT FUNDS THAT THE FOUNDATION MANAGES. AN ENDOWMENT FUND IS CREATED BY SOMEONE FOR ONE OR MORE CHARITABLE PURPOSES, AND IT BECOMES A PERMANENT LEGACY THAT PROVIDES ANNUAL SUPPORT TO A CAUSE OR ORGANIZATION. THESE INCLUDE: PERMANENT LEGACY FUND - AN ENDOWMENT FUND THAT SUPPORTS THE FOUNDATION'S ANNUAL GRANTS PROGRAMS AND OPERATIONS, WHICH PROVIDE SEED FUNDING FOR EMERGING COMMUNITY NEEDS. FIELD OF INTEREST LEGACY FUND - THROUGH THESE ENDOWMENT FUNDS, DONORS MAY DESIGNATE GENERAL CAUSES OR FIELDS OF INTEREST THAT THEY WISH TO SUPPORT. THE FOUNDATION MAKES SURE THEIR CHARITABLE INTENTIONS ARE FULFILLED, EVEN AFTER THE DONORS THEMSELVES ARE NO LONGER LIVING. RESTRICTED LEGACY FUND - THIS IS AN ENDOWMENT FUND THROUGH WHICH A DONOR MAY SUPPORT ONE OR SEVERAL PARTICULAR CHARITIES OR NONPROFITS.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	INCOME TAXES - THE FOUNDATION AND ITS SUPPORT FOUNDATIONS ARE PUBLIC CHARITIES AND ARE EXEMPT FROM FEDERAL INCOME AND CALIFORNIA FRANCHISE TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND CORRESPONDING CALIFORNIA REVENUE AND TAXATION CODE SECTIONS. THE FOUNDATION AND ITS SUPPORT FOUNDATIONS DO NOT HAVE ANY MATERIAL UNCERTAIN TAX POSITIONS. THE FOUNDATION AND ITS SUPPORT FOUNDATIONS FILE INFORMATION ORGANIZATION RETURNS IN THE UNITED STATES FEDERAL JURISDICTION AND WITH THE FRANCHISE TAX BOARD IN THE STATE OF CALIFORNIA.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE F (Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1)	Middle East and North Africa	0	0	Grantmaking		21,261,737
(2)	Europe (Including Iceland and Greenland)	0	0	Grantmaking		2,002,367
(3)	Middle East and North Africa	0	0	Investments		5,809,000
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	0	0			29,073,104
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			29,073,104

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)
(1)			Middle East and North Africa	general support	137,636	Check			book
(2)			Middle East and North Africa	general support	31,800	Check			book
(3)			Europe (including Iceland and Greenland)	general support	126,000	Check			book
(4)			Middle East and North Africa	general support	43,000	Check			book
(5)			Middle East and North Africa	general support	37,853	Check			book
(6)			Middle East and North Africa	general support	192,300	Check			book
(7)			Middle East and North Africa	general support	9,100	Check			book
(8)			Middle East and North Africa	general support	31,128	Check			book
(9)			Middle East and North Africa	general support	33,500	Check			book
(10)			Middle East and North Africa	general support	171,132	Check			book
(11)			Europe (including Iceland and Greenland)	general support	8,550	Check			book
(12)			Middle East and North Africa	general support	22,000	Check			book
(13)			Middle East and North Africa	general support	1,157,000	Check			book
(14)			Middle East and North Africa	general support	255,990	Check			book
(15)			Middle East and North Africa	general support	6,980	Check			book
(16)			Middle East and North Africa	general support	42,962	Check			book
(17)			Middle East and North Africa	general support	7,320	Check			book
(18)			Europe (including Iceland and Greenland)	general support	10,450	Check			book
(19)			Middle East and North Africa	general support	7,000	Check			book
(20)			Europe (including Iceland and Greenland)	general support	33,900	Check			book
(21)			Middle East and North Africa	general support	7,500	Check			book
(22)			Middle East and North Africa	general support	1,165,070	Check			book
(23)			Middle East and North Africa	general support	9,180	Check			book
(24)			Middle East and North Africa	general support	573,408	Check			book
(25)			Middle East and North Africa	general support	162,093	Check			book
(26)			Middle East and North Africa	general support	5,500	Check			book
(27)			Middle East and North Africa	general support	12,080	Check			book
(28)			Middle East and North Africa	general support	9,550	Check			book
(29)			Middle East and North Africa	general support	7,950	Check			book
(30)			Middle East and North Africa	general support	40,000	Check			book
(31)			Middle East and North Africa	general support	158,240	Check			book
(32)			Middle East and North Africa	general support	63,000	Check			book
(33)			Middle East and North Africa	general support	10,100	Check			book
(34)			Europe (including Iceland and Greenland)	general support	12,150	Check			book
(35)			Middle East and North Africa	general support	72,000	Check			book
(36)			Middle East and North Africa	general support	138,888	Check			book
(37)			Europe (including Iceland and Greenland)	general support	44,850	Check			book
(38)			Middle East and North Africa	general support	12,550	Check			book
(39)			Middle East and North Africa	general support	60,738	Check			book
(40)			Middle East and North Africa	general support	18,940	Check			book
(41)			Middle East and North Africa	general support	13,860	Check			book
(42)			Middle East and North Africa	general support	4,151,799	Check			book
(43)			Middle East and North Africa	general support	25,450	Check			book
(44)			Middle East and North Africa	general support	65,180	Check			book
(45)			Europe (including Iceland and Greenland)	general support	26,100	Check			book
(46)			Middle East and North Africa	general support	230,220	Check			book
(47)			Middle East and North Africa	general support	129,940	Check			book
(48)			Middle East and North Africa	general support	163,280	Check			book
(49)			Middle East and North Africa	general support	10,080	Check			book
(50)			Middle East and North Africa	general support	19,400	Check			book
(51)			Middle East and North Africa	general support	9,930	Check			book
(52)			Middle East and North Africa	general support	11,700	Check			book
(53)			Middle East and North Africa	general support	17,180	Check			book
(54)			Middle East and North Africa	general support	155,900	Check			book
(55)			Europe (including Iceland and Greenland)	general support	179,500	Check			book
(56)			Middle East and North Africa	general support	77,700	Check			book
(57)			Middle East and North Africa	general support	18,800	Check			book
(58)			Middle East and North Africa	general support	59,550	Check			book
(59)			Middle East and North Africa	general support	5,400	Check			book
(60)			Middle East and North Africa	general support	24,000	Check			book
(61)			Middle East and North Africa	general support	9,150	Check			book
(62)			Middle East and North Africa	general support	31,080	Check			book
(63)			Middle East and North Africa	general support	9,480	Check			book
(64)			Middle East and North Africa	general support	21,510	Check			book
(65)			Middle East and North Africa	general support	9,200	Check			book
(66)			Middle East and North Africa	general support	56,250	Check			book
(67)			Middle East and North Africa	general support	76,000	Check			book
(68)			Middle East and North Africa	general support	15,360	Check			book
(69)			Middle East and North Africa	general support	11,260	Check			book
(70)			Middle East and North Africa	general support	5,100	Check			book
(71)			Middle East and North Africa	general support	45,940	Check			book
(72)			Europe (including Iceland and Greenland)	general support	10,000	Check			book
(73)			Europe (including Iceland and Greenland)	general support	15,000	Check			book
(74)			Middle East and North Africa	general support	6,000	Check			book
(75)			Europe (including Iceland and Greenland)	general support	7,000	Check			book
(76)			Middle East and North Africa	general support	15,980	Check			book
(77)			Middle East and North Africa	general support	12,000	Check			book
(78)			Europe (including Iceland and Greenland)	general support	44,560	Check			book
(79)			Middle East and North Africa	general support	43,860	Check			book
(80)			Middle East and North Africa	general support	82,700	Check			book
(81)			Middle East and North Africa	general support	467,830	Check			book
(82)			Middle East and North Africa	general support	74,200	Check			book
(83)			Middle East and North Africa	general support	100,000	Check			book
(84)			Middle East and North Africa	general support	34,500	Check			book
(85)			Middle East and North Africa	general support	30,450	Check			book
(86)			Middle East and North Africa	general support	8,150	Check			book
(87)			Middle East and North Africa	general support	18,000	Check			book
(88)			Europe (including Iceland and Greenland)	general support	10,000	Check			book
(89)			Middle East and North Africa	general support	6,400	Check			book
(90)			Middle East and North Africa	general support	229,430	Check			book
(91)			Middle East and North Africa	general support	140,000	Check			book
(92)			Middle East and North Africa	general support	366,000	Check			book
(93)			Middle East and North Africa	general support	11,500	Check			book
(94)			Middle East and North Africa	general support	30,000	Check			book
(95)			Middle East and North Africa	general support	636,000	Check			book
(96)			Middle East and North Africa	general support	19,230	Check			book
(97)			Middle East and North Africa	general support	6,680	Check			book
(98)			Middle East and North Africa	general support	42,150	Check			book
(99)			Middle East and North Africa	general support	230,000	Check			book
(100)			Europe (including Iceland and Greenland)	general support	25,600	Check			book
(101)			Middle East and North Africa	general support	11,200	Check			book
(102)			Middle East and North Africa	general support	126,120	Check			book
(103)			Middle East and North Africa	general support	10,000	Check			book
(104)			Europe (including Iceland and Greenland)	general support	11,500	Check			book
(105)			Middle East and North Africa	general support	31,620	Check			book
(106)			Middle East and North Africa	general support	51,000	Check			book
(107)			Middle East and North Africa	general support	210,000	Check			book
(108)			Europe (including Iceland and Greenland)	general support	5,900	Check			book
(109)			Middle East and North Africa	general support	104,000	Check			book
(110)			Europe (including Iceland and Greenland)	general support	332,510	Check			book
(111)			Middle East and North Africa	general support	135,000	Check			book
(112)			Middle East and North Africa	general support	41,000	Check			book
(113)			Europe (including Iceland and Greenland)	general support	22,600	Check			book
(114)			Middle East and North Africa	general support	18,800	Check			book
(115)			Middle East and North Africa	general support	1,945,000	Check			book
(116)			Middle East and North Africa	general support	5,360	Check			book
(117)			Middle East and North Africa	general support	11,950	Check			book
(118)			Middle East and North Africa	general support	6,250	Check			book
(119)			Middle East and North Africa	general support	105,000	Check			book
(120)			Middle East and North Africa	general support	63,800	Check			book
(121)			Middle East and North Africa	general support	18,050	Check			book
(122)			Middle East and North Africa	general support	10,000	Check			book
(123)			Middle East and North Africa	general support	352,160	Check			book
(124)			Europe (including Iceland and Greenland)	general support	27,000	Check			book
(125)			Middle East and North Africa	general support	101,000	Check			book
(126)			North America (Canada & Mexico only)	general support	22,707	Check			book
(127)			Middle East and North Africa	general support	5,100	Check			book
(128)			Middle East and North Africa	general support	842,810	Check			book
(129)			Middle East and North Africa	general support	32,550	Check			book
(130)			Middle East and North Africa	general support	19,500	Check			book
(131)			Middle East and North Africa	general support	7,600	Check			book
(132)			Europe (including Iceland and Greenland)	general support	45,500	Check			book
(133)			Middle East and North Africa	general support	20,000	Check			book
(134)			Middle East and North Africa	general support	53,300	Check			book
(135)			Middle East and North Africa	general support	91,223	Check			book
(136)			Middle East and North Africa	general support	18,000	Check			book
(137)			Middle East and North Africa	general support	12,750	Check			book
(138)			Middle East and North Africa	general support	30,000	Check			book
(139)			Europe (including Iceland and Greenland)	general support	20,000	Check			book
(140)			Middle East and North Africa	general support	9,100	Check			book
(141)			Middle East and North Africa	general support	141,890	Check			book
(142)			Middle East and North Africa	general support	10,000	Check			book
(143)			Middle East and North Africa	general support	28,700	Check			book
(144)			Europe (including Iceland and Greenland)	general support	26,250	Check			book
(145)			Middle East and North Africa	general support	7,750	Check			book
(146)			Middle East and North Africa	general support	5,510	Check			book
(147)			Europe (including Iceland and Greenland)	general support	5,500	Check			book
(148)			Middle East and North Africa	general support	12,180	Check			book
(149)			Middle East and North Africa	general support	11,850	Check			book
(150)			Middle East and North Africa	general support	32,900	Check			book
(151)			Middle East and North Africa	general support	7,000	Check			book
(152)			Middle East and North Africa	general support	6,580	Check			book
(153)			Europe (including Iceland and Greenland)	general support	6,000	Check			book
(154)			Middle East and North Africa	general support	21,600	Check			book
(155)			Middle East and North Africa	general support	420,000	Check			book
(156)			Middle East and North Africa	general support	200,000	Check			book
(157)			Middle East and North Africa	general support	14,000	Check			book
(158)			Middle East and North Africa	general support	22,440	Check			book
(159)			Europe (including Iceland and Greenland)	general support	8,000	Check			book
(160)			Middle East and North Africa	general support	23,500	Check			book
(161)			Middle East and North Africa	general support	39,980	Check			book
(162)			Middle East and North Africa	general support	105,000	Check			book
(163)			Middle East and North Africa	general support	11,000	Check			book
(164)			Middle East and North Africa	general support	727,050	Check			book
(165)			Europe (including Iceland and Greenland)	general support	7,130	Check			book
(166)			Europe (including Iceland and Greenland)	general support	14,450	Check			book
(167)			Middle East and North Africa	general support	10,000	Check			book
(168)			Middle East and North Africa	general support	19,100	Check			book
(169)			Middle East and North Africa	general support	10,000	Check			book
(170)			Middle East and North Africa	general support	54,450	Check			book
(171)			Middle East and North Africa	general support	132,400	Check			book
(172)			Middle East and North Africa	general support	101,000	Check			book
(173)			Middle East and North Africa	general support	503,600	Check			book
(174)			Middle East and North Africa	general support	15,550	Check			book
(175)			Middle East and North Africa	general support	35,400	Check			book
(176)			Middle East and North Africa	general support	5,550	Check			book
(177)			Europe (including Iceland and Greenland)	general support	16,700	Check			book
(178)			Middle East and North Africa	general support	108,000	Check			book
(179)			Middle East and North Africa	general support	5,100	Check			book
(180)			Europe (including Iceland and Greenland)	general support	5,400	Check			book
(181)			Middle East and North Africa	general support	10,000	Check			book
(182)			Middle East and North Africa	general support	6,500	Check			book
(183)			Middle East and North Africa	general support	6,000	Check			book
(184)			Middle East and North Africa	general support	5,500	Check			book
(185)			Middle East and North Africa	general support	115,900	Check			book
(186)			Middle East and North Africa	general support	75,100	Check			book
(187)			Middle East and North Africa	general support	101,000	Check			book
(188)			Middle East and North Africa	general support	36,000	Check			book
(189)			Middle East and North Africa	general support	26,400	Check			book
(190)			Europe (including Iceland and Greenland)	general support	20,600	Check			book
(191)			Europe (including Iceland and Greenland)	general support	10,000	Check			book
(192)			Middle East and North Africa	general support	35,000	Check			book
(193)			Middle East and North Africa	general support	75,000	Check			book
(194)			Middle East and North Africa	general support	180,000	Check			book
(195)			Middle East and North Africa	general support	23,300	Check			book
(196)			Middle East and North Africa	general support	11,100	Check			book
(197)			Middle East and North Africa	general support	26,000	Check			book
(198)			Middle East and North Africa	general support	18,000	Check			book
(199)			Middle East and North Africa	general support	10,000	Check			book
(200)			Middle East and North Africa	general support	36,000	Check			book
(201)			Europe (including Iceland and Greenland)	general support	18,800	Check			book
(202)			Middle East and North Africa	general support	10,000	Check			book
(203)			Middle East and North Africa	general support	390,000	Check			book
(204)			Middle East and North Africa	general support	6,400	Check			book
(205)			Europe (including Iceland and Greenland)	general support	140,000	Check			book
(206)			Middle East and North Africa	general support	5,400	Check			book
(207)			Europe (including Iceland and Greenland)	general support	70,000	Check			book
(208)			Europe (including Iceland and Greenland)	general support	180,000	Check			book
(209)			North America (Canada & Mexico only)	general support	40,000	Check			book
(210)			Middle East and North Africa	general support	12,000	Check			book

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ 210

3 Enter total number of other organizations or entities ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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 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 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 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 Instructions for Form 8621)* .	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*	☐ Yes	☑ No

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.

ReturnReference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	ALL GRANTS IN SCHEDULE F ARE TO DOMESTIC 501(C)(3) ORGANIZATIONS THAT PROVIDE GRANTS OR OTHER ASSISTANCE TO DESIGNATED FOREIGN ORGANIZATIONS. THE MAJORITY OF GRANTS ISSUED BY THE ORGANIZATION ARE FOR GENERAL OPERATIONS FOR THE PERIOD OF ONE YEAR. WHEN THE ORGANIZATION ISSUES A MULTI-YEAR GRANT FOR A SPECIFIED PURPOSE, A GRANT AGREEMENT IS PREPARED BETWEEN THE ORGANIZATION AND THE GRANTEE DETAILING BENCHMARKS THAT MUST BE ACHIEVED BY THE GRANTEE. THE AGREEMENT IS MONITORED AND THE GRANTEE MUST SHOW FULFILLMENT OF BENCHMARKS WITH A WRITTEN REPORT PRIOR TO RECEIVING THE NEXT INSTALLMENT OF THE GRANT.

Additional Data

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Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

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

Return Reference	Explanation
Schedule I	The filing organization's method of accounting is accrual. However, to facilitate transparency regarding its grantmaking program, amounts reported on this schedule are based on the cash method.
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	THE MAJORITY OF GRANTS ISSUED BY THE FOUNDATION ARE FOR GENERAL OPERATIONS FOR THE PERIOD OF ONE YEAR. WHEN THE FOUNDATION ISSUES A MULTI-YEAR GRANT FOR A SPECIFIED PURPOSE, A GRANT AGREEMENT IS PREPARED BETWEEN THE FOUNDATION AND THE GRANTEE DETAILING BENCHMARKS THAT MUST BE ACHIEVED BY THE GRANTEE. THE AGREEMENT IS MONITORED AND THE GRANTEE MUST SHOW FULFILLMENT OF BENCHMARKS WITH A WRITTEN REPORT.

Additional Data

Return to Form

Software ID: 24020961
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Schedule J
(Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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.			
	☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☑ Compensation committee ☐ Independent compensation consultant ☑ Form 990 of other organizations ☑ Written employment contract ☑ Compensation survey or study ☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	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?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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 are not 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, 1099-MISC compensation, and/or 1099-NEC			(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 AARON LERNER President & CEO	(i)	457,073	0	901	192,810	13,978	664,762	0
	(ii)	0	0	0	0	0	0	0
2 DANIEL M ROTHBLATT EXECUTIVE VICE PRESIDENT	(i)	351,458	20,000	4,800	47,020	24,329	447,607	0
	(ii)	0	0	0	0	0	0	0
3 DEBORAH JOHNSTON CFO/SENIOR VP OF FINANCE	(i)	317,105	10,000	0	24,538	18,199	369,842	0
	(ii)	0	0	0	0	0	0	0
4 STEVE GAMER VICE PRESIDENT, ADVANCEMENT	(i)	312,610	10,000	0	31,951	12,660	367,221	0
	(ii)	0	0	0	0	0	0	0
5 ROBERT AVERY VP of Finance	(i)	257,987	5,000	0	26,068	22,279	311,334	0
	(ii)	0	0	0	0	0	0	0
6 ELLEN ROSEN VICE PRESIDENT/GENERAL COUNSEL	(i)	221,014	10,000	0	22,842	13,754	267,610	0
	(ii)	0	0	0	0	0	0	0
7 NAOMI STRONGIN VP,CTR DESIGNED PHILANTHROPY	(i)	203,634	20,000	0	22,324	1,261	247,219	0
	(ii)	0	0	0	0	0	0	0
8 LEWIS GRONER VP MARKETING & COMMUNICATIONS	(i)	178,483	5,000	0	96,226	20,129	299,838	0
	(ii)	0	0	0	0	0	0	0
9 NATELLA ROYZMAN VP, CHARITABLE GIFT PLANNING	(i)	137,857	15,000	0	15,836	21,879	190,572	0
	(ii)	0	0	0	0	0	0	0
10 ALLEN ZHANG CONTROLLER	(i)	192,974	1,500	0	19,724	18,375	232,573	0
	(ii)	0	0	0	0	0	0	0
11 DANIEL MAYA ASSISTANT CONTROLLER	(i)	163,333	4,000	0	17,722	31,216	216,271	0
	(ii)	0	0	0	0	0	0	0
12 WARREN FONG SENIOR PROGRAM OFFICER	(i)	118,687	6,500	0	12,793	14,430	152,410	0
	(ii)	0	0	0	0	0	0	0
13 Sarah Hahn SENIOR PROGRAM OFFICER	(i)	114,833	1,500	0	12,781	27,031	156,145	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	THE 2024 PARTICIPANTS IN THE 457(F) PLAN OFFERED BY JEWISH COMMUNITY FOUNDATION, THAT ARE LISTED IN THE FORM 990 PART VII INCLUDE AARON LERNER AND DANIEL ROTHBLATT. THE 2024 PAYMENTS FROM THE 457(F) PLAN WERE MADE TO AARON LERNER ($146,100) AND DANIEL ROTHBLATT ($10,000).
Schedule J, Part I, Line 7 Non-fixed payments	BONUS COMPENSATION COMPENSATION OF THE EXECUTIVE MANAGEMENT TEAM (MADE UP OF THE PRESIDENT AND CEO, EXECUTIVE VICE PRESIDENTS, SENIOR VICE PRESIDENTS, AND VICE PRESIDENTS) IS APPROVED ANNUALLY BY THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES. THE COMPENSATION COMMITTEE OF THE BOARD EVALUATES EXECUTIVES' PERFORMANCE AGAINST GOALS FOR THE YEAR AND APPROVES BONUSES BASED ON PERFORMANCE. THE COMPENSATION COMMITTEE USES DATA OF COMPARABLE POSITIONS AND DOCUMENTS THE PROCESS CONTEMPORANEOUSLY.

Additional Data

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded		584	34,821,539	Other - FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

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

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

Return Reference	Explanation
Schedule M, Part I, Line 9	COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

Additional Data

Return to Form

Software ID: 24020961
Software Version: 2024v5.1

SCHEDULE O
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

Return Reference	Explanation
Form 990, Part VI, Line 2 Family/business relationships amongst interested persons	Annet Shapiro and Debra Smalley - Family relationship, Thomas Heyman and William Feiler - Family relationship
Form 990, Part VI, Line 4 Significant changes to organizational documents	In 2025, the Board of Trustees approved revisions to the Foundation's Bylaws and Articles of Incorporation to streamline governance and align legal documents with current practices. Key changes included: -Official name updated to "Jewish Community Foundation of Los Angeles," subject to approval by our sole member, JFedLA (approved June 25, 2025). -Trustee count adjusted from 25-50 to 20-40 (excluding Honorary Trustees). -Elected Trustee terms standardized to two years, with a new term limit of 10 years plus up to 4 years of Officer service and Chair tenure. -Clarified board committee approval for Officer compensation (CEO, CFO, EVP). -These updates reflect a broader effort to simplify governing documents by removing provisions not required or recommended by law.
Form 990, Part VI, Line 6 Classes of members or stockholders	JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES (JEWISH FEDERATION COUNCIL) IS THE SOLE MEMBER OF THE FOUNDATION.
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES (JEWISH FEDERATION COUNCIL) IS THE SOLE MEMBER OF THE FOUNDATION.
Form 990, Part VI, Line 7b Decisions requiring approval by members or stockholders	JEWISH FEDERATION COUNCIL HAS THE RIGHT TO APPROVE AMENDMENTS TO THE BY-LAWS OF THE FOUNDATION.
Form 990, Part VI, Line 11b Review of form 990 by governing body	The Form 990 is prepared by an outside tax firm. The Audit Committee reviews the full Form 990 (following management's review). The Public Inspection Copy is then provided to the entire Board for their review and comment prior to signing.
Form 990, Part VI, Line 12c Conflict of interest policy	THE FOUNDATION HAS A WRITTEN CONFLICT OF INTEREST POLICY THAT REQUIRES OUR OFFICERS, TRUSTEES, AND COMMITTEE MEMBERS TO DISCLOSE ON AN ONGOING BASIS (E.G., ANNUALLY) POTENTIAL CONFLICTS OF THEMSELVES AND THEIR FAMILY MEMBERS ON A QUESTIONNAIRE DISTRIBUTED BY THE FOUNDATION CHAIR. THE CHAIR, GENERAL COUNSEL, AND PRESIDENT AND CEO ENSURE THAT ALL QUESTIONNAIRES ARE COMPLETED, REVIEW THEM FOR CONFLICTS, AND SUBMIT TO THE BOARD FOR REVIEW ANY ACTUAL OR POTENTIAL CONFLICTS DISCLOSED IN THE QUESTIONNAIRES. IN THE EVENT OF A POTENTIAL CONFLICT, PROSPECTIVE ACTIONS INCLUDE THE CONFLICTED PARTY NOT VOTING ON THE MATTER.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	COMPENSATION OF THE EXECUTIVE MANAGEMENT TEAM (MADE UP OF THE PRESIDENT AND CEO, EXECUTIVE VICE PRESIDENTS, SENIOR VICE PRESIDENTS, AND VICE PRESIDENTS) IS APPROVED ANNUALLY BY AN INDEPENDENT COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES. THE COMPENSATION COMMITTEE USES DATA OF COMPARABLE POSITIONS AND DOCUMENTS THE PROCESS CONTEMPORANEOUSLY. THE PROCESS WAS LAST COMPLETED IN JANUARY 2024.
Form 990, Part VI, Line 15b Process to establish compensation of other employees	COMPENSATION OF THE EXECUTIVE MANAGEMENT TEAM (MADE UP OF THE PRESIDENT AND CEO, EXECUTIVE VICE PRESIDENTS, SENIOR VICE PRESIDENTS, AND VICE PRESIDENTS) IS APPROVED ANNUALLY BY AN INDEPENDENT COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES. THE COMPENSATION COMMITTEE USES DATA OF COMPARABLE POSITIONS AND DOCUMENTS THE PROCESS CONTEMPORANEOUSLY. THE PROCESS WAS LAST COMPLETED IN JANUARY 2024.
Form 990, Part VI, Line 19 Required documents available to the public	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.
Schedule F, Part I Accounting Method	The filing organization's method of accounting is accrual. However, to facilitate transparency regarding its grantmaking program, amounts reported on this schedule are based on the cash method.

Additional Data

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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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FOUNDATION OF LOS ANGELES

Employer identification number
95-6111928

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
(1) Carson Madrona Company LLC 9440 Santa Monica Blvd 610 Beverly Hills, CA 90210	Real Estate	CA	91	0	JCF
(2) 59TH and Vermont LLC 6505 Wilshire Blvd Suite 1200 Los Angeles, CA 90048	Real Estate	CA	0	0	JCF

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
(1)BERKE FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 33-0782972	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(2)BERNARD AND RENA SHAPIRO FAMILY SUPT ORG 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 83-2718308	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(3)BILL & BONNY LEVINE FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4199489	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(4)JACK E & RACHEL GINDI FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4068700	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(5)JEWISH FEDERATION COUNCIL OF GREATER LA 6505 WILSHIRE BLVD LOS ANGELES, CA 90048 95-1643388	GENERAL SUPT	CA	501(c)(3)	7	NA		No
(6)KURTZMAN FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4684563	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(7)LEE & HERMAN OSTROW FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 01-0734263	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(8)LEONARD & ANNETTE SHAPIRO FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4582899	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(9)MAYOR MAX FOUNDATION 6506 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 87-3770207	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(10)THE GOREN FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4092926	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(11)THE ABRASBA FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 05-0545566	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(12)THE EDWARD RAPHAEL FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 68-0493061	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(13)THE EMQUIES FAMILY SUPPORT FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 26-1573706	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(14)THE JEWISH COMMUNITY FDN CHARITABLE FUND 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-3507310	GENERAL SUPT	CA	501(c)(3)	PF	JCF	Yes	
(15)THE JOYCE & LAWRENCE POWELL FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4826900	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(16)THE JUDY & BERNARD BRISKIN FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 80-0143565	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(17)THE LEVEY CHERRY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 03-0576686	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(18)THE LOUIS & JUDITH MILLER FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4773791	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(19)THE MELISSA MARANTZ NEALY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 35-2303167	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(20)THE NEWTON D & ROCHELLE F BECKER FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4095134	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(21)THE PALERMO-RAVICH FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4717551	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(22)THE PEPP FAMILY SUPPORT FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 56-2669586	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(23)THE SABAN CHARITABLE SUPPORT FUND 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 68-0517051	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(24)THE SALTER FAMILY CHARITABLE FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-3924344	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(25)THE SEYMOUR & ELAINE MASOR FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4621783	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(26)THE SHIRLEY & BURT HARRIS FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4246144	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(27)THE STEVEN & LOTTIE WALKER FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4095677	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(28)THE TOM & SONDRA RYKOFF FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4651913	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(29)THE TRENA & STANLEY GREITZER FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4716089	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(30)THE ZIERING FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4556596	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(31)TIKUN OLAM FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4871770	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(32)RICHARD AND ROBERTA MARANTZ FAMILY FDN 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4088934	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(33)RUTH & SONNY SINGER FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4364781	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(34)PEGGY AND EDWARD ROBIN FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 84-2019312	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(35)SINDER FAMILY FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4092908	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	
(36)WHIZIN SUPPORT FOUNDATION 6505 WILSHIRE BLVD SUITE 1200 LOS ANGELES, CA 90048 95-4571058	GENERAL SUPT	CA	501(c)(3)	Type I	JCF	Yes	

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) Disproprtionate 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.

		Yes	No
1 During the tax year, did the orgranization 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	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p		No
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

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) Bernard and Rena Shapiro Family Support Org	C	425,000	cash
(2) Newton D & Rochelle F Becker Foundation	C	2,105,000	cash
(3) THE ABRASBA FOUNDATION	C	250,000	cash
(4) JACK E & RACHEL GINDI Foundation	C	50,000	cash
(5) THE GOREN FAMILY FOUNDATION	C	3,882,616	cash

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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