

**PUBLIC
DISCLOSURE
COPY**

Form **990**
(Rev. January 2020)
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

2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY		D Employer identification number 95-2407026
	Doing business as		E Telephone number 949-435-3484
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	1 FEDERATION WAY	210	G Gross receipts \$ 6,118,127.
City or town, state or province, country, and ZIP or foreign postal code IRVINE, CA 92603		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: MARSIE ALFORD 1 FEDERATION WAY STE 210, IRVINE, CA 92603		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. (see instructions)	
J Website: WWW.JEWISHORANGECOUNTY.ORG		H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1966	M State of legal domicile: CA

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE CARE FOR PEOPLE IN NEED AND STRENGTHEN JEWISH COMMUNITY IN OC, ISRAEL, AND AROUND THE WORLD		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	67
	6 Total number of volunteers (estimate if necessary)	6	575
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	6,144,034.	5,814,634.
	9 Program service revenue (Part VIII, line 2g)	117,722.	13,335.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-169,886.	113,145.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	188,148.	61,930.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,280,018.	6,003,044.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,930,571.	1,745,666.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,848,284.	3,059,219.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 893,552.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,924,855.	2,030,492.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,703,710.	6,835,377.	
19 Revenue less expenses. Subtract line 18 from line 12	-2,423,692.	-832,333.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	13,308,677.	13,291,460.
	21 Total liabilities (Part X, line 26)	4,320,184.	2,172,366.
	22 Net assets or fund balances. Subtract line 21 from line 20	8,988,493.	11,119,094.

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			
	MARSIE ALFORD, CFO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name LIZBETH NEVAREZ	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01399868
	Firm's name ▶ GREEN HASSON & JANKS LLP	Firm's EIN ▶ 95-1777440		Phone no. (310) 873-1600	
	Firm's address ▶ 700 SOUTH FLOWER STREET, SUITE 3300 LOS ANGELES, CA 90017				

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY

Form 990 (2019)

95-2407026 Page 2

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:
THE MISSION OF THE ORGANIZATION IS TO CARE FOR PEOPLE IN NEED, AND TO STRENGTHEN JEWISH LIFE IN ORANGE COUNTY, ISRAEL AND AROUND THE WORLD.

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 \$ 2,228,801. including grants of \$ 662,695.) (Revenue \$ 0.)
THROUGH ITS FEDERATION DIVISION, THE ORGANIZATION STRENGTHENS JEWISH LIFE IN ORANGE COUNTY THROUGH PROGRAMS, GRANTS, AND OPPORTUNITIES FOR PHILANTHROPIC GIVING, AND STRENGTHENS JEWISH LIFE IN ISRAEL AND AROUND THE WORLD THROUGH ITS NATIONAL PARTNER, JEWISH FEDERATIONS OF NORTH AMERICA.

JFFS COMMUNITY CALENDAR ONLINE ENABLES INDIVIDUALS TO FIND INFORMATION ON EVENTS IN THE ORANGE COUNTY JEWISH COMMUNITY.

JFFS ISRAEL INITIATIVE BRINGS ORANGE COUNTY TO ISRAEL AND ISRAEL TO ORANGE COUNTY. JFFS SUPPORTS OUR PARTNERSHIP2GETHER COMMUNITIES (KIRYAT MALACHI AND ASHKELON COAST REGION); PROMOTES VOLUNTEER SERVICE;

4b (Code:) (Expenses \$ 1,805,217. including grants of \$ 1,082,971.) (Revenue \$ 13,335.)
THROUGH ITS FAMILY SERVICES DIVISION, THE ORGANIZATION CARES FOR PEOPLE IN NEED THROUGH PROGRAMS, SERVICES, AND DIRECT FINANCIAL ASSISTANCE THAT BENEFITED SOME 925 INDIVIDUALS IN 2019. GUIDED BY JEWISH TRADITIONS OF SOCIAL RESPONSIBILITY, COMPASSION, AND RESPECT FOR ALL, FAMILY SERVICES PROGRAMS SUPPORT AND STRENGTHEN PEOPLE OF ALL AGES, BELIEFS, AND BACKGROUNDS.

JFFS COUNSELING, BY EXPERT THERAPISTS, ASSISTS INDIVIDUALS, COUPLES AND FAMILIES ADDRESSING ISSUES OF ANXIETY, DEPRESSION, BEREAVEMENT AND OTHER LIFE CHALLENGES.

JFFS HELPLINE IS OPEN TO THE COMMUNITY DURING BUSINESS HOURS TO ASSIST

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

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

4e Total program service expenses **4,034,018.**

Form 990 (2019)

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Part IV Checklist of Required Schedules

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

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page 4

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

Note: All Form 990 filers are required to complete Schedule O

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	27
b Enter the number of Forms W-2G included in 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 X	

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

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

		Yes	No
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 67		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
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)?		X
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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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?		
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.		
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
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?		X
	If "Yes," see instructions and file Form 4720, Schedule N.		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		X
	If "Yes," complete Form 4720, Schedule O.		

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page 6

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	18	
b	Enter the number of voting members included on line 1a, above, who are independent	18	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
MARSIE ALFORD - 949-435-3484
1 FEDERATION WAY STE 210, IRVINE, CA 92603

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page 7

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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ARLENE MILLER PRESIDENT AND CEO	40.00 0.00			X			299,830.	0.	31,632.	
(2) LAUREN GAVSHON BRAND COO	40.00 0.00			X			115,261.	0.	18,960.	
(3) KATHLEEN MELLON SENIOR DIRECTOR	40.00 0.00				X		111,903.	0.	16,165.	
(4) STEPHANIE EPSTEIN SENIOR DIRECTOR	40.00 0.00				X		109,221.	0.	5,574.	
(5) BONNIE WIDERMAN DIRECTOR	40.00 0.00				X		105,301.	0.	12,417.	
(6) DORIS JACOBSON DIRECTOR	40.00 0.00				X		100,458.	0.	5,585.	
(8) YAEL ARONOFF DIRECTOR	1.00 0.00	X					0.	0.	0.	
(9) FRANK ELLIS DIRECTOR	1.00 0.00	X					0.	0.	0.	
(10) JONATHAN GERBER DIRECTOR	1.00 0.00	X					0.	0.	0.	
(11) BERNIE LABOWITZ DIRECTOR	1.00 0.00	X					0.	0.	0.	
(12) SUSAN LEVINSTEIN DIRECTOR	1.00 0.00	X					0.	0.	0.	
(13) ADAM MILLER DIRECTOR	1.00 0.00	X					0.	0.	0.	
(14) DEBORAH SIMINOU DIRECTOR	1.00 0.00	X					0.	0.	0.	
(15) JAMES M. WEISS, MD DIRECTOR	1.00 0.00	X					0.	0.	0.	
(16) RABBI DAVID ELIEZRIE DIRECTOR	1.00 0.00	X					0.	0.	0.	
(17) ROGER FRIEDMAN DIRECTOR	1.00 0.00	X					0.	0.	0.	
(18) MARC GARELICK DIRECTOR	1.00 0.00	X					0.	0.	0.	

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(19) GWEN GLUCKMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) ERIC KRAMER DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) LORI REZNICK DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) RABBI NICO SOCOLOVSKY DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) LORI SCHWARTZ CHAIR OF THE BOARD	1.00 0.00	X		X				0.	0.	0.
(24) HEATHER KLINE SECRETARY	1.00 0.00	X		X				0.	0.	0.
(25) MICHAEL SHAPIRO TREASURER	1.00 0.00	X		X				0.	0.	0.
1b Subtotal								841,974.	0.	90,333.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								841,974.	0.	90,333.

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 **6**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GROBSTEIN TEEPLE LLP, 6300 CANOGA AVENUE, SUITE 1500W, WOODLAND HILLS, CA 91367	PROFESSIONAL SERVICES	105,073.

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**

Form **990** (2019)

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page **9**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	152,079.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	173,030.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	5,489,525.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 25,422.				
	h Total. Add lines 1a-1f			5,814,634.			
Program Service Revenue	2 a CLIENT COUNSELING	Business Code					
		624100	13,335.	13,335.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			13,335.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		113,145.			113,145.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	25,406.			
			(ii) Personal				
			6b Less: rental expenses ...	0.			
	c Rental income or (loss)	6c	25,406.				
	d Net rental income or (loss)			25,406.		25,406.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
			7b Less: cost or other basis and sales expenses				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 152,079. of contributions reported on line 1c). See Part IV, line 18	8a		116,781.			
8b Less: direct expenses			115,083.				
c Net income or (loss) from fundraising events			1,698.		1,698.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
		9b Less: direct expenses					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
		10b Less: cost of goods sold					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code					
		900099	34,826.			34,826.	
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			34,826.				
12 Total revenue. See instructions			6,003,044.	13,335.	0.	175,075.	

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page **10**

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 ...	662,695.	662,695.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,082,971.	1,082,971.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	465,683.	238,785.	139,874.	87,024.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,142,862.	1,110,155.	626,928.	405,779.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	90,608.	42,514.	33,012.	15,082.
9 Other employee benefits	166,493.	78,120.	60,661.	27,712.
10 Payroll taxes	193,573.	99,943.	57,719.	35,911.
11 Fees for services (nonemployees):				
a Management				
b Legal	4,544.		4,544.	
c Accounting	458,424.		458,424.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	216,331.	36,775.	140,621.	38,935.
12 Advertising and promotion				
13 Office expenses	141,382.	67,149.	43,265.	30,968.
14 Information technology	81,815.	5,418.	73,042.	3,355.
15 Royalties				
16 Occupancy	317,502.	161,875.	58,059.	97,568.
17 Travel	224,536.	170,805.	15,695.	38,036.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	36,743.		36,743.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	97,301.	56,252.	41,049.	
23 Insurance	62,674.	33,141.	17,843.	11,690.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LICENSES & FEES	125,343.	27,188.	68,216.	29,939.
b COMMUNITY DEVELOPMENT &	95,499.	85,707.	1,910.	7,882.
c EVENTS & SPEAKERS	81,819.	24,513.	220.	57,086.
d EDUCATION & PROFESSIONA	26,086.	11,485.	13,826.	775.
e All other expenses _____	60,493.	38,527.	16,156.	5,810.
25 Total functional expenses. Add lines 1 through 24e	6,835,377.	4,034,018.	1,907,807.	893,552.
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)

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page **11**

Part X Balance Sheet

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

		(A)			(B)	
		Beginning of year			End of year	
Assets	1 Cash - non-interest-bearing	551,400.	1		3,237,445.	
	2 Savings and temporary cash investments	737,072.	2		742,642.	
	3 Pledges and grants receivable, net	1,427,572.	3		537,183.	
	4 Accounts receivable, net	98,310.	4		7,500.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7 Notes and loans receivable, net	2,020,931.	7		0.	
	8 Inventories for sale or use			8		
	9 Prepaid expenses and deferred charges	116,552.	9		13,709.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,253,113.	10a			
	b Less: accumulated depreciation	652,007.	10b			
	11 Investments - publicly traded securities	1,728,103.	10c		1,601,106.	
	12 Investments - other securities. See Part IV, line 11	4,755,576.	11		2,074,219.	
	13 Investments - program-related. See Part IV, line 11		12			
	14 Intangible assets		13			
	15 Other assets. See Part IV, line 11	1,873,161.	14		5,077,656.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,308,677.	15		13,291,460.		
Liabilities	17 Accounts payable and accrued expenses	1,360,632.	16		13,291,460.	
	18 Grants payable		17		1,572,366.	
	19 Deferred revenue	88,621.	18		0.	
	20 Tax-exempt bond liabilities		19			
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20			
	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		21			
	23 Secured mortgages and notes payable to unrelated third parties	250,000.	22		600,000.	
	24 Unsecured notes and loans payable to unrelated third parties	2,620,931.	23		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		24			
	26 Total liabilities. Add lines 17 through 25	4,320,184.	25		2,172,366.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26			
	27 Net assets without donor restrictions	-268,787.	27		-1,191,388.	
	28 Net assets with donor restrictions	9,257,280.	28		12,310,482.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29 Capital stock or trust principal, or current funds		29			
	30 Paid-in or capital surplus, or land, building, or equipment fund		30			
	31 Retained earnings, endowment, accumulated income, or other funds		31			
	32 Total net assets or fund balances	8,988,493.	32		11,119,094.	
	33 Total liabilities and net assets/fund balances	13,308,677.	33		13,291,460.	

Form **990** (2019)

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Form 990 (2019)

95-2407026 Page **12**

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,003,044.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,835,377.
3	Revenue less expenses. Subtract line 2 from line 1	3	-832,333.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,988,493.
5	Net unrealized gains (losses) on investments	5	365,286.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	2,077,311.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	520,337.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,119,094.

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2019)

JEWISH FEDERATION AND FAMILY SERVICES

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5489437.	6554848.	7695812.	6144034.	5814634.	31698765.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5489437.	6554848.	7695812.	6144034.	5814634.	31698765.
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)						3350372.
6 Public support. Subtract line 5 from line 4.						28348393.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	5489437.	6554848.	7695812.	6144034.	5814634.	31698765.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	323,314.	141,625.	352,160.	225,725.	138,551.	1181375.
9 Net income from unrelated business activities, whether or not the business is regularly carried on				168,225.	1,698.	169,923.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,774.	9,365.	52,444.	1,389.	34,826.	100,798.
11 Total support. Add lines 7 through 10						33150861.
12 Gross receipts from related activities, etc. (see instructions)					12	626,123.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	85.51 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	72.33 %

16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. 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 - 2018. 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

JEWISH FEDERATION AND FAMILY SERVICES

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (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 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	Current Year
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

JEWISH FEDERATION AND FAMILY SERVICES

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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

JEWISH FEDERATION AND FAMILY SERVICES

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.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2019

Name of the organization

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Employer identification number

95-2407026

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 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 990-PF, 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 FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number 95-2407026
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 765,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 257,126.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 130,695.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number 95-2407026
---	---

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

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

Name of organization JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number 95-2407026
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2019
Open to Public Inspection

Name of the organization **JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY** **Employer identification number** **95-2407026**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, 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?

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)?

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Schedule D (Form 990) 2019

95-2407026 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, 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) BENEFICIAL INTERESTS IN ASSETS AT JCF	5,045,089.
(2) CEMETERY PLOTS	15,000.
(3) DONATED ASSETS	3,500.
(4) OTHER ASSETS	14,067.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	5,077,656.

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2019

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,888,667.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	365,286.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	520,337.
e	Add lines 2a through 2d	2e	885,623.
3	Subtract line 2e from line 1	3	6,003,044.
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	
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	6,003,044.

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	6,835,377.
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	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	6,835,377.
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	
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	6,835,377.

Part XIII Supplemental Information.

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

PART V, LINE 4:

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

PART X, LINE 2:

JEWISH FEDERATION & FAMILY SERVICES OF ORANGE COUNTY (JFFS) RECOGNIZES THE IMPACT OF TAX POSITIONS IN THE FINANCIAL STATEMENTS IF THAT POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT, BASED ON THE TECHNICAL

JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY

Part XIII Supplemental Information *(continued)*

MERITS OF THE POSITION. DURING THE YEAR ENDED DECEMBER 31, 2019. JFFS
PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS AND DID NOT NOTE ANY
MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR
WHICH MIGHT HAVE AN EFFECT ON ITS TAX-EXEMPT STATUS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTERESTS IN ASSETS HELD BY

OTHERS	523,028.
LOSS ON UNCOLLECTIBLE PLEDGES RECEIVABLE	-2,691.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	520,337.

JEWISH FEDERATION AND FAMILY SERVICES

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		2019 SOL LATE NIGHT (event type)	2019 WOMEN'S PHILANTHROPY (event type)	2 (total number)		
Revenue	1	Gross receipts	119,927.	103,655.	45,278.	268,860.
	2	Less: Contributions	63,563.	48,008.	40,508.	152,079.
	3	Gross income (line 1 minus line 2)	56,364.	55,647.	4,770.	116,781.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	31,394.	44,547.	39,142.	115,083.
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
11	Net income summary. Subtract line 10 from line 3, column (d)					1,698.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7	Direct expense summary. Add lines 2 through 5 in column (d)					
8	Net gaming income summary. Subtract line 7 from line 1, column (d)					

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

**Employer identification number
95-2407026**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
JEWISH FEDERATIONS OF NORTH AMERICA, INC. - 25 BROADWAY SUITE 1700 - NEW YORK, NY 10004	13-1624240	501(C)(3)	207,870.	0.			IMPACT, CORE, DOMESTIC DISASTER RELIEF (PITTSBURGH), NINBURG ISRAEL PASSPORT, AND
PACIFIC SYMPHONY 17620 FITCH #100 IRVINE, CA 92614	95-3635496	501(C)(3)	100,000.	0.			WEISSMAN ARTS GRANT FOR HOLOCAUST MEMORIAL PROGRAM "DEFIANT REQUIEM"
MERAGE JEWISH COMMUNITY CENTER OF ORANGE COUNTY - 1 FEDERATION WAY, SUITE 200 - IRVINE, CA 92603	33-0016661	501(C)(3)	54,525.	0.			WEISSMAN ARTS GRANT FOR MACCABI ARTSFEST, CHASIN GENERAL SUPPORT GRANT, NINBURG ISRAEL IMPACT
HILLEL FOUNDATION OF ORANGE COUNTY 1 FEDERATION WAY SUITE 205 IRVINE, CA 92603	52-1844823	501(C)(3)	52,000.	0.			IMPACT, CORE, AND NINBURG ISRAEL-CENTRIC PROGRAMMING GRANTS
THE HEBREW ACADEMY 14401 WILLOW LANE HUNTINGTON BEACH, CA 92647	33-0688036	501(C)(3)	50,000.	0.			CORE AND NINBURG ISRAEL-CENTRIC PROGRAMMING GRANTS
SHEVET TAPUZ, THE ISRAELI SCOUTS OF ORANGE COUNTY - 46 FOXHILL - IRVINE, CA 92604	27-1444394	501(C)(3)	36,500.	0.			NINBURG ISRAEL IMPACT GRANTS; PASSPORT GRANT FOR YOUTH SCHOLARSHIPS; ROSE PROJECT GRANT ACT.IL

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **16.**
- 3** Enter total number of other organizations listed in the line 1 table ▶ **0.**

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

Schedule I (Form 990) (2019)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Schedule I (Form 990)

95-2407026

Page 1

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TARBUT V'TORAH COMMUNITY DAY SCHOOL - 5 FEDERATION WAY - IRVINE, CA 92603	95-3374189	501(C)(3)	36,000.	0.			NINBURG ISRAEL IMPACT GRANT FOR 11TH GRADE POLAND-ISRAEL TRIP; PASS-THROUGH GRANTS
ORANGE COUNTY JEWISH COMMUNITY SCHOLAR PROGRAM - 5 KLAMATH - IRVINE, CA 92612	46-0478494	501(C)(3)	15,000.	0.			NINBURG IMPACT GRANT: ONE MONTH SCHOLAR FROM ISRAEL ; PASS-THROUGH
TEMPLE BETH TIKVAH 1600 N. ACACIA AVENUE FULLERTON, CA 92831	95-2367005	501(C)(3)	13,500.	0.			PASSPORT GRANT: RELIGIOUS SCHOOL SCHOLARSHIPS; NINBURG ISRAEL AND ROSE PROJECT GRANTS FOR KROVIM
IRVINE HEBREW DAY SCHOOL 1500 EAST 17TH STREET SANTA ANA, CA 92706	46-5538235	501(C)(3)	13,250.	0.			CORE AND NINBURG ISRAEL-CENTRIC PROGRAMMING GRANTS
ORANGE COUNTY MUSIC AND DANCE INC. 17620 FITCH AVE., STE 160 IRVINE, CA 92614	81-3275405	501(C)(3)	7,500.	0.			ZECHTER SCHOLARSHIPS FOR JEWISH STUDENTS.
CHABAD LUBAVITCH OF CYPRESS 12340 SEAL BEACH BLVD. #B219 SEAL BEACH, CA 90740	20-1413896	501(C)(3)	6,500.	0.			PASSPORT GRANT: HEBREW HIGH AND CTEEN SCHOLARSHIPS
CHABAD OF IRVINE 5010 BARRANCA PKWY IRVINE, CA 92604	33-0886313	501(C)(3)	6,000.	0.			PASSPORT GRANT: RELIGIOUS SCHOOL SCHOLARSHIPS; NINBURG ISRAEL-CENTRIC PROGRAMMING GRANT
CONGREGATION B'NAI ISRAEL 2111 BRYAN TUSTIN, CA 92782	95-3680172	501(C)(3)	6,000.	0.			PASSPORT GRANT: RELIGIOUS SCHOOL SCHOLARSHIPS; NINBURG ISRAEL-CENTRIC PROGRAMMING GRANT
CONGREGATION SHIR HA-MA'ALOT 3652 MICHELSON DRIVE IRVINE, CA 92612	95-2559118	501(C)(3)	6,000.	0.			PASSPORT GRANT: RELIGIOUS SCHOOL SCHOLARSHIPS

Schedule I (Form 990)

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Schedule I (Form 990) (2019)

95-2407026

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
HOLOCAUST SURVIVORS: FOOD CARDS, SUPPORT FOR DENTAL WORK, MEDICAL EQUIPMENT, EMERGENCY ASSISTANCE, MEDICATION, AND HOMECARE SUPPORTED BY THE CLAIMS CONFERENCE	120	1,010,431.	0.		
HOLOCAUST SURVIVORS: TRANSPORTATION AND OTHER ESSENTIAL SERVICES SUPPORTED BY THE CALIFORNIA DEPARTMENT OF SOCIAL SERVICES/JEWISH PUBLIC AFFAIRS COMMITTEE GRANT	145	54,398.	0.		
HOLOCAUST SURVIVORS: EMERGENCY NEEDS SUPPORTED BY A GRANT FROM THE EKSTROM FOUNDATION	23	8,185.	0.		
ROSE PROJECT ACT.IL STUDENT STIPENDS	17	8,000.	0.		
ROSE PROJECT AIPAC STUDENT SUBSIDIES	10	1,957.	0.		

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

PART I, LINE 2:

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

Part IV Supplemental Information

YEAR-END REPORTS INCLUDING EVALUATION AND ASSESSMENT OF THE FUNDED PROGRAM'S SUCCESSES AND CHALLENGES. FOR PROGRAM GRANTS, REPORTS INCLUDE FINANCIAL COMPARISON OF PROPOSED VS. ACTUAL EXPENSES. FOR SCHOLARSHIP BLOCK GRANTS, REPORTS PROVIDE NAMES AND AMOUNTS GRANTED BY THE INSTITUTIONS TO INDIVIDUAL SCHOLARSHIP WINNERS. ANY SUBSTANTIAL CHANGES IN THE PROPOSAL OF THE PROJECT MUST BE APPROVED BY THE GRANT COMMITTEE. THE GRANT COMMITTEES ALSO CONDUCT SITE VISITS TO ASSESS FUNDED PROGRAMS. REPORTS ON ALL GRANTS ARE SHARED WITH THE EXECUTIVE COMMITTEE OF THE BOARD BY THE VARIOUS GRANTMAKING COMMITTEES.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH FEDERATIONS OF NORTH AMERICA, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPACT, CORE, DOMESTIC DISASTER RELIEF (PITTSBURGH), NINBURG ISRAEL PASSPORT, AND PASS-THROUGH GRANTS

NAME OF ORGANIZATION OR GOVERNMENT:

MERAGE JEWISH COMMUNITY CENTER OF ORANGE COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: WEISSMAN ARTS GRANT FOR MACCABI ARTSFEST, CHASIN GENERAL SUPPORT GRANT, NINBURG ISRAEL IMPACT GRANTS FOR TEEN STUDY TRIPS IN ISRAEL AND CELEBRATE ISRAEL COMMUNITY EVENT, MEIZNER PASSPORT GRANT FOR STUDENTS WITH SPECIAL NEEDS, AND PASS-THROUGH GRANTS

NAME OF ORGANIZATION OR GOVERNMENT: TEMPLE BETH TIKVAH

(H) PURPOSE OF GRANT OR ASSISTANCE: PASSPORT GRANT: RELIGIOUS SCHOOL SCHOLARSHIPS; NINBURG ISRAEL AND ROSE PROJECT GRANTS FOR KROVIM PROGRAM WITH BEIT SAMUELI RAANANA

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY**

Employer identification number
95-2407026

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2019

**JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY**

Schedule J (Form 990) 2019

95-2407026

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ARLENE MILLER PRESIDENT AND CEO	(i)	271,228.	28,602.	0.	15,087.	16,545.	331,462.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY

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.

PART I, LINE 1A:

THE CEO, ARLNE MILLER, HAS A DESCRETIONAY SPENDING ACCOUNT APPROVED BY THE BOARD.

PART I, LINE 7:

BONUS PAYMENTS ARE MADE IN ACCORDANCE WITH THE EMPLOYEE'S CONTRACT WITH JFFS AND BASED ON THE BONUS CRITERIA REVIEWED AND APPROVED BY MEMBERS OF THE EXECUTIVE COMMITTEE.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY** Employer identification number **95-2407026**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	7	25,422. 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?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

SCHEDULE M, PART I, COLUMN (B):

NONCASH CONTRIBUTIONS ARE LISTED BY NUMBER OF CONTRIBUTORS

Multiple horizontal lines for data entry.

SCHEDULE O
(Form 990 or 990-EZ)

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 the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization	JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number	95-2407026
--------------------------	---	--------------------------------	------------

FORM 990, ITEM B, AMENDED RETURN:

EXPLANATION OF CHANGES ON AMENDED RETURN

THE AUDITED FINANCIAL STATEMENTS WERE NOT FINALIZED AS OF THE FILING
DUE DATE OF NOVEMBER 15, 2020, AND, THEREFORE, THE FORM 990 AND
CORRESPONDING SCHEDULES HAVE BEEN AMENDED TO REFLECT THE ISSUED
FINANCIAL STATEMENTS.

AMENDED 2019 FORM 990:

PART I, LINES 8, 9, 10, 11, 13, 15, 16B, 17, 20, 21, & 22 CURRENT YEAR:
AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

PART III, LINE 4, COLUMNS A & B: AMOUNTS UPDATED TO REFLECT AUDITED
FINANCIAL STATEMENTS.

PART IV, LINES 11F, 12A, & 29: UPDATED TO 'YES' TO REFLECT AUDITED
FINANCIAL STATEMENTS.

PART VIII, LINES 1C, 1E, 1F, 1G, 1H, 2A, 7A(I), 8A, 8B, & 11A: AMOUNTS
UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

PART IX, LINES 2, 5, 7, 8, 9, 10, 11B, 11G, 13, 14, 16, 17, 22, 23,
24A, 24D, 24E, & 25, COLUMNS A, B, C & D: AMOUNTS UPDATED TO REFLECT
AUDITED FINANCIAL STATEMENTS.

Name of the organization	JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number	95-2407026
--------------------------	---	--------------------------------	------------

PART X, LINES 1, 2, 3, 4, 7, 9, 11, 15, 17, 19, 23, 24, 27, & 28:

COLUMN B: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

PART XI, LINES 1, 2, 3, 5, 8, 9, & 10: AMOUNTS UPDATED TO REFLECT
AUDITED FINANCIAL STATEMENTS.

SCHEDULE A, PART II, SECTION A, LINE 1, COLUMN E: AMOUNT UPDATED TO
REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE A, PART II, SECTION A, LINES 1 & 5, COLUMN F: AMOUNTS UPDATED
TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE A, PART II, SECTION B, LINE 8, COLUMN E: AMOUNTS UPDATED TO
REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE A, PART II, SECTION B, LINES 9, 10, 11, & 12, COLUMNS E & F:
AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE A, PART II, SECTION C, LINE 14: AMOUNT UPDATED TO REFLECT
AUDITED FINANCIAL STATEMENTS.

SCHEDULE D, PART IX: AMOUNT UPDATED TO REFLECT AUDITED FINANCIAL
STATEMENTS.

SCHEDULE D, PART XI, LINES 1, 2A & 2D: AMOUNTS UPDATED TO REFLECT
AUDITED FINANCIAL STATEMENTS.

SCHEDULE D, PART XII, LINE 1: AMOUNT UPDATED TO REFLECT AUDITED

Name of the organization JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY

Employer identification number 95-2407026

FINANCIAL STATEMENTS.

SCHEDULE D, PART XIII: DESCRIPTION ADDED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE G, PART II, LINES 2, 3, 6, 7, 8, & 9, COLUMN A: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE G, PART II, LINES 2, 3, 6, 8, & 9, COLUMN B: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE G, PART II, LINES 1, 2, 3, 6, 7, 8, & 9, COLUMN C: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE G, PART II, LINES 1, 2, 3, 6, 7, 8, 9, 10, & 11, COLUMN D: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

SCHEDULE I, PART III, COLUMN C: AMOUNTS UPDATED TO REFLECT AUDITED FINANCIAL STATEMENTS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: PROVIDES OC YOUTH WITH ISRAEL EXPERIENCE EDUCATIONAL GRANTS; FACILITATES DELEGATION VISITS TO AND FROM ISRAEL; AND MAKES GRANTS TO ISRAELI NONPROFIT ORGANIZATIONS AND TO ISRAEL-THEMED PROJECTS IN ORANGE COUNTY.

JFFS PASSPORT TO JEWISH LIFE GRANTS SUPPORT JEWISH YOUTH AND YOUNG

Name of the organization	JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number	95-2407026
--------------------------	---	--------------------------------	------------

ADULTS FOR PARTICIPATION IN JEWISH EDUCATIONAL EXPERIENCES (CAMP, RELIGIOUS SCHOOL, LEADERSHIP TRAINING). JFFS CORE GRANTS UNDERPIN THE ESSENTIAL OPERATION OF FIVE CORE PARTNERS: HEBREW ACADEMY, AND TAR BUT V' TORAH COMMUNITY DAY SCHOOL (K-12 EDUCATION); HILLEL FOUNDATION (COLLEGE STUDENT LEADERSHIP AND CONNECTION); THE MERAGE JEWISH COMMUNITY CENTER (CULTURAL, EDUCATIONAL AND SOCIAL ENGAGEMENT PROGRAMS FOR ALL AGES); AND JEWISH FEDERATIONS OF NORTH AMERICA, OUR NATIONAL CORE PARTNER.

JFFS FAMILY PHILANTHROPY IS A GIVING CIRCLE THAT ENABLES FAMILIES WITH SCHOOL-AGE CHILDREN TO PARTICIPATE IN ACTIVITIES THAT BUILD THE NEXT GENERATION OF COMMUNITY PHILANTHROPISTS. JFFS IMPACT GRANTS SUPPORT PROGRAMS PROVIDED BY OC'S JEWISH ORGANIZATIONS AND CONGREGATIONS. AN ANNUAL REQUEST FOR PROPOSALS IS SENT TO ALL JEWISH OC ORGANIZATIONS; GRANT DECISIONS ARE MADE BY THE JFFS LAY LEADERSHIP PLANNING AND FUNDING COUNCIL.

JFFS LAGUNA WOODS REGION CONNECTS ACTIVE OLDER (55+) JEWISH ADULTS WITH THE BROADER OC JEWISH COMMUNITY AND IS A LOCAL RALLYING POINT FOR JEWISH COMMUNITY ACTIVITIES, RAISING FUNDS FOR JFFS ANNUAL CAMPAIGN AND PROMOTING LEGACY PHILANTHROPY. JFFS LEGACY CIRCLE INSPIRES COMMUNITY MEMBERS, FROM YOUNG ADULTS TO SENIORS, TO INVEST IN THE FUTURE OF THE OC JEWISH COMMUNITY THROUGH PLANNED GIVING.

JFFS NEXTGEN ENCOURAGES YOUNG JEWISH ADULTS, AGES 21 TO 45, TO BECOME COMMITTED LIFELONG PARTICIPANTS IN THE JEWISH COMMUNITY THROUGH VOLUNTEER, SOCIAL, EDUCATIONAL, LEADERSHIP AND PHILANTHROPIC OPPORTUNITIES. ITS TIKKUN4TROOPS EVENT ENGAGES HUNDREDS OF COMMUNITY

Name of the organization JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY

Employer identification number
95-2407026

MEMBERS TO PROVIDE THOUSANDS OF CARE PACKAGES FOR US SERVICE MEMBERS
OVERSEAS. NEXTGEN ALSO MANAGES BIRTHRIGHT ISRAEL TRIPS FOR POST-COLLEGE
JEWISH YOUNG ADULTS.

JFFS ORANGE COUNTY JEWISH HISTORICAL SOCIETY IS DEDICATED TO THE
DISCOVERY, PRESERVATION AND PROMOTION OF PUBLIC AWARENESS OF THE
HISTORY AND CONTRIBUTIONS OF THE JEWISH COMMUNITY IN ORANGE COUNTY.

JFFS PLANNING AND FUNDING COUNCIL REVIEWS AND DETERMINES JFFS CORE
GRANTS AND IMPACT GRANTS; OVERSEAS ALL JFFS GRANT-MAKING COMMITTEES AND
OF ORANGE COUNTY JEWISH FEDERATION AND FAMILY SERVICES DONOR-DESIGNATED
GRANTS DELIBERATES ON EMERGING COMMUNITY NEEDS.

JFFS ROSE PROJECT CREATES SELF-SUFFICIENT JEWISH STUDENT LEADERS ON OC
COLLEGE AND UNIVERSITY CAMPUSES BY INFORMING, EDUCATING AND ENGAGING
JEWISH STUDENTS ON JEWISH LIFE AND ISRAEL ISSUES; AND FACILITATES
INFORMED AND RESPECTFUL DIALOGUE.

JFFS PJ LIBRARY PROVIDES GIFT OF MONTHLY JEWISH-THEMED BOOKS AND MUSIC
CDS TO REGISTERED FAMILIES RAISING A JEWISH CHILD, AGES 6 MONTHS TO 8
YEARS.

JFFS SOLOMON SOCIETY IS A FELLOWSHIP OF MEN WHO INSPIRE EACH OTHER
THROUGH THEIR VALUES AND COMMITMENT TO COMMUNITY. MEMBERS OF THE
SOCIETY BUILD COMMUNITY THROUGH NETWORKING, LEADERSHIP, PHILANTHROPY
AND LEVERAGING OF COLLECTIVE POWER.

JFFS THE NETWORK PROVIDES A PLATFORM FOR JEWISH PROFESSIONALS TO BUILD

Name of the organization JEWISH FEDERATION AND FAMILY SERVICES
OF ORANGE COUNTY

Employer identification number
95-2407026

BUSINESS RELATIONSHIPS, FOSTER LEADERSHIP OPPORTUNITIES AND ENGAGE WITH PEERS WHO SHARE A SIMILAR COMMITMENT TO JEWISH VALUES, COLLABORATION AND COMMUNITY BUILDING.

JFFS WOMEN'S PHILANTHROPY CREATES OPPORTUNITIES FOR ALL WOMEN TO DEVELOP AND ENHANCE LEADERSHIP SKILLS WHILE RESPONDING TO NEEDS OF THE LOCAL AND GLOBAL JEWISH COMMUNITY. THE GROUP SPONSORS INNOVATIVE COMMUNITY SERVICE PROJECTS, CREATES NETWORKING OPPORTUNITIES, AND ENGAGES WOMEN IN JEWISH LIFE THROUGH CULTURAL, EDUCATIONAL AND SOCIAL PROGRAMMING.

JFFS ZECHTER MUSIC CENTER SUPPORTS JEWISH YOUTH IN PURSUING MUSICAL INSTRUMENT STUDIES AND ENGAGING IN ARTS APPRECIATION ACTIVITIES.

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

COMMUNITY MEMBERS WITH SERVICES, SUPPORT, INFORMATION, AND REFERRAL.

JFFS HOLOCAUST SURVIVOR PROGRAM PROVIDES INDIVIDUAL CASE MANAGEMENT; COMPENSATION FOR HOME CARE AND HOUSEKEEPING SERVICES, ASSISTANCE WITH RESTITUTION MATTERS; EMERGENCY FINANCIAL AID; CAFE EUROPA, A MONTHLY SERIES OF SOCIAL EVENTS; AND MEAL PARTNERS, A VOLUNTEER COMPANIONSHIP PROGRAM MATCHING SURVIVORS WITH COMMUNITY MEMBERS.

JFFS JEWISH RESIDENTIAL HOMES FOR ADULTS WITH SPECIAL NEEDS ARE SUPPORTIVE, COMMUNITY-BASED GROUP LIVING HOMES THAT PROVIDE RESIDENTS WITH ENRICHMENT, WELLNESS, AND JEWISH CULTURAL ACTIVITIES. THE FIRST, MANDEL HOUSE, OPENED IN 2014; THE SECOND, HORWITZ FAMILY HOUSE, OPENED IN 2017.

Name of the organization	JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number	95-2407026
--------------------------	---	--------------------------------	------------

JFFS LIFELINES PROVIDES SHORT-TERM, SOLUTION-FOCUSED EMERGENCY CASE MANAGEMENT FOR OC RESIDENTS IN CRISIS; AND ADOPT A FAMILY, A COMMUNITY PARTNERSHIP PROGRAM TO PROVIDE ADDITIONAL SUPPORT TO VULNERABLE COMMUNITY MEMBERS DURING MAJOR HOLIDAYS.

JFFS WOMEN FORWARD PROVIDES WOMEN AGE 40+ WITH COACHING AND SUPPORT TO SECURE EMPLOYMENT AND ATTAIN LONG-TERM FINANCIAL SELF-SUFFICIENCY. WOMEN FORWARD ALSO OFFERS A SERIES OF WORKSHOPS EACH YEAR THAT ARE OPEN TO WOMEN OF ALL AGES AND BACKGROUNDS IN OC.

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

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

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

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

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

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

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

THE CONFLICT OF INTEREST POLICY IS REVIEWED, COMPLETED AND SIGNED BY BOARD

Name of the organization JEWISH FEDERATION AND FAMILY SERVICES OF ORANGE COUNTY	Employer identification number 95-2407026
---	--

MEMBERS AT THE BEGINNING OF EACH FISCAL YEAR. EMPLOYEES REVIEW, COMPLETE AND SIGN THE CONFLICT OF INTEREST POLICY AT THE TIME OF HIRE.

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

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

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

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

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

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

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

CHANGE IN VALUE OF BENEFICIAL INTEREST	523,028.
LOSS ON UNCOLLECTIBLE PLEDGES RECEIVABLE	-2,691.
TOTAL TO FORM 990, PART XI, LINE 9	520,337.