Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/2024 and ending 06/30/2025

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

C Name of organization: JEWISH FEDERATION OF GREATER METROWEST NJ

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 901 Route 10

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Whippany, NJ 07981

D Employer identification number: 22-1487222

E Telephone number: 973-929-3000

G Gross receipts $: 38,806,576

F Name and address of principal officer: MEREDITH DRAGON
901 Route 10, Whippany, NJ 07981

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

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number:

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

J Website: jfedgmw.org

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

L Year of formation: 1924

M State of legal domicile: NJ

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: JEWISH FEDERATION OF GREATER METROWEST NJ (THE FEDERATION) CONVENES AND LEADS OUR COMMUNITY TO ENSURE THE CONTINUITY AND STRENGTH OF THE JEWISH PEOPLE, TO SUPPORT A SECURE JEWISH AND DEMOCRATIC STATE OF ISRAEL, AND TO CARE FOR JEWS IN NEED LOCALLY AND AROUND THE WORLD.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	60
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	59
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	208
6	Total number of volunteers (estimate if necessary)	6	450
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	43,075,517	34,508,053
9	Program service revenue (Part VIII, line 2g)	3,622,024	1,229,405
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,549,430	1,909,724
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-48,446	-33,241
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,198,525	37,613,941

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	15,541,199	13,853,213
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)	10,315,468	10,360,585
16a	Professional fundraising fees (Part IX, column (A), line 11e)	12,408	9,323
b	Total fundraising expenses (Part IX, column (D), line 25) 2,232,709		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	13,050,985	9,885,994
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	38,920,060	34,109,115
19	Revenue less expenses. Subtract line 18 from line 12	9,278,465	3,504,826

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	161,824,992	173,612,713
21	Total liabilities (Part X, line 26)	31,049,945	28,258,331
22	Net assets or fund balances. Subtract line 21 from line 20	130,775,047	145,354,382

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

SHAWN LAING, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE FEDERATION CARES FOR PEOPLE IN NEED, BUILDS JEWISH LIFE, AND SAVES THE WORLD, ONE PERSON AT A TIME. THE FEDERATION STANDS AT THE CENTER OF A NETWORK OF 27 LOCAL AND 4 OVERSEAS PARTNER AGENCIES TO HELP MEET THE EDUCATIONAL, VOCATIONAL, RECREATIONAL, AND SOCIAL NEEDS OF THE GREATER METROWEST NJ. ADDITIONAL PROGRAMS INCLUDE EFFORTS TO MAKE JEWISH

(Continued on Schedule O, Statement 2)

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 $ 21,496,705 including grants of $ 8,758,960) (Revenue $ 529,673)

ALLOCATIONS TO JEWISH COMMUNITY AGENCIES LOCALLY: FUNDING IS DIRECTED TO 501(C)(3) ORGANIZATIONS LOCATED OR PROVIDING SERVICES IN NEW JERSEY (PARTICULARLY ESSEX, MORRIS, SUSSEX, UNION AND PARTS OF SOMERSET COUNTIES) TO MEET THE HUMAN SERVICE NEEDS OF INDIVIDUALS WITH EMPHASIS ON JEWISH INDIVIDUALS, TO STRENGTHEN JEWISH COMMUNAL LIFE THROUGH EDUCATIONAL AND CULTURAL EVENTS, AND TO CREATE STRONG BONDS BETWEEN JEWS IN THE LOCAL COMMUNITY AND THOSE IN JEWISH COMMUNITIES AROUND THE WORLD. SPECIFIC SUPPORTED SERVICES INCLUDE: JEWISH EDUCATION, SENIOR SERVICES, VOCATIONAL SERVICES, MENTAL HEALTH COUNSELING FOR ALL AGES, SERVICES FOR ALL INDIVIDUALS WITH SPECIAL NEEDS AND THEIR FAMILIES, AND SOCIAL AND RECREATIONAL PROGRAMMING.

4b (Code:) (Expenses $ 5,094,253 including grants of $ 5,094,253) (Revenue $ 0)

ALLOCATIONS TO SERVE JEWISH COMMUNITIES OVERSEAS: FUNDING IS DIRECTED TO A VARIETY OF NONPROFITS EITHER LOCATED OR OPERATING ABROAD, FACILITATED PRIMARILY THROUGH JEWISH FEDERATION OF NORTH AMERICA, AN AMERICAN 501(C)(3) ORGANIZATION, TO MEET HUMAN SERVICE NEEDS OF JEWS IN COUNTRIES THROUGHOUT THE WORLD, TO STRENGTHEN JEWISH COMMUNAL LIFE THROUGH EDUCATION AND CULTURE, TO PROVIDE FOR THE SAFETY OR RESCUE OF JEWS IN HOSTILE LOCATIONS OR SITUATIONS, AND TO CREATE STRONG CULTURAL BONDS BETWEEN JEWS ABROAD AND IN THE LOCAL COMMUNITY IN NEW JERSEY. JEWISH COMMUNITIES IN ISRAEL AND IN THE COUNTRIES OF THE FORMER SOVIET UNION RECEIVE PARTICULAR FOCUS.

4c (Code:) (Expenses $ 1,223,676 including grants of $ 0) (Revenue $ 699,732)

DIRECT PROGRAMS AND SERVICES: THE FEDERATION DIRECTLY DELIVERS A VARIETY OF SERVICES TO THE COMMUNITY INCLUDING: JEWISH EDUCATIONAL AND CULTURAL PROGRAMMING, STRENGTHENING CONNECTIONS WITH THE JEWISH COMMUNITY IN ISRAEL, IMPACTING THE LESSONS OF THE HOLOCAUST, AND DEVELOPING LEADERSHIP IN THE COMMUNITY; AS WELL AS PUBLIC ADVOCACY ON ISSUES IN RELEVANCE TO THE JEWISH COMMUNITY. THE ORGANIZATION ALSO PLANS FOR COMMUNITY NEEDS AND COORDINATES THE SERVICES OF OTHER LOCAL NONPROFITS TO MOST EFFECTIVELY ADDRESS THEM.

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 27,814,634

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

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	133		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		✔	

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	208		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	✔	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		✔
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		✔
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		✔
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		✔
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		✔
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a	✔	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	✔	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		✔
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		✔
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		✔
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		✔
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		✔
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		✔
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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.	1a	60		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	59		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		✔	
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? .	3			✔
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✔
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			✔
6	Did the organization have members or stockholders?	6			✔
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			✔
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			✔
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✔	
b	Each committee with authority to act on behalf of the governing body?	8b		✔	
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*	9			✔

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed FL, NJ

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.

Shawn Laing, (973)929-3000

901 Route 10, Whippany, NJ 07981

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Dov Ben-Shimon	32.00									
Asst Secy Exec VP/CEO (thru 9-2024)	8.00			✔				404,570	0	37,851
Howard Rabner	28.00									
COO/CFO	12.00			✔				259,771	0	45,230
Rebecca Pollack	40.00									
Chief Development Officer	0.00				✔			211,809	0	65,088
Kim Hirsh	12.00									
Exec Dir, JCF	28.00			✔				242,442	0	22,873
Amy Biloon	40.00									
Chief Community Eng Officer	0.00					✔		223,770	0	458
Benjamin Mann	40.00									
Chief Planning Officer	0.00					✔		179,146	0	37,210
Bonnie Sterling	40.00									
VP, Human Resources	0.00					✔		148,488	0	44,383
Martin Yafe	40.00									
Dir of Global Connections	0.00					✔		164,349	0	18,039
Donna Zheng	40.00									
Controller	0.00					✔		164,694	0	417
Steven D Levy	32.00									
Asst Treas(thru 9-2024)/Interim CEO(started 10-202	8.00	✔		✔				60,000	0	0
Michael Goldberg	9.00									
President	1.00	✔		✔				0	0	0
Stacey Davis	1.00									
Secretary	0.00	✔		✔				0	0	0
Steven H Klinghoffer	1.00									
Vice President	0.00	✔		✔				0	0	0
Peter A Langerman	1.00									
Treasurer	0.00	✔		✔				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Michael Belfer	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Steven Berns	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Jeffrey Braemer	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Shari Brandt	**1.00**									
Chair, Board Governance	**0.00**	✔						**0**	**0**	**0**
Jody Hurwitz Caplan	**1.00**									
Vice President & Chair, Community Relations	**0.00**	✔						**0**	**0**	**0**
Michael A Cohen	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Barbara Drench	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Dorie Eisenstein	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Alexandra Feinstein	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
David Feuerstein	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Robert A Francis	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Stacie Friedman	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Terri Friedman	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Jon Gantman	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Rebecca A Gold	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Craig Grosswald	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Abbi Halpern	**1.00**									
President, Women's Philanthropy	**0.00**	✔						**0**	**0**	**0**
Lynne B Harrison	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Jason Hoberman	**1.00**									
Chair, Local Partnerships	**0.00**	✔						**0**	**0**	**0**
Marsha G Hoch	**1.00**									
Chair, Unified Allocations Council	**0.00**	✔						**0**	**0**	**0**
Ben Hoffer	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
David M Hyman	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Deborah Jacob	**9.00**									
Chair, Community Engagement	**1.00**	✔						**0**	**0**	**0**
Allan H Janoff	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Mindy S Kahn	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Scott Krieger	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Michele Landau	**9.00**									
Chair, UJA Annual Campaign	**1.00**	✔						**0**	**0**	**0**
Robyn Laveman	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Benjamin Lehrhoff	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Joan Levinson	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Julie Lipsett-Singer	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Jonathan Liss	**1.00**									
Vice President, Strategic Planning	**0.00**	✔						**0**	**0**	**0**
Merle Lomrantz	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Ruth B Margolin	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Barry Moss	**9.00**									
Chair, Budget & Finance	**1.00**	✔						**0**	**0**	**0**
Jay M Murnick	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Maxine B Murnick	**1.00**									
President, JCF	**0.00**	✔						**0**	**0**	**0**
RoAnna Pascher	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Sheryl Pearlstein	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
David Rak	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Larry Rein	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**
Leslie Dannin Rosenthal	**1.00**									
Trustee	**0.00**	✔						**0**	**0**	**0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Larry L Rothenberg	1.00									
Trustee	0.00	✔						0	0	0
David Saginaw	1.00									
Immediate Past President	0.00	✔						0	0	0
Paula Saginaw	1.00									
Trustee	0.00	✔						0	0	0
Zev S Scherl	1.00									
Chair, Global Connections	0.00	✔						0	0	0
Maxine Schwartz	1.00									
Vice President, Strategic Planning	0.00	✔						0	0	0
Ira Steinberg	1.00									
Trustee	0.00	✔						0	0	0
Brett Tanzman	1.00									
Trustee	0.00	✔						0	0	0
Robbie Weissenberg	1.00									
Trustee	0.00	✔						0	0	0
Arielle Welt	1.00									
Chair, NextGen	0.00	✔						0	0	0
Gayle Wieseneck	1.00									
Trustee	0.00	✔						0	0	0
Jane Wilf	1.00									
Trustee	0.00	✔						0	0	0
Mark Wilf	1.00									
Trustee	0.00	✔						0	0	0
Ari Wise	1.00									
Trustee	0.00	✔						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								2,059,039	0	271,549
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,059,039	0	271,549

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 24

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

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
ONLINE COMPUTERS AND COMMUNICATIONS LLC, 110 S JEFFERSON ROAD, WHI	IT CONSULTING	760,921
GIL TRAVEL GROUP KENES TOURS, 1511 WALNUT STREET, 2ND FLOOR, PHILADE	TRAVEL AGENCY	110,444
LKF LLC, 1925 S ATLANTIC AVE, SUITE 1104, DAYTONA BEACH SHORES, FL 32118	TRAVEL AGENCY	103,561
JJMEDIA JEWISH STANDARD, 310 CEDAR LANE, SUITE 3G, TEANECK, NJ 07666	NEWSPAPER SUBSCRIPTION	101,961

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 4

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	103				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	1,377,529				
	d	Related organizations	1d	11,806,449				
	e	Government grants (contributions)	1e	512,152				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	20,811,820				
	g	Noncash contributions included in lines 1a–1f	1g	$ 1,228,416				
	h	**Total.** Add lines 1a–1f			34,508,053			
Program Service Revenue			Business Code					
	2a	EDUCATIONAL PROGRAMS	611000		1,125,593	1,125,593	0	0
	b	SERVICES TO AFFILIATED ENTITIES	561499		103,812	103,812	0	0
	c							
	d							
	e							
	f	All other program service revenue			0	0	0	0
	g	**Total.** Add lines 2a–2f			1,229,405			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,909,724	0	0	1,909,724
	4	Income from investment of tax-exempt bond proceeds			0	0	0	0
	5	Royalties			0	0	0	0
				(i) Real	(ii) Personal			
	6a	Gross rents	6a	820,476	0			
	b	Less: rental expenses	6b	928,388	0			
	c	Rental income or (loss)	6c	-107,912	0			
	d	Net rental income or (loss)				-107,912	0	0	-107,912
				(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a	0	0			
	b	Less: cost or other basis and sales expenses	7b	0	0			
	c	Gain or (loss)	7c	0	0			
	d	Net gain or (loss)				0	0	0	0
	8a	Gross income from fundraising events (not including $ 1,377,529 of contributions reported on line 1c). See Part IV, line 18	8a	71,377				
	b	Less: direct expenses	8b	264,247				
	c	Net income or (loss) from fundraising events			-192,870		0	-192,870
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code					
	11a	MISC REVENUE	900099		267,541	267,541	0	0
	b							
	c							
	d	All other revenue			0	0	0	0
	e	**Total.** Add lines 11a–11d			267,541			
	12	**Total revenue.** See instructions			37,613,941	1,496,946	0	1,608,942

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	8,758,960	8,758,960		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	5,094,253	5,094,253		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	1,073,604	660,814	259,046	153,744
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	7,486,615	4,608,086	1,806,415	1,072,114
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	1,024,703	630,716	247,246	146,741
10 Payroll taxes	775,663	477,428	187,157	111,078
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	9,108	4,330	4,702	76
c Accounting	71,998	34,226	37,168	604
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	9,323			9,323
f Investment management fees	759,977	274,051	419,422	66,504
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	770,568	561,341	113,208	96,019
12 Advertising and promotion	416,274	363,805	18,289	34,180
13 Office expenses	262,985	94,834	145,138	23,013
14 Information technology	950,982	593,214	229,769	127,999
15 Royalties	0	0	0	0
16 Occupancy	828,650	510,043	199,941	118,666
17 Travel	252,247	242,255	8,097	1,895
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	474,642	434,243	32,734	7,665
20 Interest	439,136	361,177	48,923	29,036
21 Payments to affiliates	823,341	823,341	0	0
22 Depreciation, depletion, and amortization	252,866	116,966	96,117	39,783
23 Insurance	148,221	107,224	32,685	8,312
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 PROGRAM EXPENSE	3,344,607	2,984,133	174,956	185,518
b OTHER EXPENSES	73,117	73,117	0	0
c ORGANIZATION DUES	7,275	6,077	759	439
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	34,109,115	27,814,634	4,061,772	2,232,709
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		5,685,203	1	852,146
	2	Savings and temporary cash investments		1,901,921	2	7,837,052
	3	Pledges and grants receivable, net		42,356,411	3	41,586,987
	4	Accounts receivable, net		0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		9,105,828	7	8,763,932
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		341,045	9	407,606
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,099,083			
	b	Less: accumulated depreciation	10b 3,103,004	1,656,103	10c	1,996,079
	11	Investments—publicly traded securities		25,434	11	4,255
	12	Investments—other securities. See Part IV, line 11		97,789,267	12	109,050,926
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		2,963,780	15	3,113,730
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		161,824,992	16	173,612,713
Liabilities	17	Accounts payable and accrued expenses		9,656,224	17	7,931,071
	18	Grants payable		0	18	0
	19	Deferred revenue		228,302	19	185,680
	20	Tax-exempt bond liabilities		6,315,000	20	5,765,000
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		14,267,164	23	13,927,457
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		583,255	25	449,123
	26	**Total liabilities.** Add lines 17 through 25		31,049,945	26	28,258,331
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		36,678,482	27	39,231,989
	28	Net assets with donor restrictions		94,096,565	28	106,122,393
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			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		130,775,047	32	145,354,382
	33	Total liabilities and net assets/fund balances		161,824,992	33	173,612,713

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	37,613,941
2	Total expenses (must equal Part IX, column (A), line 25)	2	34,109,115
3	Revenue less expenses. Subtract line 2 from line 1	3	3,504,826
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	130,775,047
5	Net unrealized gains (losses) on investments	5	11,284,120
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-209,611
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	145,354,382

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		✔
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✔	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✔	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		✔
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	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
JEWISH FEDERATION OF GREATER METROWEST NJ	22-1487222

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	45,731,939	25,256,009	26,180,892	43,075,517	34,508,053	174,752,410
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 **Total.** Add lines 1 through 3	45,731,939	25,256,009	26,180,892	43,075,517	34,508,053	174,752,410
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)						42,227,994
6 **Public support.** Subtract line 5 from line 4						132,524,416

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	45,731,939	25,256,009	26,180,892	43,075,517	34,508,053	174,752,410
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,045,225	3,155,765	2,783,791	3,096,047	2,730,199	13,811,027
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	78,849	91,310	108,607	221,814	267,541	768,121
11 **Total support.** Add lines 7 through 10						189,331,558
12 Gross receipts from related activities, etc. (see instructions)					12	8,128,898

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	70 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	15	72.27 %

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

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

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

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

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2	Enter 0.85 of line 1.	**2**		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4	Enter greater of line 2 or line 3.	**4**		
5	Income tax imposed in prior year	**5**		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

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

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A, Part II, Line 10 - MISC INCOME.

SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number
22-1487222

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	62,135,915	57,494,795	52,499,368	53,030,525	36,971,234
b Contributions	2,645,972	1,223,498	1,871,938	1,903,387	5,540,641
c Net investment earnings, gains, and losses	5,772,324	5,317,926	4,858,403	-756,473	12,006,834
d Grants or scholarships	1,926,378	1,371,360	1,239,137	1,225,579	1,097,419
e Other expenditures for facilities and programs	591,263	528,944	495,777	452,492	390,765
f Administrative expenses	0	0	0	0	0
g End of year balance	68,036,570	62,135,915	57,494,795	52,499,368	53,030,525

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

- a Board designated or quasi-endowment 0 %
- b Permanent endowment 79.3 %
- c Term endowment 20.7 %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	1,966,263	618,310	1,347,953
d Equipment	0	2,975,208	2,438,890	536,318
e Other	0	157,612	45,804	111,808
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,996,079

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	0	
(2) Closely held equity interests	0	
(3) Other Investments held in pooled funds managed by Affiliate	109,039,286	End-of-Year Market Value
(A) Israel Bonds	11,640	End-of-Year Market Value
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	109,050,926	

Part VIII Investments—Program Related

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

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

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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	0
(2) SECURITY DEPOSIT	144,900
(3) POST RETIREMENT HEALTH BENEFITS	276,084
(4) DUE TO BENEFICIARY AGENCIES	28,139
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	449,123

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	49,330,723
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	11,284,120		
b	Donated services and use of facilities	2b	928,392		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIII.)	2d	264,247		
e	Add lines 2a through 2d			2e	12,476,759
3	Subtract line 2e from line 1			3	36,853,964
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	759,977		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines 4a and 4b			4c	759,977
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	37,613,941

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	34,751,388
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	928,392		
b	Prior year adjustments	2b	0		
c	Other losses	2c	209,611		
d	Other (Describe in Part XIII.)	2d	264,247		
e	Add lines 2a through 2d			2e	1,402,250
3	Subtract line 2e from line 1			3	33,349,138
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	759,977		
b	Other (Describe in Part XIII.)	4b	0		
c	Add lines 4a and 4b			4c	759,977
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	34,109,115

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.

Schedule D, Part V, Line 4 - THE FEDERATION'S POLICY OF APPROPRIATING FOR DISTRIBUTION EACH YEAR: 5 PERCENT OF ITS INVESTMENT ENDOWMENT FUNDS' AVERAGE FAIR VALUE OVER THE PRIOR 13 QUARTERS THROUGH THE FISCAL YEAR-END PRECEDING THE FISCAL YEAR-END IN WHICH THE DISTRIBUTION IS PLANNED. IN ESTABLISHING THIS POLICY, THE FEDERATION CONSIDERED THE LONG-TERM EXPECTED RETURN ON ITS ENDOWMENT. ACCORDINGLY, THE FEDERATION EXPECTS THE CURRENT SPENDING POLICY TO ALLOW ITS ENDOWMENT TO GROW AT AN AVERAGE OF 3 PERCENT ANNUALLY OVER THE LONG TERM. THIS IS CONSISTENT WITH THE FEDERATION'S OBJECTIVE TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS HELD IN PERPETUITY FOR SPECIFIED TERM AS WELL AS TO PROVIDE ADDITIONAL REAL GROWTH THROUGH NEW GIFTS AND INVESTMENT RETURN.

Schedule D, Part X, Line 2 - THE FEDERATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM STATE AND LOCAL TAXES UNDER COMPARABLE LAWS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED IN THE CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES TO NET ASSETS, OTHER THAN FOR UNRELATED BUSINESS INCOME TAXES AS REQUIRED. THERE ARE NO UNCERTAIN TAX POSITIONS AT ANY OF THE ORGANIZATIONS. IN ADDITION, THERE ARE NO INCOME TAX RELATED PENALTIES OR INTEREST FOR THE PERIODS REPORTED IN THESE FINANCIAL STATEMENTS.

Schedule D, Part XI, Line 2d - FUNDRAISING EVENTS ARE REPORTED AS NET INCOME/LOSS IN PART VIII-STATEMENT OF REVENUE. FOR RECONCILIATION, FUNDRAISING EXPENSES DEDUCTED FROM FUNDRAISING INCOME ARE ADDED BACK.

Schedule D, Part XII, Line 2d - FUNDRAISING EVENTS ARE REPORTED AS NET INCOME/LOSS IN PART VIII-STATEMENT OF REVENUE. FOR RECONCILIATION, FUNDRAISING EXPENSES REPORTED ON PART VIII ARE ADDED TO EXPENSES.

SCHEDULE F (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number
22-1487222

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

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

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

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

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)	Middle East and North Africa	0	0	Grantmaking	GENERAL SUPPORT	5,076,253
(2)	Russia and Neighboring States	0	0	Grantmaking	GENERAL SUPPORT	18,000
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Subtotal					
b	Total from continuation sheets to Part I					
c	**Totals** (add lines 3a and 3b)	0	0			5,094,253

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Middle East and Nor	GENERAL SUPPORT	5,076,253	CHECKS, WIRES	0		
(2)			Russia and Neighbo	GENERAL SUPPORT	18,000	CHECKS, WIRES	0		
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . 4

3 Enter total number of other organizations or entities 0

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

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

Part IV Foreign Forms

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

Part V Supplemental Information

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

Schedule F, Part I, Line 2 - FOREIGN ACTIVITIES: GRANT FUNDS PAID TO FOREIGN NGOS LOCATED IN ISRAEL ARE MONITORED BY THE ORGANIZATION THROUGH EXPENDITURE AND PROGRAM REPORTING. ANNUAL AUDITS ARE PERFORMED WHICH MUST BE SUBMITTED AND WHICH ARE REVIEWED ANNUALLY TO ENSURE THAT THE GRANT FUNDS ARE PROPERLY USED FOR APPROVED PROGRAM ACTIVITIES. THE FEDERATION HAS INCLUDED $5,001,253 OF GRANT FUNDING PAID TO THE JEWISH FEDERATION OF NORTH AMERICA (JFNA) ON SCHEDULE F BASED ON THE INSTRUCTIONS TO SCHEDULE F. IN REGARD TO MONITORING OF THESE FUNDS, THE FEDERATION REPORTS ADDITIONAL US GRANTS ON SCHEDULE I TO JFNA WHICH IS A 501(C)(3) U.S. CHARITY. THE FEDERATION'S MONITORING POLICY IS DESCRIBED ON SCHEDULE I. IN ADDITION, JFNA AND ITS BENEFICIARY AGENCIES, UNITED ISRAEL APPEAL (UJA) AND AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE (JDC), BOTH 501(C)(3) ORGANIZATIONS EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULE F WHERE THEY DISCLOSE THEIR MONITORING POLICIES. JFNA AND ITS SUBSIDIARIES ARE RESPONSIBLE FOR THE CONTROL AND OVERSIGHT OF THE FOREIGN GRANTS.

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number
22-1487222

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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 Builders and Allied Trad (event type)	(b) Event #2 Winter Soiree (event type)	(c) Other events 3 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1,193,435	59,979	195,492	1,448,906
	2 Less: Contributions	1,190,675	22,146	164,708	1,377,529
	3 Gross income (line 1 minus line 2)	2,760	37,833	30,784	71,377
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	8,062	32,984	22,134	63,180
	7 Food and beverages	8,062	32,984	22,645	63,691
	8 Entertainment	691	21,703	17,469	39,863
	9 Other direct expenses	8,275	47,041	42,197	97,513
	10 Direct expense summary. Add lines 4 through 9 in column (d)				264,247
	11 Net income summary. Subtract line 10 from line 3, column (d)				-192,870

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				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ 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: _____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . . . $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE I (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number

22-1487222

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Sch I, Stmt 1							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 68

3 Enter total number of other organizations listed in the line 1 table 0

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

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

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

Schedule I, Part I, Line 2 - GRANT MONITORING: THE FEDERATION MAKES ANNUAL GRANTS TO NONPROFIT ORGANIZATIONS AND HAS A GRANT PROCESS THAT INCLUDES MONITORING THE USE OF THE GRANT FUNDS. THE GRANTEE SUBMITS A BUDGET DURING THE APPLICATION PROCESS AND MEETS WITH A MONITORING COMMITTEE TWICE ANNUALLY TO REVIEW THE GRANTEES' COMPLIANCE WITH THE USE OF GRANT FUNDS. THE GRANTEE IS ALSO REQUIRED TO PROVIDE THE FOLLOWING: QUARTERLY EXPENDITURE REPORT, QUARTERLY FINANCIAL STATEMENT AND ANNUAL AUDIT REPORT. ALL DOCUMENTATION IS REVIEWED TO ENSURE THAT THE GRANT FUNDS ARE SPENT IN ACCORDANCE WITH THE INTENDED USE. FOREIGN TRANSACTIONS PASS-THROUGH U.S. ORGANIZATION - GRANT FUNDING OF $5,001,253 PAID TO THE FEDERATION OF NORTH AMERICA (JFNA) ON SCHEDULE F BASED ON THE INSTRUCTIONS TO SCHEDULE F THAT REQUIRES THAT FUNDS PAID TO U.S. ORGANIZATION TO BE USED IN FOREIGN LOCATIONS BE SHOWN ON SCHEDULE F. IN REGARDS TO MONITORING OF THESE FUNDS, JFAN AND ITS BENEFICIARY AGENCIES - UNITED ISRAEL APPEAL (UJA), A SUBSIDIARY OF JFNA AND AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE (JDC) ARE ALL 501(C)(3) U.S. ORGANIZATIONS AND EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULE F. THE FEDERATION AWARDS CAMP GRANTS AND SCHOLARSHIPS FOR ELIGIBLE CAMPERS TOWARD ATTENDING JEWISH OVERNIGHT CAMPS. THE CAMP GRANTS AND SCHOLARSHIPS ARE AWARDED TO ELIGIBLE NEW CAMPERS AND ARE NEED-BASED ASSISTANCE IN VARYING AMOUNTS. IN ORDER TO QUALIFY, THE CAMPERS MUST ENROLL AT THE SPECIFIED CAMPS AND GRANT/SCHOLARSHIP PAYMENTS ARE MADE DIRECTLY TO THE CAMPS, IN THE NAME OF THE CAMPER. EACH CAMPER'S ATTENDANCE IS VERFIED AT THE END OF THE CAMP SEASON AND IF THE CAMPERS ATTENDS FOR A SHORTER TIME, THE APPROPRIATE REFUND IS RECEIVED FROM THE RESPECTIVE CAMP.

Description of Grants and Other Assistance to Governments and Organizations in the United States

		Recipient EIN	Amt. of cash grant	Amt. of non-cash asst.
Name and address	BETH EPHRAIM MAPLEWOOD JEWISH CENTER 113-117 PARKER AVENUE MAPLEWOOD, NJ 07040	22-3143283	12,180	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	General support			
Name and address	B'NAI B'RITH YOUTH ORGANIZATION INC 529 14th Street NW Suite 705 Washington, DC 20045	31-1794932	5,060	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	General support			
Name and address	BRONX HOUSE EMANUEL CAMP INC 48 Martha Place Chappaqua, NY 10514	13-1739934	11,840	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	Jewish Camping			
Name and address	CAMP GAN ISRAEL NORTHEAST INC 10 Hidden Glen Lane Airmont, NY 10952	27-5457003	11,500	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	Jewish Camping			
Name and address	CAMP MOSHAVA 520 8th Ave 15th Fl New York, NY 10018	13-5596850	26,670	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	Jewish camping			
Name and address	CAMP RAMAH IN THE BERKSHIRES 25 Roackwood Place Ste 345 Englewood, NJ 07631	13-1997276	18,290	
IRC code section	501(c)(3)			
Method of valuation				
Desc. of Non-Cash Asst.				
Purpose of grant	Jewish Camping			
Name and address	CAMP ZEKE 1295 Fifth Ave New York, NY 10029	46-1869615	15,326	
IRC code section	501(c)(3)			
Method of valuation				

Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	COMMONPOINT QUEENS 58-20 Little Neck Little Neck, NY 11362	11-3071518	19,800
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	CONGREGATION AABJD 700 PLEASANT VALLEY WAY WEST ORANGE, NJ 07052	22-1813528	18,680
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION AGUDATH ISRAEL 20 ACADEMY ROAD CALDWELL, NJ 07006	22-1515560	19,380
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION BETH EL 222 IRVINGTON AVENUE South Orange, NJ 07079	22-1448040	38,680
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	Congregation Beth Israel 18 Shalom Way Scotch Plains, NJ 07076	22-6017205	11,680
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION B'NAI ISRAEL 160 MILLBURN AVENUE MILLBURN, NJ 07041	22-1533504	15,880
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION B'NAI JESHURUN 1025 South Orange Ave Short Hills, NJ 07078	22-1487157	24,380
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION SHOMREI EMUNAH	22-1601254	20,280

	67 PARK STREET MONTCLAIR, NJ 07042		
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	DAUGHTERS OF ISRAEL GERIATRIC CENTER 1155 Pleasant Valley Way West Orange, NJ 07052	22-1487162	2,943,664
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Local Nursing Home		
Name and address	EDEN VILLAGE CAMP 392 Dennytown Rd Putnam Valley, NY 10579	26-4373931	8,440
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	FRIENDSHIP CIRCLE - LIFE TOWN INC 10 Microlab Road Livingston, NJ 07039	22-6017975	20,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Special Needs Children		
Name and address	GOLDA OCH ACADEMY 1418 Pleasant Valley Way West Orange, NJ 07052	22-1779887	599,022
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Education		
Name and address	GOTTESMAN RTW ACADEMY 146 Dover Chester Road Randolph, NJ 07869	22-1833220	342,829
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish education		
Name and address	HEBREW FREE LOAN 265 Columbia Tpk Suite 105 Florham Park, NJ 07932	52-1931966	21,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Interest free loans for the needy		
Name and address	HIAS INC 1300 Spring St Suite 500 Silver Spring, MD 20910	13-5633307	6,000
IRC code section	501(c)(3)		
Method of valuation			

Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	HILLEL THE FOUNDATION 800 Eight St NW Washington, DC 20001	52-1844823	25,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	J C P A - JEWISH COUNCIL FOR PUBLIC AFFAIRS 25 Broadway Suite 1700 New York, NY 10004	13-1624104	6,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JCC ASSOCIATION OF NORTH AMERICA 520 8th Ave 4th Fl New York, NY 10018	13-5599486	49,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JCC METROWEST 760 Northfield Avenue West Orange, NJ 07052	22-2680030	401,821
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JCC of CENTRAL NJ 1391 Martine Ave Scotch Plains, NJ 07076	22-2667094	192,080
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JESPY HOUSE INC 102 Prospect St South Orange, NJ 07079	22-2186490	71,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JEWISH EDUCATIONAL CENTER 330 Elmora Ave Elizabeth, NJ 07208	22-1549747	419,249
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Education		
Name and address	JEWISH FAMILY SERVICE OF CENTRAL NJ	22-1487364	651,202

	655 Westfield Ave Elizabeth, NJ 07208		
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Local families in economic distress		
Name and address	JEWISH FAMILY SERVICE OF METROWEST NJ 256 Columbia Turnpike Florham Park, NJ 07932	22-1687995	572,592
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Local families in economic distress		
Name and address	JEWISH FEDERATION OF NORTHERN NEW JERSEY 50 Eisenhower Drive Paramus, NJ 07652	20-1195592	64,500
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	JEWISH RECONSTRCTIONIST CAMPING CORP 1299 CHURCH ROAD WYNCOTE, PA 19095	36-4478803	16,560
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	JEWISH SERVICE FOR THE DEVELOPMENTALLY 395 Pleasant Valley Way West Orange, NJ 07052	22-3479872	71,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Developmentally Disabled Adults		
Name and address	JOSEPH KUSHNER HEBREW ACADEMY 110 So Orange Avenue Livingston, NJ 07039	22-1520392	703,050
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Education		
Name and address	JTA-MJL NEW CORP (70 FACES MEDIA) 24 West 30th St New York, NY 10001	13-0887610	9,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	KAVOD 1779 Kirby Parkway 1-362 Memphis, TN 38138	47-5495289	204,000
IRC code section	501(c)(3)		
Method of valuation			

Desc. of Non-Cash Asst.			
Purpose of grant	Support For Holocaust Survivors		
Name and address	NEW JERSEY Y CAMPS 21 Plymouth St Fairfield, NJ 07004	13-1663143	190,560
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	RABBINICAL COLLEGE OF AMERICA 226 SUSSEX AVENUE MORRISTOWN, NJ 07960	22-6017975	16,280
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	RUTGERS HILLEL 70 College Ave New Brunswick, NJ 08901	26-0177367	61,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	SINAI SPECIAL NEEDS INSTITUTE 1485 Teaneck Road Suite 304 Teaneck, NJ 07666	22-1487266	8,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	SURPRISE LAKE CAMP 382 Lake Surprise Rd Cold Spring, NY 10516	13-1623869	12,090
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	SYNAGOGUE OF THE SUBURBAN TORAH CENTER 85 WEST MOUNT PLEASENT AVENUE LIVINGSTON, NJ 07039	22-1919787	17,880
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE BETH AHM YISRAEL 60 TEMPLE DRIVE SPRINGFIELD, NJ 07081	22-6015105	17,500
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE BETH SHALOM	22-1599195	17,680

	193 EAST MT PLEASANT AVE LIVINGSTON, NJ 07039		
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE B'NAI ABRAHAM 300 EAST NORTHFIELD ROAD LIVINGSTON, NJ 07039	22-1515224	15,480
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE B'NAI OR 60 OVERLOOK ROAD MORRISTOWN, NJ 07960	22-6077572	20,280
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE EMANU-EL 756 East Broad Street Westfield, NJ 07090	22-1686929	12,680
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE HAR SHALOM 104 MOUNT HOREB ROAD WARREN, NJ 07059	22-1918950	12,880
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE NER TAMID 936 Broad Street Bloomfield, NJ 07003	22-1834562	47,180
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE SHAREY TEFILO-ISRAEL 432 SCOTLAND ROAD SOUTH ORANGE, NJ 07079	22-2405774	17,880
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE SINAI 208 Summit Ave Summit, NJ 07901	22-6057081	37,605
IRC code section	501(c)(3)		
Method of valuation			

Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	UNION FOR REFORM JUDAISM 633 3rd Ave 7th Flr New York, NY 10017	13-1663134	70,230
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	UNION OF ORTHODOX JEWISH CONGREGATIONS OF AMERICA 11 Broadway 14th Flr New York, NY 10004	13-5623717	9,110
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		
Name and address	YM-YWHA OF UNION COUNTY 501 Green Lane Union, NJ 07083	22-2663795	168,780
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	CAMP GAN ISRAEL 770 Eastern Parkway Brooklyn, NY 11213	22-1996845	13,810
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	CAMP RAMAH IN THE POCONOS 7 BALA AVE SUITE 103 BALA CYNWYD, PA 19104	23-1607236	5,500
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	Cheder Yaldei Menachem 1128-1130 N BROAD ST HILLSIDE, NJ 07205	22-3841115	12,480
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION ANSHE CHESED 1000 ORCHARD TERRACE LINDEN, NJ 07036	22-6002998	22,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CONGREGATION OHR SHALOM-SUMMIT JCC	22-6009059	10,400

	67 KENT PLACE BOULEVARD SUMMIT, NJ 07901		
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	OHEB SHALOM CONGREGATION 170 SCOTLAND ROAD SOUTH ORANGE, NJ 07079	22-1510213	11,480
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	YOUNG JUDAEA GLOBAL INC 575 8th Avenue 11th Floor New York, NY 10018	45-2640858	5,700
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	Chabad at Short Hills 650 SOUTH ORANGE AVENUE Short Hills, NJ 07039	22-3764133	11,480
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	CAMP KINDER RING 335 SYLVAN LAKE ROAD HOPEWELL JUNCTION, NY 12533	13-4014418	12,330
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	Jewish Camping		
Name and address	CHABAD CENTER OF NORTHWEST NJ 266 WOODPORT ROAD Sparta, NJ 07871	30-0091772	15,980
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	JEWISH FEDERATIONS COUNCIL OF GREATER LOS ANGELES 6505 WISHIRE BLVD LOS ANGELES, CA 90048	95-1643388	25,000
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	TEMPLE SHOLOM OF PLAINFIELD 1925 LAKE AVENUE Scotch Plains, NJ 07076	22-6001433	11,480
IRC code section	501(c)(3)		
Method of valuation			

Desc. of Non-Cash Asst.			
Purpose of grant	General support		
Name and address	Jewish Vocational Services Of Metrowest NJ 245 Eisenhower Pwy Suite 2150 Livingston, NJ 07039	22-1487229	112,500
IRC code section	501(c)(3)		
Method of valuation			
Desc. of Non-Cash Asst.			
Purpose of grant	General Support		

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number

22-1487222

Part I Questions Regarding Compensation

			Yes	No
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. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ 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	1b		
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?	2		
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. ☑ Compensation committee ☑ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		✔
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	✔	
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		✔
	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?	5a		✔
b	Any related organization?	5b		✔
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		✔
b	Any related organization?	6b		✔
	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	7		✔
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	8		✔
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Dov Ben-Shimon, Asst Secy Exec VP/CEO	(i)	397,070	0	7,500	0	37,851	442,421	0
		(ii)	0	0	0	0	0	0	0
2	Howard Rabner, COO/CFO	(i)	254,771	0	5,000	0	45,230	305,001	0
		(ii)	0	0	0	0	0	0	0
3	Kim Hirsh, Exec Dir, JCF	(i)	240,942	0	1,500	0	22,873	265,315	0
		(ii)	0	0	0	0	0	0	0
4	Rebecca Pollack, Chief Development Officer	(i)	206,809	0	5,000	0	65,088	276,897	0
		(ii)	0	0	0	0	0	0	0
5	Amy Biloon, Chief Community Eng Officer	(i)	221,270	0	2,500	0	458	224,228	0
		(ii)	0	0	0	0	0	0	0
6	Benjamin Mann, Chief Planning Officer	(i)	177,146	0	2,000	0	37,210	216,356	0
		(ii)	0	0	0	0	0	0	0
7	Bonnie Sterling, VP, Human Resources	(i)	146,488	0	2,000	0	44,383	192,871	0
		(ii)	0	0	0	0	0	0	0
8	Martin Yafe, Dir of Global Connections	(i)	164,349	0	0	0	18,039	182,388	0
		(ii)	0	0	0	0	0	0	0
9	Donna Zheng, Controller	(i)	164,694	0	0	0	417	165,111	0
		(ii)	0	0	0	0	0	0	0
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

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.

Schedule J, Part I, Line 4 - DOV BEN-SHIMON IS A PARTICIPANT IN THE DEFERRED COMPENSATION PLAN. THIS INCLUDED UNVESTED BENEFIT IN AN INTERNAL REVENUE CODE SECTION 457(F) PLAN (NON-QUALIFIED DEFERRED COMPENSATION PLAN) WHICH IS SUBJECT TO A SUBSTANTIAL RISK OF COMPLETE FORFEITURE. ACCORDINGLY, THE INDIVIDUAL MAY NEVER ACTUALLY RECEIVE THIS UNVESTED BENEFIT AMOUNT.

SCHEDULE K (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number

22-1487222

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	Essex County Improvement Authority	22-2023989		07/01/2005	12,425,000	Bond to finance construction		✔		✔		✔
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	6,660,000			
2	Amount of bonds legally defeased	0			
3	Total proceeds of issue	12,425,000			
4	Gross proceeds in reserve funds	0			
5	Capitalized interest from proceeds	0			
6	Proceeds in refunding escrows	0			
7	Issuance costs from proceeds	0			
8	Credit enhancement from proceeds	0			
9	Working capital expenditures from proceeds	12,425,000			
10	Capital expenditures from proceeds	0			
11	Other spent proceeds	0			
12	Other unspent proceeds	0			
13	Year of substantial completion	2007			

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		✔						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		✔						
16	Has the final allocation of proceeds been made?	✔							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	✔							

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		✔						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		✔						
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		✔						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		✔						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		0 %		%		%		%
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		0 %		%		%		%
6	Total of lines 4 and 5		0 %		%		%		%
7	Does the bond issue meet the private security or payment test?		✔						
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		✔						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	✔							

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	✔							
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	✔							

Part IV Arbitrage (*continued*)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✔						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		✔						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		✔						
7	Has the organization established written procedures to monitor the requirements of section 148?	✔							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	✔							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number

22-1487222

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	✔	85	1,228,416	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 (_____)				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		✔
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	✔	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		✔
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, Line 33 - RECEIVED 85 CONTRIBUTIONS OF PUBLICLY TRADED SECURITIES.

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
JEWISH FEDERATION OF GREATER METROWEST NJ	22-1487222

Form 990, Part V, Line 2a - The 208 reported on W-3, box c is the total number of Forms W-2 transmitted to the IRS as per Form 990 instructions. The total number of employees receiving a W-2 is 153.

Form 990, Part VI, Section A, Line 2 - THE FOLLOWING MEMBERS OF THE BOARD OF TRUSTEES HAVE FAMILY RELATIONSHIPS: JAY MURNICK AND MAXINE MURNICK; DAVID SAGINAW AND PAULA SAGINAW; JANE WILF AND MARK WILF.

Form 990, Part VI, Section B, Line 11b - THE BUDGET AND FINANCE COMMITTEE REVIEWS AND ANALYZE FORM 990. THE BUDGET AND FINANCE COMMITTEE HAS THE AUTHORITY TO APPROVE FORM 990 PER BOARD RESOLUTION. A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO ALL MEMBERS OF ITS GOVERNING BODY FOR REVIEW AND COMMENT BEFORE THE FINAL FORM 990 IS FILED.

Form 990, Part VI, Section B, Line 12c - THE FEDERATION REQUIRES ALL BOARD MEMBERS TO COMPLETE A CONFLICT OF INTEREST FORM ANNUALLY. THE COMPLETED FORMS ARE REVIEWED BY THE CFO FOR POSSIBLE CONFLICT OF INTEREST. WHEN EXECUTIVE COMMITTEE IS MADE AWARE OF ANY CONFLICT, THE BOARD MEMBERS ARE ASKED TO RECUSE THEMSELVES FROM PARTICIPATION OF ISSUES THAT CREATE THE CONFLICT OF INTEREST.

Form 990, Part VI, Section B, Line 15 - PERFORMANCE REVIEWS ARE PREPARED FOR EACH OF THESE EMPLOYEES. THE NATIONAL SALARY SURVEY FOR LARGE FEDERATIONS IS USED TO HELP DETERMINE THE COMPENSATION OF THE TOP RANKING EMPLOYEES OF THE FEDERATION. THE SALARIES ARE SUBJECT TO THE APPROVAL BY THE PERSONNEL COMMITTEE WHOSE MEMBERS INCLUDE PAST PRESIDENTS AND OTHER SENIOR LEADERSHIP OF THE FEDERATION. THE FEDERATION HAS A WRITTEN EXECUTIVE COMPENSATION PHILOSOPHY WHICH IT FOLLOWS WHEN IT REVIEWS AND APPROVES THE COMPENSATION PHILOSOPHY WHICH IT FOLLOWS WHEN IT REVIEWS AND APPROVES THE COMPENSATION AND BENEFITS OF THE ORGANIZATION'S SENIOR MANAGEMENT. A REVIEW OF THE "TOTAL COMPENSATION" FOR EACH INDIVIDUAL IS MADE BY THE PERSONNEL COMMITTEE OF THE BOARD OF TRUSTEES, WHICH IS INTENDED TO INCLUDE BOTH CURRENT AND DEFERRED COMPENSATION AND ALL EMPLOYEE BENEFITS, BOTH QUALIFIED AND NON-QUALIFIED. THE REVIEW IS DONE, AT MINIMUM, ON AN ANNUAL BASIS AND ENSURES THAT THE "TOTAL COMPENSATION" OF SENIOR MANAGEMENT IS REASONABLE. THE ACTION TAKEN BY THE COMMITTEE ENABLES THE FEDERATION TO COMPLY WITH THE REBUTTABLE PRESUMPTION OF REASONABLENESS FOR PURPOSES OF INTERNAL REVENUE CODE SECTION 4958 WITH RESPECT TO THE TOTAL COMPENSATION OF CERTAIN MEMBERS OF THE SENIOR MANAGEMENT TEAM. THE THREE FACTORS WHICH MUST BE SATISFIED IN ORDER TO RECEIVE THE REBUTTABLE PRESUMPTION OF REASONABLENESS ARE THE FOLLOWING: 1. THE COMPENSATION ARRANGEMENT IS APPROVED IN ADVANCE BY AN "AUTHORIZED BODY" OF THE APPLICABLE TAX-EXEMPT ORGANIZATION WHICH COMPOSED ENTIRELY OF INDIVIDUALS WHO DO NOT HAVE A "CONFLICT OF INTEREST" WITH RESPECT TO THE COMPENSATION ARRANGEMENT; 2. THE AUTHORIZED BODY OBTAINS AND RELIES UPON "APPROPRIATE DATA AS TO COMPARABILITY" PRIOR TO MAKING ITS DETERMINATION; AND 3. THE AUTHORIZED BODY "ADEQUATELY DOCUMENTS THE BASIS OF ITS DETERMINATION" CONCURRENTLY WITH MAKING THAT DETERMINATION. THE MEMBERS OF THE BOARD OF TRUSTEES EACH ARE INDEPENDENT AND ARE FREE FROM ANY CONFLICT OF INTEREST. THE COMMITTEE ADEQUATELY DOCUMENTS THE BASIS FOR ITS DETERMINATION THROUGH THE TIMELY PREPARATION OF WRITTEN MINUTES OF THE MEETING DURING WHICH THE EXECUTIVE COMPENSATION AND BENEFITS ARE REVIEWED AND SUBSEQUENTLY APPROVED. THE ACTIONS OUTLINED ABOVE WITH RESPECT TO THE BOARD AND THE ESTABLISHMENT OF THE REBUTTABLE PRESUMPTION OF REASONABLENESS APPLIES ONLY TO SENIOR MANAGEMENT PERSONNEL.

Form 990, Part VI, Section C, Line 19 - FORM 990 AND THE AUDITED FINANCIAL STATEMENTS ARE MADE AVAILABLE ON THE FEDERATION'S WEBSITE. FORM 990 CAN ALSO BE OBTAINED FROM THE FEDERATION DIRECTLY THROUGH A WRITTEN REQUEST. ALL OTHER POLICIES AND GOVERNING DOCUMENTS ARE AVAILABLE UPON WRITTEN REQUEST.

Form 990, Part XI, Line 9 - UNCOLLECTIBLE PLEDGES.

Reasonable Cause Explanations

Explanation
EXTENSION WAS NEEDED TO HAVE AUDITED FINANCIAL STATEMENTS AVAILABLE FOR FORM 990.

Mission Description

Description

EDUCATION AFFORDABLE, JEWISH CAMPING, ISRAEL EDUCATION AND ADVOCACY, LEADERSHIP DEVELOPMENT, AND BIRTHRIGHT ISRAEL. ITS WORK CAN ALSO BE SEEN IN ACTION ON MISSIONS TO ISRAEL AND OTHER PARTS OF THE WORLD. THE FEDERATION HAS SEVEN PARTNER COMMUNITIES IN ISRAEL AND IN UKRAINE. THERE ARE MANY WAYS TO BECOME INVOLVED IN THE FEDERATION, ALL OF WHICH OFFER EDUCATIONAL, SOCIAL, AND NETWORKING OPPORTUNITIES AND THE SATISFACTION OF BEING PART OF A VIBRANT COMMUNITY WORKING TO MEET URGENT HUMAN NEEDS. THE FEDERATION SUMMARIZES ITS MISSION AS TOGETHER, WE CARE, WE BUILD, WE SAVE.

SCHEDULE R (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

JEWISH FEDERATION OF GREATER METROWEST NJ

Employer identification number

22-1487222

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) JEWISH COMMUNITY FDN GREATER METROWEST (22-1714130) 901 ROUTE 10, WHIPPANY, NJ 07981	GRANTMAKING	NJ	501(C)(3)	7	JFGMW	✔	
(2) SOBEL FAMILY SUPPORTING FDN (22-3699941) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	
(3) ROCKER FAMILY FDN (22-3699940) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	
(4) WILLIAM AND BETTY LESTER FDN (22-3063176) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	
(5) PAULA AND JERRY GOTTESMAN FAMILY SF (22-3056144) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	
(6) BERSON FAMILY SUPPORTING FOUNDATION (22-2872256) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	
(7) UJA BENEFIT CONCERT SUPPORTING FDN (52-1958332) 901 ROUTE 10, WHIPPANY, NJ 07981	CHARITY	NJ	501(C)(3)	12 TYPE 1	JCF	✔	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		✔
b	Gift, grant, or capital contribution to related organization(s)	1b		✔
c	Gift, grant, or capital contribution from related organization(s)	1c	✔	
d	Loans or loan guarantees to or for related organization(s)	1d	✔	
e	Loans or loan guarantees by related organization(s)	1e		✔
f	Dividends from related organization(s)	1f		✔
g	Sale of assets to related organization(s)	1g		✔
h	Purchase of assets from related organization(s)	1h		✔
i	Exchange of assets with related organization(s)	1i		✔
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		✔
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		✔
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	✔	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	✔	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		✔
o	Sharing of paid employees with related organization(s)	1o	✔	
p	Reimbursement paid to related organization(s) for expenses	1p		✔
q	Reimbursement paid by related organization(s) for expenses	1q	✔	
r	Other transfer of cash or property to related organization(s)	1r		✔
s	Other transfer of cash or property from related organization(s)	1s		✔

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

	(a) Name of related organization	(b) Transaction type (a—s)	(c) Amount involved	(d) Method of determining amount involved
(1)	JEWISH COMMUNITY FDN GREATER METROWEST	c	6,918,321	
(2)	JEWISH COMMUNITY FDN GREATER METROWEST	m	759,976	
(3)	JEWISH COMMUNITY FDN GREATER METROWEST	o	2,491,406	
(4)	JEWISH COMMUNITY FDN GREATER METROWEST	q	188,951	
(5)	PAULA AND JERRY GOTTESMAN FAMILY SF	c	1,400,000	
(6)	(Continued on Schedule R, Part VII, Statement 1)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

Schedule R, Part V, Line 1f - THE FEDERATION HAS FUNDS INVESTED WITH THE JEWISH COMMUNITY FOUNDATION OF GREATER METROWEST NEW JERSEY (JCF). INVESTMENT INCOME EARNED FROM FEDERATION OWNED INVESTMENT FUNDS IS REPORTED AS INTEREST AND DIVIDEND INCOME AND IS USED FOR THE GRANTS MADE ANNUALLY BY THE FEDERATION. THERE WERE NO DIVIDENDS ISSUED BY JCF TO THE FEDERATION AND, THEREFORE, THE RESPONSE TO QUESTION 1F IS "NO DIVIDENDS FROM RELATED ORGANIZATION."

Description of Covered Relationships and Transaction Thresholds

		Amt. involved
Name	ROCKER FAMILY FDN	271,000
Transaction type	c	
Method of determining amt. involved		
Name	SOBEL FAMILY SUPPORTING FDN	95,000
Transaction type	c	
Method of determining amt. involved		
Name	UJA BENEFIT CONCERT SUPPORTING FDN	274,000
Transaction type	c	
Method of determining amt. involved		
Name	WILLIAM AND BETTY LESTER FDN	285,300
Transaction type	c	
Method of determining amt. involved		