

Form **990****Return of Organization Exempt From Income Tax****2024**Department of the Treasury
Internal Revenue Service

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.Open to Public
Inspection**A For the 2024 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

Doing business as

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

520 EIGHTH AVENUE

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10018**F** Name and address of principal officer: **BARAK HERMANN**
SAME AS C ABOVE**D** Employer identification number**13-5599486****E** Telephone number
212-532-4949**G** Gross receipts \$ **27,925,434.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.JCCA.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1917** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: JCC ASSOCIATION LEADS AND CONNECTS THE JCC MOVEMENT, ADVANCING AND ENRICHING NORTH AMERICAN
	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 66
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 66
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 53
	6	Total number of volunteers (estimate if necessary) 6 66
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 17,380,655.
	9	Program service revenue (Part VIII, line 2g) 4,909,609.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 603,851.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 589,382.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 23,483,497.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 8,356,501.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 96,000.
b		Total fundraising expenses (Part IX, column (D), line 25) 836,283.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 14,197,696.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 23,806,341.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 -322,844.
	20	Total assets (Part X, line 16) 40,094,992.
	21	Total liabilities (Part X, line 26) 8,330,053.
	22	Net assets or fund balances. Subtract line 21 from line 20 31,764,939.

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			
	BARAK HERMANN, CEO				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	MAGDALENA CZERNIAWSKI	MAGDALENA CZERNIAWSKI	10/10/25		P00535099
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	CBIZ ADVISORS, LLC	87-3707167	212-503-8800		
	Firm's address				
	685 THIRD AVENUE				
	NEW YORK, NY 10017				

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form **990** (2024)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

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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:

JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH
DIRECT SERVICE TO AFFILIATE JCCS, YM-YWHA'S AND CAMPS AND BY PROVIDING
LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT. IN ADDITION, WE SERVE
JEWISH PERSONNEL IN THE ARMED FORCES THROUGH JWB JEWISH CHAPLAINS

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 \$ 9,355,185. including grants of \$ 1,938,453.) (Revenue \$ 2,824,266.)

STRENGTHENING COMMUNITIES - THIS PROGRAM PROVIDES SIGNATURE PROGRAMS TO
MEMBER JCCS IN THE AREAS OF EARLY CHILDHOOD EDUCATION, YOUTH SPORTS,
MANAGEMENT AND GOVERNANCE, RECRUITMENT, AND PROGRAMMING THAT
STRENGTHENS CULTURAL TIES WITH ISRAEL.

4b (Code:) (Expenses \$ 3,987,124. including grants of \$ 134,342.) (Revenue \$ 671,172.)

PROFESSIONAL DEVELOPMENT - THIS PROGRAM PROVIDES SCHOLARSHIPS FOR
CONTINUING EDUCATION AND COHORT-BASED LEARNING OPPORTUNITIES FOR JCC
PROFESSIONALS.

4c (Code:) (Expenses \$ 1,273,563. including grants of \$ 533,345.) (Revenue \$ 72,114.)

DIRECT SERVICE TO THE MILITARY - THIS PROGRAM WORKS WITH ALL BRANCHES
OF THE US MILITARY TO ENDORSE JEWISH CHAPLAINS AND PROVIDES SERVICES TO
ACTIVATE DUTY PERSONNEL, THEIR FAMILIES AND THOSE IN VETERANS
HOSPITALS.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 14,615,872.

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules (continued)

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

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 78	
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 X	

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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 53		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X	
b If "Yes," enter the name of the foreign country <u>ISRAEL</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>			
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? <i>If "Yes," see the instructions and file Form 4720, Schedule N.</i>			X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>			X
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? <i>If "Yes," complete Form 6069.</i>			

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 66		
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.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 66		
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	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	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	X	
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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
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	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AL, CA, FL, GA, IL, KS, KY, MD, MA, MI, MN, NC

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
MICHAEL FEINSTEIN, CFAO - 212-786-5150
520 8TH AVENUE, NEW YORK, NY 10018

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KRAKOW, DORON PRESIDENT & CEO (OUTGOING)	35.00			X				616,796.	0.	60,082.
(2) MAMLET, JENNIFER ACTING CEO	35.00			X				413,030.	0.	55,904.
(3) FEINSTEIN, MICHAEL CHIEF FIN. & ADMIN. OFFICE	35.00			X				251,987.	0.	44,998.
(4) DARSKY, CARRIE CHIEF TALENT OFFICER	35.00			X				225,224.	0.	59,894.
(5) MOST, GABRIEL CHIEF EXPERIENCE OFFICER	35.00			X				247,554.	0.	29,077.
(6) DENELLE, DORI VP, CERT. GOV. CONSULT.	35.00					X		236,251.	0.	26,774.
(7) COHEN, SAMANTHA VP, PROGRAM AND TALENT	35.00				X			236,422.	0.	25,336.
(8) KESSEL, DAVID SR. VP	35.00					X		231,024.	0.	10,080.
(9) LUTTERMAN, RANDY VP, DEVELOPMENT & ARTS	35.00					X		176,418.	0.	50,999.
(10) HARMON, JOANNE CHIEF MARKETING OFFICER	35.00					X		200,727.	0.	8,018.
(11) SIEGEL, ORNA EXECUTIVE DIRECTOR	35.00					X		185,427.	0.	7,011.
(12) LEVIN, MARSHALL CHIEF PHILANTHROPIC OFFICER (OUTGOING)	35.00			X				161,183.	0.	5,744.
(13) ATKINDS, EDWARD DIRECTOR	2.00	X						0.	0.	0.
(14) BEGELFER, DAVID DIRECTOR	2.00	X						0.	0.	0.
(15) BIERMAN, KARA DIRECTOR	2.00	X						0.	0.	0.
(16) BODNER, ZACK DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(17) BRILL, LISA F. DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRODSKY, DONALD W. DIRECTOR	2.00	X						0.	0.	0.
(19) CARDIN, SANFORD DIRECTOR	2.00	X						0.	0.	0.
(20) COHEN, LARRY DIRECTOR	2.00	X						0.	0.	0.
(21) EHRLICH, SCOTT DIRECTOR	2.00	X						0.	0.	0.
(22) EISENBERG, ANDREW L. DIRECTOR	2.00	X						0.	0.	0.
(23) FISHBEIN, CHERYL DIRECTOR	2.00	X						0.	0.	0.
(24) FISHER, MARC DIRECTOR	2.00	X						0.	0.	0.
(25) FLETCHER, RUTH VICE-CHAIR	2.00	X		X				0.	0.	0.
(26) FOGEL, WEINTRAUB CARL DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								3,182,043.	0.	383,917.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								3,182,043.	0.	383,917.

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 **22**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
JEFFREY COHEN 21 CHITTENDON ROAD, FAIRLAWN, NJ 07401	CONSULTATION FOR REVIEW OF DUES MODEL	155,000.
DAVID PHILLIPS 282 RUDDER CAY WAY, JUPITER, FL 33458	CONSULTATION ON CAMPINT INITIATIVES	126,200.

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 **2**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) GEISSER, MINDY DIRECTOR	2.00	X						0.	0.	0.
(28) GILBERT, HEATHER DIRECTOR	2.00	X						0.	0.	0.
(29) GILLIS, PAUL DIRECTOR	2.00	X						0.	0.	0.
(30) GOLD, MICHAEL SECRETARY	2.00	X		X				0.	0.	0.
(31) GOLDSTEIN, JOYCE DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(32) GOLDSTEIN, LORNE DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(33) GOODMAN, ADDIE DIRECTOR	2.00	X						0.	0.	0.
(34) GOTTDENKER, FELICIA VICE-CHAIR	3.00	X		X				0.	0.	0.
(35) HOFFER, JONATHAN DIRECTOR	2.00	X						0.	0.	0.
(36) HOLLANDER, DANA DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(37) JACOBS, GARY E. DIRECTOR	2.00	X						0.	0.	0.
(38) JACOBSON, HOWARD T. DIRECTOR	2.00	X						0.	0.	0.
(39) JORDAN, ELISE DIRECTOR	2.00	X						0.	0.	0.
(40) KAPLAN, BILL DIRECTOR	2.00	X						0.	0.	0.
(41) KAPLAN, EDWARD H. DIRECTOR	2.00	X						0.	0.	0.
(42) KAUFMAN, ANN P. DIRECTOR	2.00	X						0.	0.	0.
(43) KAUFMAN, STEPHEN M. DIRECTOR	2.00	X						0.	0.	0.
(44) KIBRIT, MONICA DIRECTOR	2.00	X						0.	0.	0.
(45) KUPFER, SHELLY DIRECTOR	2.00	X						0.	0.	0.
(46) LAMBERT, SHEILA DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) LAVIN, AMY DIRECTOR	2.00	X						0.	0.	0.
(48) LEIBOW, RONALD DIRECTOR	2.00	X						0.	0.	0.
(49) LEV, JONATHAN DIRECTOR	2.00	X						0.	0.	0.
(50) LEVY, ANDREW DIRECTOR	2.00	X						0.	0.	0.
(51) LIBERMAN, JAY ASSOCIATE SECRETARY	2.00	X		X				0.	0.	0.
(52) LIEBERMAN, JUDITH DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(53) LYNCH, BETZY DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(54) MADSEN, JILL DIRECTOR	2.00	X						0.	0.	0.
(55) MAKOWSKY, GARY DIRECTOR	2.00	X						0.	0.	0.
(56) MANDEL, THOMAS A. VICE-CHAIR	3.00	X		X				0.	0.	0.
(57) MANDREA, MARISA DIRECTOR	2.00	X						0.	0.	0.
(58) MATROS, ADRIENNE VICE-CHAIR	2.00	X		X				0.	0.	0.
(59) NEWBERG, JEFFERY DIRECTOR	2.00	X						0.	0.	0.
(60) NISLOW, ERIC M. DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(61) OXMAN, BRETT DIRECTOR	2.00	X						0.	0.	0.
(62) PETLAKH, LEONARD DIRECTOR	2.00	X						0.	0.	0.
(63) PETLZ, DAVID DIRECTOR	2.00	X						0.	0.	0.
(64) POLLACK, GERI DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(65) REINER, STEPHEN R. DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(66) REVIVI, MENACHEM DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) ROCKOFF, TODD DIRECTOR	2.00	X						0.	0.	0.
(68) ROSE, DANIEL DIRECTOR	2.00	X						0.	0.	0.
(69) RUBIN, JANE T. DIRECTOR	2.00	X						0.	0.	0.
(70) RUSSIN, LINDA DIRECTOR	2.00	X						0.	0.	0.
(71) SAAL, SUSAN STEINER DIRECTOR	2.00	X						0.	0.	0.
(72) SADOFF, ALICIA DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(73) SAMUELS, JEREMY DIRECTOR	2.00	X						0.	0.	0.
(74) SAXON, ANNETTE DIRECTOR	2.00	X						0.	0.	0.
(75) SCHATTEN, PHIL DIRECTOR	2.00	X						0.	0.	0.
(76) SCHREIBER, EDWARD VICE-CHAIR	2.00	X		X				0.	0.	0.
(77) SCHWARTZ, RHEA DIRECTOR	2.00	X						0.	0.	0.
(78) SEIDEN, STEPHEN P. DIRECTOR	2.00	X						0.	0.	0.
(79) SIDMAN, LORI DIRECTOR	2.00	X						0.	0.	0.
(80) SIDMAN, PAULA DIRECTOR	2.00	X						0.	0.	0.
(81) SIGEL, BRIAN D. DIRECTOR	2.00	X						0.	0.	0.
(82) SLABOTSKY, SCOTT M, DIRECTOR	2.00	X						0.	0.	0.
(83) SOLOMON, SHIRLEY DIRECTOR (OUTGOING)	2.00	X						0.	0.	0.
(84) SOLOW, ALAN P. DIRECTOR	2.00	X						0.	0.	0.
(85) STILLMAN, BRADLEY DIRECTOR	2.00	X						0.	0.	0.
(86) STRAIT, SUSAN DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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Part VII

(F)
Estimated
amount of
other
compensation
from the
organization
and related
organizations

432201
04-01-24

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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	1 a Federated campaigns	1a	556,817.				
	b Membership dues	1b	3,374,079.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	12,891,880.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,146,428.				
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2 a PROGRAM & SEMINAR FEES		900099	3,346,525.	3,346,525.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				3,346,525.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			692,967.			692,967.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	372,450.			
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	372,450.				
	d Net rental income or (loss)			372,450.			372,450.
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	6,469,689.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	5,850,654.				
	c Gain or (loss)	7c	619,035.				
	d Net gain or (loss)			619,035.			619,035.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a 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				
	11 a MISCELLANEOUS INCOME		900099	221,027.	221,027.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d				221,027.		
12 Total revenue. See instructions				22,074,780.	3,567,552.	0.	1684452.

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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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 ...	2,444,812.	2,444,812.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	84,001.	84,001.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	77,327.	77,327.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,433,231.	1,494,418.	771,886.	166,927.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,055,341.	4,006,065.	562,975.	486,301.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	210,016.	118,114.	76,551.	15,351.
9 Other employee benefits	742,359.	396,570.	275,419.	70,370.
10 Payroll taxes	497,183.	282,907.	177,407.	36,869.
11 Fees for services (nonemployees):				
a Management				
b Legal	34,938.		34,938.	
c Accounting	58,575.		58,575.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	44,000.			44,000.
f Investment management fees	63,579.		63,579.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,246,930.	728,963.	517,967.	
12 Advertising and promotion	60,796.	60,796.		
13 Office expenses	2,940,484.	2,857,428.	82,150.	906.
14 Information technology	447,856.	201,739.	244,256.	1,861.
15 Royalties				
16 Occupancy	1,231,685.	280.	1,231,405.	
17 Travel	75,407.	68,568.	6,839.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,597,578.	1,545,932.	51,646.	
20 Interest	50,591.		50,591.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	107,147.	86,333.	20,814.	
23 Insurance	138,137.	94,221.	37,595.	6,321.
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 RECRUITING & RETENTION	155,866.	29,321.	120,372.	6,173.
b MEMBERSHIP DUES	68,634.	8,244.	60,390.	
c CANADIAN EXCHANGE	51,074.		51,074.	
d SUBSCRIPTIONS	30,392.	5,717.	23,471.	1,204.
e All other expenses	26,555.	24,116.	2,439.	
25 Total functional expenses. Add lines 1 through 24e	19,974,494.	14,615,872.	4,522,339.	836,283.
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)				

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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	3,040,709.	1	4,447,214.
	2 Savings and temporary cash investments	3,806,372.	2	4,392,377.
	3 Pledges and grants receivable, net	5,793,155.	3	5,144,100.
	4 Accounts receivable, net	989,406.	4	985,462.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	502,358.	9	73,327.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,464,807.		
	b Less: accumulated depreciation	3,231,765.		
	11 Investments - publicly traded securities	21,031,778.	11	20,285,493.
	12 Investments - other securities. See Part IV, line 11	2,195,621.	12	2,530,739.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,395,404.	15	2,010,425.
16 Total assets. Add lines 1 through 15 (must equal line 33)	40,094,992.	16	40,102,179.	
Liabilities	17 Accounts payable and accrued expenses	1,918,528.	17	1,203,033.
	18 Grants payable		18	
	19 Deferred revenue	337,986.	19	134,618.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	1,239,074.	24	463,431.
	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	4,834,465.	25	2,686,097.
	26 Total liabilities. Add lines 17 through 25	8,330,053.	26	4,487,179.
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	-7,620,006.	27	-6,589,465.
	28 Net assets with donor restrictions	39,384,945.	28	42,204,465.
	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	31,764,939.	32	35,615,000.
	33 Total liabilities and net assets/fund balances	40,094,992.	33	40,102,179.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	22,074,780.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,974,494.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,100,286.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	31,764,939.
5	Net unrealized gains (losses) on investments	5	1,459,425.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	290,350.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	35,615,000.

Part XII Financial Statements and Reporting

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

		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? _____ 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	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
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	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2024)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA
--------------------------	---

Employer identification number	13-5599486
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Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
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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). _____

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

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule A (Form 990) 2024

13-5599486 Page 2

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.")	11828497.	10722675.	16195774.	17380655.	16822776.	72950377.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	11828497.	10722675.	16195774.	17380655.	16822776.	72950377.
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)						12828030.
6 Public support. Subtract line 5 from line 4.						60122347.

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	11828497.	10722675.	16195774.	17380655.	16822776.	72950377.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	583,482.	578,680.	689,516.	944,040.	1065417.	3861135.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	142,609.	276,173.	10,766.	233,911.	221,027.	884,486.
11 Total support. Add lines 7 through 10						77695998.
12 Gross receipts from related activities, etc. (see instructions)					12	9,861,226.
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	77.38	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	83.96	%
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			☐

Schedule A (Form 990) 2024

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule A (Form 990) 2024

13-5599486 Page 3

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described 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).			
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 - <i>provide details in Part VI</i>)	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 (<i>provide details in Part VI</i>). 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 - <i>explain in Part VI</i>). 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 under distributions 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, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
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			

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule A (Form 990) 2024

13-5599486 Page 8

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, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS

2020 AMOUNT: \$ 106,809.
2021 AMOUNT: \$ 260,167.
2022 AMOUNT: \$ 10,766.
2023 AMOUNT: \$ 233,911.
2024 AMOUNT: \$ 221,027.

VENDOR AND SPONSORSHIP INCOME

2020 AMOUNT: \$ 35,800.
2021 AMOUNT: \$ 16,006.

2024

*** Not Open to Public Inspection ***

423171 04-01-24

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization	Employer identification number
JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	13-5599486

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Employer identification number

13-5599486**Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>1,650,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>1,082,956.</u>	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>476,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>1,850,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>1,000,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>1,567,630.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Employer identification number

13-5599486**Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 410,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 1,620,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 2,000,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

13-5599486

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

Name of organization

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Employer identification number

13-5599486

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

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

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 COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Employer identification number
13-5599486

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF

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

13-5599486 Page 2

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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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	21,631,660.	18,862,181.	22,799,396.	20,930,963.	18,814,309.
b Contributions				100,000.	
c Net investment earnings, gains, and losses	2,671,545.	3,005,532.	-3,462,269.	2,619,199.	3,220,562.
d Grants or scholarships					
e Other expenditures for facilities and programs	1,198,516.	236,053.	474,946.	850,766.	1,103,908.
f Administrative expenses					
g End of year balance	23,104,689.	21,631,660.	18,862,181.	22,799,396.	20,930,963.

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

a Board designated or quasi-endowment _____ %

b Permanent endowment 70.9810 %

c Term endowment 29.0190 %

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:

(i) Unrelated organizations? _____

(ii) Related organizations? _____

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		371,490.	340,977.	30,513.
c Leasehold improvements		1,747,043.	1,554,452.	192,591.
d Equipment		1,346,274.	1,336,336.	9,938.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				233,042.

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule D (Form 990) (Rev. 12-2024) **NORTH AMERICA**

13-5599486 Page **3**

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) ALTERNATIVE INVESTMENTS	2,530,739.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	2,530,739.	

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, 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) OTHER ASSETS	465,876.
(2) RIGHT-OF-USE ASSET	1,351,476.
(3) PENSION LIABILITY	115,046.
(4) ADVANCES TO EMPLOYEES	78,027.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,010,425.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED NON-PENSION POSTRETIREMENT BENEFITS	544,548.
(3) ACCRUED SUPPLEMENTAL PENSION AND RETIREMENT BENEFITS	441,620.
(4) LEASE LIABILITY	1,699,929.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	2,686,097.

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

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule D (Form 990) (Rev. 12-2024) **NORTH AMERICA**

13-5599486 Page **4**

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	23,470,626.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments	2a	1,459,425.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	1,459,425.
3 Subtract line 2e from line 1	3	22,011,201.
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	63,579.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	63,579.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	22,074,780.

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	19,910,915.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d	2e	0.
3 Subtract line 2e from line 1	3	19,910,915.
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	63,579.
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b	4c	63,579.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	19,974,494.

Part XIII Supplemental Information

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

PART V, LINE 4:

INCOME FROM THE ORGANIZATION'S ENDOWMENT FUNDS IS USED FOR GENERAL AND PROGRAM SUPPORT.

PART X, LINE 2:

THE ASSOCIATION BELIEVES IT HAD NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2024 AND 2023, IN ACCORDANCE WITH ASC TOPIC 740, "INCOME TAXES", WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS.

Schedule D (Form 990) (rev. 12-2024) NON-PROFIT	
Part XIII	Supplemental Information <i>(continued)</i>

[illegible]

**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 COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Employer identification number

13-5599486**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
MIDDLE EAST AND NORTH AFRICA	1	4	PROGRAM SERVICE	FACILITATE TOURS	377,900.
NORTH AMERICA	0	1	PROGRAM SERVICE	GRANTS TO RECIPIENTS	77,327.
3 a Subtotal	1	5			455,227.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	5			455,227.

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

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

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)
			NORTH AMERICA	CONTINUING EDUCATION	10,000.	CHECK	0.		
			NORTH AMERICA	ISRAEL EDUCATION PROGRAMMING	67,327.	CHECK	0.		

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

3 Enter total number of other organizations or entities 0

[illegible]

JEWISH COMMUNITY CENTERS ASSOCIATION OF

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

13-5599486 Page 4

Part IV Foreign Forms

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

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

Part V Supplemental Information

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

PART I, LINE 2:

ALL SUCH GRANTS ARE MONITORED BY REQUIRING SUBMISSION OF PROPOSED BUDGETS WHEN APPLYING FOR GRANTS, AND PROVIDING EVALUATIONS AND ACTUAL EXPENDITURES AT THE COMPLETION OF THE PROGRAM, OR IN THE CASE OF SCHOLARSHIPS PROOF OF ENROLLMENT IN A SPECIFIC DEGREE PROGRAM.

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 COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA
Employer identification number 13-5599486

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 [X] Mail solicitations
b [X] Internet and email solicitations
c [] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of nongovernment grants
f [] Solicitation of government grants
g [] Special fundraising events
2 a 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? [X] 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.

Table with 6 columns: (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. Includes entry for BETH M. MANN - 20 STUYVESANT OVAL, NEW YORK, NY 10009 with fundraising activity and amounts.

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.
NY, AL, CA, CO, CT, FL, GA, IL, KS, KY, MD, MA, MI, MN, NH, NJ, NC, OH, OK, OR, PA, SC, TN, VA, WA, WV, WI

JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule G (Form 990) (Rev. 12-2024) NORTH AMERICA

13-5599486 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ 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: _____

JEWISH COMMUNITY CENTERS ASSOCIATION OF

Schedule G (Form 990) (Rev. 12-2024)**NORTH AMERICA**

13-5599486 Page **3**

- 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.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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 COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number
13-5599486

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
14TH STREET Y OF THE EDUCATIONAL ALLIANCE - 197 EAST BROADWAY - NEW YORK, NY 10002	13-5562210	501(C)(3)	9,008.	0.			GENERAL OPERATING SUPPORT
92ND STREET Y 1395 LEXINGTON AVENUE NEW YORK, NY 10128	13-1624229	501(C)(3)	14,000.	0.			GENERAL OPERATING SUPPORT
ADDISON PENZAK JCC OF SILICON VALLEY - 14855 OKA ROAD - LOS GATOS, CA 95030	94-2222989	501(C)(3)	17,000.	0.			GENERAL OPERATING SUPPORT
BARBARA & RAY ALPERT JCC 3801 EAST WILLOW STREET LONG BEACH, CA 90815	95-2280871	501(C)(3)	12,500.	0.			GENERAL OPERATING SUPPORT
BARRY & FLORENCE FRIEDBERG JCC 15 NEIL COURT OCEANSIDE, NY 11572	11-2002556	501(C)(3)	11,456.	0.			GENERAL OPERATING SUPPORT
BENDER JCC OF GREATER WASHINGTON 1445 RESEARCH BOULEVARD ROCKVILLE, MD 20850	53-0205921	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 98.

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

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

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

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BERKSHIRE HILLS EISENBERG CAMP PO BOX 16 COPAKE, NY 12516	13-1739934	501(C)(3)	5,425.	0.			GENERAL OPERATING SUPPORT
BERNARD & RUTH SIEGEL JCC 101 GARDEN OF EDEN ROAD WILMINGTON, DE 19803	51-0075823	501(C)(3)	16,500.	0.			GENERAL OPERATING SUPPORT
BETTY & MILTON KATZ JCC 1301 SPRINGDALE ROAD CHERRY HILL, NJ 08003	21-0634489	501(C)(3)	10,950.	0.			GENERAL OPERATING SUPPORT
B'NAI B'RITH CAMP - OREGON 6443 SW BEAVERTON HILLSDALE 234 PORTLAND, OR 97221	91-1842787	501(C)(3)	46,900.	0.			GENERAL OPERATING SUPPORT
BOULDER JCC 6007 OREG AVENUE BOULDER, CO 80303	84-1322996	501(C)(3)	16,600.	0.			GENERAL OPERATING SUPPORT
CAMP LIVINGSTON PO BOX 36458 CINCINNATI, OH 45236	31-6050765	501(C)(3)	19,900.	0.			GENERAL OPERATING SUPPORT
CAMP MOUNTAIN CHAI 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123	91-2150831	501(C)(3)	54,150.	0.			GENERAL OPERATING SUPPORT
CAMP SABRA 30750 CAMP SABRA ROAD ROCKY MOUNT, MO 65072	43-0681477	501(C)(3)	20,825.	0.			GENERAL OPERATING SUPPORT
CAMP TAWONGA 131 STEUART STREET 460 SAN FRANCISCO, CA 94105	94-3227261	501(C)(3)	16,300.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

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CAPITAL CAMP & RETREAT CENTER 11300 ROCKVILLE PIKE RM/STE 407 ROCKVILLE, MD 20852	52-1515202	501(C)(3)	97,550.	0.			GENERAL OPERATING SUPPORT
CHARLES SCHUSTERMAN JCC 2021 EAST 71 STREET TULSA, OK 74136	73-0579243	501(C)(3)	19,500.	0.			GENERAL OPERATING SUPPORT
COMMONPOINT QUEENS 58-20 LITTLE NECK PARKWAY LITTLE NECK, NY 11262	11-3071518	501(C)(3)	88,000.	0.			GENERAL OPERATING SUPPORT
DAVID POSNACK JCC 5850 SOUTH PINE ISLAND ROAD DAVIE, FL 33328	59-2075982	501(C)(3)	18,500.	0.			GENERAL OPERATING SUPPORT
EDLAVITCH JCC OF WASHINGTON DC 1529 16TH STREET NW WASHINGTON, DC 20036	52-1398151	501(C)(3)	13,000.	0.			GENERAL OPERATING SUPPORT
EMMA KAUFMANN CAMP 5738 FORBES AVENUE BOX 81980 PITTSBURGH, PA 15217	25-1094514	501(C)(3)	5,908.	0.			GENERAL OPERATING SUPPORT
EVELYN RUBENSTEIN JCC OF HOUSTON 5601 SOUTH BRAESWOOD BOULEVARD HOUSTON, TX 77096	74-1198298	501(C)(3)	165,500.	0.			GENERAL OPERATING SUPPORT
FRESH AIR SOCIETY/TAMARACK CAMP 6735 TELEGRAPH RD 380 BLOOMFIELD HILLS, MI 48301	38-1360545	501(C)(3)	12,800.	0.			GENERAL OPERATING SUPPORT
GALBUT FAMILY MIAMI BEACH JCC 4221 PINE TREE DRIVE MIAMI BEACH, FL 33140	59-2788834	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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HARRY & ROSE SAMSON FAMILY JCC 6255 NORTH SANTA MONICA BLVD MILWAUKEE, WI 53217	39-0806234	501(C)(3)	73,330.	0.			GENERAL OPERATING SUPPORT
HEBREW EDUCATIONAL SOCIETY 9502 SEAVIEW AVENUE BROOKLYN, NY 11236	11-1642720	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT
JCC CHICAGO 300 REVERE DRIVE NORTHBROOK, IL 60062	36-2167758	501(C)(3)	19,000.	0.			GENERAL OPERATING SUPPORT
JCC METROWEST 760 NORTHFIELD AVENUE WEST ORANGE, NJ 07052	22-2680030	501(C)(3)	14,000.	0.			GENERAL OPERATING SUPPORT
JCC OF GREATER ANN ARBOR 2935 BIRCH HOLLOW DRIVE ANN ARBOR, MI 48108	38-2648103	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT
JCC OF GREATER BALTIMORE 3506 GWYNNBROOK AVENUE OWINGS MILLS, MD 21117	52-0619002	501(C)(3)	18,500.	0.			GENERAL OPERATING SUPPORT
JCC OF GREATER BUFFALO 2640 NORTH FOREST RD GETZVILLE, NY 14068	16-0760887	501(C)(3)	13,000.	0.			GENERAL OPERATING SUPPORT
JCC OF GREATER COLUMBUS 1125 COLLEGE AVE COLUMBUS, OH 43209	31-4379496	501(C)(3)	13,000.	0.			GENERAL OPERATING SUPPORT
JCC OF GREATER KANSAS CITY 5801 WEST 115TH STREET OVERLAND PARK, KS 66211	44-0545992	501(C)(3)	10,130.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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JCC OF GREATER ROCHESTER 1200 EDGEWOOD AVE ROCHESTER, NY 14618	16-0743060	501(C)(3)	10,633.	0.			GENERAL OPERATING SUPPORT
JCC OF LOUISVILLE 3600 DUTCHMANS LANE LOUISVILLE, KY 40205	61-0444765	501(C)(3)	17,000.	0.			GENERAL OPERATING SUPPORT
JCC OF METROPOLITAN DETROIT 6600 WEST MAPLE ROAD WEST BLOOMFIELD, MI 48322	38-1358397	501(C)(3)	162,000.	0.			GENERAL OPERATING SUPPORT
JCC OF MIDDLESEX COUNTY 1775 OAK TREE ROAD EDISON, NJ 08820	23-7140024	501(C)(3)	5,783.	0.			GENERAL OPERATING SUPPORT
JCC OF MID-WESTCHESTER 999 WILMOT ROAD SCARSDALE, NY 105836899	13-3617061	501(C)(3)	19,000.	0.			GENERAL OPERATING SUPPORT
JCC OF NORTHERN NJ 450 WEST NYACK ROAD WEST NYACK, NY 10994	22-1487394	501(C)(3)	8,000.	0.			GENERAL OPERATING SUPPORT
JCC OF SCHENECTADY 2565 BALLTOWN ROAD SCHENECTADY, NY 12309	14-1343041	501(C)(3)	19,000.	0.			GENERAL OPERATING SUPPORT
JCC OF ST. LOUIS 2 MILLSTONE CAMPUS DRIVE ST. LOUIS, MO 631465796	43-0681477	501(C)(3)	22,000.	0.			GENERAL OPERATING SUPPORT
JCC OF STATEN ISLAND 1466 MANOR ROAD STATEN ISLAND, NY 10314	13-5562256	501(C)(3)	20,500.	0.			GENERAL OPERATING SUPPORT

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JCC OF THE NORTH SHORE 4 COMMUNITY ROAD MARBLEHEAD, MA 01945	04-2104351	501(C)(3)	11,200.	0.			GENERAL OPERATING SUPPORT
JCC OF THE SAN FRANCISCO 3200 CALIFORNIA STREET SAN FRANCISCO, CA 94118	94-3227260	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT
JCCS OF GREATER BOSTON 333 NAHANTON STREET NEWTON, MA 02159	04-2317972	501(C)(3)	28,000.	0.			GENERAL OPERATING SUPPORT
JEWISH ALLIANCE OF GREATER RHODE ISLAND - 401 ELMGROVE AVENUE - PROVIDENCE, RI 02906	27-4127671	501(C)(3)	10,000.	0.			GENERAL OPERATING SUPPORT
JEWISH COMMUNITY ALLIANCE OF JACKSONVILLE - 8505 SAN JOSE BLVD - JACKSONVILLE, FL 32217	59-2620208	501(C)(3)	13,800.	0.			GENERAL OPERATING SUPPORT
JEWISH COMMUNITY CENTER & FEDERATION OF AUGUSTA - 209 PITCARIN WAY - AUGUSTA, GA 30909	58-6044144	501(C)(3)	5,333.	0.			GENERAL OPERATING SUPPORT
JEWISH EDUCATIONAL ALLIANCE 5111 ABERCORN STREET SAVANNAH, GA 31405	58-0568690	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT
JEWISH FEDERATION OF GREATER NEW HAVEN, INC. - 360 AMITY ROAD - WOODBIDGE, CT 06525	06-0647025	501(C)(3)	12,750.	0.			GENERAL OPERATING SUPPORT
JEWISH FEDERATION OF LEE AND CHARLOTTE COUNTIES - 9701 COMMERCE CENTER COURT - FORT MYERS, FL 33908	59-2668992	501(C)(3)	13,700.	0.			GENERAL OPERATING SUPPORT

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JEWISH FEDERATION OF SARASOTA-MANATEE - 580 S MCINTOSH ROAD - SARASOTA, FL 34232	59-1227747	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT
JEWISH FOR GOOD AT THE LEVIN JCC 1937 W CORNWALLIS ROAD DURHAM, NC 27705	58-1384316	501(C)(3)	5,300.	0.			GENERAL OPERATING SUPPORT
KAPLEN JCC ON THE PALISADES 411 EAST CLINTON AVENUE TENAFLY, NJ 07670	22-1487220	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT
KEYV & HORTENSE KAISERMAN JCC 45 HAVERFORD ROAD HAVERFORD, PA 19096	27-0841715	501(C)(3)	14,920.	0.			GENERAL OPERATING SUPPORT
KINGS BAY YM-YWHA 3495 NOSTRAND AVENUE BROOKLYN, NY 11229	11-3068515	501(C)(3)	35,500.	0.			GENERAL OPERATING SUPPORT
LAWRENCE FAMILY JCC OF SAN DIEGO COUNTY - EXECUTIVE DRIVE - LA JOLLA, CA 92037	95-1985444	501(C)(3)	34,467.	0.			GENERAL OPERATING SUPPORT
LEVITE JCC 3960 MONTCLAIR ROAD BIRMINGHAM, AL 35213	63-0288848	501(C)(3)	15,750.	0.			GENERAL OPERATING SUPPORT
MANDEL JCC OF CLEVELAND 26001 SOUTH WOODLAND ROAD BEACHWOOD, OH 44122	34-0714439	501(C)(3)	27,887.	0.			GENERAL OPERATING SUPPORT
MANDEL JCC OF THE PALM BEACHES 8500 JOG ROAD BOYNTON BEACH, FL 33472	59-1582799	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT

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**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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MANDELL JCC OF GREATER HARTFORD 335 BLOOMFIELD AVENUE WEST HARTFORD, CT 06117	06-0662142	501(C)(3)	13,250.	0.			GENERAL OPERATING SUPPORT
MARCUS JCC OF ATLANTA 5342 TILLY MILL ROAD DUNWOODY, GA 30338	58-0566126	501(C)(3)	15,300.	0.			GENERAL OPERATING SUPPORT
MARION & AARON GURAL JCC 207 GROVE AVENUE CEDARHURST, NY 11516	11-2526437	501(C)(3)	8,666.	0.			GENERAL OPERATING SUPPORT
MARJORIE & LEWIS KATZ JCC 501 N JEROME AVENUE MARGATE, NJ 08402	21-0634476	501(C)(3)	16,000.	0.			GENERAL OPERATING SUPPORT
MARJORIE & OSCAR BOONSHOFT CENTER FOR JEWISH CULTURE - 525 VERSAILLES DR - DAYTON, OH 45459	31-0537488	501(C)(3)	8,000.	0.			GENERAL OPERATING SUPPORT
MARLENE MEYERSON JCC MANHATTAN 334 AMSTERDAM AVENUE NEW YORK, NY 10023	13-3490745	501(C)(3)	21,550.	0.			GENERAL OPERATING SUPPORT
MAYERSON JCC 8485 RIDGE ROAD CINCINNATI, OH 45236	31-0536986	501(C)(3)	10,800.	0.			GENERAL OPERATING SUPPORT
MEMPHIS JCC 6560 POPLAR AVENUE MEMPHIS, TN 38138	62-0481800	501(C)(3)	16,500.	0.			GENERAL OPERATING SUPPORT
MICHAEL-ANN RUSSELL JCC 18900 NE 25TH AVENUE NORTH MIAMI BEACH, FL 33180	59-2791269	501(C)(3)	21,500.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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MID-ISLAND Y JCC 45 MANETTO HILL ROAD PLAINVIEW, NY 118031317	11-1841899	501(C)(3)	13,750.	0.			GENERAL OPERATING SUPPORT
MINNESOTA JCC 1375 ST PAUL AVE ST. PAUL, MN 55116	41-0833543	501(C)(3)	6,500.	0.			GENERAL OPERATING SUPPORT
MITTLEMAN JCC 6651 SW CAPITOL HWY PORTLAND, OR 97219	93-0386850	501(C)(3)	13,000.	0.			GENERAL OPERATING SUPPORT
MJCCA CAMP BARNEY MEDINTZ 5342 TILLY MILL ROAD DUNWOODY, GA 30338	58-0566126	501(C)(3)	24,850.	0.			GENERAL OPERATING SUPPORT
MOISE SAFRA CENTER 130 EAST 82ND STREET NEW YORK, NY 10028	45-4001460	501(C)(3)	32,500.	0.			GENERAL OPERATING SUPPORT
NEW JERSEY Y CAMPS 21 PLYMOUTH STREET FAIRFIELD, NJ 070041615	22-1487266	501(C)(3)	90,950.	0.			GENERAL OPERATING SUPPORT
NEW ORLEANS JCC 5342 ST CHARLES AVENUE NEW ORLEANS, LA 70115	72-0408937	501(C)(3)	15,250.	0.			GENERAL OPERATING SUPPORT
OSHER MARIN JCC 200 NORTH SAN PEDRO ROAD SAN RAFAEL, CA 94903	68-0360243	501(C)(3)	11,400.	0.			GENERAL OPERATING SUPPORT
OSHMAN FAMILY JCC 3921 FABIAN WAY PALO ALTO, CA 94303	77-0185734	501(C)(3)	16,000.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
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PENINSULA JCC 800 FOSTER CITY BLVD FOSTER CITY, CA 94404	94-3227262	501(C)(3)	13,800.	0.			GENERAL OPERATING SUPPORT
POZEZ JCC OF NORTHERN VIRGINIA 8900 LITTLE RIVER TURNPIKE FAIRFAX, VA 22031	54-1145849	501(C)(3)	14,400.	0.			GENERAL OPERATING SUPPORT
RALEIGH-CARY JCC 8210 CREEDMOOR ROAD STE 104 RALEIGH, NC 27613	56-1553301	501(C)(3)	9,500.	0.			GENERAL OPERATING SUPPORT
RIVERDALE YM-YWHA 5625 ARLINGTON AVENUE BRONX, NY 10471	13-1740507	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT
SEPHARDIC COMMUNITY CENTER 1901 OCEAN PARKWAY BROOKLYN, NY 11223	11-2567809	501(C)(3)	18,500.	0.			GENERAL OPERATING SUPPORT
SHALOM AUSTIN 7300 HART LANE AUSTIN, TX 78731	74-1469465	501(C)(3)	8,000.	0.			GENERAL OPERATING SUPPORT
SHAW JCC OF AKRON 750 WHITE POND DRIVE AKRON, OH 44320	34-0174521	501(C)(3)	16,500.	0.			GENERAL OPERATING SUPPORT
SHIMON & SARA BIRNBAUM JCC 775 TALAMINI ROAD BRIDGEWATER, NJ 08807	22-3681640	501(C)(3)	27,974.	0.			GENERAL OPERATING SUPPORT
SID JACOBSON JCC 300 FOREST DRIVE EAST HILLS, NY 11548	11-1976051	501(C)(3)	14,500.	0.			GENERAL OPERATING SUPPORT

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**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUFFOLK Y JCC 74 HAUPPAUGE ROAD COMMACK, NY 11725	11-2435521	501(C)(3)	15,500.	0.			GENERAL OPERATING SUPPORT
TAMPA JCC/FEDERATION INC. 13009 COMMUNITY CAMPUS DRIVE TAMPA, FL 33625	23-7182057	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT
THE MARILYN & MARVIN SIMON FAMILY JCC - 5000 CORPORATE WOODS DRIVE 200 - VIRGINIA BEACH, VA 23462	54-0535603	501(C)(3)	12,000.	0.			GENERAL OPERATING SUPPORT
THE SHALOM INSTITUTE/CAMP JCA SHALOM - 34342 MULHOLLAND HIGHWAY - MALIBU, CA 90265	84-1652923	501(C)(3)	18,650.	0.			GENERAL OPERATING SUPPORT
TUCSON JCC 3800 E RIVER ROAD TUCSON, AZ 85718	86-0183578	501(C)(3)	16,200.	0.			GENERAL OPERATING SUPPORT
UNITED JEWISH COMMUNITY OF THE VA PENINSULA - 401 CITY CENTER BLVD - NEWPORT NEWS, VA 23606	54-0480621	501(C)(3)	18,500.	0.			GENERAL OPERATING SUPPORT
VALLEY OF THE SUN JCC 12701 N SCOTTSDALE RD 203 SCOTTSDALE, AZ 852545455	86-0622258	501(C)(3)	19,000.	0.			GENERAL OPERATING SUPPORT
WEINSTEIN JCC 5403 MONUMENT AVENUE RICHMOND, VA 23226	54-0535104	501(C)(3)	19,164.	0.			GENERAL OPERATING SUPPORT
YM-YWHA OF UNION COUNTY 501 GREEN LANE UNION, NJ 07083	22-2663795	501(C)(3)	15,000.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA

13-5599486

Page 2

Schedule I (Form 990) (Rev. 12-2024) **Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
EDUCATIONAL SCHOLARSHIPS	13	84,001.	0.		

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

PART I, LINE 2:
JCCA MONITORS ALL GRANTS BY REVIEWING REGULAR PROGRAMATIC AND FINANCIAL REPORTS AND BY PERFORMING SITE VISITS IF NECESSARY. SCHOLARSHIPS ARE MONITORED TO ENSURE COMPLIANCE WITH THE TERMS OF THE SCHOLARSHIP AGREEMENT, WHICH IS A SET COMMITMENT TO WORK AT A JCC POST COMPLETION OF THE SPONSORED TRAINING/CLASSES. OUR PROFESSIONAL DEVELOPMENT STAFF ARE IN CONTACT WITH PAST SCHOLARSHIP RECIPIENTS TO MONITOR THEIR PROFESSIONAL GROWTH AND ADVANCEMENT, BUT ALSO WITH JCC EXECUTIVE DIRECTORS AND HUMAN RESOURCE PERSONNEL REGARDING THE CONTINUED EMPLOYMENT OF THESE INDIVIDUALS. IF THERE IS A BREAK IN SERVICE BEFORE EMPLOYMENT COMMITMENTS ARE MET, WE WILL INITIATE THE PROCESS OF COLLECTING WHATEVER PORTION OF THE SCHOLARSHIP HAS BEEN FORFEITED.

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 COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JEWISH COMMUNITY CENTERS ASSOCIATION OF

13-5599486

Page 2

Schedule J (Form 990) (Rev. 12-2024) **NORTH AMERICA**

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) KRAKOW, DORON PRESIDENT & CEO (OUTGOING)	(i) 139,807.	0.	476,989.		18,513.	41,569.	676,878.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(2) MAMLET, JENNIFER ACTING CEO	(i) 412,478.	0.	552.		13,800.	42,104.	468,934.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(3) FEINSTEIN, MICHAEL CHIEF FIN. & ADMIN. OFFICE	(i) 250,272.	0.	1,715.		10,300.	34,698.	296,985.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(4) DASKY, CARRIE CHIEF TALENT OFFICER	(i) 224,873.	0.	351.		1,633.	58,261.	285,118.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(5) MOST, GABRIEL CHIEF EXPERIENCE OFFICER	(i) 246,522.	0.	1,032.		10,040.	19,037.	276,631.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(6) DENELLE, DORI VP, CERT. GOV. CONSULT.	(i) 234,697.	0.	1,554.		9,497.	17,277.	263,025.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(7) COHEN, SAMANTHA VP, PROGRAM AND TALENT	(i) 236,196.	0.	226.		9,499.	15,837.	261,758.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(8) KESSEL, DAVID SR. VP	(i) 221,323.	8,800.	901.		6,043.	4,037.	241,104.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(9) LUTTERMAN, RANDY VP, DEVELOPMENT & ARTS	(i) 175,333.	0.	1,085.		7,471.	43,528.	227,417.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(10) HARMON, JOANNE CHIEF MARKETING OFFICER	(i) 200,455.	0.	272.		8,018.	0.	208,745.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(11) SIEGEL, ORNA EXECUTIVE DIRECTOR	(i) 185,038.	0.	389.		3,811.	3,200.	192,438.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(12) LEVIN, MARSHALL CHIEF PHILANTHROPIC OFFICER (OUTGOIN	(i) 133,333.	0.	27,850.		5,350.	394.	166,927.	0.
(ii)	0.	0.	0.		0.	0.	0.	0.
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								
(i)								
(ii)								

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

Part III Supplemental Information

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

PART II COLUMN B(III):
THE AMOUNT IN THIS COLUMN FOR DORON KRAKOW INCLUDES CONTRIBUTIONS TO
457(B) RETIREMENT PLAN AND THE SEVERANCE PAYMENT FOR \$429,769 PAID TO
DORON KRAKOW. FOR SOME EMPLOYEES THIS AMOUNT ALSO INCLUDES VACATION
PAYOUT.

PART I, LINE 7:
BONUS DISPLAYED ON SCHEDULE J, PART II, COLUMN B(II) WAS APPROVED BY
THE CEO.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public
Inspection

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.

Name of the organization **JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA** Employer identification number **13-5599486**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	1,064,956.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

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

	Yes	No
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?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2024

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

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTORS.

SCHEDULE M, PART I, LINE 32B:

ALL CONTRIBUTIONS OF SECURITIES ARE SOLD BY OUR ADVISORS AT FIDUCIENT.

**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 JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
JEWISH LIFE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
COUNCIL.

FORM 990, PART VI, SECTION A, LINE 2:
**STEPHEN KAUFMAN, (DIRECTOR) AND ANN KAUFMAN, (DIRECTOR) HAVE A FAMILY
RELATIONSHIP.**

FORM 990, PART VI, SECTION A, LINE 6:
**THE MEMBERSHIP OF THE ASSOCIATION CONSISTS OF: DIRECTORS, HONORARY
DIRECTORS, AND THOSE DULY DESIGNATED AND AUTHORIZED BY AFFILIATED JCCS, JWB
CHAPLAINS COUNCIL AND FLORENCE G. HELLER-JCC ASSOCIATION RESEARCH CENTER AS
DELEGATES TO THE BIENNIAL CONVENTION.**

FORM 990, PART VI, SECTION A, LINE 7A:
**A MEETING OF MEMBERS SHALL BE HELD BIENNIALLY DURING THE BIENNIAL
CONVENTION FOR THE ELECTION OF THE DIRECTORS AND BOARD OFFICERS TO SERVE
DURING THE NEXT TERM.**

FORM 990, PART VI, SECTION B, LINE 11B:
**AN INDEPENDENT ACCOUNTANT PREPARES THE FORM 990 AND THE AUDIT COMMITTEE
REVIEWS THE FORM 990 IN DETAIL ON BEHALF OF THE BOARD, AND IS THEN SENT TO
THE BOARD FOR COMMENT. IF NO COMMENTS ARE RECEIVED, THEN THE RETURN IS
FILED WITH THE IRS.**

FORM 990, PART VI, SECTION B, LINE 12C:
**A CONFLICT OF INTEREST POLICY IS IN PLACE AND MONITORED ANNUALLY. EACH YEAR
EVERY MEMBER OF THE GOVERNING BODY AND MANAGEMENT COMPLETES AND SIGNS A
CONFLICT OF INTEREST STATEMENT, IN WHICH THEY DISCLOSE ANY POSSIBLE
CONFLICTS OF INTEREST TO THE ORGANIZATION. IF SUCH CONFLICT OF INTEREST
EXISTS, THE BOARD MEMBER MAY NOT VOTE ON MATTERS AS TO WHICH THERE IS A
CONFLICT, AND MAY BE REQUIRED TO LEAVE THAT PORTION OF A MEETING THAT
CONSIDERS THE MATTER AS TO WHICH THERE IS A CONFLICT. CONFLICTS OF INTEREST
ARE DULY NOTED IN ALL NECESSARY REPORTING REQUIREMENTS.**

FORM 990, PART VI, SECTION B, LINE 15A:
**THERE IS A COMPENSATION COMMITTEE OF THE BOARD THAT NEGOTIATES WHERE
APPROPRIATE OR REQUIRED AND SETS THE COMPENSATION FOR THE PRESIDENT. THE
COMPENSATION COMMITTEE FOCUSES ON THE COMPENSATION AT COMPARABLE JEWISH
COMMUNAL ORGANIZATIONS. THIS INFORMATION IS PROVIDED VARIOUSLY BY JCC
ASSOCIATION'S HR STAFF OR IS ACCESSED THROUGH ANNUAL PUBLISHED SURVEYS IN
THE FORWARD.**

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, CA, FL, GA, IL, KS, KY, MD, MA, MI, MN, NC, NH, NJ, NY, OR, PA, SC, TN, VA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:
**THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AND
ON ITS WEBSITE.**

Name of the organization	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number	13-5599486
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS	-218,855.
PENSION AND POST-RETIREMENT CHANGES OTHER THAN NET PERIODIC COSTS	509,205.
TOTAL TO FORM 990, PART XI, LINE 9	290,350.

FORM 990, PART XII, LINE 2C:

THE PROCESS OF OVERSEEING THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

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

Related Organizations and Unrelated Partnerships

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

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

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number

13-5599486

OMB No. 1545-0047

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Inspection

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE ISRAELI AMUTA OF THE JCCA	TO OPERATE PROGRAMMING IN ISRAEL	ISRAEL			JEWISH COMMUNITY CENTERS ASSOCIATION OF		X
12 MOSHE HESS STREET							
JERUSALEM, ISRAEL, ISRAEL							

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

SEE PART VII FOR CONTINUATIONS

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

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

[illegible]

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.

[illegible]

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

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE ISRAELI AMUTA OF THE JCC	R	575,000.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI

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.

[illegible]

Part VII

Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

THE ISRAELI AMUTA OF THE JCCA

DIRECT CONTROLLING ENTITY: JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH
AMERICA.