

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

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

C Name of organization
FOUNDATION FOR JEWISH CAMP INC

% RACHEL MEIR
Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
253 W 35TH ST 4TH FL

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10001

D Employer identification number
22-3551013

E Telephone number
(646) 278-4500

G Gross receipts \$ 37,573,563

F Name and address of principal officer
JEREMY J FINGERMAN
253 WEST 35TH STREET 4TH FLR
NEW YORK, NY 10001

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

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

H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ WWW.JEWISHCAMP.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1997

M State of legal domicile NJ

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO BUILD A STRONG JEWISH FUTURE THROUGH TRANSFORMATIVE JEWISH SUMMERS

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)	25
4 Number of independent voting members of the governing body (Part VI, line 1b)	25
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	40
6 Total number of volunteers (estimate if necessary)	28
7a Total unrelated business revenue from Part VIII, column (C), line 12	19,259
7b Net unrelated business taxable income from Form 990-T, line 39	-636

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	26,663,442	14,406,271
9 Program service revenue (Part VIII, line 2g)	561,352	55,308
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	361,919	1,431,657
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	556,553	29,294
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,143,266	15,922,530
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,558,590	4,424,622
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,362,502	3,934,371
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 805,815		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,629,029	4,560,277
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	11,550,121	12,919,270
19 Revenue less expenses Subtract line 18 from line 12	16,593,145	3,003,260
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	44,039,601	47,153,596
21 Total liabilities (Part X, line 26)	7,305,114	7,206,216
22 Net assets or fund balances Subtract line 21 from line 20	36,734,487	39,947,380

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: 2020-08-13
RACHEL MEIR CONTROLLER Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: Preparer's signature: Date: Check if self-employed PTIN: P01384178
Firm's name: ▶ BDO USA LLP Firm's EIN: ▶
Firm's address: ▶ 100 PARK AVENUE Phone no: (212) 885-8000
NEW YORK, NY 100175001

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

THE KEY TO THE JEWISH FUTURE IS JEWISH CAMP WE KNOW FROM RESEARCH-AND TWO DECADES' EXPERIENCE-THAT THIS IS WHERE YOUNG PEOPLE FIND JEWISH ROLE MODELS AND CREATE ENDURING JEWISH FRIENDSHIPS ITS WHERE THEY FORGE A VITAL, LIFELONG CONNECTION TO THEIR ESSENTIAL JEWISHNESS THE FOUNDATION FOR JEWISH CAMP (FJC) IS THE CENTRAL ADDRESS AND ADVOCACY GROUP WHICH HELPS CREATE TRANSFORMATIVE SUMMER EXPERIENCES FOR YOUNG PEOPLE-ENSURING THE JEWISH FUTURE FOUNDED IN 1998, WE ARE A CATALYST FOR CHANGE THROUGHOUT THE FIELD PROVIDING LEADERSHIP, FINANCIAL, AND EDUCATIONAL RESOURCES TO NONPROFIT JEWISH SUMMER CAMPS, CAMPERS AND THEIR FAMILIES ACROSS NORTH AMERICA FJC HAS GROWN TO WORK WITH OVER 300 DAY AND OVERNIGHT CAMPS AND SERVE MORE THAN 180,000 YOUTH, TEENS AND YOUNG ADULTS ACROSS NORTH AMERICA EACH SUMMER IN OUR RAPIDLY CHANGING WORLD, CAMP MAY BE MORE IMPORTANT THAN EVER BEFORE TO SUCCEED, JEWISH CAMP MUST OPERATE ON MULTIPLE LEVELS - FOR CAMPERS AND COUNSELORS - DURING THE SUMMER AND YEAR-

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 \$ 3,304,370 including grants of \$ 1,817,624) (Revenue \$ 0)

See Additional Data

4b (Code) (Expenses \$ 2,492,063 including grants of \$ 2,025,780) (Revenue \$ 0)

See Additional Data

4c (Code) (Expenses \$ 1,153,787 including grants of \$ 0) (Revenue \$ 0)

See Additional Data

See Additional Data Table

4d Other program services (Describe in Schedule O)
(Expenses \$ 4,433,165 including grants of \$ 581,218) (Revenue \$ 55,308)

4e Total program service expenses 11,383,385

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 22 through 38 regarding various organizational requirements and schedules.

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 []

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1a, 1b, and 1c regarding IRS filings and gaming winnings.

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

Table with 3 main columns: Question/Description, Answer Box, and Yes/No columns. Rows include questions 2a through 16 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, annual receipts, deductible contributions, sponsoring organizations, and charitable trusts.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions
 Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed
 CA , CO , FL , GA , MD , MA , NJ , NY , OH , PA , VA
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
 ▶RACHEL MEIR 253 WEST 35TH STREET 4TH FLOOR NEW YORK, NY 10001 (646) 278-4549

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
See Additional Data Table										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
See Additional Data Table										

1b Sub-Total ▶			
1c Total from continuation sheets to Part VII, Section A ▶			
1d Total (add lines 1b and 1c) ▶	1,390,918	0	327,883

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 ▶ **7**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TRUE TO LIFE TRAINING LLC, PO BOX 277 HIGHSTOWN, NJ 08520	PRGM MGMT /TRAINING	291,965
MICHELE FRIEDMAN, 372 CENTRAL PARK WEST SUITE 3X NEW YORK, NY 10025	CONSULTING	273,000
SUMMATION RESEARCH, 7781 BENNINGTON DRIVE CINCINNATI, OH 45241	Research and Survey	178,008
IRON AND SAGE INC, 163 AMSTERDAM AVENUE 1325 NEW YORK, NY 10023	CONSULTING	131,650

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **4**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e	100,000		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	14,306,271		
	g Noncash contributions included in lines 1a - 1f \$	1g			
h Total. Add lines 1a-1f		14,406,271			

Program Service Revenue			(A)	(B)	(C)	(D)
	Business Code					
2a PROGRAM PARTICIPATION FEES	611710		47,458	47,458		
b CAMP CENSUS PARTNERSHIP	611710		7,850	7,850		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f.			55,308			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			320,977			320,977	
	4 Income from investment of tax-exempt bond proceeds			0				
	5 Royalties			0				
	6a Gross rents	6a	(i) Real	(ii) Personal				
		b Less rental expenses	6b					
		c Rental income or (loss)	6c	0	0			
	d Net rental income or (loss)				0			
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses	7b	22,761,713	21,651,033			
		c Gain or (loss)	7c	1,110,680				
	d Net gain or (loss)				1,110,680	19,259	1,091,421	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	8a			0			
			b Less direct expenses	8b		0		
c Net income or (loss) from fundraising events				0				
9a Gross income from gaming activities See Part IV, line 19	9a			0				
		b Less direct expenses	9b		0			
c Net income or (loss) from gaming activities				0				
10a Gross sales of inventory, less returns and allowances	10a			0				
		b Less cost of goods sold	10b		0			
c Net income or (loss) from sales of inventory				0				
Miscellaneous Revenue	Business Code							
11a MISCELLANEOUS INCOME	900099		29,294			29,294		
b								
c								
d All other revenue								
e Total. Add lines 11a-11d			29,294					
12 Total revenue. See instructions			15,922,530	55,308	19,259	1,441,692		

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	4,403,722	4,403,722		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	20,900	20,900		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	923,490	464,393	157,447	301,650
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	2,422,914	1,928,082	246,924	247,908
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	68,494	54,018	7,221	7,255
9 Other employee benefits	292,739	192,790	56,473	43,476
10 Payroll taxes	226,734	170,532	27,406	28,796
11 Fees for services (non-employees)				
a Management	0			
b Legal	75,686	59,709	15,977	
c Accounting	96,639	562	96,077	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	9,434		9,434	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,055,855	2,043,362	7,128	5,365
12 Advertising and promotion	18,642	17,076		1,566
13 Office expenses	58,107	31,596	4,289	22,222
14 Information technology	324,053	284,541	13,027	26,485
15 Royalties	0			
16 Occupancy	333,222	238,633	41,675	52,914
17 Travel	627,446	601,434	6,005	20,007
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	618,092	601,034	7,238	9,820
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	204,767	146,239	25,787	32,741
23 Insurance	34,811	25,601	4,058	5,152
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a CAMPER INCENTIVE STIPENDS	64,731	64,731		
b MISCELLANEOUS EXPENSES	38,792	34,430	3,904	458
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	12,919,270	11,383,385	730,070	805,815
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	268,064	1	43,698
	2 Savings and temporary cash investments	13,607,706	2	17,502,208
	3 Pledges and grants receivable, net	14,161,340	3	15,762,369
	4 Accounts receivable, net	33,850	4	1,336,694
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	5,992,500	7	5,633,553
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	61,927	9	102,886
	10a Land, buildings, and equipment—cost or other basis—Complete Part VI of Schedule D	10a 1,397,907		
	b Less accumulated depreciation	10b 1,019,460	576,548	10c 378,447
	11 Investments—publicly traded securities	3,519,158	11	5,954,315
	12 Investments—other securities—See Part IV, line 11	5,541,579	12	0
	13 Investments—program-related—See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets—See Part IV, line 11	276,929	15	439,426
16 Total assets. Add lines 1 through 15 (must equal line 34)	44,039,601	16	47,153,596	
Liabilities	17 Accounts payable and accrued expenses	694,630	17	687,304
	18 Grants payable	8,600	18	45,000
	19 Deferred revenue	0	19	313,258
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability—Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	6,199,736	23	5,653,289
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24)—Complete Part X of Schedule D	402,148	25	507,365
	26 Total liabilities. Add lines 17 through 25	7,305,114	26	7,206,216
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	10,013,082	27	11,431,493
	28 Net assets with donor restrictions	26,721,405	28	28,515,887
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	36,734,487	32	39,947,380	
33 Total liabilities and net assets/fund balances	44,039,601	33	47,153,596	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,922,530
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,919,270
3	Revenue less expenses Subtract line 2 from line 1	3	3,003,260
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	36,734,487
5	Net unrealized gains (losses) on investments	5	209,633
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	39,947,380

Part XII Financial Statements and Reporting

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

- 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 in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- 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
- 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 in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 22-3551013

Name: FOUNDATION FOR JEWISH CAMP INC

Form 990 (2019)

Form 990, Part III, Line 4a:

Specialty Camps Incubator III - The Jim Joseph Foundation in partnership with the Avi Chai Foundation approved funding for 5 new specialty camps in March 2016 for a total of \$11.7 million. Prior to the launch, in November 2016, the two foundations provided an additional \$1 million grant to admit a sixth camp. During 2019, the Incubator III program included one-on-one mentoring, consulting support from both field operations directors and the Jewish educator and four 3-day workshops covering all areas of camp operations, including recruitment, marketing, finance and budget, program design, staff training, and Jewish life. The six camps opened their second summer in 2019 with an aggregate enrollment of over 1,000 unique campers.

Form 990, Part III, Line 4b:

Yashar - The Yashar Initiative is a \$12 million program generously funded by the Harry and Jeanette Weinberg Foundation. The goal of the initiative is to increase accessibility for campers and staff with disabilities at Jewish summer day and overnight camps. According to a 2013 Foundation for Jewish Camp Survey, camp professionals highlighted two areas, among others, in which they required support to better serve children with disabilities: their need for funding for capital improvements to increase accessibility, and training for staff. This initiative provides day and overnight camps with essential support in both of these areas, and provides funding for professional development, staff training, research, and evaluation. The first round of grant applications opened in winter 2018, with 16 camps receiving grants in March 2019. Each camp received a capital grant ranging in value from \$25,000 to \$300,000 in addition to a capacity-building grant ranging in value from \$20,000 to \$30,000. Camps are also required to attend several trainings throughout the year.

Form 990, Part III, Line 4c:

Cornerstone - Foundation for Jewish Camp's Cornerstone Fellowship was initiated in 2003 as a strategy to help camps retain experienced bunk counselors and to capitalize on their influence to raise the bar of the Jewish experience at camp. In fall of 2019, a consortium of four funders (The Marcus Foundation, Arie and Ida Crown Memorial, Morningstar and an anonymous national funder) agreed to new multi-year funding for the Cornerstone fellowship through 2022. Cornerstone has provided nearly 4,900 participants (since inception) with a meaningful professional development program worthy of putting on their resumes and an experience for which staff vie to participate. For those camps involved for multiple years, Cornerstone participation has become a desired fellowship for camp staff. Each year, participating camps nominate exemplary third-year bunk counselors and specialists as fellows, and send them to a 5-day seminar in the spring. The 2019 Cornerstone Fellowship was held in May 2019 and included close to 400 participants. Accompanying the fellows is one member of the camp leadership team, the liaison, who mentors the fellows and continues their training at camp. The vast majority of these liaisons are in their 20's and 30's. Recognizing the opportunity to provide a rich Jewish and professional learning experience for the liaisons, the program has been expanded to make the liaison experience a goal, with the expectation that the liaisons gain an immeasurable sense of themselves as Jewish leaders and community participants. All participants have come to regard Cornerstone as a premier professional development and Jewish educational opportunity that has a profound and lasting impact.

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	641,000	including grants of \$	0)	(Revenue \$	0)
ONE HAPPY CAMPER						

(Code)	(Expenses \$	539,480	including grants of \$	0)	(Revenue \$	27,458)
Executive Leadership Institute (cohort iv)						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	414,520	including grants of \$	244,500)	(Revenue \$	0)
RSJ Engagement Initiatives						

(Code)	(Expenses \$	427,149	including grants of \$	2,000)	(Revenue \$	20,000)
Yitro Fellowship (Cohort IV)						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code	) (Expenses \$	369,372	including grants of \$	0	) (Revenue \$	0
Internal Capacity						

(Code	) (Expenses \$	228,894	including grants of \$	16,500	) (Revenue \$	0
NY Common Ground						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	188,715	including grants of \$	27,000)	(Revenue \$	0)
NY Day Camp Coaching						

(Code)	(Expenses \$	173,350	including grants of \$	0)	(Revenue \$	0)
Innovation Fund for Jewish Educators						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	135,400	including grants of \$	125,400)	(Revenue \$	0)
Strategic Grants & Pass-throughs						

(Code)	(Expenses \$	131,031	including grants of \$	0)	(Revenue \$	0)
Long Island Professional Development						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	114,984	including grants of \$	69,337)	(Revenue \$	0)
Competitive Edge						

(Code)	(Expenses \$	92,460	including grants of \$	0)	(Revenue \$	0)
Camp Poyntelle Lewis Village Implementation						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	86,383	including grants of \$	5,000)	(Revenue \$	0)
Disabilities Initiatives						

(Code)	(Expenses \$	81,587	including grants of \$	0)	(Revenue \$	0)
NY Day Camp Incubator						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	81,076	including grants of \$	0)	(Revenue \$	0)
West Coast Regional Hub						

(Code)	(Expenses \$	69,800	including grants of \$	0)	(Revenue \$	0)
Camp Collaborative Network						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	68,183	including grants of \$	39,600)	(Revenue \$	0)
Jewish Camp Giving Day						

(Code)	(Expenses \$	62,501	including grants of \$	28,926)	(Revenue \$	0)
Israel Education at Day Camps						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	59,660	including grants of \$	0)	(Revenue \$	0)
Family Camp						

(Code)	(Expenses \$	56,857	including grants of \$	0)	(Revenue \$	0)
Specialty Camps Accelerator						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	53,704	including grants of \$	0)	(Revenue \$	0)
Organizational Assessment						

(Code)	(Expenses \$	50,573	including grants of \$	0)	(Revenue \$	0)
Midwest Camps Leadership Network						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	47,835	including grants of \$	0)	(Revenue \$	0)
Yedid Nefesh - Mental, social & emotional Health						

(Code)	(Expenses \$	47,444	including grants of \$	0)	(Revenue \$	0)
Public Relations						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	46,761	including grants of \$	0)	(Revenue \$	0)
Mental Health and Wellbeing						

(Code)	(Expenses \$	36,350	including grants of \$	0)	(Revenue \$	0)
Leaders Assembly - Biennial Field-Wide Convening						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	28,430	including grants of \$	0)	(Revenue \$	0)
Building Loan Program						

(Code)	(Expenses \$	25,882	including grants of \$	0)	(Revenue \$	0)
Safety, Respect & Equity						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	25,001	including grants of \$	17,284)	(Revenue \$	0)
Machane Olami						

(Code)	(Expenses \$	21,701	including grants of \$	0)	(Revenue \$	0)
Israel at Camp/Bringing Israel to Camp						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	15,852	including grants of \$	0)	(Revenue \$	7,850)
Annual Camp Census						

(Code)	(Expenses \$	6,584	including grants of \$	5,671)	(Revenue \$	0)
Kayitz Kef (Hebrew Immersion at Camp)						

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

(Code)	(Expenses \$	4,061	including grants of \$	0)	(Revenue \$	0)
Innovation Fund for Jewish Resources						

(Code)	(Expenses \$	585	including grants of \$	0)	(Revenue \$	0)
Other programming						

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
JEREMY J FINGERMAN CHIEF EXECUTIVE OFFICER	40 0 0 0			X				499,487	0	98,516
MARINA LEWIN CHIEF OPERATING OFFICER	40 0 0 0			X				257,957	0	67,530
RABBI AVRAM ORLOW VP, INNOVATION AND EDUCATION	40 0 0 0					X		114,396	0	83,903
COREY CUTLER DIR , DEVELOPMENT	40 0 0 0					X		150,034	0	15,381
RACHEL MEIR CONTROLLER	40 0 0 0					X		113,640	0	33,549
JULIE FINKELSTEIN DIR , LEADERSHIP DEVELOPMENT	40 0 0 0					X		128,057	0	14,502
REBECCA KAHN DIR , FIELD EXPANSION	40 0 0 0					X		127,347	0	14,502
JULIE BEREN PLATT CHAIR, BOARD OF DIRECTORS	5 0 0 0	X		X				0	0	0
JAMES HEEGER VICE CHAIR, BOARD OF DIRECTORS	5 0 0 0	X		X				0	0	0
JEFFREY WOLMAN TREASURER	5 0 0 0	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
JULIE EISEN ASSISTANT TREASURER	2 0 0 0	X		X				0	0	0
ARCHIE GOTTESMAN SECRETARY	2 0 0 0	X		X				0	0	0
LOIS KOHN-CLAAR ASSISTANT SECRETARY	2 0 0 0	X		X				0	0	0
SCOTT BRODY BOARD MEMBER	1 0 0 0	X						0	0	0
MARLA KELL BROWN BOARD MEMBER	1 0 0 0	X						0	0	0
SHELLEY RICHMAN COHEN BOARD MEMBER	1 0 0 0	X						0	0	0
ROBERT J DEUTSCH BOARD MEMBER	1 0 0 0	X						0	0	0
DAVID FISHER BOARD MEMBER	1 0 0 0	X						0	0	0
SHELLEY NICELEY GROFF BOARD MEMBER	1 0 0 0	X						0	0	0
RANDALL KAPLAN FROM 3 BOARD MEMBER	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
GERRY MALDOFF FROM 3 BOARD MEMBER	1 0 0 0	X						0	0	0
MARCIA WEINER MANKOFF BOARD MEMBER (FROM 3/19)	1 0 0 0	X						0	0	0
RABBI REX PERLMETER BOARD MEMBER (FROM 3/19)	1 0 0 0	X						0	0	0
MARC E SACKS BOARD MEMBER	1 0 0 0	X						0	0	0
ANITA H SIEGAL BOARD MEMBER	1 0 0 0	X						0	0	0
MARK SILBERMAN BOARD MEMBER	1 0 0 0	X						0	0	0
AIMEE SKIER BOARD MEMBER	1 0 0 0	X						0	0	0
JEFFREY SOLOMON BOARD MEMBER	1 0 0 0	X						0	0	0
SHAWNA GOODMAN SONE BOARD MEMBER (FROM 5/19)	1 0 0 0	X						0	0	0
MICHAEL STAENBERG BOARD MEMBER	1 0 0 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(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			
SAMUEL VICHNESS THRU BOARD MEMBER	1 0 0 0	X						0	0	0
PETER J WEIDHORN BOARD MEMBER	1 0 0 0	X						0	0	0
DIANE ZACK BOARD MEMBER	1 0 0 0	X						0	0	0
ELISA SPUNGEN BILDNER CO-CHAIR, BOARD OF TRUSTEES	2 0 0 0			X				0	0	0
ROBERT BILDNER CO-CHAIR, BOARD OF TRUSTEES	2 0 0 0			X				0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

FOUNDATION FOR JEWISH CAMP INC

Employer identification number

22-3551013

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations _____

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	9,650,111	17,666,294	7,537,365	26,663,442	14,406,271	75,923,483
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3	The value of services or facilities furnished by a governmental unit to the organization without charge						0
4	Total. Add lines 1 through 3	9,650,111	17,666,294	7,537,365	26,663,442	14,406,271	75,923,483
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)						37,507,855
6	Public support. Subtract line 5 from line 4						38,415,628

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4	9,650,111	17,666,294	7,537,365	26,663,442	14,406,271	75,923,483
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	92,111	161,378	171,673	208,147	320,977	954,286
9	Net income from unrelated business activities, whether or not the business is regularly carried on						0
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	29,673	34,893	19,334	556,553	29,294	669,747
11	Total support. Add lines 7 through 10						77,547,516
12	Gross receipts from related activities, etc. (see instructions)					12	1,047,215
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	49.538%
15	Public support percentage for 2018 Schedule A, Part II, line 14	15	50.231%
16a	33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input checked="" type="checkbox"/>	
b	33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
17a	10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
b	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
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	▶ <input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6)						

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
		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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
		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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
		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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
		2	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
		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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
		2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
		2b	
3	Parent of Supported Organizations Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
		3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
		3b	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

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

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

Additional Data

Software ID:

Software Version:

EIN: 22-3551013

Name: FOUNDATION FOR JEWISH CAMP INC

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

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2019

Open to Public Inspection

▶ 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.

Department of the Treasury
Internal Revenue Service

Name of the organization
FOUNDATION FOR JEWISH CAMP INC

Employer identification number
22-3551013

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 (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

- 3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4** Number of states where property subject to conservation easement is located ▶ _____
- 5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- 7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- 8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a** If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 SFAS 116 (ASC 958) relating to these items
- a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____
- b** Assets included in Form 990, Part X ▶ \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

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

- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- c** Beginning balance
 - d** Additions during the year
 - e** Distributions during the year
 - f** Ending balance

	Amount
1c	
1d	
1e	
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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 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 ▶
 - c** Temporarily restricted endowment ▶

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

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|-----|----|
| (i) unrelated organizations | | |
| (ii) related organizations | | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | | |

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		602,815	452,071	150,744
d Equipment		402,301	289,531	112,770
e Other		392,791	277,858	114,933
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				378,447

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	507,365

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	16,122,729
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	209,633
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	209,633
3	Subtract line 2e from line 1	3	15,913,096
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	9,434
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	9,434
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	15,922,530

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	12,909,836
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	
3	Subtract line 2e from line 1	3	12,909,836
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	9,434
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	9,434
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	12,919,270

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.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 22-3551013

Name: FOUNDATION FOR JEWISH CAMP INC

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	Under ASC 740, an organization must recognize the financial statement effects of a tax position taken for tax return purposes when it is more likely than not that the position will not be sustained upon examination by a taxing authority. Foundation for Jewish Camp, Inc does not believe it has taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits. The organization has filed for and received income tax exemptions in the jurisdictions where it is required to do so. Additionally, the organization has filed IRS Form 990 information returns, as required, and all other applicable returns in jurisdictions where so required. For the year ended December 31, 2019, there were no income tax-related interest or penalties recorded or included in the statement of activities. Management believes that the organization is no longer subject to income tax examinations for years prior to 2016.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047
2019
Open to Public Inspection

Name of the organization
FOUNDATION FOR JEWISH CAMP INC

Employer identification number
22-3551013

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 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
North America			Grantmaking		20,900
3a Sub-total					20,900
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					20,900

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	RUSSIAN ENGAGEMENT	15,500	CHECK			
		North America	SCHOLARSHIP	5,400	CHECK			

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

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

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

Part V Supplemental Information

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

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	Each grantee organization signs a grant agreement where the grant stipulations and reporting requirements are delineated FJC monitors the use of certain grant funds through written and/or financial reports that explain the results of the funded programs For any grants involving a challenge component, demonstration of matching funding is required

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

**Schedule I
(Form 990)**

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

OMB No 1545-0047

2019

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization
FOUNDATION FOR JEWISH CAMP INC

Employer identification number
22-3551013

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

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

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____ 40
 3 Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

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

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

Return Reference	Explanation
PART I, LINE 2	Each grantee organization signs a grant agreement where the grant stipulations and reporting requirements are delineated. FJC monitors the use of certain grant funds through written and/or financial reports that explain the results of the funded programs. For any grants involving a challenge component, demonstration of matching funding is required.

Additional Data

Software ID:
Software Version:
EIN: 22-3551013
Name: FOUNDATION FOR JEWISH CAMP INC

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
National Ramah Commission (Rammah sports Academy) 3080 Broadway New York, NY 10027	13-6161110	501(c)(3)	440,874				Support Specialty
Camp JRF (JRF Arts Camp) 1299 Church Road Wyncote, PA 19095	36-4478803	501(c)(3)	439,898				Support Specialty

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Union for Reform Judaism (Creative Arts) 633 3rd Ave 7th Fl New York, NY 10017	13-1663143	501(c)(3)	358,942				Support Specialty
B'nai Brith Camp (AKA B'nai Brith Oregon) 9400 SW Beaverton Hillsdale Hwy Beaverton, OR 97005	91-1842787	501(c)(3)	353,337				Competitive Edge/RSJ Engage/Inclusion and Ac

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Sababa Surf Inc 1001 Plandome Road Plandome, NY 11030	81-4561235	501(c)(3)	260,487				Support Specialty Camp
JCC of Chicago (Camp Z Apachi) 300 Revere Drive Northbrook, IL 60062	36-2167758	501(c)(3)	210,000				Inclusion and

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Eden Village West 6176 McBryde Avenue Richmond, CA 94805	26-4373931	501(c)(3)	247,185				Support Specialty Camp
Union for Reform Judaism (Camp Harlam) 633 3rd Ave 7th Fl New York, NY 10017	13-1663143	501(c)(3)	230,000				Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Tawonga 131 Steuart Street San Francisco, CA 94105	94-3227261	501(c)(3)	192,900				RSJ Engagement, Inclusion and Accessibility
B'nai Brith Beber Camp 8833 Gross Point Rd Skokie, IL 60077	27-2025066	501(c)(3)	181,354				Camp Giving Day, Machane Olami, Inclusion and Acce

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Solomon Schechter 117 E Louisa St 110 Seattle, WA 98102	93-0572590	501(c)(3)	140,000				Inclusion and Accessibility
Camp Ramah California 17525 Ventura Blvd Encino, CA 91316	95-1843131	501(c)(3)	129,000				Scholarships, Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Shimon and Sara Birnbaum JCC (Camp Ruach) 775 Talamini Road Bridgewater, NJ 08807	22-3681640	501(c)(3)	121,000				Inclusion and
Chai Lifeline 151 W 30th St Third Fl New York, NY 10001	11-2940331	501(c)(3)	98,000				Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Ramah in the Poconos 2100 Arch Street Philadelphia, PA 19103	23-1607236	501(c)(3)	91,800				Israel Education, Inclusion and Accessibility
National Ramah Commission (Nyack Day Camp) 3080 Broadway 4th Fl New York, NY 10027	13-6161110	501(c)(3)	84,000				Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Ramah Darom 6400 Powers Ferry RD Atlanta, GA 30339	58-2146741	501(c)(3)	79,000				Inclusion and Accessibility
JCC of Chicago (Camp Chi) 300 Revere Drive Northbrook, IL 60062	36-2167758	501(c)(3)	72,000				Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Union for Reform Judaism (Sci-Tech) 633 3rd Ave 7th Fl New York, NY 10017	13-1663143	501(c)(3)	70,238				Support Specialty Camp
Berkshire Hills Eisenberg Camp 49 West 38th Street New York, NY 10018	13-1739934	501(c)(3)	66,000				Competitive Edge, RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
United Jewish Appeal 130 E 59th St New York, NY 10022	51-0172429	501(c)(3)	65,280				Inclusion and Accessibility
JCC of Central NJ (Camp Yachad) 1391 Martine Ave Scotch Plains, NJ 07076	22-2667094	501(c)(3)	52,500				Inclusion and Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Peninsula JCC (Camp Keff) 800 Foster City Blvd Foster City, CA 94404	94-3227262	501(c)(3)	49,000				Inclusion and Accessibility
CZ Wellness Group Inc (DBA Camp Zeke) 809 W 181st Street New York, NY 10033	46-1869615	501(c)(3)	22,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Livingston 8485 Ridge Rd Cincinnati, OH 45236	31-6050765	501(c)(3)	21,500				RSJ Engagement
Camp Avoda 43 Standish Rd Needham, MA 02492	04-6002095	501(c)(3)	21,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Airy and Louise 5750 Park Hts Ave Baltimore, MD 21215	52-0563083	501(c)(3)	18,000				RSJ Engagement
Camp JCA Shalom 1014 S Westlake Blvd Malibu, CA 91361	84-1652923	501(c)(3)	17,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Pinemere Camp 333 Lancaster Ave Wynnewood, PA 19096	23-1429830	501(c)(3)	17,000				RSJ Engagement
Camp Interlaken 6255 N Santa Monica Blvd Milwaukee, WI 53217	39-0806234	501(c)(3)	16,730				Camp Giving Day, Machane Olami

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Young Judaea Midwest 60 Revere Dr Northbrook, IL 60062	39-1672846	501(c)(3)	15,900				Camp Giving Day, RSJ Engagement
Camp Ben Frankel 3419 W Main Street Belleville, IL 62958	37-0661214	501(c)(3)	15,000				Camp Giving Day, Scholarships

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Tel Yehudah 575 8th Avenue 11th Fl New York, NY 10018	13-5654375	501(c)(3)	15,000				Scholarships
Eden Village Camp 392 Dennytown Rd Putnam Valley, NY 10579	26-4373931	501(c)(3)	15,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Nageela Midwest 3542 W Peterson Ave Chicago, IL 60659	36-3529801	501(c)(3)	13,000				Scholarships
Camp Judaea 1440 Spring St NW Atlanta, GA 30309	58-6014651	501(c)(3)	12,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Moshava of Wild Rose 3740 West Dempster Skokie, IL 60076	36-3874839	501(c)(3)	12,000				Scholarships
Herzl Camp 4330 Cedar Lake Rd S St Louis Park, MN 55416	41-6009136	501(c)(3)	12,000				RSJ Engagement

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Camp Stone 2463 S Green Rd Beachwood, OH 44122	34-0897622	501(c)(3)	11,000				Scholarships
Camp Young Judaea Sprout Lake 575 8th Avenue 11th Fl New York, NY 10018	13-2830437	501(c)(3)	10,000				Scholarships

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
The 14th Street Y New Country Day Camp 197 East Broadway New York, NY 10002	13-5562210	501(c)(3)	7,950				Common Ground, Israel Education
JCC Staten Island 1466 Manor Rd Staten Island, NY 10314	13-5562256	501(c)(3)	7,500				Common Ground, Jewish Coaching Project

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Union for Reform Judaism (Camp Newman) 633 3rd Ave 7th Fl New York, NY 10017	13-1663143	501(c)(3)	7,000				Scholarships, Yitro
Mid-Island Y Jewish Community Center 45 Manetto Hill Rd Plainview, NY 11803	11-1841899	501(c)(3)	6,100				Common Ground, Jewish Coaching Project

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Areivim Philanthropic Fund 729 7th Ave Fl 9 New York, NY 10019	20-8024537	501(c)(3)	5,671				Hebrew At Camp
JCC Denver (JCC Ranch Camp) 350 South Dahlia St Denver, CO 80246	84-0404245	501(c)(3)	5,500				RSJ Engagement

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

OMB No 1545-0047

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.**

2019

Open to Public Inspection

Name of the organization
FOUNDATION FOR JEWISH CAMP INC

Employer identification number
22-3551013

Part I Questions Regarding Compensation

	Yes	No								
<p>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</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input checked="" type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>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</p>	1b Yes									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2	No								
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>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</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</p>	4a 4b 4c	No Yes No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>										
<p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III</p>	5a 5b	No No								
<p>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</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III</p>	6a 6b	No No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	Yes								
<p>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</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JEREMY J FINGERMAN CHIEF EXECUTIVE OFFICER	(i)	399,487	100,000	0	68,400	30,116	598,003	0
	(ii)	0	0	0	0	0	0	0
2 MARINA LEWIN CHIEF OPERATING OFFICER	(i)	257,957	0	0	45,366	22,164	325,487	0
	(ii)	0	0	0	0	0	0	0
3 RABBI AVRAM ORLOW VP, INNOVATION AND EDUCATION	(i)	114,396	0	0	3,792	80,111	198,299	0
	(ii)	0	0	0	0	0	0	0
4 COREY CUTLER DIR , DEVELOPMENT	(i)	150,034	0	0	4,630	10,751	165,415	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINES 1A AND 2	THE ORGANIZATION OFFERS A PARSONAGE ALLOWANCE AS A PART OF THE COMPENSATION PACKAGE FOR RABBI AVRAM ORLOW, VP, INNOVATION AND EDUCATION, IN THE AMOUNT OF \$50,232, included in Part II, Column D
PART I, LINE 4B	The reporting organization maintains a 457(f) plan with the intent that at their retirement, the proceeds will go to Jeremy J Fingerman, Chief Executive Officer and Marina Lewin, Chief Operating Officer. Therefore FJC'S CONTRIBUTION OF Mr Fingerman's \$40,000 and Ms Lewin's \$37,500 are shown as part of their retirement and deferred compensation, included in Part II, Column (C)
PART I, LINE 7	CEO has an annual targeted bonus stipulated by his contract. The actual payments can vary based on corporate or individual performance as determined by the personnel committee, following the conclusion of each calendar year.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2019

Open to Public Inspection

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

▶ Attach to Form 990 or 990-EZ.

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

Department of the Treasury

Name of the organization

FOUNDATION FOR JEWISH CAMP INC

Employer identification number

22-3551013

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 2	FOUNDATION FOR JEWISH CAMP, INC LAUNCHED THE FOLLOWING NEW INITIATIVES IN 2019, INCLUDING 1) Internal Capacity 2) Jewish Camp Giving Day 3) Family Camp 4) West Coast Regional Hub 5) Yedid Nefesh - Mental, social and emotional health 6) Safety, Respect & Equity 7) Mach ane Olami 8) Counselor Experience FORM 990, PART III, LINE 3 FOUNDATION FOR JEWISH CAMP, INC CEASED CONDUCTING THE FOLLOWING PROGRAM SERVICE DURING 2019 1) Institutional Strengt hening - Montreal Y Country Camp

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	CO-FOUNDERS AND CO-CHAIRS, BOARD OF TRUSTEES, ROB BILDNER AND ELISA SPUNGEN BILDNER ARE HUSBAND AND WIFE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE CONTROLLER FOR THE ORGANIZATION SUBMITS THE NECESSARY SCHEDULES TO BDO USA, LLP (THE ORGANIZATION'S INDEPENDENT ACCOUNTANTS AND TAX PREPARERS) TO PREPARE FORM 990 AFTER BDO USA, LLP FURNISHES DRAFT FORM 990 TO THE ORGANIZATION, THE CONTROLLER, COO AND CEO REVIEW IT FOR ACCURACY AND SUBMIT ANY ADJUSTMENTS THE UPDATED DRAFT IS THEN DISTRIBUTED TO EACH VOTING MEMBER ON THE BOARD OF DIRECTORS FOR THE OPPORTUNITY TO REVIEW WITH AN ASSOCIATED DEADLINE ANY COMMENTS/CHANGES ARE DISCUSSED WITH THE BOARD TREASURER ANY APPROPRIATE CHANGES ARE INCORPORATED BEFORE FORM 990 IS FINALIZED AND SUBMITTED TO THE IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	Upon appointment and annually thereafter each board member and corporate officer is provided with the conflict of interest policy with the requirement to review and report any potential conflicts of interest IF A POTENTIAL CONFLICT EXISTS, THE CHAIR OF THE AUDIT COMMITTEE AND THE CHAIR OF THE BOARD ARE INFORMED THEY WILL THEN DECIDE IF THIS IS A TRUE CONFLICT AND, IF SO, TAKE APPROPRIATE ACTION AS DETAILED IN THE CONFLICT OF INTEREST POLICY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	A compensation review dated December 2009 was prepared by an outside firm and has been utilized by the personnel committee as a benchmark adjusted for inflation as a basis for the CEO's salary and the terms of his contract. In addition, the personnel committee has continually monitored select CEOs salaries in other comparable organizations. A new 3-year contract for the CEO began in 2017. Compensation for 2019 was approved by the personnel committee based on the terms of this contract. The organization had a new compensation study for the CEO (i.e., top management official) conducted by an outside firm in early 2020.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15B	IN 2016, AN Executive search firm provided current range of salaries for COO roles of similar-sized organizations. CEO reviewed and recommended compensation which was approved first by the Board Chair and then by the Executive Committee. The organization had a new compensation study for the COO conducted by an outside firm in early 2020.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION FACULTY & PRGM CONTENT EXPERTS TOTAL FEES 1443231

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION EVAL/RSRCH/PEO/OTHER PROF FEES TOTAL FEES 612624