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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation KAYNE FOUNDATION		A Employer identification number 95-4124379	
% MARK MORSKI		B Telephone number (see instructions) (310) 284-5560	
Number and street (or P O box number if mail is not delivered to street address) 1800 AVENUE OF THE STARS 3RD FL Suite		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES, CA 90067		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 44,110,549		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	150,000			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	474,112	474,112	0	
	4 Dividends and interest from securities.	356,777	356,777		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	451,686			
	b Gross sales price for all assets on line 6a 131,206				
	7 Capital gain net income (from Part IV, line 2)		833,051		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	570,417	-52,209		
	12 Total. Add lines 1 through 11	2,002,992	1,611,731	0	
	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).	400	0	0	400
	b Accounting fees (attach schedule).	25,000	12,500	0	12,500
	c Other professional fees (attach schedule)	72,000	0	0	72,000
	17 Interest	33			33
	18 Taxes (attach schedule) (see instructions)	192,314	0	0	10
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	461	135	0	326
	24 Total operating and administrative expenses. Add lines 13 through 23	290,208	12,635	0	85,269
	25 Contributions, gifts, grants paid	6,035,870			2,672,212
	26 Total expenses and disbursements. Add lines 24 and 25	6,326,078	12,635	0	2,757,481
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-4,323,086			
	b Net investment income (if negative, enter -0-)		1,599,096		
	c Adjusted net income (if negative, enter -0-)			0	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	403,240	1,118,946	1,118,946
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	78,987	0	0
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	9,376,979 	10,279,267	10,279,267
	c	Investments—corporate bonds (attach schedule).	4,607,624 	4,607,624	4,607,624
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	13,909,459 	28,032,171	28,032,171
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)	 116,329 	 72,541 	 72,541
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	28,492,618	44,110,549	44,110,549
Liabilities	17	Accounts payable and accrued expenses		25,000	
	18	Grants payable	1,624,124	4,836,805	
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons	39	0	
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	 165,960 	 549,827	
	23	Total liabilities (add lines 17 through 22)	1,790,123	5,411,632	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	26,702,495	38,698,917	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	26,702,495	38,698,917	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	28,492,618	44,110,549	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	26,702,495
2	Enter amount from Part I, line 27a	2	-4,323,086
3	Other increases not included in line 2 (itemize) ▶ _____ 	3	16,668,535
4	Add lines 1, 2, and 3	4	39,047,944
5	Decreases not included in line 2 (itemize) ▶ _____ 	5	349,027
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	38,698,917

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a CAPITAL GAIN DIVIDENDS		P		
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			348,383
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	833,051
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	3,414,531	18,522,875	0 184341
2011	4,550,373	17,229,107	0 26411
2010	1,634,284	15,951,488	0 102453
2009	1,206,443	15,728,793	0 076703
2008	386,834	12,719,043	0 030414

2 Total of line 1, column (d).	2	0 658021
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 131604
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	44,140,181
5 Multiply line 4 by line 3.	5	5,809,024
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	15,991
7 Add lines 5 and 6.	7	5,825,015
8 Enter qualifying distributions from Part XII, line 4.	8	2,757,481

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)		
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	31,982
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3 Add lines 1 and 2.	3	31,982
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	31,982
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	35,832
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	20,000
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	55,832
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	23,850
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ 23,850 Refunded ☐	11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? ☐		Yes	No
1a			No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c Did the foundation file Form 1120-POL for this year?	1c		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ 0 (2) On foundation managers ☐ \$ 0			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes.</i> ☐	3		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	Yes	
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	Yes	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i> ☐	5		No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶MARK MORSKI Telephone no ▶(310) 282-7913 Located at ▶1800 AVENUE OF THE STARS 3RD FL LOS ANGELES CA ZIP +4 ▶90067			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

YesNo

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

YesNo

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

YesNo

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

YesNo

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

YesNo

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

YesNo

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

YesNo

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

YesNo

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

Total number of other employees paid over \$50,000.

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Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
JMC PHILANTHROPIC ADVISORS 2444 WILSHIRE BLVD SUITE 622 LOS ANGELES, CA 90403	CONSULTING	72,000
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	15,625,228
b	Average of monthly cash balances.	1b	1,082,425
c	Fair market value of all other assets (see instructions).	1c	28,104,713
d	Total (add lines 1a, b, and c).	1d	44,812,366
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	44,812,366
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	672,185
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	44,140,181
6	Minimum investment return. Enter 5% of line 5.	6	2,207,009

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	2,207,009
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	31,982
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	31,982
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,175,027
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	2,175,027
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	2,175,027

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	2,757,481
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,757,481
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,757,481
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1		Distributable amount for 2013 from Part XI, line 7			
2		Undistributed income, if any, as of the end of 2013			
a		Enter amount for 2012 only.			
b		Total for prior years 2011 , 2010 , 2009			
3		Excess distributions carryover, if any, to 2013			
a		From 2008.			
b		From 2009.			
c		From 2010.			
d		From 2011.			
e		From 2012.			
f		Total of lines 3a through e.			
4		Qualifying distributions for 2013 from Part XII, line 4 \$ 2,757,481			
a		Applied to 2012, but not more than line 2a			
b		Applied to undistributed income of prior years (Election required—see instructions).			
c		Treated as distributions out of corpus (Election required—see instructions).			
d		Applied to 2013 distributable amount.			
e		Remaining amount distributed out of corpus			
5		Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)			
6		Enter the net total of each column as indicated below:			
a		Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b		Prior years' undistributed income Subtract line 4b from line 2b.			
c		Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			
d		Subtract line 6c from line 6b Taxable amount—see instructions.			
e		Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.			
f		Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014.			
7		Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).			
8		Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).			
9		Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a.			
10		Analysis of line 9			
a		Excess from 2009.			
b		Excess from 2010.			
c		Excess from 2011.			
d		Excess from 2012.			
e		Excess from 2013.			

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a

Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years				(e) Total
(a) 2013	(b) 2012	(c) 2011	(d) 2010		
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

RICHARD A KAYNE

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NA

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a

The name, address, and telephone number of the person to whom applications should be addressed

b

The form in which applications should be submitted and information and materials they should include

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	2,672,212
b Approved for future payment See Additional Data Table				
Total			3b	4,836,806

Enter gross amounts unless otherwise indicated

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2013)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization KAYNE FOUNDATION	Employer identification number 95-4124379
--	--

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

Name of organization KAYNE FOUNDATION	Employer identification number 95-4124379
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Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed
---------------	---

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Richard A Kayne 1800 Avenue of the Stars 3rd Fl Los Angeles, CA 90067 	\$ 150,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization KAYNE FOUNDATION	Employer identification number 95-4124379
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization KAYNE FOUNDATION	Employer identification number 95-4124379
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Part III	Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry For organizations completing Part III, enter the total of <i>exclusively</i> religious, charitable, etc , contributions of \$1,000 or less for the year (Enter this information once See instructions) ▶ \$ Use duplicate copies of Part III if additional space is needed
-----------------	---

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

TY 2013 Taxes Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX	127,912	0	0	0
STATE UBTI TAXES	64,380	0	0	0
STATE OF CA FILING FEE	10	0	0	10
	12	0	0	0

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Suzanne L Kayne  1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	President 1 0	0		
Richard A Kayne  1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	Director 1 0	0		
Howard Zelikow  1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	Treasurer 1 0	0		
Janis Minton  1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	Secretary 1 0	0		
Maggie Kayne  1800 AVENUE OF THE STARS 3RD FL LOS ANGELES, CA 90067	Director 1 0	0		

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Camino Nuevo Charter Academy Administrative Offices 3435 West T Los Angeles, CA 90026	NONE	PC	SUPPORT OF KAYNE-SIART SCHOOL	975,000
Los Angeles County Museum of Art 5907 Wilshire Blvd Los Angeles, CA 90036	NONE	PC	SUPPORT FOR EXHIBITIONS, OPERATIONS, AND SPONSORSHIP OF ART & FILM GALA	589,077
Exceptional Children's Foundation 8742 Washington Boulevard Culver City, CA 90232	NONE	PC	SUPPORT KAYNE ERAS CENTER, GENERAL OPERATIONS, AND 2013 ANNUAL CAMPAIGN	332,475
Jewish Community Foundation 6505 Wilshire Blvd 12th Floor Los Angeles, CA 90048	NONE	PC	SUPPORT HOWARD & MARCIE ZELIKOW FUND	90,000
Environmental Defense Fund 257 Park Avenue South New York, NY 10010	NONE	PC	SPONSOR THE PUBLICATION OF A BOOK ON SAVING THREATENED SPECIES	45,000
UCLA Foundation UCLA Anderson School of Management Office of Development 110 Westwood Los Angeles, CA 900951481	NONE	PC	SUPPORT THE ANDERSON SCHOOL - UCLA ANDERSON FORECAST FUND	30,000
Hammer Museum 10899 Wilshire Blvd Los Angeles, CA 90024	NONE	SO III FI	SUPPORT OF EXHIBITION - MARK LECKEY "ON PLEASURE BENT" AND SPONSORSHIP GALA 2013	29,000
The Colleagues Travis Barton Kranz 245 Strada Cort Los Angeles, CA 90077	NONE	PC	SPONSOR 2013 ANNUAL SPRING LUNCHEON TO BENEFIT CHILDREN'S INSTITUTE, INC IN THEIR EFFORTS TO END CHILD ABUSE AND NEGLECT AND SPONSOR HOLIDAY FESTIVAL OF CHILDREN'S INSTITUTE, INC	27,000
The Garden Conservancy PO Box 219 Cold Spring, NY 10516	NONE	PC	SUPPORT FOR PRESERVATION PROJECTS	26,450
American Enterprise Institute 1150 Seventeenth Street NW Washington, DC 20036	None	PC	SUPPORT PUBLIC POLICY RESEARCH	25,000
Community Partners fbo Baby2Baby 6435 Wilshire Blvd Los Angeles, CA 90048	none	PC	SUPPORT THE SECOND ANNUAL BABY 2 BABY GALA WHICH PROVIDES ESSENTIAL GEAR TO LOW-INCOME CHILDREN	25,000
The Center for Early Education 563 North Alfred Street West Hollywood, CA 900482512	None	PC	SUPPORT THE ANNUAL FUND DRIVE 2013-2014	25,000
American Friends of the Hebrew University 11500 W Olympic Blvd Suite 512 Los Angeles, CA 90064	NONE	PC	TO SUPPORT THE BEL-AIR AFFAIR FOR STUDENT SCHOLARSHIPS	20,000
California Community Foundation 4107 Lakeplace Lane Austin, TX 78746	NONE	PC	FRIENDS OF HERITAGE PRESERVATION FUND	17,500
Skirball Cultural Center 2701 North Sepulveda Blvd LOS ANGELES, CA 90049	NONE	PC	SUPPORT THE SCHOOL OUTREACH PROGRAMS FOR THE 2013-2014 ACADEMIC YEAR	15,000
Total			3a	2,672,212

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
The UCLA Foundation c/o Grant Associates 5670 Wilshire Suite 830 re Mattel Childrens Hos Los Angeles, CA 90036	None	PC	SPONSOR KALEIDOSCOPE BALL- DIRECTED TO THE ESTABLISHED UCLA DISCOVERY AND INNOVATION INSTITUTE AND SUPPORT NEUROSURGERY RESEARCH AND EDUCATION	15,000
Southern California Grantmakers 1002 North Alameda Street Suite 23 Los Angeles, CA 90012	None	PC	MEMBERSHIP & CONFERENCE FEES	13,560
Kunsthalle Basel Steinenberg 7 CH-4051 Basel SZ	None	NC	SUPPORT FOR THE MICHEL AUDER EXHIBITION CATALOGUE FOR THE EXHIBITION AT THE KUNSTHALLE BASEL MUSEUM	13,000
High Mountain Institute PO Box 970 Leadville, CO 80461	none	PC	SPONSOR LAKE COUNTY BACKPACKING TRIP FOR LOCAL 7TH AND 8TH GRADERS TO HELP BUILD COMMUNITY ACROSS CULTURAL AND SOCIOECONOMIC LINES	12,000
American Friends of the Israel Museum 315 S Beverly Drive Suite 214 Beverly Hills, CA 90212	None	PC	WEST COAST ART ACQUISITIONS COMMITTEE MEMBERSHIP AND SPONSOR 2014 WEST COAST GALA	10,000
Children's Burn Foundation 5000 Van Nuys Blvd Suite 450 Sherman Oaks, CA 914031851	none	PC	SUPPORT THE 2013 GIVING NEW HOPE BENEFIT	10,000
Children's Defense Fund 10536 Culver Blvd Culver City, CA 90232	None	PC	los angeles beat the odds award contribution provides scholarships to award recipients for a host of support services that include college counseling aND mentorship throughout their college experience	10,000
City of HopeBRC Marathon 10877 Wilshire Blvd Suite 1703 Los Angeles, CA 90024	None	PC	SUPPORT SHERI BILLER AND THE RESOURCE RACERS TEAM TO PROMOTE THE GROWTH OF THE BILLER RESOURCE CENTER	10,000
Conservation International 2011 Crystal Drive Suite 500 Arlington, VA 22202	none	PC	TO SUPPORT THE 17TH ANNUAL DINNER HONORING DISNEY	10,000
Human Rights Watch c/o MTA Events 13743 Ventura Blvd Sherman Oaks, CA 91423	None	PC	VOICES FOR JUSTICE DINNER & CONTRIBUTION TO DEEPEN RESEARCH AND EXPENSE ADVOCACY IN 90 COUNTRIES	10,000
International Medical Corps c/o LPA Events 9911 W Pico Blvd Los Angeles, CA 90035	None	PC	ANNUAL AWARDS CELEBRATION CONTRIBUTION	10,000
LA Family Housing 7843 Lankershim Blvd North Hollywood, CA 91605	None	PC	"MEAL" SPONSORSHIP OF AWARDS 2013 CELEBRATION	10,000
LA's BEST Office of the Mayor 200 North Spri Suite M-120 Los Angeles, CA 90012	None	PC	SPONSOR 25TH ANNIVERSARY GALA	10,000
Natural Resources Defense Council 1314 Second Street Santa Monica, CA 90401	None	PC	SPONSORSHIP OF THE "TECHNOLOGY OF EARTH BENEFIT" WITH THE MISSION TO SAFEGUARD THE EARTH	10,000
Santa Monica Museum of Art Bergamot Station G1 2525 Michigan Santa Monica, CA 90404	None	PC	SUPPORT PRECOGNITTO/INCOGNITO 2013	10,000
Total  3a				2,672,212

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
The New York Stem Cell Foundation 1995 Broadway Suite 600 New York, NY 10023	None	PC	SPONSORSHIP OF 2013 GALA	10,000
The Rape Foundation 1224 Wilshire Blvd No 410 Santa Monica, CA 90403	None	PC	SPONSORSHIP OF ANNUAL BRUNCH	10,000
TreePeople 12601 Mulholland Dr Beverly Hills, CA 90210	None	PC	SUPPOORT THE ECOTOUR PROGRAM	10,000
United Friends of the Children c/o 5B Events 10536 Culver Blvd Culver City, CA 90232	None	PC	CONTRIBUTION TO THE BRASSRING AWARDS	10,000
Big Brothers Big Sisters of Greater LA 800 South Figueroa St Suite 620 Los Angeles, CA 90017	None	PC	SUPPORT THE 2013 BIG BASH AND THE 2013 SUCCESS SPRING LUNCHEON FASHION SHOW	8,000
The Music Center FOUNDATION 135 North Grand Ave Los Angeles, CA 90012	None	PC	BLUE RIBBON CHILDREN'S FESTIVAL	8,000
Alzheimer's Association c/o MTA Events 13636 Ventura Blvd Sherman Oaks, CA 91423	None	PC	SPONSOR "AN UNFORGETTABLE EVENING" AND "THE DISNEY FAMILY FUND" AND "A NIGHT AT SARDI'S"	7,000
Los Angeles Police Foundation 11974 San Vicente Blvd Suite 200 Los Angeles, CA 90049	None	PC	SPONSORSHIP OF TRUE BLUE GALA	5,000
American College of Medical Genetics Foundation 427 N Canon Drive 108 Beverly Hills, CA 90210	None	PC	SUPPORT THE RIMION EVENT- A TRIBUTE AND LEGACY OF DR DAVID L RIMION	5,000
Beverly Hills Community Charitable Found Domino Realty c/o Beverly Hills Com Charitable Foundation 455 Rexford Beverly Hills, CA 90210	None	PC	RENOVATION OF BEVERLY GARDENS PARK	5,000
Chagos Conservation Trust-US c/o National Coral Reef Institute Nova Southeastern University Oceano Dania Beach, FL 33004	None	PC	SPONSORSHIP FOR A U S BASED SCIENTIST ON AN EXPEDITION TO THE CHAGOS ARCHIPELAGO IN 2014	5,000
Cheetah Conservation Fund PO Box 2496 Alexandria, VA 223010496	None	PC	SAVE THE WILD CHEETAH IN NAMIBIA	5,000
City Year 20 West 22nd Street 3rd Floor New York, NY 10010	None	PC	SPONSORSHIP OF 10TH ANNUAL RIPPLES OF HOPE DINNER HONORING JILL ISCOL	5,000
Crossroads School 1714 21st Street Santa Monica, CA 904049975	None	PC	ROGER WEAVER FINANCIAL AID ENDOWMENT	5,000
Didi Hirsch Mental Health Services 4760 South Sepulveda Blvd Culver City, CA 90230	None	PC	SPONSORSHIP OF 17TH ANNUAL ERASING THE STIGMA - "MUSIC MATTERS"	5,000
Total  3a				2,672,212

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Everychild Foundation PO Box 1808 Pacific Palisades, CA 90272	None	PC	2013 MEMBERSHIP	5,000
FIT Foundation Seventh Ave at 27th St E304 New York City, NY 100015992	None	PC	SPONSORSHIP OF 2013 COUTURE COUNCIL ARTISTRY OF FASHION AWARD LUNCHEON	5,000
Homeboy Industries 578 Washington Blvd 749 Marina Del Rey, CA 90292	None	PC	SPONSORSHIP OF LO MAXIMO 2013	5,000
HSA (Homeland Security Advisory) Council 19529 Ventura Blvd 647 Tarzana, CA 91356	None	PC	SPONSORSHIP OF THIRD ANNUAL GALA	5,000
Jewish Vocational Service 6505 Wilshire Blvd Suite 200 Los Angeles, CA 90048	None	PC	SUZANNE AND RICHARD KAYNE SCHOLARSHIP PROGRAM	5,000
Los Angeles Conservancy 523 West Sixth Street Suite 826 Los Angeles, CA 90014	None	PC	SPONSORSHIP OF FALL BENEFIT - MID CENTURY MARVELOUS, AN EVENING AT THE BRODY HOUSE	5,000
Louisburg College 501 North Main Street Louisburg, NC 275492399	none	PC	TO SUPPORT THE LOUISBERG SOCIETY	5,000
Natural History Museum Foundation 900 Exposition Boulevard Los Angeles, CA 90007	None	PC	SPONSORSHIP OF 2013 GRAND CENTENNIAL CELEBRATION	5,000
Pen Center USA WEST PO Box 6037 Beverly Hills, CA 90212	None	PC	SPONSORSHIP OF LITERARY AWARDS FESTIVAL	5,000
Phase One c/o FTA Events 427 North Canon Dri Beverly Hills, CA 90210	None	PC	SPONSORSHIP OF 13TH ANNUAL GALA	5,000
Planned Parenthood Los Angeles PO Box 60677 Los Angeles, CA 900600677	None	PC	SPONSORSHIP OF FOODFARE 2013	5,000
Rios to Rivers 266 Wildwood Lane Aspen, CO 81611	None	PC	TO SUPPORT THE "YOUNG CHILEAN KAYAKERS TO PADDLE THE GRAND CANYON" CAMPAIGN	5,000
St Jude Children's Research Hospital PO Box 1000 Dept 142 Memphis, TN 381480142	None	PC	SUPPORT "UP TIL DAWN" PROGRAM AT THE UNIVERSITY OF NORTH CAROLINA WILMINGTON	5,000
The Jewish Federation of Greater LA The Legal Division 6505 Wilshire B Suite 1000 Los Angeles, CA 90048	None	PC	SUPPORT LEGAL DINNER SPONSOR FUND	5,000
UC Regents COSMOS Program University of Calif Office of the President 1111 Frank Oakland, CA 946075200	None	PC	COSMOS PROGRAM - TO SUPPORT THE 11TH ANNUAL CALIFORNIA NOBEL LAUREATE DINNER	5,000
Total  3a				2,672,212

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Westside Children's Center 5721 W Slauson Avenue Suite 120 Culver City,CA 90230	None	PC	SUPPORT 25TH ANNIVERSARY CELEBRATION	5,000
Women's Cancer Research Fund c/o 5B Events 10536 Culver Blvd Culver City,CA 90232	None	PC	SUPPORT - A PROGRAM OF ENTERTAINMENT INDUSTRY FOUNDATION	5,000
Women's Guild Cedars-Sinai c/o Grant Associates 5670 Wilshire Suite 830 Los Angeles,CA 90036	None	PC	SUPPORT - FALL GALA	5,000
The Music Center Foundation 135 North Grand Ave Los Angeles,CA 90012	None	PC	GRANT - BLUE RIBBON CHILDREN'S FESTIVAL ENDOWMENT	4,000
League to Save Lake Tahoe 2608 Lake Tahoe Blvd South Lake Tahoe,CA 961509903	None	PC	SUPPORT - OSCAR DE LA RENTA BENEFIT	3,500
Alliance Francaise de Los Angeles 10390 Santa Monica Blvd Ste 210 Los Angeles,CA 90025	None	PC	SUPPORT - ANNUAL FUNDRAISER DINNER	3,000
Desert Community Foundation 75-105 Merle St Suite 300 Palm Desert,CA 92211	None	PC	SUPPORT - VINTAGE CLUB EMPLOYEE SCHOLARSHIP FUND	3,000
JEWISH FAMILY SERVICESSOVA 3580 Wilshire Blvd 700 Los Angeles,CA 90010	None	PC	SUPPORT - TO UNDERWRITE SHOPPING CARTS FOR CLIENTS	3,000
The Bhutan Foundation 3121 South Street NW Washington,DC 20007	None	PC	SUPPORT IMPROVING THE QUALITY OF LIFE OF THE BHUTANESE PEOPLE	3,000
National Breast Cancer Coalition Fund c/o The Allison Jackson Company 137 North Larchmont Blvd Los Angeles,CA 90004	None	PC	SUPPORT - LES GIRLS ANNUAL EVENT	2,500
Careers through Culinary Arts Program 250 West 57th Street Suite 2015 New York,NY 10107	None	PC	SUPPORT - ANNUAL FUNDRAISER	2,000
Friends of Khmer Culture Inc PO Box 164 Norfolk,CT 060580164	None	PC	SUPPORT FOR ALL FORMS OF KHMER CULTURAL EXPRESSION	2,000
My Friend's Place PO box 3867 Los Angeles,CA 90078	None	PC	SUPPORT FOR HOMELESS YOUTH	2,000
Myasthenia Gravis Foundation of America 355 Lexington Avenue 15th Floor New York,NY 10017	None	PC	SUPPORT - MG WALK IN SOUTHERN CALIFORNIA	2,000
The ALS Association PO Box 565 Agoura Hills,CA 91376	None	PC	SUPPORT - GOLDEN WEST CHAPTER	2,000
Total  3a				2,672,212

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
UCLA Athletic FoundationJoel Hein Endowm 10920 Wilshire Blvd Suite 1400 Los Angeles, CA 900246516	None	PC	INTERCOLLEGIATE ATHLETICS JOEL HEIN ENDOWED MEN'S TENNIS GRAND IN AID FUND	2,000
Justin Gimelstob Children's Fund PO Box 240015 Los Angeles, CA 90024	None	PF	SUPPORT FOR THE VALERIE FUND	1,500
A Place Called Home 5670 Wilshire Blvd LOS ANGELES, CA 900363749	None	PC	SUPPORT - GIRLPOWER AWARDS LUNCHEON	1,000
Aviva Family and Children's Services 5670 Wilshire Blvd Suite 1590 LOS ANGELES, CA 90036	None	PC	SUPPORT FOR PROFESSIONAL HELP FOR EMOTIONALLY DISTRESSED, ABUSED AND NEGLECTED ADOLESCENTS	1,000
Chrysalis 1853 Lincoln Blvd Santa Monica, CA 90404	None	PC	SUPPORT - BUTTERFLY BALL	1,000
City of Hope 1055 Wilshire Blvd Suite 1200 Los Angeles, CA 90017	None	PC	SUPPORT - BILLER RESOURCE CENTER MARATHON	1,000
Looking Beyond 2934 1/2 Beverly Glen Circle 224 Los Angeles, CA 90077	None	PC	SUPPORT - GALA	1,000
Memorial Sloan-Kettering Cancer Center Cycle for Survival 633 Third Avenu 28th Floor New York, NY 10017	None	PC	SUPPORT - CYCLE FOR SURVIVAL	1,000
Ms Foundation for Women 12 Metro Tech Center 26th Floor Brooklyn, NY 112019743	None	PC	SUPPORT - WOMEN'S 25TH GLORIA AWARDS	1,000
Our House 1663 Sawtelle Blvd 300 Los Angeles, CA 90025	None	PC	SUPPORT - 5TH ANNUAL NIGHT FOR HOPE	1,000
Kayne Anderson C/O HEADSTRONG PROJECT 200 Business Park Drive Suite 309 Armonk, NY 10504	None	NC	SUPPORT - WORDS OF WAR	500
Cedars-Sinai Medical Center 8700 Beverly Blvd Suite 2416 Loa Angeles, CA 90048	None	PC	SUPPORT FOR HEALTH CARE SERVICES DELIVERY	150
Total  3a				2,672,212

TY 2013 Accounting Fees Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
AUDIT & TAX FEES	25,000	12,500	0	12,500

TY 2013 Compensation Explanation

Name: KAYNE FOUNDATION

EIN: 95-4124379

Person Name	Explanation
Maggie Kayne	

TY 2013 Contractor Compensation Explanation

Name: KAYNE FOUNDATION

EIN: 95-4124379

Contractor	Explanation
JMC PHILANTHROPIC ADVISORS	CONSULTING

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

TY 2013 Depreciation Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

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

TY 2013 Expenditure Responsibility Statement

Name: KAYNE FOUNDATION

EIN: 95-4124379

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
KUNSTHALLE BASELBASLER KUNSTVEREIN	STEINENBERG 7 CH-4051 BASEL SZ	2013-08-19	13,000	SUPPORT FOR THE MICHEL AUDER EXHIBITION CATALOGUE FOR THE EXHIBITION AT THE KUNSTHALLE BASEL MUSEUM	13,000	NO	07/09/2014	2014-07-09	The Grantee report submitted was reviewed by the Foundation The report shows that the grant was properly devoted exclusively for charitable purposes The Foundation has no reason to doubt the accuracy or reliability of the report from the Grantee, therefore, no independent verification of the report was deemed necessary
JUSTIN GIMELSTOB CHILDREN'S FUND	103 EISENHOWER ROSELAND, NJ 07068	2013-03-04	1,500	SUPPORT FOR THE LOS ANGELES TENNIS CHALLENGE CHARITY EXHIBITION	1,500	NO	09/18/2014	2014-09-19	NO ISSUES NOTED

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

TY 2013 Gain/Loss from Sale of Other Assets Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
KAPI MEZZANINE					131,206	0			131,206	

TY 2013 General Explanation Attachment**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Identifier	Return Reference	Explanation
STATEMENTS REGARDING ACTIVITIES FOR WHICH FORM 4720 MAY BE REQUIRED	FORM 990-PF, PART VII-B, LINE 1(A) (3)	FACILITIES, CERTAIN GOODS AND SERVICES ARE PROVIDED BY DISQUALIFIED PARTIES WITHOUT CHARGE. FORM 990-PF, PART VII-B, LINE 1(A)(4) AND 1(B) THE FOUNDATION HAS INVESTED IN SEVERAL INVESTMENT FUNDS IN WHICH THE INVESTMENT MANAGER OF SUCH FUNDS ARE DISQUALIFIED PARTIES. THE INVESTMENT MANAGERS RECEIVE AN ASSET BASED MANAGEMENT FEE AS WELL AS A PERFORMANCE ALLOCATION FOR SOME OF THESE FUNDS. THE FOUNDATION BELIEVES SUCH TRANSACTIONS ARE AN EXCEPTION TO AN ACT OF SELF-DEALING PURSUANT TO IRC 4941(D)(2)(E) AND REGULATION 53.4941(D)(3)(C). FORM 990-PF, PART VIII DURING THE YEAR, THE FOUNDATION UTILIZED THE SERVICES OF JCM PHILANTHROPIC ADVISORS (THE "COMPANY") FOR GRANTMAKING SERVICES. ONE OF THE OWNERS OF THE COMPANY, JANIS MINTON, IS AN OFFICER/DIRECTOR OF THE FOUNDATION. SEE PART VIII, ITEM 3 FOR MORE DETAILS. FOUNDATION SEE PART VIII, ITEM 3 FOR MORE DETAILS.

**TY 2013 Investments Corporate
Bonds Schedule****Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Name of Bond	End of Year Book Value	End of Year Fair Market Value
GLACIER WATER SUPPLY	2,533,320	2,533,320
THE WALKING COMPANY INC.	2,074,304	2,074,304

**TY 2013 Investments Corporate
Stock Schedule****Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Name of Stock	End of Year Book Value	End of Year Fair Market Value
KAYNE ANDERSON ENERGY TTL RT	7,753,780	7,753,780
KAYNE ANDERSON ENERGY DEV CO	665,686	665,686
GLACIER WTR TR I PFD TR SECS	116,178	116,178
KAYNE ANDERSON MLP INVSMNT CO	1,534,066	1,534,066
KAYNE ANDERSON MDSTM ENERGY FD	209,557	209,557

TY 2013 Investments - Land Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

TY 2013 Investments - Other Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
KA PRIVATE INVSTORS, LP	FMV	354,124	354,124
KA PRIVATE INVSTORS II (QP),LP	FMV	42,535	42,535
KA ENERGY FUND III(QP),LP	FMV	496,033	496,033
KAFU HOLDINGS	FMV	23,249,543	23,249,543
KA ENERGY FUND IV(QP),LP	FMV	1,327,740	1,327,740
PLAINS ALL AMER PIPELINE LP	FMV	1,175,490	1,175,490
KA NON-TRADITIONAL INVSTMT(QP)	FMV	1,386,706	1,386,706
KA PRIVATE INVSTORS MEZZ LP	FMV	0	0
KA NON-TRADITIONAL INVST LP	FMV	0	0

TY 2013 Land, Etc. Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

TY 2013 Legal Fees Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	400			400

TY 2013 Other Assets Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCRUED INTEREST	116,329	72,541	72,541

TY 2013 Other Decreases Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Description	Amount
DEFERRED TAX ADJUSTMENT	349,027

TY 2013 Other Expenses Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK FEES	135	135	0	
LICENSE & REGISTRATION	20		0	20
MISCELLANEOUS EXPENSE	306			306

TY 2013 Other Income Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
PARTNERSHIP K-1 INCOME	570,417	-52,209	

TY 2013 Other Increases Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Description	Amount
NET UNREALIZED GAINS	16,668,535

TY 2013 Other Liabilities Schedule**Name:** KAYNE FOUNDATION**EIN:** 95-4124379

Description	Beginning of Year - Book Value	End of Year - Book Value
DEFERRED TAX LIABILITY	165,960	514,987
TAXES PAYABLE	0	34,840

TY 2013 Other Professional Fees Schedule

Name: KAYNE FOUNDATION

EIN: 95-4124379

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GRANTMAKING CONSULTING & ADMIN	72,000	0	0	72,000