



REPORT OF INDEPENDENT AUDITORS
AND CONSOLIDATED FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION

JEWISH COMMUNITY FOUNDATION OF SAN DIEGO

June 30, 2021 and 2020



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Report of Independent Auditors

The Audit Committee
Jewish Community Foundation of San Diego

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Jewish Community Foundation of San Diego (the "Foundation"), which are comprised of the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Jewish Community Foundation of San Diego as of June 30, 2021, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information included on pages 27–42 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

The consolidated statements of Jewish Community Foundation of San Diego, as of and for the year ended June 30, 2020, were audited by other auditors whose report thereon, dated December 15, 2020, expressed an unmodified opinion.

Moss Adams LLP

San Diego, California
December 15, 2021

Jewish Community Foundation of San Diego
Consolidated Statements of Financial Position

ASSETS		June 30,	
		<u>2021</u>	<u>2020</u>
ASSETS			
Cash		\$ 1,971,845	\$ 1,125,294
Cash – restricted		210,384	4,412,743
Investments		593,885,165	449,881,439
Other investment		96,483,113	96,483,113
Other assets		<u>5,374,382</u>	<u>19,494,243</u>
Total assets		<u><u>\$ 697,924,889</u></u>	<u><u>\$ 571,396,832</u></u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Grants payable		\$ -	\$ 45,000
Accounts payable		1,765,538	1,692,530
Loan payable		-	288,346
Assets held for others		176,425,554	140,468,194
Beneficial interests		<u>19,536,545</u>	<u>13,172,799</u>
Total liabilities		<u>197,727,637</u>	<u>155,666,869</u>
NET ASSETS			
Without donor restrictions			
Board-designated endowment		22,565,635	15,884,536
Donor advised funds		342,466,195	256,031,524
Liquidity reserve		952,836	864,798
Community Foundation Charitable Real Estate Fund		96,483,116	96,519,580
Operating		<u>1,952,707</u>	<u>1,506,363</u>
Total without donor restrictions		464,420,489	370,806,801
With donor restrictions		<u>35,776,763</u>	<u>44,923,162</u>
Total net assets		<u>500,197,252</u>	<u>415,729,963</u>
Total liabilities and net assets		<u><u>\$ 697,924,889</u></u>	<u><u>\$ 571,396,832</u></u>

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets

	Year Ended June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 85,448,025	\$ 7,516,307	\$ 92,964,332
Net investment return	56,099,275	6,660,566	62,759,841
Other	645,723	-	645,723
Gain from loan forgiveness	288,346	-	288,346
Interfund transfers	(876,086)	876,086	-
Net assets released from restrictions	24,199,358	(24,199,358)	-
Total support and revenue	165,804,641	(9,146,399)	156,658,242
OPERATING EXPENSES			
Program services			
Grant distributions	69,228,594	-	69,228,594
Other program services	281,463	-	281,463
Supporting services			
Management and general	1,884,939	-	1,884,939
Development	795,957	-	795,957
Total operating expenses	72,190,953	-	72,190,953
Change in net assets	93,613,688	(9,146,399)	84,467,289
NET ASSETS, beginning	370,806,801	44,923,162	415,729,963
NET ASSETS, ending	\$ 464,420,489	\$ 35,776,763	\$ 500,197,252

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets (Continued)

	Year Ended June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 78,226,911	\$ 18,577,306	\$ 96,804,217
Net investment return	878,024	352,519	1,230,543
Other	864,101	-	864,101
Interfund transfers	(2,757,786)	2,757,786	-
Net assets released from restrictions	4,320,003	(4,320,003)	-
Total support and revenue	<u>81,531,253</u>	<u>17,367,608</u>	<u>98,898,861</u>
OPERATING EXPENSES			
Program services			
Grant distributions	78,410,764	-	78,410,764
Other program services	264,395	-	264,395
Supporting services			
Management and general	2,735,040	-	2,735,040
Development	733,318	-	733,318
Total operating expenses	<u>82,143,517</u>	<u>-</u>	<u>82,143,517</u>
CHANGE IN NET ASSETS BEFORE IMPAIRMENT			
LOSS ON OTHER INVESTMENT	(612,264)	17,367,608	16,755,344
LOSSES			
Impairment loss on other investment	<u>15,389,528</u>	<u>-</u>	<u>15,389,528</u>
Change in net assets	(16,001,792)	17,367,608	1,365,816
NET ASSETS, beginning	<u>386,808,593</u>	<u>27,555,554</u>	<u>414,364,147</u>
NET ASSETS, ending	<u><u>\$ 370,806,801</u></u>	<u><u>\$ 44,923,162</u></u>	<u><u>\$ 415,729,963</u></u>

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses

	Year Ended June 30, 2021				Total
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 69,228,594	\$ -	\$ -	\$ -	\$ 69,228,594
Salaries and employee benefits	-	256,325	1,183,742	757,255	2,197,322
Professional fees	-	240	242,664	-	242,904
Information technology	-	-	173,648	28,196	201,844
Occupancy	-	-	90,153	-	90,153
Insurance	-	-	77,954	-	77,954
Office expenses and supplies	-	6,732	37,893	-	44,625
Taxes	-	-	36,147	-	36,147
Other operating costs	-	1,150	20,720	2,432	24,302
Events	-	5,186	18,049	-	23,235
Advertising and promotion	-	11,220	-	8,074	19,294
Conferences and travel	-	610	3,969	-	4,579
Depreciation	-	-	-	-	-
	<u>\$ 69,228,594</u>	<u>\$ 281,463</u>	<u>\$ 1,884,939</u>	<u>\$ 795,957</u>	<u>\$ 72,190,953</u>

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses (Continued)

	Year Ended June 30, 2020				Total
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 78,410,764	\$ -	\$ -	\$ -	\$ 78,410,764
Salaries and employee benefits	-	231,493	1,103,963	711,094	2,046,550
Taxes	-	-	907,539	-	907,539
Professional fees	-	-	221,999	-	221,999
Information technology	-	-	173,619	3,237	176,856
Occupancy	-	-	109,755	-	109,755
Events	-	21,923	59,622	-	81,545
Insurance	-	-	55,807	-	55,807
Office expenses and supplies	-	5,166	38,253	-	43,419
Other operating costs	-	550	27,714	3,198	31,462
Conferences and travel	-	638	22,582	-	23,220
Advertising and promotion	-	4,625	-	15,789	20,414
Depreciation	-	-	14,187	-	14,187
	<u>\$ 78,410,764</u>	<u>\$ 264,395</u>	<u>\$ 2,735,040</u>	<u>\$ 733,318</u>	<u>\$ 82,143,517</u>

Jewish Community Foundation of San Diego

Consolidated Statements of Cash Flows

	Years Ended June 30,	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 84,467,289	\$ 1,365,816
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Donation of investments	(53,761,727)	(14,560,034)
Loss (gain) on investments	(118,008,565)	5,845,490
Depreciation	-	14,187
Contributions restricted in perpetuity	(4,881,680)	(1,338,873)
Impairment loss on other investment (Note 5)	-	15,389,528
Gain from forgiveness of loan	(288,346)	-
Changes in assets and liabilities		
Proceeds from sales of donated investments	53,761,727	14,560,034
Other assets	14,119,861	(15,286,413)
Assets held for others	35,957,360	366,326
Beneficial interests	6,363,746	3,501,314
Accounts payable	73,008	(332,158)
Grants payable	(45,000)	(15,000)
	<u>17,757,673</u>	<u>9,510,217</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(387,323,204)	(73,308,238)
Proceeds from sales of investments	413,318,365	67,419,628
	<u>25,995,161</u>	<u>(5,888,610)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from debt issued	-	288,346
Contributions restricted in perpetuity	4,881,680	1,338,873
	<u>4,881,680</u>	<u>1,627,219</u>
NET INCREASE IN CASH	48,634,514	5,248,826
CASH AND RESTRICTED CASH, beginning of year	<u>5,538,037</u>	<u>289,211</u>
CASH AND RESTRICTED CASH, end of year	<u>\$ 54,172,551</u>	<u>\$ 5,538,037</u>
CASH AND RESTRICTED CASH consist of the following		
Cash	\$ 1,971,845	\$ 1,125,294
Cash – restricted	210,384	4,412,743
	<u>\$ 2,182,229</u>	<u>\$ 5,538,037</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Income taxes paid	<u>\$ 35,497</u>	<u>\$ -</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of activities – Jewish Community Foundation of San Diego (the “Foundation”) is a California nonprofit charitable organization whose primary purpose is to promote philanthropy through meaningful partnerships with donors and community organizations in achieving charitable goals and to increase current and future support for a vibrant and secure Jewish and general community in San Diego, Israel, and around the world. The Foundation’s activities are conducted by a chief executive officer and supporting staff.

Basis of consolidation – As of and for the years ended June 30, 2021 and 2020, the consolidated financial statements include the accounts of the Foundation, five supporting foundations, JCF Holdings, LLC, and JCF Rady School of Management Holdings, LLC. All significant inter-entity balances and transactions have been eliminated in consolidation.

Financial statement presentation – The consolidated financial statements of the Foundation have been prepared in accordance with generally accepted accounting principles (U.S. GAAP), which requires the Foundation to report information regarding their financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. These net assets may be used at the discretion of the Foundation’s management and the Board of Directors (the “Board”).
- Board designated endowment – Amounts from the corpus and annual appropriations of Board designated endowments and gifts without donor restrictions designated by the Board to provide perpetual support for community grant-making.
- Donor-advised funds – Funds designated for donor-advised grants are available for distribution upon recommendation by the donor.
- Liquidity reserve – Amount reserved by the Board in case of an unanticipated liquidity need.
- Community Foundation Charitable Real Estate Fund – Separate, non-profit, charitable supporting foundation which accepts contributions of illiquid assets such as real estate, restricted stock, and life insurance intended for eventual distribution into the Foundation. A committee oversees gift acceptance policies and procedures and provides ongoing advice and consultation to Foundation staff.
- Operating – All remaining funds within net assets without donor restrictions to be expended for any purpose in performing the primary objectives of the Foundation.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities and changes in net assets.

Use of estimates – The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments – The Foundation carries investments in marketable securities with readily determinable fair values and all investments in debt securities at fair values in the consolidated statements of financial position. Investments acquired by gift are recorded at their fair value at the date of the gift.

Alternative investments, for which quoted market prices are not readily available, are valued at fair value by the investment manager based on factors deemed relevant by the manager including, but not limited to, market conditions, purchase price, estimated liquidation value, restrictions on transfer, and meaningful third-party transactions in the private market. Because of the inherent uncertainty of valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed or had such investments been liquidated, and those differences could be material. Realized and unrealized gains and losses are included in the changes in net assets in the consolidated statements of activities.

Investment return on restricted assets is reported as an increase in net assets without donor restrictions if the asset restriction expires in the reporting period in which the income is recognized. All other restricted investment returns are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

Other investment – Other investments are composed of preferred units in two Limited Liability Companies (LLCs) as of June 30, 2021 and 2020. The Foundation measures its investments in units in LLCs at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or similar investments from the same issuer.

Annually, the Foundation reviews the carrying value of its units in the LLCs to determine if facts and circumstances exist which would suggest that these assets may be impaired. If indicators are present which may indicate impairment is probable, the Foundation prepares a projection of the undiscounted cash flows of the assets and determines if the carrying value of the assets is recoverable. If impairment is indicated, then an adjustment is made to reduce the carrying value to the fair value.

Annually, the Foundation also considers relevant transactions that occurred on or before the date of the consolidated financial statements that are known or can be reasonably known to identify whether there are observable price changes that may indicate an adjustment in the value of the units in the LLCs. Any significant observable price change that the Foundation is aware of is analyzed to determine whether the change occurred in an orderly transaction for the identical or similar investment, and if so, the fair value is estimated as of the date of the observable price change.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

Other assets – Capital campaign pledges for the benefit of a local Jewish organization are recorded as receivables at the time the pledge is received. Pledges that are expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are discounted (when material) to their estimated net present value. The pledges plus bequests and other receivables are included in other account receivables in the consolidated statements of financial position.

An allowance for uncollectible pledges, bequests, and other receivables is provided based upon management's estimate of the collectability. Management believes all of these amounts outstanding are collectible and, therefore, no allowance has been recorded.

Acquisitions of property and equipment of \$20,000 or more are capitalized. Property and equipment acquisitions are recorded at cost. Donated property and equipment are recorded at fair value at the date of the gift. Depreciation is computed using the straight-line method over the estimated useful life of the assets. Property and equipment were fully depreciated as of June 30, 2021.

The Foundation owns life insurance policies on the lives of donors who have directed contributions to the Foundation to pay policy premiums. During the donor's lifetime, the Foundation maintains an unrestricted interest in the net cash surrender value or interpolated terminal reserve of the policies. After the donor's lifetime, the net death benefit is directed to the Foundation.

Assets held for others – The Foundation receives and holds resources in the form of custodial (Agency) funds; the Foundation does not have the unilateral (variance) power to redirect the use of the money without the approval of the resource provider. Money held without variance power is classified as a liability in the consolidated statements of financial position of the Foundation.

Beneficial interests – The Foundation receives and holds resources in an endowment fund from other nonprofit organizations, which have specified themselves or their affiliates as a beneficiary of the income of that fund, even if they have transferred variance power. The Foundation is only obligated to pay income on the fund in accordance with its spending policy, not transfer the assets, since it retains legal control of the assets in perpetuity.

Grants payable – Grants payable represent unconditional commitments to other organizations that have been authorized prior to year end but remain unpaid at June 30, 2021 or 2020.

Revenue recognition – Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions.

Functional expense allocations – The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The Foundation allocates salaries and benefits on the basis of estimates of time and effort.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

The expenses incurred by the Foundation which apply to more than one functional category are allocated as follows:

- Grant distributions – Grants to other not-for-profit organizations;
- Other program services – Includes support and education for other organizations, research on the local not-for-profit field, and philanthropic leadership in the community;
- Management and general – Supports core operations including expenses that benefit the Foundation as an entity, governance, management, and administration; and
- Development – includes originating and stewarding relationships with donors.

Fair value measurements – The Foundation defines fair value as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Foundation applies fair value measurements to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs and are categorized in a fair value hierarchy based on the transparency of inputs.

The three levels are defined as follows:

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

As a practical expedient, certain financial instruments may be valued using net asset value (NAV) per share. NAV is the amount of net assets attributable to each share of outstanding capital stock at the end of the period.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Income tax status – The Foundation is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Federal Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Foundation, however, may occasionally be subject to taxes on unrelated business income. The Foundation paid \$35,497 and \$6,559 in tax on unrelated business income for the years ended June 30, 2021 and 2020, respectively. The Foundation is not a private foundation.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

The Foundation follows U.S. GAAP related to the recognition of uncertain tax positions. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the consolidated statements of activities and changes in net assets, when applicable. Management has determined that the Foundation has no uncertain tax positions at June 30, 2021 and 2020, and no amounts have been accrued. The Foundation files informational and income tax returns in the United States and various state and local jurisdictions.

Recent accounting pronouncement – During fiscal year 2021, the Foundation adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-13, *Fair Value Measurement (Topic 820)—Disclosure Framework Changes to the Disclosure Requirements for Fair Value Measurement*. As a result of the adoption, the Foundation removed or modified certain fair value disclosures. The ASU was adopted retrospectively and did not have a material impact to the consolidated financial statements or disclosures.

Future accounting standards – In February 2016, the FASB issued ASU 2016-02, *Leases*. The primary change in U.S. GAAP addressed by ASU 2016-02 is the requirement for a lessee to recognize on the consolidated statements of financial position a liability to make lease payments (“lease liability”) and a right-of-use asset representing its right to use the underlying asset for the lease term. ASU 2016-02 also requires qualitative and quantitative disclosures to enable users of the consolidated financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, although there are optional practical expedients that entities may elect to apply. The Foundation is evaluating the effect that the provisions of ASU 2016-02 will have on its consolidated financial statements and related disclosures.

In February 2020, the FASB issued ASU 2020-01, *Investments—Equity Securities (Topic 321), Investments—Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815)—Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force)*. The amendments in this ASU clarify the interaction of the accounting for equity securities under Topic 321 and investments accounted for under the equity method of accounting in Topic 323 and the accounting for certain forward contracts and purchased options accounted for under Topic 815. The amendments are effective for fiscal years beginning after December 15, 2021, and interim periods within those years. The Foundation is evaluating the effect that the provisions of ASU 2020-01 will have on its consolidated financial statements and related disclosures.

Reclassifications – Certain reclassifications were made to the fiscal year 2020 amounts to confirm to the fiscal year 2021 presentation.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 1 – Organization and Summary of Significant Accounting Policies (continued)

Subsequent events – Subsequent events are events or transactions that occur after the consolidated statements of financial position date but before the consolidated financial statements are issued. The Foundation recognizes in the consolidated financial statements the effects of all significant subsequent events that provide additional evidence about conditions that existed at the date of the consolidated statements of financial position, including the estimates inherent in the process of preparing the consolidated financial statements. The Foundation's consolidated financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the consolidated statements of financial position but arose after the consolidated statement of financial position date and before the consolidated financial statements are available to be issued.

The Foundation has evaluated subsequent events through December 15, 2021, which is the date the consolidated financial statements were available to be issued.

Note 2 – Concentrations

Cash and restricted cash – The Foundation maintains their cash balances in several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per institution. However, the Foundation also holds cash to meet very short-term commitments. The balances at times may exceed FDIC limits. The Foundation manages this risk by using high-quality financial institutions. The Foundation has not experienced any losses in its bank deposit accounts and believes it is not exposed to any significant credit risk on cash. In addition, the Foundation has deposited cash in money market funds. Money market funds are carried at fair value and are invested in government securities.

Contributions – During the years ended June 30, 2021 and 2020, the Foundation had four major contributors that accounted for approximately 40% and 49% of the Foundation's total contributions, respectively. Management believes that the Foundation is not exposed to any significant concentration of risk in the near term.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 3 – Liquidity and Availability

The following reflects the Foundation's financial assets as of the consolidated statements of financial position date, reduced by amounts not available for general use because of contractual obligations within one year of the consolidated statements of financial position date as of June 30, 2021 and 2020:

	June 30,	
	2021	2020
Cash and restricted cash	\$ 2,182,229	\$ 5,538,037
Investments with management companies and debt instruments	593,885,165	449,881,439
Other assets, excluding nonfinancial assets		
Notes receivable, current portion	79,429	717,046
Promises to give, current portion	3,728,691	15,230,118
Other receivables, current portion	17,190	65,571
Total financial assets	599,892,704	471,432,211
Add: anticipated distributions from endowments	1,705,301	1,387,098
Less: amounts not available to be used within one year		
Restricted by donor with purpose or time restrictions	(32,048,072)	(29,693,044)
Restricted cash	(210,384)	(4,412,743)
Assets held for others	(176,425,554)	(140,468,194)
Beneficial interests	(19,536,545)	(13,172,799)
Board designated endowment	(22,565,635)	(21,243,500)
Donor advised funds	(342,466,195)	(256,031,524)
Amounts set aside for liquidity reserve	(952,836)	(864,798)
Financial assets available to meet cash needs for general expenditures within one year	\$ 7,392,784	\$ 6,932,707

The Foundation's endowment funds consist of donor-restricted endowments and Board designated endowments. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure. As described in Note 11, the Foundation's Board designated and donor-restricted endowments are subject to an annual spending rate. As of June 30, 2021 and 2020, this rate was 5 percent and the Foundation had \$1,705,301 and \$1,387,098 of anticipated distributions from the endowments, which could differ from actual distributions.

As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. In addition, the Foundation invests cash in excess of its operating reserve and assets needed to fund grant commitments in short-term investments. As part of its liquidity policy, the Foundation sets aside minimum of three months of the following fiscal year's budgeted expenses for a liquidity reserve. As of June 30, 2021 and 2020, amounts set aside for liquidity reserves were \$952,836 and \$864,798, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 3 – Liquidity and Availability (continued)

Additionally, as of June 30, 2021 and 2020, the Foundation had Board designated endowments of approximately \$22.6 and \$21.2 million, respectively. Although the Foundation does not intend to spend from its own endowments, other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its endowments could be made available if necessary. However, both the Board designated and donor-restricted endowments contain investments with lock-up provisions that would reduce the total investments that could be made available (see Note 4 for disclosure on investments).

Note 4 – Investments and Fair Value Measurement

The fair value of investments is categorized as follows as of June 30, 2021:

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Investments Measured at Net Asset Value	Total
Money market funds	\$ 53,370,681	\$ -	\$ -	\$ -	\$ 53,370,681
Certificates of deposit	-	3,840,001	-	-	3,840,001
Equity securities					
Large cap – domestic	42,708,128	-	-	-	42,708,128
Large cap – international	5,102,981	-	-	-	5,102,981
Mid cap – domestic	5,150,481	-	-	-	5,150,481
Mid cap – international	1,127,387	-	-	-	1,127,387
Small cap – domestic	3,362,600	-	-	-	3,362,600
Small cap – international	3,150,643	-	-	-	3,150,643
Fixed income					
Government bonds – domestic	-	25,055,001	-	-	25,055,001
Government bonds – international	-	619,815	-	-	619,815
Corporate bonds – domestic	858,426	-	-	-	858,426
Mutual funds					
Fixed income – domestic	115,615,631	-	-	-	115,615,631
Fixed income – international	643,178	-	-	-	643,178
Fixed income – global	11,622,768	-	-	-	11,622,768
Large cap – domestic	62,605,718	-	-	-	62,605,718
Large cap – international	67,186,832	-	-	-	67,186,832
Mid cap – domestic	15,785,148	-	-	-	15,785,148
Mid cap – international	1,013,578	-	-	-	1,013,578
Small cap – domestic	9,452,584	-	-	-	9,452,584
Small cap – international	11,312,682	-	-	-	11,312,682
Global equity	83,019,900	-	-	-	83,019,900
Real assets	14,438,971	-	-	-	14,438,971
Real estate investment trust	1,117,147	-	-	-	1,117,147
Alternative investments					
Mutual funds	6,773,887	353,977	-	-	7,127,864
Private equity funds	-	-	-	12,416,700	12,416,700
Real assets	1,392,134	-	-	4,392,636	5,784,770
Fixed income	2,499,157	-	-	1,633,261	4,132,418
Hedge funds	-	-	-	26,263,132	26,263,132
	<u>\$ 519,310,642</u>	<u>\$ 29,868,794</u>	<u>\$ -</u>	<u>\$ 44,705,729</u>	<u>\$ 593,885,165</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 4 – Investments and Fair Value Measurement (continued)

The fair value of investments is categorized as follows as of June 30, 2020:

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Investments Measured at Net Asset Value	Total
Money market funds	\$ 63,278,235	\$ -	\$ -	\$ -	\$ 63,278,235
Certificates of deposit	-	14,660,023	-	-	14,660,023
Equity securities					
Large cap – domestic	27,319,993	-	-	-	27,319,993
Large cap – international	906,853	-	-	-	906,853
Mid cap – domestic	2,756,270	-	-	-	2,756,270
Mid cap – international	172,020	-	-	-	172,020
Small cap – domestic	596,557	-	-	-	596,557
Small cap – international	8,213	-	-	-	8,213
Fixed income					
Government bonds – domestic	-	8,686,642	-	-	8,686,642
Government bonds – international	-	699,968	-	-	699,968
Corporate bonds – domestic	276,000	-	-	-	276,000
Mutual funds					
Fixed income – domestic	74,499,515	2,181,526	-	-	76,681,041
Fixed income – international	65,005	-	-	-	65,005
Fixed income – global	24,487,341	-	-	-	24,487,341
Large cap – domestic	32,727,609	-	-	-	32,727,609
Large cap – international	31,246,277	-	-	-	31,246,277
Mid cap – domestic	6,736,357	-	-	-	6,736,357
Mid cap – international	379,089	-	-	-	379,089
Small cap – domestic	6,869,310	-	-	-	6,869,310
Small cap – international	7,533,146	-	-	-	7,533,146
Global equity	69,904,584	-	-	-	69,904,584
Real assets	8,551,718	-	-	-	8,551,718
Real estate investment trust	450,816	90,360	-	-	541,176
Alternative investments					
Mutual funds	8,945,995	1,941,140	-	-	10,887,135
Private equity funds	-	-	-	5,036,623	5,036,623
Real assets	165,199	-	-	3,458,176	3,623,375
Fixed income	-	-	-	812,723	812,723
Hedge funds	-	-	-	44,438,156	44,438,156
	<u>\$ 367,876,102</u>	<u>\$ 28,259,659</u>	<u>\$ -</u>	<u>\$ 53,745,678</u>	<u>\$ 449,881,439</u>

The valuations of the private equity funds, real assets, fixed income, and hedge funds classified as alternative investments are reflected at fair value, which is determined by the fund managers and defined as the price agreed to in an orderly transaction between market participants to sell an asset or transfer a liability. The fair value of the funds is based on the NAV of the funds.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 4 – Investments and Fair Value Measurement (continued)

The NAV of each fund is calculated by an independent administrator as of a specific valuation date, which is done at a minimum quarterly. Commitments and redemption schedule for those investments valued based on net asset values are as follows as of June 30, 2021:

	Fair Value at June 30, 2021	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity funds [a]	\$ 2,846,740	\$ -	Quarterly	21 days
Private equity funds [a]	9,569,961	16,643,959	Not allowed	n/a
Real assets [b]	4,392,637	2,937,102	Not allowed	n/a
Fixed income [c]	1,391,560	1,950,000	Not allowed	n/a
Fixed income [c]	241,701	-	Semi-annual	180 day
Hedge funds [d]	10,279,278	-	Quarterly	60-90 days
Hedge fund of funds [e]	2,840,044	-	Every 3 years	Quarterly
Hedge fund of funds [e]	74,592	-	Annually	Quarterly
Hedge fund of funds [e]	12,218,600	-	Quarterly	65-90 days
Hedge fund of funds [e]	850,616	-	Semi-annual	120 days
Total	<u>\$ 44,705,729</u>	<u>\$ 21,531,061</u>		

[a] Investments in funds organized as limited partnerships which invest in diversified private equities.

[b] Investments in pooled investment fund interests.

[c] Investments in alternative fixed income funds which purchase or originate debt that is not publicly traded.

[d] Represent a variety of investment strategies including event-driven investing, long/short equity, global macro, and emerging market macro.

[e] The hedge fund of funds employ a variety of strategies including absolute return, diversified arbitrage, investment in distress strategies, and various long/short strategies.

Note 5 – Other Investment

During the year ended June 30, 2019, the Community Foundation Charitable Real Estate Fund (CREF) received a gift of preferred units in two LLCs (the “Companies”), which are reported as other investment on the consolidated statements of financial position. The Companies own units in a separate LLC (the “Holding Company”). The units held by CREF are entitled to a specified preference amount from the proceeds of any transaction constituting a sale of business under the Holding Company’s operating agreement.

During the year ended June 30, 2021, no matters suggesting impairment were noted and no observable transactions were identified; as such, there was no change in the amount reflected in the consolidated financial statements. During the year ended June 30, 2020, The Foundation recorded an impairment loss of \$15,389,528 and no observable transactions were identified.

Jewish Community Foundation of San Diego
Notes to Consolidated Financial Statements

Note 6 – Other Assets

Other assets consist of the following:

	2021	2020
Promises to give	\$ 3,728,691	\$ 15,308,118
Notes receivable	607,716	717,046
Real property	146,661	89,522
Other receivables	17,190	65,571
Fair value of insurance policies	874,124	3,313,986
	\$ 5,374,382	\$ 19,494,243

At June 30, 2021 and 2020, the Foundation and its supporting foundations had \$607,716 and \$717,046 of notes receivable outstanding from local Jewish organizations and various real estate transactions, respectively. The notes bear interest at a range of 0% to 3% through August 2021. The notes are secured with a deed of trust. The notes contain certain financial and non-financial covenants. Management is unaware of any violations of the covenants.

Promises to give consist of the following:

	2021	2020
Due in one year or less	\$ 3,728,691	\$ 15,230,118
Due after one year through five years	-	78,000
	\$ 3,728,691	\$ 15,308,118

Promises to give due after one year have not been discounted because management believes the discount is insignificant.

Note 7 – Income Tax Accrual

During the year ended June 30, 2020, the Foundation received an estate gift that included, as part of a settlement agreement, the assumption by the Foundation of a potential liability for unpaid income taxes. The trustee administering the estate indicated that any future tax liability would arise from tax filings submitted around the time of the preparation of these consolidated financial statements on behalf of entities included in the estate and the amount of such liability, if any, may not be known for some time. In recognition of this uncertainty, the Foundation has elected to reserve for a potential liability in an amount exceeding the trustee's estimate of the maximum tax liability. The liability is included in accounts payable on the consolidated statements of financial position at June 30, 2021 and 2020.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 8 – Loan Payable

On April 23, 2020, the Foundation was granted a loan (the “Loan”) from U.S. Bank in the aggregate amount of \$288,346, pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was enacted March 27, 2020.

The Loan, which was in the form of a note dated April 23, 2020, matured on April 23, 2022, and bore interest at a rate of 1% per annum, payable monthly commencing 10 months after the end of the borrower’s loan forgiveness covered period. The note could be prepaid by the Foundation at any time prior to maturity with no prepayment penalties. Funds from the Loan could only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other qualified debt obligations over either an eight or twenty-four week period starting on the date of loan funding. The Foundation believes it had used the entire Loan amount for qualifying expenses. The Foundation was notified on December 31, 2020, that the Loan and accrued interest were forgiven in full. The outstanding balance has been derecognized as a loan payable at June 30, 2021, and recognized as a gain from loan forgiveness on the consolidated statements of activities and changes in net assets during the year ended June 30, 2021.

Jewish Community Foundation of San Diego
Notes to Consolidated Financial Statements

Note 9 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following at June 30, 2021 and 2020:

	2021	2020
Purpose restrictions		
Community support		
Health and human services	\$ -	\$ 2,924,129
Education	-	2,341,495
COVID-19	708,349	1,627,014
Federations and foundations	-	1,086,370
Other	-	226,903
Religious organizations	-	37,160
Human relations	-	35,476
Supporting Foundation	4,127,270	3,282,853
Time restrictions	3,317,267	15,653,500
Endowments subject to spending policy and appropriation, including amounts above original gift amount of \$23,040,561 and \$17,738,796 as of June 30, 2021 and 2020, respectively		
Specific grant areas or organizations		
Health and human services	11,561,623	7,904,856
Education	5,934,671	3,482,974
Arts and culture	3,502,241	2,832,327
Religious organizations	1,351,348	872,709
Federations and foundations	2,113,579	536,251
Human relations	307,290	201,926
Other	549,870	29,612
General use	2,303,255	1,847,607
	<u>27,623,877</u>	<u>17,708,262</u>
	<u>\$ 35,776,763</u>	<u>\$ 44,923,162</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 9 – Restrictions on Net Assets (continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors during the years ended June 30, 2021 and 2020, as follows:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions		
Community support		
Health and human services	\$ 3,351,903	\$ 1,454,584
Federations and foundations	1,240,061	885,977
COVID-19	2,058,007	742,700
Education	2,625,060	735,566
Arts and culture	147,189	124,901
Religious organizations	78,364	48,832
Human relations	45,180	7,782
Other	228,471	-
Asset management fees	193,271	297,709
Satisfaction of time restrictions		
Community support		
Health and human services	6,609	6,625
Federations and foundations	5,407	5,388
Arts and culture	104,265	3,313
Education	3,305	3,313
Other	14,112,266	3,313
	<u>\$ 24,199,358</u>	<u>\$ 4,320,003</u>

Note 10 – Retirement Plans

The Foundation provides a Defined Contribution Plan and a 403(b) Thrift Plan (the “Plans”), both of which are administered by Mutual of America. The Plans cover substantially all of the Foundation’s full-time employees. The Foundation makes contributions equal to 7% of compensation up to \$30,000 and an additional 4.3% of compensation in excess of \$30,000 to the Defined Contribution Plan. The Foundation also makes contributions to the 403(b) Thrift Plan for eligible employees equal to the lesser of 50% of the participants’ contributions during the plan year or 1.5% of the participants’ eligible compensation. Retirement plan expense was \$217,637 and \$175,595 for the years ended June 30, 2021 and 2020, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 11 – Endowments

The Foundation's endowment consists of 61 and 53 individual funds established for a variety of purposes as of June 30, 2021 and 2020, respectively. Its endowment includes both donor-restricted endowment funds and funds designated by the Board to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary, unless approved by the Board with full consideration of the seven guidelines identified below. As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Foundation in a manner that is consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the fund
- 2) The purposes of the Foundation and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Foundation
- 7) The investment policies of the Foundation

At June 30, 2021, the endowment net assets composition by type of fund consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	\$ 22,565,635	\$ -	\$ 22,565,635
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	23,040,561	23,040,561
Accumulated investment gains	-	4,583,316	4,583,316
	\$ 22,565,635	\$ 27,623,877	\$ 50,189,512

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 11 – Endowments (continued)

Changes in endowment net assets for the year ended June 30, 2021, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2020	\$ 15,704,536	\$ 17,708,264	\$ 33,412,800
Contributions	34,160	4,881,680	4,915,840
Transfers	5,538,964	420,085	5,959,049
Appropriated expenditures	(635,705)	(1,080,072)	(1,715,777)
Investment return, net	1,923,680	5,693,920	7,617,600
	\$ 22,565,635	\$ 27,623,877	\$ 50,189,512

At June 30, 2020, the endowment net assets composition by type of fund consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	\$ 15,704,536	\$ -	\$ 15,704,536
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	17,738,796	17,738,796
Accumulated investment losses	-	(30,532)	(30,532)
	\$ 15,704,536	\$ 17,708,264	\$ 33,412,800

Changes in endowment net assets for the year ended June 30, 2020, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2019	\$ 13,813,841	\$ 17,272,944	\$ 31,086,785
Contributions	2,315,503	1,338,873	3,654,376
Transfers	-	(100,041)	(100,041)
Appropriated expenditures	(563,864)	(724,737)	(1,288,601)
Investment return, net	139,056	(78,775)	60,281
	\$ 15,704,536	\$ 17,708,264	\$ 33,412,800

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 11 – Endowments (continued)

Funds with deficiencies – From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. No deficiencies of this nature exist in donor-restricted endowment funds as of June 30, 2021. Deficiencies of this nature existed in 23 donor-restricted endowment funds, which together had an original gift value of \$10,000,000, a current fair value of \$9,600,000, and a deficiency of \$400,000 as of June 30, 2020. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Trustees.

Return objectives and risk parameters – The Foundation has adopted investment and spending policies for endowment assets that attempt to provide funding for the operating expenses of programs supported by its endowments and increase the value of the original contributed capital by an amount not less than the annual increase in the Consumer Price Index (CPI). In order to meet this objective, the endowment asset portfolio with donor restrictions is structured to achieve a compounded annual return, net of investment management expenses, of 5% plus the annual rate of inflation (Target Return) over ten years.

Investment strategy – The investment strategy of the Foundation is designed to meet a number of objectives through the use of five common investment pools and select outside managers. The Foundation recognizes that risk (the uncertainty of future events), volatility (the potential for variability of asset values), and the potential of loss in purchasing power (due to inflation) are present to some degree with all types of investment vehicles. The assumption of risk consistent with investment objectives is warranted and encouraged in order to allow the Foundation and its investment managers the opportunity to achieve satisfactory results consistent with the objectives and the fiduciary character of the Foundation over a full market cycle.

Spending policy – The Foundation has a policy of appropriating for distribution each year an amount equal to 5% of the average ending balance of the previous 12 quarters beginning with the end of the prior calendar year of the assets associated with the endowments. In establishing this policy, the Foundation considered the long-term expected return on its endowment. Accordingly, over the long-term, the Foundation expects the current spending policy to allow its endowment to grow at the average annual rate of inflation over ten years. This is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 12 – COVID-19

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders, including California, where the Foundation is headquartered. In response, the U.S. government enacted the CARES Act, which included significant provisions to provide relief and assistance to affected organizations. The Foundation applied for a PPP loan, as referenced in Note 8, in consideration of the significant economic uncertainty and market losses, diminishing the Foundation's operating revenue. Considerable uncertainty remained at the time the Foundation applied for forgiveness of the PPP loan.

As of the report date, the Foundation has not been adversely affected by the economic conditions resulting from the pandemic. For the first four months of fiscal year 2022, contributions from donors have been consistent with prior years and revenues have exceeded budgeted projections. The Foundation has continued to experience strong interest from donors supporting community needs relating to the pandemic.

Note 13 – Subsequent Events

The Foundation holds units in two LLCs, which both hold shares in a publicly listed company. The Foundation has previously recorded an impairment in the prior fiscal year related to one of the LLCs, following an appraisal as of June 30, 2020, due a significant decrease in the price of shares. On September 15, 2021, another publicly listed company announced its intent to purchase the company, causing a significant increase in the price of those shares. As of December 15, 2021, those shares were trading at a price that significantly exceeded their value as of June 30, 2020.

Supplementary Information

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Organizations Serving Jewish Purposes Within San Diego	
Hillel of San Diego	5,869,994
Jewish Family Service of San Diego	2,916,347
San Diego Jewish Academy	2,614,034
Jewish Federation of San Diego County	2,395,784
Lawrence Family Jewish Community Center JACOBS FAMILY CAMPUS	2,018,412
Seacrest Foundation	1,478,052
Congregation Beth El	610,311
Camp Mountain Chai	413,353
Congregation Beth Israel	411,336
Soille San Diego Hebrew Day School	351,708
Congregation Beth Am	351,284
Congregation Adat Yeshurun	247,017
Israel Emergency Alliance (StandWithUs)	192,797
Friends of Chabad Lubavitch San Diego (Chabad of San Diego)	160,290
Temple Solel of North San Diego County	136,183
Anti-Defamation League	130,809
Jewish Gift Closet - San Diego Gmach	113,912
Chabad of La Jolla Shores	112,120
Torah High Schools of San Diego	111,946
Operating Fund of the Jewish Community Foundation	93,534
Ohr Shalom Synagogue	90,946
Ken Jewish Community	90,260
Coastal Roots Farm	81,505
Southern California Yeshiva High School	71,241
Temple Emanu-El	59,243
Ner Tamid Synagogue	55,615
San Diego Jewish Experience	51,160
Culture of Peace	51,004
Tifereth Israel Synagogue	48,076
Shield of David Foundation	37,779
Temple Adat Shalom	34,556
Aish HaTorah San Diego	33,280
Temple Beth Shalom	27,270
Beth Jacob Congregation	26,766
UJF Holdings Corp	25,000
Hadassah the Womens Zionist Organization of America	19,460
Friendship Circle of San Diego	17,755
Chabad at La Costa	15,380
The Butterfly Project	14,993
Jewish Collaborative of San Diego	14,147
Chabad of Carmel Valley	13,000
Chabad of University City	10,240
Chabad of Chula Vista	8,650

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Organizations Serving Jewish Purposes Within San Diego (cont)	
Young Israel of San Diego	8,404
Chabad of Downtown	8,000
Chabad Jewish Center of RSF	7,800
Friends of Chabad Lubavitch San Diego (Chabad Hebrew Academy)	6,301
Chabad Jewish Center of Oceanside	6,180
Chabad of East County	6,105
Temple Emanu-El Torah School and Campership Endowment Fund of the JCF	6,000
Chabad of the College Area	5,500
Chabad of Pacific Beach	5,500
Shaarei Shamayim Congregation	5,000
Other Organizations Under \$5,000	29,470
	<hr/>
Total	21,720,809
	<hr/>
Organizations Serving Jewish Purposes Outside of San Diego	
American Society for Technion-Israel Institute of Technology Inc.	3,054,265
Jewish Community Centers Assoc of North America	719,000
Sephardic Temple Tifereth Israel	532,184
Jerusalem Foundation	500,000
Friends of the Israel Defense Forces	422,574
Chevrah Kadisha	388,765
American Jewish Joint Distribution Committee	337,003
The Idea School	250,000
Congregation Tzion Lenefesh Chaya	245,000
American Israel Education Foundation	194,240
United Jewish Campaign (UJC) - Cape Town	117,901
P.E.F. Israel Endowment Funds	117,373
Cadena Foundation	111,011
Centro Primo Levi	108,128
Jewish National Fund	104,345
Shalem Foundation	100,000
American Friends of Beit Hatfutsot	82,750
Congregation Kozover Zichron Chaim Shloime	73,338
Congregation Shir Hadash	67,708
Central Fund For Israel	65,900
Jewish Institute for National Security Affairs	60,680
Friends of United Hatzalah	60,020
Tifereth Israel Synagogue Foundation	50,100
UCLA Hillel	50,100
American Friends of the Jerusalem Kollel	50,000
Beth El Synagogue	50,000
Iyyun Inc.	50,000
Minchas Asher Foundation	50,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Organizations Serving Jewish Purposes Outside of San Diego (cont)	
Herzlia Foundation Trust	47,500
New Israel Fund	39,000
American Jewish Committee	34,100
J Street Education Fund, Inc.	33,850
Aish Global	30,101
Israel Air Force Center Foundation	30,000
SLO Hillel, The Foundation for Jewish Campus Life, San Luis Obispo	29,360
American Friends of the Israel Philharmonic Orchestra	28,500
American Friends of Tel Aviv University	26,100
Beth Shalom	25,343
Chabad of Hamilton Heights	25,000
Jewish Women International	25,000
American Friends of Leket Israel Inc.	24,820
Jaffa	24,696
The Academy of Jewish Thought and Learning	22,886
American Friends of Magen David Adom	20,440
Congregation Zichron Yaakov Shepsil	20,200
Jewish Community Services of South Florida	20,100
Jewish Agency for Israel - North American Council	19,500
Edmond J. Safra Synagogue of Aventura, FL	19,200
Clal - The National Jewish Center for Learning and Leadership	19,000
Addison Penzak Jewish Community Center of Silicon Valley	18,000
Magen David Congregation of Surfside Inc	18,000
Toras Emes Academy of Miami	18,000
Yad David Inc	18,000
Birthright Israel Foundation	15,172
Anti Defamation League	15,000
European Center for Jewish Societies	15,000
Footsteps	14,000
Cong Strikov of USA	13,400
Institute for Jewish Spirituality	12,100
Avodah the Jewish Service Corps Inc.	12,000
JQY	12,000
Friends of Asor Fund USA - JGive	11,900
National Yiddish Book Center	11,520
Union for Reform Judaism	11,500
America Israel Cultural Foundation	11,490
American Jewish World Service	11,250
Committee for Accuracy in Middle East Reporting in America	11,050
HIAS Inc.	10,907
U.S. Holocaust Memorial Museum	10,865
ImpactIsrael, Inc. dba Friends of Yemin Orde	10,500
Washington Hebrew Congregation	10,500

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Organizations Serving Jewish Purposes Outside of San Diego (cont)	
Jewish Federations of North America	10,200
BBYO	10,000
Central Europe Center for Research & Documentation, Inc.	10,000
Hasbara Fellowships	10,000
Jewish Family Services of Silicon Valley	10,000
Jewish Federation of Silicon Valley	10,000
Jewish Spiritual Literacy, Inc.	10,000
Jewish Theological Seminary of America	10,000
Jews for Racial and Economic Justice	10,000
Medical Development for Israel, Inc.	10,000
Jewish Congregation of Maui Inc.	9,000
Adopt A Family Foundation	8,940
Jewish Federation of Portland	8,800
Anti-Defamation League Foundation	8,600
Brothers for Life	8,100
Shalom Hartman Institute of North America	8,050
Israel Tennis Centers Foundation Inc.	7,932
American Friends of Meir Panim	7,800
Yeshiva University	7,700
Israel Emergency Alliance (StandWithUs)	7,610
Heritage Pointe	7,200
Israel Special Kids Fund	7,200
Congregation Beth Israel	7,185
Friends of Yemin Orde, Inc.	7,000
Silicon Valley Jewish Film Festival	6,800
Jewish United Fund of Metropolitan Chicago	6,500
Hadassah the Women's Zionist Organization of America, Inc.	6,480
Chabad Lubavitch of the Quad Cities	6,000
Congregation Emanu-El of the City of New York	6,000
Congregation Ner Tamid	6,000
Ramah in the Rockies	6,000
World Jewish Congress American Section	5,850
Chabad of San Luis Obispo	5,680
Pardes Institute of Jewish Studies North America Inc	5,600
Mazon Inc. A Jewish Response to Hunger	5,550
Temple of the Arts	5,500
Hebrew Union College- JIR	5,200
Friends of Yad Sarah Inc.	5,150
Chai Lifeline	5,148
American Friends of Chabad Thailand Inc.	5,000
Congregation Bais Torah	5,000
Hillel Foundation at the University of Arizona	5,000
Jewish Resource Center Chabad of Aspen	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Organizations Serving Jewish Purposes Outside of San Diego (cont)	
Schechter Institute of Jewish Studies Inc.	5,000
Shalom Institute Camp and Conference Center	5,000
Urban Adamah	5,000
Yeshiva Chayei Olam	5,000
Other Organizations Under \$5,000	276,041
	<hr/>
Total	9,484,051
	<hr/>
Other Organizations Primarily Serving the County of San Diego	
UC San Diego Foundation	9,313,898
Museum of Contemporary Art San Diego	3,647,250
Salk Institute for Biological Studies	1,673,452
San Diego Symphony Orchestra Association	1,301,106
Old Globe Theatre	958,980
La Jolla Playhouse	800,700
KPBS Public Media	733,482
Francis W. Parker School	551,060
San Diego Natural History Museum	505,250
Building 178 Performing Arts Center	500,000
San Diego Air and Space Museum	334,820
San Diego Repertory Theatre	332,500
The San Diego Foundation	293,898
Fleet Science Center	280,750
Planned Parenthood of the Pacific Southwest	270,000
La Jolla Institute for Immunology	256,905
Pedal the Cause - San Diego	214,522
Jacobs & Cushman San Diego Food Bank	214,318
Campanile Foundation	208,084
YMCA - Copley-Price Family Branch	205,000
San Diego Humane Society and SPCA	199,550
ACLU Foundation of San Diego and Imperial Counties	168,610
San Diego Unified School District	165,523
Interfaith Community Services	148,479
Catalyst of San Diego & Imperial Counties	143,350
Investigative Newsource	141,750
Zoological Society of San Diego	135,105
San Diego Museum of Man	130,500
San Diego Opera	117,750
Diabetes Research Connection	102,900
California Western School of Law	102,550
Scripps Health Foundation	93,493
Helen Woodward Animal Center	89,200
Outdoor Outreach	88,903
National Conflict Resolution Center	87,200

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Primarily Serving the County of San Diego (cont)	
California State University, San Marcos Foundation	87,000
Serving Seniors	83,353
University of San Diego	79,000
Educational Enrichment Systems Inc.	76,400
Pacific Ridge School	74,014
Museum of Photographic Arts	70,250
Kitchens For Good, Inc.	69,596
Sharp Healthcare Foundation	66,805
Teach For America	66,000
San Diego Public Library Foundation	65,054
Feeding San Diego	61,259
Challenged Athletes Foundation	58,905
La Jolla Country Day School	57,730
Rolf Benirschke Legacy Foundation	56,500
San Diego Lesbian Gay Bisexual and Transgender Community Center	54,600
Voice of San Diego	53,700
Junior Achievement of San Diego	51,250
La Jolla Music Society	50,712
Just in Time for Foster Youth	50,500
Elementary Institute of Science	50,300
Citizens Climate Education Corp	50,000
Voices for Children	49,950
Rady Children's Hospital Foundation	49,360
Balboa Park Conservancy	49,000
Alpha Project for the Homeless	48,060
National Multiple Sclerosis Society	47,474
Mama's Kitchen	43,200
Library Association of La Jolla - Athenaeum	42,750
Father Joe's Villages	42,050
San Diego Museum of Art	39,725
Words Alive	36,630
San Diego Center for Children	35,200
Boys and Girls Club of Oceanside	35,000
Sanford Burnham Prebys Medical Discovery Institute	34,500
People Assisting the Homeless	33,250
San Diego French-American School	32,800
Meals on Wheels of Greater San Diego	32,730
San Diego Habitat for Humanity	32,550
American Cancer Society	32,430
Monarch School Project	32,062
Horses of Tir Na Nog	30,000
San Diego Hunger Coalition	28,850
Diversions Theatre	28,650
Support The Enlisted Project (STEP)	28,500

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Primarily Serving the County of San Diego (cont)	
Cancer Angels of San Diego	28,000
US - Mexico Border Philanthropy Partnership	27,800
Center for Community Solutions	27,600
Computers 2 Kids, San Diego	27,600
Armed Services YMCA of the USA	27,300
Kids Included Together-San Diego	26,900
Free To Thrive	26,250
Community Resource Center	25,458
Mainly Mozart Festival	25,150
Living Coast Discovery Center	25,100
Kyoto Symposium Organization	25,000
National Network of Youth Ministries	25,000
Pro Kids - The First Tee of San Diego	25,000
Promises2Kids	23,075
Hausmann Quartet Foundation	23,000
Westminster Presbyterian Church	22,600
Interfaith Shelter Network	22,400
San Diego Grantmakers	21,950
211 San Diego	21,755
Vietnam Veterans of San Diego	20,500
San Diego Canyonlands, Inc.	20,000
Home Start Inc.	19,628
The New Children's Museum of San Diego	18,700
La Jolla Aquatic Complex Foundation	18,500
San Diego Seniors Community Foundation	18,200
Church of Jesus Christ of Latter Day Saints	18,194
Century Club of San Diego	17,750
San Diego History Center	16,966
Playwrights Project	16,600
Meyrow Foundation	16,586
San Diego Sports Association	16,500
North Coast Repertory Theatre	16,300
Catholic Charities Diocese of San Diego	16,200
Survivors of Torture International	16,200
Alzheimer's San Diego	15,460
Greater San Diego City Tennis Council	15,250
Carlsbad Educational Foundation	15,000
Community HousingWorks	15,000
North County Health Project Inc. (North County Health Services)	15,000
Palomar College Foundation	15,000
Paradise Dreams Animal Sanctuary	15,000
San Diego Rock Church	15,000
The Comfort Cub	15,000
Vista Community Clinic	15,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Primarily Serving the County of San Diego (cont)	
Cygnnet Theatre Company	14,750
Bayside Community Center	13,000
Big Brothers Big Sisters of San Diego County	13,000
Foundation for Animal Care and Education	13,000
Home of Guiding Hands Foundation	13,000
Elizabeth Hospice	12,500
Mingei International	12,220
North County Lifeline	12,000
Social Advocates for Youth San Diego	12,000
A New Path	11,820
Salvation Army	11,650
The Roustabouts	11,509
Leukemia and Lymphoma Society	11,496
JDRF International	11,250
New Village Arts Inc.	11,100
Cystic Fibrosis Foundation	11,000
Samuel Lawrence Foundation	11,000
San Diego Parks Foundation	11,000
Volunteers of America	11,000
Charley Hoffman Foundation	10,800
TranscenDANCE Youth Arts Project	10,750
Access Youth Academy	10,500
Art of Elan	10,500
Special Delivery San Diego	10,500
GenerateHope, Inc.	10,100
Second Chance	10,100
Bipoc Support Foundation	10,000
Burnham Center for Community Advancement	10,000
Escondido Union School District	10,000
Fulfilling Destiny	10,000
HEART of Chula Vista Animal Care Facility	10,000
Malashock Dance & Company	10,000
Southern California Tennis Association Foundation	10,000
Teens Rise Foundation	10,000
The Animal Pad	10,000
St. Madeleine Sophie's Training Center	9,920
American Red Cross	9,600
San Diego State University Foundation (KPBS)	9,550
Casa Cornelia Legal Services	9,210
Alzheimer's Association	9,000
Christ United Methodist Ministry Center	9,000
Project Overlay	9,000
Outdoor Education Foundation	8,750
Youth Tennis San Diego Foundation	8,750

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Primarily Serving the County of San Diego (cont)	
San Diego Youth Symphony	8,431
Palomar Health Foundation	8,333
Future Legends Scholarship Fund	8,000
Lightbridge Hospice Community Foundation	7,860
Pawsitive Teams	7,750
United Way of San Diego County	7,400
Ascension Lutheran Church	7,200
City Heights Community Development Corporation	7,200
Susan G. Komen Breast Cancer Foundation	7,200
Central San Diego Black Chamber of Commerce Education Foundation	6,600
Tierrasanta Lutheran Church	6,600
Rancho Coastal Humane Society	6,571
Brother Benno Foundation	6,250
Make A Wish Foundation	6,040
Coastal Community Foundation	6,000
Grossmont Hospital Foundation	6,000
Point Loma Community Presbyterian Church	6,000
San Diego Social Venture Partners Inc.	6,000
St. Gabriel Catholic Church	6,000
The Mission Church	6,000
Womens First Step House of North County	6,000
Resounding Joy	5,985
George G. Glenner Alzheimer's Family Centers	5,750
San Diego High School Foundation	5,700
Cesar Chavez Service Clubs Inc.	5,550
Point Loma High School Pointer Association	5,500
Wounded Warrior Project	5,300
Wildcoast	5,250
Del Mar Foundation	5,200
Nature Collective	5,200
Baja Animal Sanctuary	5,000
Borrego Valley Endowment Fund Inc	5,000
La Jolla Town Council Foundation Inc.	5,000
Oceanside Museum of Art	5,000
Partnership for A Better San Diego	5,000
San Diego Automotive Museum	5,000
San Diego Children's Discovery Museum	5,000
San Diego Food System Alliance	5,000
San Diego Police Foundation	5,000
SanDiego350	5,000
Southern California Regional Airport Exploratory Group	5,000
SPORTS for Exceptional Athletes	5,000
St Andrews Lutheran Church of San Carlos Inc	5,000
UDA Foundation	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Primarily Serving the County of San Diego (cont)	
United Through Reading	5,000
Voices of Our City Choir	5,000
Other Organizations Under \$5,000	<u>283,147</u>
Total	<u>28,633,301</u>
Other Organizations Outside the County of San Diego	
The UCLA Foundation	690,000
Cornell University	608,500
United Negro College Fund	501,000
Fidelity Charitable Gift Fund	494,000
Harvard University	328,100
Brown University	250,000
Lawyers' Committee for Civil Rights Under Law	250,000
Tiger Woods Foundation	250,000
King David Schools' Foundation	203,600
Equal Justice Works	186,000
Massachusetts Institute of Technology	151,000
Resource Generation	100,000
The Watts Conservatory of Music	100,000
NDN Collective Inc.	97,050
Friends of ELNET	85,000
Orcas Island Community Foundation	75,000
Alliance for Global Justice	74,000
Planned Parenthood Federation of America	72,805
Big Picture Company	69,750
Yale University	68,750
Trustees of Princeton University	68,300
Educational Endowment Fund	65,000
Marlborough School	63,800
Corporate Accountability International	60,000
Fredonia College Foundation of State University of New York Inc.	60,000
Lucky Ones Ranch - Not IRS Verified	60,000
Cystic Fibrosis Research Fund	56,000
University of Arizona Foundation	54,125
International Documentary Association	51,360
Central Coast Grown - Central Coast Ag Network	51,000
Stanford University	50,069
American Friends of the Israel Democracy Institute	50,000
Boston Latin School Association	50,000
Camp Southern Ground	50,000
Partners in Care Inc.	50,000
University of North Carolina at Chapel Hill Foundation	50,000
Urban Gleaners	50,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Outside the County of San Diego (cont)	
University of Rochester	48,487
Israel Cancer Support Network	42,800
University of Southern California	42,200
Peoples' Self-Help Housing Corp.	40,000
Empowerment Works	38,856
Prager University Foundation	37,550
Project Concern International	37,250
Foundation for the Defense of Democracies Inc.	35,000
Protestant Episcopal Cathedral Foundation	34,600
Common Counsel Foundation	33,550
Doctors Without Borders USA Inc.	33,008
Community Foundation for Southeast Michigan	33,000
Color Of Change Education Fund	31,040
Meals on Wheels America	30,890
Museum of Contemporary Art	30,000
UCLA Foundation	28,000
Front Porch Communities and Services	27,500
Impact Cubed	27,280
Archbishop Williams High School	26,000
UCSF Foundation	25,800
Tower Cancer Research Foundation	25,500
Trustees of the University of Pennsylvania	25,500
California Council on Science and Technology	25,000
Cornersotone OnDemand Foundation	25,000
CREER Comunidad y Familia	25,000
Democracy 21 Education Fund	25,000
Denver Street School	25,000
Family Violence Appellate Project	25,000
Fractured Atlas	25,000
Greater Chicago Food Depository	25,000
Human Rights Now-NY Inc	25,000
Institute of International Education	25,000
Life Outreach International Association of Churches	25,000
Mariinsky Foundation of America	25,000
Peacetech Lab	25,000
President and Fellows of Harvard College	25,000
President-Board of Trustees Santa Clara College	25,000
Quantum Leap Healthcare Collaborative	25,000
Texas Fair Defense Project	25,000
The Land Conservancy of San Luis Obispo County	25,000
University of Nevada Las Vegas Foundation	25,000
International Rescue Committee	24,600
University of Colorado Foundation, Inc.	23,000
African Wildlife Foundation	22,500

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Outside the County of San Diego (cont)	
Thomas Jefferson University	22,500
American Friends of Shalva	21,980
Maui Health Foundation	20,800
Voter Participation Center	20,550
Allied Media Projects	20,000
Community Computer Connection Inc.	20,000
Foundation for the Children of the Californias	20,000
Mackintosh Academy	20,000
Naropa University	20,000
North Star Fund	20,000
Poor Magazine	20,000
Realize Impact	20,000
The Center for Popular Democracy	20,000
Women Make Movies Inc.	20,000
Woodrow Wilson International Center for Scholars	20,000
Southern Poverty Law Center	19,158
American Civil Liberties Union Foundation	19,050
Project Sleep	19,000
Ultimate Peace Inc.	19,000
Renewal of Life	18,900
Zeta Beta Tau Foundation	18,100
Catalina Island Medical Center	18,000
Edify	18,000
United Plant Savers	18,000
University of California Irvine Foundation	18,000
Lawfare Project	17,500
UC Berkeley Foundation	17,150
JDRF International	17,000
Convoy of Hope	16,000
Global Wildlife Conservation	16,000
Tides Foundation	16,000
Feeding America	15,700
Colgate University	15,500
Open Medicine Foundation	15,500
UPLIFT Yoga Foundation	15,420
Schwab Charitable Fund	15,324
California Fire Foundation	15,250
Alliance for Cancer Gene Therapy, Inc.	15,000
Center for Humane Technology	15,000
Lighthouse Nonprofit Technologies	15,000
Multiplier	15,000
Soho Repertory Theatre	15,000
The Last Well	15,000
Alzheimer's Drug Discovery Foundation	14,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Outside the County of San Diego (cont)	
IsraAID (US) Global Humanitarian Assistance, Inc.	13,700
Compassion and Choices	13,300
Humane League	13,200
Proteus Fund Inc	13,000
The Nature Conservancy of California	12,725
Common Cause Education Fund	12,700
American Diabetes Association	12,600
The Miami Foundation	12,000
City of Hope	11,800
Equal Justice Initiative	11,625
Everytown for Gun Safety Support Fund	11,600
Arizona State University Foundation	11,450
UNICEF	11,400
American Academy of Arts & Sciences	11,000
Natural Resources Defense Council	10,840
Cedars-Sinai Medical Center	10,360
Columbia University	10,350
Duke University	10,250
Arthritis Foundation	10,200
Brady Center to Prevent Gun Violence	10,100
Alternate Roots Inc	10,000
American Enterprise Institute for Public Policy Research	10,000
American Indian Community House, Inc.	10,000
CASA of San Luis Obispo County	10,000
Center for Early Education	10,000
Critical Resistance	10,000
Curtis Institute of Music	10,000
DC Central Kitchen Inc.	10,000
Disability Rights Fund	10,000
Equine Wellbeing Rescue	10,000
Generosity.org	10,000
Grassroots International	10,000
Groundswell Fund	10,000
Hawaii Community Foundation	10,000
Helping Herders Rescue	10,000
Highlander Research & Education Center Inc	10,000
ISSA Foundation	10,000
Just Like My Child Foundation	10,000
Miami Dade College Foundation Inc.	10,000
Migration Policy Institute	10,000
National Academy of Engineering	10,000
National Inventors Hall of Fame	10,000
Operation Underground Railroad	10,000
Pacific Council on International Policy	10,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Outside the County of San Diego (cont)	
Pivotal	10,000
Planned Pethood International	10,000
Project South the Institution for the Elimination Poverty & Genocide	10,000
Sanitation and Health Rights in India	10,000
Showing Up for Racial Justice Education Fund Inc	10,000
Sylvia Rivera Law Project Inc	10,000
Tectonic Theater Project Inc.	10,000
The Human Utility	10,000
The TLC Foundation for Body-Focused Repetitive Behaviors	10,000
Transgender Law Center	10,000
Trinity United Methodist Church	10,000
United States Naval Academy Foundation Inc.	10,000
Water for Good	10,000
YMCA of Greater Seattle	10,000
University of Pittsburgh and UPMC Medical and Health Sciences Foundation	9,606
United States Ski Team Foundation	9,000
Youth Philharmonic Orchestra	9,000
UC Santa Barbara Foundation	8,500
Wikimedia Foundation, Inc.	8,300
St. Jude Children's Research Hospital	8,180
Washington Institute for Near East Policy	8,180
NAACP Legal Defense and Educational Fund	8,160
Nature Conservancy	8,052
Colorado Public Television	8,000
Guide Dogs of America	8,000
No Limits Theater Group Inc.	8,000
Rockfish Valley Community Center Inc	8,000
Sin Barreras Without Barriers Inc	8,000
United World Mission Inc	8,000
Slow Money San Luis Obispo	7,500
Union of Concerned Scientists	7,500
Behring Global Educational Foundation	7,200
Meals on Wheels of RI	7,200
Our Sisters School	7,000
Virginia Organizing	7,000
India Development and Relief Fund	6,900
No Kid Hungry by Share Our Strength	6,830
Earth Island Institute	6,500
National Psoriasis Foundation	6,500
Earthjustice Legal Defense Fund	6,000
Franklin Institute	6,000
Innocence Project	6,000
Larkin Street Youth Services	6,000
MdDS Balance Disorder Foundation	6,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Other Organizations Outside the County of San Diego (cont)	
Ready to Read	6,000
SENS Foundation	6,000
Surgeons of Hope CDE Foundation Inc.	6,000
Johns Hopkins University	5,686
Tulane University	5,600
Alvin Ailey Dance Foundation Inc.	5,500
American Heart Association	5,500
Israeli-American Council	5,500
UNC Charlotte Foundation	5,500
University of Denver	5,500
Operation Respect	5,250
Research + Evaluation = Promoting Organizational Responsibility and Transparency	5,250
California Academy of Science	5,200
Center for Biological Diversity Inc.	5,200
Tau Beta Pi Association	5,200
American Association for the Advancement of Science	5,135
Save a Childs Heart Foundation US, Inc.	5,100
Vote.org	5,050
Mathematical Sciences Research Institute	5,041
350.org	5,000
American Philosophical Society	5,000
Aruna Partnership, Inc.	5,000
Asia Society	5,000
Baby2Baby	5,000
Camp Sunshine	5,000
Carlthorp School	5,000
Celiac Disease Foundation	5,000
Central Coast Veterans Helping Veterans	5,000
Chrysalis	5,000
Cohome	5,000
Colorado State University Foundation	5,000
Computer History Museum	5,000
Connections for the Homeless, Inc.	5,000
Cuesta College Foundation	5,000
Eastern Congo Initiative	5,000
Evanston Community Foundation	5,000
FJC - A Foundation of Philanthropic Funds	5,000
Foundation Fighting Blindness	5,000
Frank and Barbara Broyles Legacy Foundation	5,000
Friends of Bezalel Academy of Arts and Designs	5,000
Friends of SCPA	5,000
Future Is Now Schools	5,000
Greenwave Organization Corp	5,000
Henry Jackson Society	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2021

Homeboy Industries	5,000
Italian Scientists and Scholars in North America Foundation	5,000
Jackson Hole Land Trust	5,000
Manele Koele Charitable Fund	5,000
Marwen Foundation	5,000
Mercy for Animals	5,000
Modern Classrooms Project	5,000
MusicTalks	5,000
New America School	5,000
New Venture Fund	5,000
New York Center for Law & Justice	5,000
Partnership for the National Trails System	5,000
Partnership With Native Americans	5,000
Proyecto Itzaes	5,000
Robert W. Woodruff Arts Center	5,000
Rwanda Girls Initiative	5,000
Solano Community Animal Response Team	5,000
St. Theresa Church	5,000
Taft School Corporation	5,000
Texas Christian University	5,000
The Bloc	5,000
Trevor Project	5,000
WaterWheel Foundation	5,000
Wooster Group Inc	5,000
World Central Kitchen	5,000
Other Organizations Under \$5,000	<u>537,417</u>
Total	<u>9,390,439</u>
Total distributions	<u><u>\$ 69,228,600</u></u>