



Report of Independent Auditors and
Consolidated Financial Statements with
Supplementary Information

Jewish Community Foundation of San Diego

June 30, 2023 and 2022

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Report of Independent Auditors

The Audit Committee
Jewish Community Foundation of San Diego

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of the Jewish Community Foundation of San Diego, which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Jewish Community Foundation of San Diego as of June 30, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Jewish Community Foundation of San Diego and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Jewish Community Foundation of San Diego's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Jewish Community Foundation of San Diego's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Jewish Community Foundation of San Diego's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on Jewish Community Foundation of San Diego's 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Diego, California
December 7, 2023

Consolidated Financial Statements

Jewish Community Foundation of San Diego
Consolidated Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
ASSETS		
ASSETS		
Cash	\$ 1,929,142	\$ 361,606
Cash – restricted	12,437	5,916
Investments	701,950,708	682,915,001
Other assets	7,338,441	7,025,800
Total assets	\$ 711,230,728	\$ 690,308,323
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 2,026,209	\$ 2,035,464
Assets held for others	170,743,610	162,534,815
Beneficial interests	23,017,360	20,971,553
Total liabilities	195,787,179	185,541,832
NET ASSETS		
Without donor restrictions		
Board-designated endowment	22,013,127	20,640,515
Donor advised funds	445,753,754	439,682,292
Liquidity reserve	1,127,535	1,078,220
Community Foundation Charitable Real Estate Fund	5,392,775	5,041,486
Operating	1,633,945	2,140,995
Total without donor restrictions	475,921,136	468,583,508
With donor restrictions		
	39,522,413	36,182,983
Total net assets	515,443,549	504,766,491
Total liabilities and net assets	\$ 711,230,728	\$ 690,308,323

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets
Year Ended June 30, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 152,608,459	\$ 999,235	\$ 153,607,694
Net investment return	31,978,795	3,195,650	35,174,445
Other	607,130	-	607,130
Interfund transfers	(1,236,156)	1,236,156	-
Net assets released from restrictions	2,091,611	(2,091,611)	-
Total support and revenue	<u>186,049,839</u>	<u>3,339,430</u>	<u>189,389,269</u>
OPERATING EXPENSES			
Program services			
Grant distributions	174,930,848	-	174,930,848
Other program services	427,081	-	427,081
Supporting services			
Management and general	2,070,915	-	2,070,915
Development	1,283,367	-	1,283,367
Total operating expenses	<u>178,712,211</u>	<u>-</u>	<u>178,712,211</u>
Change in net assets	7,337,628	3,339,430	10,677,058
NET ASSETS, BEGINNING	<u>468,583,508</u>	<u>36,182,983</u>	<u>504,766,491</u>
NET ASSETS, ENDING	<u>\$ 475,921,136</u>	<u>\$ 39,522,413</u>	<u>\$ 515,443,549</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets (Continued)
Year Ended June 30, 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 127,898,794	\$ 9,649,526	\$ 137,548,320
Net investment (loss)	(27,230,045)	(4,125,591)	(31,355,636)
Other	655,975	-	655,975
Interfund transfers	(455,656)	455,656	-
Net assets released from restrictions	5,573,371	(5,573,371)	-
Total support and revenue	<u>106,442,439</u>	<u>406,220</u>	<u>106,848,659</u>
OPERATING EXPENSES			
Program services			
Grant distributions	98,846,804	-	\$ 98,846,804
Other program services	336,481	-	336,481
Supporting services			
Management and general	2,016,749	-	2,016,749
Development	1,079,386	-	1,079,386
Total operating expenses	<u>102,279,420</u>	<u>-</u>	<u>102,279,420</u>
Change in net assets	4,163,019	406,220	4,569,239
NET ASSETS, BEGINNING	<u>464,420,489</u>	<u>35,776,763</u>	<u>500,197,252</u>
NET ASSETS, ENDING	<u>\$ 468,583,508</u>	<u>\$ 36,182,983</u>	<u>\$ 504,766,491</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses
Year Ended June 30, 2023

	2023				Total
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 174,930,848	\$ -	\$ -	\$ -	\$ 174,930,848
Salaries & employee benefits	-	372,403	1,389,810	1,068,115	2,830,328
Information technology	-	3,017	96,121	195,347	294,485
Professional fees	-	-	167,080	-	167,080
Occupancy	-	-	100,654	-	100,654
Other operating costs	-	16,156	79,393	3,636	99,185
Insurance	-	-	96,873	-	96,873
Events	-	17,214	45,775	-	62,989
Office expenses & supplies	-	2,537	60,092	-	62,629
Conferences & travel	-	2,774	33,139	-	35,913
Advertising & promotion	-	12,980	-	16,269	29,249
Taxes	-	-	1,978	-	1,978
	<u>\$ 174,930,848</u>	<u>\$ 427,081</u>	<u>\$ 2,070,915</u>	<u>\$ 1,283,367</u>	<u>\$ 178,712,211</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses (Continued)
Year Ended June 30, 2022

	2022				
	Program Services		Supporting Services		Total
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 98,846,804	\$ -	\$ -	\$ -	\$ 98,846,804
Salaries & employee benefits	-	299,286	1,273,558	986,784	2,559,628
Information technology	-	1,737	218,040	63,588	283,365
Professional fees	-	1,000	179,073	-	180,073
Occupancy	-	-	99,038	-	99,038
Other operating costs	-	8,407	38,084	3,510	50,001
Insurance	-	-	51,444	-	51,444
Events	-	10,745	46,065	-	56,810
Office expenses & supplies	-	2,286	38,703	-	40,989
Conferences & travel	-	1,846	35,025	-	36,871
Advertising & promotion	-	11,174	-	25,504	36,678
Taxes	-	-	37,719	-	37,719
	<u>\$ 98,846,804</u>	<u>\$ 336,481</u>	<u>\$ 2,016,749</u>	<u>\$ 1,079,386</u>	<u>\$ 102,279,420</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 10,677,058	\$ 4,569,239
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities		
Donation of investments	(89,633,380)	(108,974,078)
(Gain) loss on investments	(36,475,288)	65,297,639
Contributions restricted in perpetuity	(1,995,083)	(3,744,842)
Changes in assets and liabilities		
Proceeds from sales of donated investments	89,633,380	108,974,078
Other assets	(312,641)	(1,651,418)
Assets held for others	8,208,795	(13,890,739)
Beneficial interests	2,045,807	1,435,008
Accounts payable	(9,255)	269,926
	<u>(17,860,607)</u>	<u>52,284,813</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(186,716,983)	(561,299,883)
Proceeds from sales of investments	204,156,564	503,455,521
	<u>17,439,581</u>	<u>(57,844,362)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted in perpetuity	1,995,083	3,744,842
	<u>1,995,083</u>	<u>3,744,842</u>
NET INCREASE (DECREASE) IN CASH	1,574,057	(1,814,707)
CASH AND RESTRICTED CASH, beginning of year	<u>367,522</u>	<u>2,182,229</u>
CASH AND RESTRICTED CASH, end of year	<u>\$ 1,941,579</u>	<u>\$ 367,522</u>
CASH AND RESTRICTED CASH consist of the following		
Cash	\$ 1,929,142	\$ 361,606
Cash – restricted	12,437	5,916
	<u>\$ 1,941,579</u>	<u>\$ 367,522</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Income taxes paid	<u>\$ 9,000</u>	<u>\$ 52,200</u>

See accompanying notes.

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 who collaborates with individuals and organizations and leverages philanthropic capital for positive impact. Guided by Jewish values, the Foundation combines donor-driven philanthropy, investing, and education with trusted, personalized service, enabling individuals and organizations to effectively dedicate their resources for maximum benefit in the community. 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, 2023 and 2022, 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 in the United States of America (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 membership interests in Limited Liability Companies (LLCs) 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

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 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 and changes in net assets.

Investment return on donor-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 assets – Irrevocable bequests and other promises to give are recorded as receivables at the time they are received by an estate. Those that are expected to be collected within one year are recorded at their net realizable value. Those that are expected to be collected in future years are discounted (when material) to their estimated net present value. The bequests, notes, and other receivables are included in other assets in the consolidated statements of financial position.

An allowance for uncollectible bequests and other promises to give, notes, 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, 2023 and 2022, and are included in other assets in the consolidated statements of financial position.

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. The life insurance policies are included in other assets in the consolidated statements of financial position.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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.

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.

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.

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 GAAP. 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.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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 \$9,000 and \$52,200 in tax on unrelated business income for the years ended June 30, 2023 and 2022, respectively. The Foundation is not a private foundation.

The Foundation follows 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, 2023 and 2022, 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 – in February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which requires lessees to recognize a lease liability and a right of use asset for all lease obligations with exception to short-term leases. The lease liability represents the Foundation's obligation to make lease payments arising from the lease measured on a discounted basis and the right of use asset represents the Foundation's right to use or control the use of a specified asset for a lease term. On July 1, 2022, the Foundation adopted *Leases (Topic 842)* and subsequent updates, collectively referred to as Topic 842, using the modified retrospective transition method which allowed it to continue to apply legacy guidance for periods prior to July 1, 2022. In addition, the Foundation adopted the package of practical expedients in transition, which permits them to not reassess their prior conclusions pertaining to lease identification, lease classification and initial direct costs on leases that commenced prior to the adoption of the new standard. The Foundation also elected the ongoing practical expedient to not recognize operating lease right-of-use assets and operating lease liabilities related to short-term leases. Upon management's assessment, the impact of applying Topic 842 was deemed to be immaterial and no right-of-use asset or lease liabilities were recorded at July 1, 2022, or during the year ended June 30, 2023.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Subsequent events – Subsequent events are events or transactions that occur after the consolidated statement 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 statement 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 statement of financial position but arose after the consolidated statement of financial position date and before the consolidated financial statements are available to be issued.

On September 8, 2023, Ms. Beth Sirull, President and Chief Executive Officer, Miriam and Jerome Katzin Presidential Chair of the Foundation, announced her plans to step down from her position at the end of the fiscal year June 30, 2024. The Board has since met and identified a process and timeline by which to choose a new candidate for the position. Ms. Sirull is committed to working with the Board on a strategic and seamless transition.

The Foundation has evaluated subsequent events through December 7, 2023, which is the date the consolidated financial statements were available to be issued.

Note 2 – Concentrations

Cash and restricted cash – The Foundation maintains its 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.

Investments – The Foundation invests in marketable securities and in non-marketable funds. Investment securities, in general, are exposed to various risks, such as interest rate, market volatility, and credit risks, and investments in funds are exposed to additional risks such as liquidity and marketability. Financial instruments potentially subjecting the Foundation to concentrations of credit risk consist of equity investments in excess of Securities Investor Protection Corporation insurance.

Contributions – During the years ended June 30, 2023 and 2022, the Foundation had two major contributors that accounted for approximately 61% of the Foundation’s total contributions and four major contributors that accounted for approximately 55% 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, 2023 and 2022:

	2023	2022
Cash and restricted cash	\$ 1,941,579	\$ 367,522
Investments with management companies and debt instruments	701,950,708	682,915,001
Other assets, excluding nonfinancial assets		
Promises to give, current portion	457,580	463,338
Other receivables, current portion	139,587	169,837
Total financial assets	704,489,454	683,915,698
Add: anticipated distributions from endowments	2,404,209	2,113,889
Less: amounts not available to be used within one year		
Restricted by donor with purpose or time restrictions	(39,064,833)	(35,719,645)
Restricted cash	(12,437)	(5,916)
Assets held for others	(170,743,610)	(162,534,815)
Beneficial interests	(23,017,360)	(20,971,553)
Board-designated endowment	(22,013,127)	(20,640,515)
Donor advised funds	(445,753,754)	(439,682,292)
Amounts set aside for liquidity reserve	(1,127,535)	(1,078,220)
Financial assets available to meet cash needs for general expenditures within one year	\$ 5,161,007	\$ 5,396,631

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 9, the Foundation’s Board-designated and donor-restricted endowments are subject to an annual spending rate. As of June 30, 2023 and 2022, this rate was 5% and the Foundation had \$2,404,209 and \$2,113,889 of anticipated distributions from the endowments, respectively, 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 a minimum of three months of the following fiscal year’s budgeted expenses for a liquidity reserve. As of June 30, 2023 and 2022, amounts set aside for liquidity reserves were \$1,127,535 and \$1,078,220, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Additionally, as of June 30, 2023 and 2022, the Foundation had Board-designated endowments of approximately \$22.0 million and \$20.6 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, 2023:

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	\$ 43,464,322	\$ -	\$ -	\$ -	\$ 43,464,322
Certificates of deposit	-	12,197,652	-	-	12,197,652
Equity securities					
Large cap – domestic	54,321,693	-	-	-	54,321,693
Large cap – international	2,147,019	-	-	-	2,147,019
Mid cap – domestic	9,120,459	-	-	-	9,120,459
Mid cap – international	99,647	-	-	-	99,647
Small cap – domestic	2,280,363	250,452	-	-	2,530,815
Small cap – international	8,306	-	-	-	8,306
Fixed income					
Government bonds – domestic	31,562,688	-	-	-	31,562,688
Government bonds – international	-	734,206	-	-	734,206
Corporate bonds – domestic	292,877	274,916	-	-	567,793
Mutual funds					
Fixed income – domestic	210,948,962	-	-	-	210,948,962
Fixed income – international	13,829,082	-	-	-	13,829,082
Fixed income – global	2,311,475	-	-	-	2,311,475
Large cap – domestic	108,091,914	-	-	-	108,091,914
Large cap – international	71,166,751	-	-	-	71,166,751
Mid cap – domestic	16,527,719	-	-	-	16,527,719
Mid cap – international	1,072,693	-	-	-	1,072,693
Small cap – domestic	11,480,442	-	-	-	11,480,442
Small cap – international	15,569,847	-	-	-	15,569,847
Global equity	6,572,369	-	-	-	6,572,369
Real assets	12,690,139	-	-	-	12,690,139
Real estate investment trust	1,353,446	-	-	-	1,353,446
Alternative investments					
Mutual funds	247,578	-	-	-	247,578
Private equity funds	-	-	-	32,058,922	32,058,922
Real assets	1,052,775	-	-	5,553,795	6,606,570
Fixed income funds	3,366,497	-	-	5,332,740	8,699,237
Hedge funds	-	-	-	25,968,962	25,968,962
	<u>\$ 619,579,063</u>	<u>\$ 13,457,226</u>	<u>\$ -</u>	<u>\$ 68,914,419</u>	<u>\$ 701,950,708</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

The fair value of investments is categorized as follows as of June 30, 2022:

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	\$ 157,214,240	\$ -	\$ -	\$ -	\$ 157,214,240
Certificates of deposit	-	2,881,111	-	-	2,881,111
Equity securities					
Large cap – domestic	41,827,330	-	-	-	41,827,330
Large cap – international	2,942,822	-	-	-	2,942,822
Mid cap – domestic	3,943,098	-	-	-	3,943,098
Mid cap – international	39,771	-	-	-	39,771
Small cap – domestic	1,414,750	-	-	-	1,414,750
Small cap – international	3,368	-	-	-	3,368
Fixed income					
Government bonds – domestic	48,270,979	-	-	-	48,270,979
Government bonds – international	-	117,981	-	-	117,981
Corporate bonds – domestic	653,732	-	-	-	653,732
Mutual funds					
Fixed income – domestic	114,102,292	-	-	-	114,102,292
Fixed income – international	13,005,739	-	-	-	13,005,739
Fixed income – global	2,330,832	-	-	-	2,330,832
Large cap – domestic	104,840,254	-	-	-	104,840,254
Large cap – international	72,844,374	-	-	-	72,844,374
Mid cap – domestic	13,813,108	-	-	-	13,813,108
Mid cap – international	1,292,763	-	-	-	1,292,763
Small cap – domestic	5,211,099	-	-	-	5,211,099
Small cap – international	12,472,554	-	-	-	12,472,554
Global equity	9,014,000	-	-	-	9,014,000
Real assets	13,836,427	-	-	-	13,836,427
Real estate investment trust	1,096,759	-	-	-	1,096,759
Alternative investments					
Mutual funds	270,769	60,095	-	-	330,864
Private equity funds	-	-	-	21,645,584	21,645,584
Real assets	1,093,312	-	-	4,232,217	5,325,529
Fixed income funds	3,246,413	-	-	3,379,857	6,626,270
Hedge funds	-	-	-	25,817,371	25,817,371
	<u>\$ 624,780,785</u>	<u>\$ 3,059,187</u>	<u>\$ -</u>	<u>\$ 55,075,029</u>	<u>\$ 682,915,001</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

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, 2023:

	Fair Value at June 30, 2023	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity funds [a]	\$ 3,998,208	\$ -	Quarterly	21 days
Private equity funds [a]	28,060,714	38,847,236	Not allowed	n/a
Real assets [b]	5,553,795	14,891,538	Not allowed	n/a
Fixed income funds [c]	5,192,200	7,320,000	Not allowed	n/a
Fixed income funds [c]	140,540	-	Not allowed	n/a
Hedge fund of funds [d]	2,731,286	-	Every 3 years	90 days
Hedge fund of funds [e]	1,691	-	Annually	90 days
Hedge fund of funds [e]	23,100,382	-	Quarterly	90-100 days
Hedge fund of funds [e]	135,603	-	Not allowed	n/a
Total	<u>\$ 68,914,419</u>	<u>\$ 61,058,774</u>		

[a] The Foundation's strategy for private equity funds is in funds organized as limited partnerships and includes buyout and growth equity to obtain broad exposure to different segments of the market with differing risk/return profiles. The Foundation also employs outside managers who invest in private equity according to donor preference.

[b] The Foundation's strategy for real assets funds is in funds organized as value add, opportunistic, real estate debt, and opportunistic infrastructure. The Foundation also employs outside managers who invest in real assets according to donor preference.

[c] The Foundation's strategy for fixed income funds is in funds organized direct lending, structured credit, specialty finance, and opportunistic credit.

[d] The Foundation's strategy for this hedge fund of funds is in funds organized as a variety of strategies including long/short equities, distressed company investing, merger arbitrage, and event-driven strategies.

[e] The Foundation's strategy for hedge fund of funds is in funds organized as a variety of strategies including absolute return, diversified arbitrage investment in distress strategies, and various long/short strategies. The Foundation also employs outside managers who invest in hedge fund of funds according to donor preference.

Note 5 – Other Assets

Other assets consist of the following as of June 30:

	2023	2022
Promises to give	\$ 457,580	\$ 463,338
Notes receivable	375,000	375,000
Real property and other	5,567,144	5,172,931
Other receivables	139,587	169,837
Fair value of insurance policies	799,130	844,694
	<u>\$ 7,338,441</u>	<u>\$ 7,025,800</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

At June 30, 2023 and 2022, the Foundation and its supporting foundations had \$375,000 of notes receivable outstanding from local Jewish organizations. The 0% interest loans are secured by deeds 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 as of June 30:

	2023	2022
Due in one year or less	\$ 457,580	\$ 463,338
Due after one year through five years	-	-
	\$ 457,580	\$ 463,338

Note 6 – 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 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, 2023 and 2022.

Jewish Community Foundation of San Diego
Notes to Consolidated Financial Statements

Note 7 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following at June 30, 2023 and 2022:

	2023	2022
Purpose restrictions		
Community support		
COVID-19	\$ 3,750	\$ 54,727
Climate	83,791	-
Homelessness	54,190	193
Supporting Foundation	8,886,997	8,551,787
	9,028,728	8,606,707
Time restrictions	393,821	371,918
Endowments subject to spending policy and appropriation, including amounts above original gift amount of \$28,778,387 (2023) and \$26,783,304 (2022)		
Specific grant areas or organizations		
Health and human services	11,323,725	10,279,200
Education	6,643,917	6,301,967
Arts and culture	3,101,875	2,996,797
Religious organizations	2,633,919	1,617,074
Federations and foundations	2,154,116	1,896,597
Human relations	313,658	307,047
Other	31,520	463,379
Term endowment	464,371	-
General use	3,432,763	3,342,297
	30,099,864	27,204,358
	\$ 39,522,413	\$ 36,182,983

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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, 2023 and 2022, as follows:

	2023	2022
Satisfaction of purpose restrictions		
Community support		
Health and human services	\$ 438,801	\$ 520,602
Federations and foundations	407,619	235,221
COVID-19	51,801	677,452
Homelessness	62,805	290,760
Climate	18,500	-
Education	358,551	342,324
Arts and culture	156,791	153,062
Religious organizations	285,263	126,246
Human relations	14,231	12,584
Medical debt relief	1,566	-
Other	1,645	1,647
Asset management fees	268,345	245,089
Satisfaction of time restrictions		
Community support		
Health and human services	6,976	6,983
Federations and foundations	5,763	5,576
Arts and culture	3,488	3,491
Education	5,979	3,491
Other	3,487	2,948,843
	\$ 2,091,611	\$ 5,573,371

Note 8 – 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 11.3% 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. Plan distributions generally may not be made until severance from employment or age 70 ½, if earlier. Retirement plan expense was approximately \$295,000 and \$281,000 for the years ended June 30, 2023 and 2022, respectively.

The Foundation established a Deferred Compensation Plan under Section 457(b), effective October 1, 2021. The Plan is limited to a select group of management. The Foundation makes annual contributions as of June 30 subject to certain conditions. \$61,575 was accrued as of June 30, 2023, and contributed in August 2023, while \$54,230 was accrued as of June 30, 2022, and contributed in July 2022.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 9 – Endowments

The Foundation's endowment consists of 70 and 65 individual funds established for a variety of purposes as of June 30, 2023 and 2022, respectively. Its endowment includes both donor-restricted endowment funds and funds designated by the Board to function as endowments. As required by 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

Jewish Community Foundation of San Diego
Notes to Consolidated Financial Statements

At June 30, 2023, the endowment net assets composition by type of fund consisted of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board designated endowment funds	\$ 22,013,127	\$ -	\$ 22,013,127
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	28,778,387	28,778,387
Accumulated investment gains	-	1,321,477	1,321,477
	<u>\$ 22,013,127</u>	<u>\$ 30,099,864</u>	<u>\$ 52,112,991</u>

Changes in endowment net assets for the year ended June 30, 2023, consisted of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2022	\$ 20,640,515	\$ 27,204,358	\$ 47,844,873
Contributions	577,124	1,995,083	2,572,207
Appropriated expenditures	(879,277)	(1,112,672)	(1,991,949)
Investment return, net	1,674,765	2,013,095	3,687,860
Endowment net assets, June 30, 2023	<u>\$ 22,013,127</u>	<u>\$ 30,099,864</u>	<u>\$ 52,112,991</u>

At June 30, 2022, the endowment net assets composition by type of fund consisted of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board designated endowment funds	\$ 20,640,515	\$ -	\$ 20,640,515
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	26,783,304	26,783,304
Accumulated investment gains	-	421,054	421,054
	<u>\$ 20,640,515</u>	<u>\$ 27,204,358</u>	<u>\$ 47,844,873</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Changes in endowment net assets for the year ended June 30, 2022, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2021	\$ 22,565,635	\$ 27,623,877	\$ 50,189,512
Contributions	1,274,401	3,744,842	5,019,243
Appropriated expenditures	(968,847)	(983,949)	(1,952,796)
Investment loss, net	(2,230,674)	(3,180,412)	(5,411,086)
Endowment net assets, June 30, 2022	<u>\$ 20,640,515</u>	<u>\$ 27,204,358</u>	<u>\$ 47,844,873</u>

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. Deficiencies of this nature existed in 19 donor-restricted endowment funds, which together had an original gift value of \$7,537,000 a current fair value of \$7,214,000, and a deficiency of \$323,000 as of June 30, 2023. 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. Deficiencies of this nature existed in 24 donor-restricted endowment funds, which together had an original gift value of \$14,351,000, a current fair value of \$13,662,000, and a deficiency of \$689,000 as of June 30, 2022.

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 10 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 10 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.

Supplementary Information

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2023

Organizations Serving Jewish Purposes Within San Diego	
Jewish Federation of San Diego County	\$ 3,067,510
Hillel of San Diego	2,237,255
Jewish Family Service of San Diego	2,102,056
Lawrence Family Jewish Community Center JACOBS FAMILY CAMPUS	2,096,736
Seacrest Foundation	607,139
Congregation Beth El	604,688
Operating Fund of the Jewish Community Foundation	409,867
Congregation Beth Israel	363,520
Congregation Adat Yeshurun	284,306
San Diego Jewish Academy	260,087
Hebrew Free Loan of San Diego	247,966
Southern California Yeshiva High School	245,349
Kindness Initiative	222,925
Friends of Chabad Lubavitch San Diego	212,972
Anti-Defamation League	168,287
Camp Mountain Chai	166,370
Temple Solel of Northern San Diego County	149,733
Soille San Diego Hebrew Day School	133,940
Chabad of La Jolla	119,210
Congregation Beth Am	110,203
Israel Emergency Alliance (StandWithUs)	105,000
Torah High Schools of San Diego	97,550
Ken Jewish Community	85,224
Jewish Gift Closet - San Diego Gmach	81,091
Coastal Roots Farm	77,530
Temple Emanu-El	73,960
Friendship Circle of San Diego	67,198
Tifereth Israel Synagogue	57,988
Ohr Shalom Synagogue	54,295
San Diego Jewish Experience	50,452
Ner Tamid Synagogue	48,912
Chabad of Carmel Valley	40,000
Friends of Chabad Lubavitch San Diego	37,100
Aish HaTorah San Diego	36,240
Temple Adat Shalom	28,770
The Butterfly Project	28,034
Chabad of Downtown	24,180
Chabad Jewish Center of RSF	11,411
Shaarei Shamayim Congregation	10,500
Hadassah the Womens Zionist Organization of America	7,080
Shield of David Foundation	5,320
Tifereth Israel Community Orchestra Association	5,100
Other Organizations Under \$5,000	29,133
Total	\$ 14,872,187

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Organizations Serving Jewish Purposes Outside of San Diego		
The Weber School - Felicia Penzell Weber Jewish Community High School Inc	\$	11,062,500
American Friends of the Israel Democracy Institute		6,800,000
American Society for Technion		4,039,640
Marcus Jewish Community Center of Atlanta		2,246,000
Atlanta Scholars Kollel Inc		1,394,300
P.E.F. Israel Endowment Funds		1,346,090
King David Schools' Foundation		1,182,005
Momentum Unlimited Inc		1,053,250
Friends of the Israel Defense Forces		967,690
American Jewish Joint Distribution Committee		853,872
Hillel The Foundation for Jewish Campus Life		721,730
Board of Jewish Education Inc. dba The Jewish Education Project		500,000
Jerusalem Foundation		500,000
Torah Day School of Atlanta, Inc.		500,000
Jewish Family & Career Services		440,000
American Israel Education Foundation		383,591
American Committee for Tel Aviv Foundation Inc.		370,200
Sephardic Temple Tifereth Israel		350,054
Hillels of Georgia		336,000
Central Fund For Israel		299,558
The Idea School		250,000
American Jewish Committee		227,525
Aish Global		220,360
Camp Judaea		200,000
Hadar		200,000
Chevrah Kadisha		162,620
Yeshiva Ohr Yisrael of Atlanta Inc		156,000
OneTable		150,000
Harold Grinspoon Foundation		144,150
Jewish National Fund		135,988
Oakland Hebrew Day School		125,000
Centro Primo Levi		114,594
Yeshiva Daroma		113,536
Lion Global Foundation		110,000
Jewish Agency for Israel - North American Council		108,653
Foundation for Jewish Camp		103,167
American Friends of Tel Aviv University		100,000
Congregation Ariel Inc		100,000
Congregation Bnai Torah Inc		100,000
Cz Wellness Group Inc, dba Camp Zeke		100,000
Cadena Foundation		91,000
J Street Education Fund, Inc.		83,100
Cong Strikov of USA		82,900
ImpactIsrael, Inc. dba Friends of Yemin Orde		82,500
New Israel Fund		80,300
Jewish Fertility Foundation Inc.		75,000
Jewish Institute for National Security Affairs		73,000
The American Friends of Migdal Ohr		70,018
Simpser Kavod Fund		68,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Organizations Serving Jewish Purposes Outside of San Diego (continued)		
JCC Global USA Inc.	\$	65,000
Israel Air Force Center Foundation		60,000
Givat Haviva Education Foundation		55,000
Imagination Productions		55,000
Jewish Silicon Valley		50,600
United Jewish Campaign (UJC) - Cape Town		50,514
Partners in Torah		50,100
UCLA Hillel		50,100
Atlanta Jewish Academy Inc		50,000
Centro Di Documentazione Ebraica Contemporanea		50,000
Youth Renewal Fund		50,000
American Friends of Magen David Adom		48,510
American Friends of the Israel Philharmonic Orchestra		38,950
Jaffa		38,490
International March of the Living		38,454
Clal - The National Jewish Center for Learning and Leadership		37,000
Jewish Community Centers Assoc of North America		36,360
Ner L'Horeinu Inc		35,220
American Friends of the Association for the Adv of Community Centers in Israel		35,000
Friends of United Hatzalah		33,620
U.S. Holocaust Memorial Museum		32,246
HIAS Inc.		30,687
Israel Tennis Centers Foundation Inc.		29,700
Good People Fund Inc.		27,280
Hasbara Fellowships		27,000
American Friends of Beit Hatfutsot - The Museum of the Jewish People		26,280
J Leaders		25,000
Jewish Women International		25,000
Students In Israel		25,000
Yashrut North America		25,000
The Academy of Jewish Thought and Learning		24,350
Chabad Center for Jewish Life		24,000
Congregation Shir Hadash		22,337
SLO Hillel, The Foundation for Jewish Campus Life, San Luis Obispo		22,000
Beth Shalom		21,275
Irvine Hebrew Day School		20,000
Herzlia Foundation Trust		19,660
Conference of Presidents of Major Jewish Organizations Fund		18,000
KAM Isaiah Israel Congregation		18,000
Hand in Hand American Friends of the Center for Jewish-Arab Education in Israel		17,890
American Friends of Eretz Hemdah		15,020
Congregation Shir Ha-Ma- Alot		15,000
Birthright Israel Foundation		14,300
Friends of Asor Fund USA - JGive		13,780
Congregation Ner Tamid		13,500
Avodah the Jewish Service Corps Inc.		13,100
Adopt A Family Foundation		12,900
American Friends of the Israel Museum		12,000
Etzion Foundation		11,600

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Organizations Serving Jewish Purposes Outside of San Diego (continued)	
American Friends of Meir Panim	\$ 11,418
Anti-Defamation League Foundation	11,366
Institute for Jewish Spirituality	11,100
Union for Reform Judaism	10,020
Jewish Community Services of South Florida	10,000
Jewish Family Service of Rockland County	10,000
Jewish Womens Foundation of New York Inc	10,000
Tawonga Jewish Community Corporation	10,000
University Synagogue	10,000
Young Israel of Sky Lake	10,000
Hadassah the Womens Zionist Organization of America	9,840
Jewish Federation of Greater Portland	9,000
American Friends of Yad Eliezer Inc.	8,760
American Jewish World Service	8,600
Jewish Federations of North America	8,600
American Friends of Leket Israel Inc.	8,520
North Shore Congregation Israel	8,258
Bnai Abraham-Zion Congregation	8,200
Friends of Yad Sarah Inc.	8,150
Maccabi World Union	8,000
Yeshivat Aish Hatorah	7,800
Shalom Hartman Institute of North America	7,750
Pardes Institute of Jewish Studies North America Inc	7,700
Sharsheret Inc.	7,605
Jewish United Fund of Metropolitan Chicago	7,500
The Jewish Federation of Greater Washington	7,500
Congregation Beth Israel	7,000
Hebrew Seniorlife	7,000
Jewish Congregation of Maui Inc.	7,000
Jewish Federation of El Paso	7,000
American Committee for Shaare Zedek Hospital in Jerusalem	6,720
National Yiddish Book Center	6,070
Americans for Ben-Gurion University	6,000
Yeshiva University	5,860
American Friends of Ogen	5,800
Rabbi Isaac Elchanan Theological Seminary	5,760
Mazon Inc. A Jewish Response to Hunger	5,648
Tzedek DC	5,600
American Friends of Chabad Cabo Jewish Center Inc	5,400
Israel Special Kids Fund	5,400
Jewish Theological Seminary of America	5,136
Yad Aharon Inc.	5,106
Hillel the Foundation for Jewish Campus Life	5,100
Schechter Institute of Jewish Studies Inc.	5,100
Temple Beth Shalom	5,080
Honest Reporting	5,030

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Beber Camp Property Inc.	\$ 5,000
Congregation Ahavas Achim	5,000
Congregation Bais Yosef Tzvi	5,000
European Center for Jewish Societies	5,000
Gates of Zion Inc	5,000
Global Jewish Assistance and Relief Network (JAR)	5,000
Jewish Big Brothers Big Sisters Association of Los Angeles	5,000
Shalom Institute Camp and Conference Center	5,000
Urban Adamah	5,000
Valley of the Sun Jewish Community Center Inc.	5,000
Other Organizations Under \$5,000	<u>284,260</u>
Total	<u>\$ 41,190,471</u>

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Primarily Serving the County of San Diego	
San Diego Symphony Orchestra Association	\$ 44,087,789
UC San Diego Foundation	28,353,153
ACLU Foundation of San Diego and Imperial Counties	5,102,700
Museum of Contemporary Art San Diego	3,661,705
California Western School of Law	3,001,500
Mingei International	1,316,150
Jacobs & Cushman San Diego Food Bank	1,238,843
Salk Institute for Biological Studies	1,234,718
La Jolla Playhouse	902,088
Old Globe Theatre	896,274
Francis W. Parker School	781,650
Planned Parenthood of the Pacific Southwest	757,567
KPBS Public Media (SDSURF)	714,535
University of San Diego	704,900
Voice of San Diego	606,730
San Diego Unified School District	534,825
La Jolla Music Society	469,632
The San Diego Foundation	465,500
Impact Cubed	451,396
Pedal the Cause - San Diego	385,981
Walter Munk Foundation for the Oceans	378,411
Serving Seniors	370,801
Interfaith Community Services	250,135
San Diego Squared (SD2)	221,656
Campanile Foundation	202,260
Father Joe's Villages	161,618
Civic San Diego Economic Growth and Neighborhood Investment Fund	150,000
Voices for Children	136,250
Forever Balboa Park	132,936
Mission Edge San Diego	131,100
San Diego Second Chance Program	120,700
Home of Guiding Hands Foundation	120,000
San Diego Continuing Education Foundation	116,294
National Network of Youth Ministries	103,000
Sharp Healthcare Foundation	102,688

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Primarily Serving the County of San Diego (continued)	
San Diego Taxpayers Educational Foundation	\$ 100,000
YMCA - Copley-Price Family Branch	100,000
Scripps Health Foundation	86,440
San Diego Opera	84,100
Investigative Newsource	79,448
Rady Children's Hospital Foundation	76,497
Padres Foundation	75,350
Church of Jesus Christ of Latter Day Saints	74,587
National Conflict Resolution Center	73,330
La Jolla Institute for Immunology	72,018
Helen Woodward Animal Center	67,288
Mainly Mozart Festival	65,500
Library Association of La Jolla - Athenaeum	65,300
Alzheimer's San Diego	64,731
Mesa Foundation	60,025
San Diego State University Research Foundation	60,000
Friends of La Jolla Shores	58,500
Words Alive	57,872
Feeding San Diego	57,490
Sanford Burnham Prebys Medical Discovery Institute	55,500
Southern California Tennis Association Foundation	55,000
Sweetwater Union High School District	54,772
Foundation for Grossmont and Cuyamaca Colleges	53,500
San Dieguito River Valley Land Conservancy	52,600
Elementary Institute of Science	52,500
San Diego Community College Auxiliary Organization	50,500
Rise Up Industries	50,360
Citizens Climate Education Corp	50,000
Young Lions Jazz Conservatory	50,000
Diversionsary Theatre	47,400
Monarch School Project	43,601
La Jolla Country Day School	42,100
San Diego Humane Society and SPCA	39,552
High Tech High Foundation	38,628
Voices of Our City Choir	38,575
Just in Time for Foster Youth	38,301
Challenged Athletes Foundation	37,905
Free To Thrive	36,470
Horses of Tir Na Nog	36,000
Foundation for Animal Care and Education	35,000
Rolf Benirschke Legacy Foundation	34,400
La Jolla Aquatic Complex Foundation	34,333
Mama's Kitchen	33,550
Meals on Wheels of Greater San Diego	30,150
Museum of Photographic Arts	30,018
Hausmann Quartet Foundation	30,000
Neurolab 360	30,000
San Diego Museum of Man	30,000
Urban Corps of San Diego	30,000
North Coast Repertory Theatre	29,850
San Diego Rescue Mission	29,800
San Diego State University	28,251

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Primarily Serving the County of San Diego (continued)		
Just Call Us Volunteers - DBA Youth Assistance Coalition	\$	27,075
Kids Included Together-San Diego		27,018
Computers 2 Kids, San Diego		26,900
Scripps Research Institute		26,050
Ocean Discovery Institute		26,000
People Assisting the Homeless		25,345
Nature and Culture International		25,000
zero8hundred		25,000
Outdoor Outreach		24,982
Salvation Army		24,700
Building 178 Performing Arts Center		24,000
San Diego French-American School		23,100
Alpha Project for the Homeless		23,000
San Diego Lesbian Gay Bisexual and Transgender Community Center		22,230
Chicano Federation of San Diego County		22,000
Coastal Community Foundation		21,900
San Diego Botanic Garden		21,300
Pro Kids - The First Tee of San Diego		21,000
The New Children's Museum of San Diego		21,000
American Cancer Society		20,450
San Diego Museum of Art		20,450
Boys To Men Mentoring Network Inc.		20,338
Vista Hill Foundation		20,125
Catalyst of San Diego & Imperial Counties		20,025
Karen Organization of San Diego		20,000
American Heart Association		19,600
Zoological Society of San Diego		19,388
San Diego Public Library Foundation		19,026
Chalice Unitarian Universalist Congregation		18,672
RISE San Diego		18,500
The Roustabouts		18,500
Boys and Girls Club of Oceanside		17,500
Mollys Angels A California Nonprofit Public Benefit Corporation		17,000
Promises2Kids Foundation		16,750
Urban Street Angels, Inc.		16,575
Center for Community Solutions		16,550
Bayside Community Center		16,000
Central San Diego Black Chamber of Commerce Education Foundation		16,000
Century Club of San Diego		16,000
Big Brothers Big Sisters of San Diego County		15,485
North County Health Project, Inc.		15,250
Make A Wish Foundation		15,200
San Diego Air and Space Museum		15,100
Community Resource Center		15,000
Emmanuel Faith Community Church		15,000
Regents of the University of California at San Diego		15,000
USS Midway Museum		15,000
Vista Community Clinic		15,000
United Way of San Diego County		14,710
San Diego Sports Association		13,700
Lightbridge Hospice Community Foundation		13,500
Kitchens For Good, Inc.		13,250

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Primarily Serving the County of San Diego (continued)		
Cygnnet Theatre Company	\$	13,150
San Diego Youth Symphony		13,000
California State University San Marcos		12,666
Ascension Lutheran Church		12,600
Wildcoast		12,513
Fleet Science Center		12,500
Museum of Making Music		12,500
Playwrights Project		12,400
Educational Enrichment Systems Inc.		12,218
San Diego Hunger Coalition		12,200
Operation Hope Vista		12,050
A New Life Charitable Foundation Inc		12,000
Co-Harvest Foundation		12,000
Pacific Ridge School		12,000
Point Loma Community Presbyterian Church		12,000
Special Delivery San Diego		11,500
JDRF International		11,000
Parkinsons Association		10,850
Brady Center to Prevent Gun Violence		10,496
Gillispie School		10,360
La Mesa Park and Recreation Foundation		10,125
Townspople		10,095
Escondido Police Officers Care Foundation		10,018
Bipoc Support Foundation		10,000
Brother Benno Foundation		10,000
California State University, San Marcos Foundation		10,000
Cancer Angels of San Diego		10,000
Cesar Chavez Service Clubs Inc.		10,000
Cristo Rey San Diego High School		10,000
East County Posse		10,000
Kairos Prison Ministry International		10,000
La Jolla Christmas Parade and Holiday Festival Foundation		10,000
Mission Trails Regional Park Foundation		10,000
Musicians For Education		10,000
San Diego Canyonlands, Inc.		10,000
San Diego Children's Discovery Museum		10,000
Tariq Khamisa Foundation		10,000
Youth Tennis San Diego Outreach		10,000
American Red Cross		9,950
Las Patronas		9,500
Home Start Inc.		8,593
Benchley-Weinberger Foundation		8,590
Palomar Health Foundation		8,333
St. Madeleine Sophie's Training Center		8,325
San Diego Coastkeeper		8,313
Dreams For Change		8,000
Lucky Duck Foundation		8,000
San Diego Habitat for Humanity		7,873
San Diego Housing Federation		7,575
Art of Elan		7,500
Patrick Henry High School Alumni Association		7,500
Solana Center for Environmental Innovation		7,500
United Through Reading		7,500

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Primarily Serving the County of San Diego (continued)	
Climate Action Campaign	\$ 7,413
Environmental Health Coalition	7,313
Alzheimer's Association	7,150
La Jolla Historical Society	7,000
Rancho Coastal Humane Society	7,000
San Diego Police Foundation	7,000
La Jolla High School Foundation	6,600
Cabrillo National Monument Foundation	6,500
La Mesa Sunrise Rotary Club Foundation	6,500
STAR/PAL	6,500
Villa de Vida	6,104
Malashock Dance & Company	6,000
San Diego Social Venture Partners Inc.	6,000
St. Gabriel Catholic Church	6,000
Teach For America	6,000
Photocharity, Doors of Change	5,778
United Service Organizations	5,700
Point Loma High School Pointer Association	5,650
Diabetes Research Connection	5,618
Armed Services YMCA of the USA	5,550
Institute of Contemporary Art, San Diego	5,540
I Love A Clean San Diego County Inc.	5,500
Project Biome	5,500
San Diego River Park Foundation	5,500
Uptown Faith Community Service Center	5,500
Emilio Nares Foundation	5,350
National Multiple Sclerosis Society	5,130
Boy Scouts of America	5,100
Del Mar Foundation	5,100
San Diego History Center	5,018
Center for World Music	5,000
Community HousingWorks	5,000
East County Youth Symphony	5,000
George G. Glenner Alzheimer's Family Centers	5,000
Kyoto Symposium Organization	5,000
La Jolla Rotary Foundation	5,000
MiraCosta College Foundation	5,000
Nativity Prep Academy of San Diego	5,000
Oceanside Museum of Art	5,000
San Diego Film Foundation	5,000
San Diego Futures Foundation	5,000
San Diego Natural History Museum	5,000
San Ysidro High School	5,000
SanDiego350	5,000
The Aja Project	5,000
Other Organizations Under \$5,000	314,854
	<hr/>
Total	\$ 103,202,582
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Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego		
American Academy of Arts & Sciences	\$	2,016,000
Massachusetts Institute of Technology		1,100,750
Cornell University		1,000,100
UCLA Foundation		818,050
Mucopolipidosis Type IV Foundation Inc		695,321
SouthCoast Community Foundation		544,400
University of York in America, Inc.		500,000
Pace Academy, Inc.		400,000
Fidelity Charitable Gift Fund		270,100
Adenoid Cystic Carcinoma Research Foundation		250,000
Henry W. Grady Foundation Inc.		250,000
ProPublica		203,306
Lowe's Employee Relief Fund Inc		200,000
Planned Parenthood Federation of America		190,305
Convoy of Hope		174,000
Schwab Charitable Fund		170,022
Human Rights Watch		152,000
American Friends of the Israel Sport Center for the Disabled		150,000
Celebrity Series of Boston		150,000
Media Matters for America		150,000
San Francisco Foundation		150,000
University of Arizona Foundation		131,500
Equal Justice Works		129,018
Slow Money San Luis Obispo		120,000
National Network of Abortion Funds		106,536
Fund for Public Schools Inc		105,000
Washington Institute for Near East Policy		100,018
African Wildlife Foundation		100,000
Focusing Philanthropy Inc		100,000
New Bedford Light		100,000
Friends of ELNET		86,000
Woodrow Wilson International Center for Scholars		84,000
University of Miami		82,718
Corporate Accountability International		80,000
Whitefish Community Foundation Inc.		75,000
International Rescue Committee		70,688
Yale University		68,750
World Association for Sexual Health		63,000
Common Counsel Foundation		55,500
NDN Collective Inc.		55,000
Oceana, Inc.		53,500
Colgate University		51,000
Doctors Without Borders USA Inc.		50,692
Arizona Western College Foundation		50,000
Battle Creek Community Foundation		50,000
Central Coast Grown - Central Coast Ag Network		50,000
Emily's Entourage		50,000
Kellogg Community College Foundation		50,000
Lucile Packard Foundation for Children's Health		50,000
Michigan State University		50,000
New Venture Fund		50,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego (continued)		
Open Medicine Foundation	\$	50,000
Pivotal		50,000
University of South Florida Foundation		50,000
Urban Gleaners		50,000
Big Picture Company		47,250
Physical Plant Theater		45,000
University of Southern California		44,460
Museum of Contemporary Art		42,200
Mathematical Sciences Research Institute		40,000
Resource Generation		40,000
Ultimate Peace Inc.		40,000
ArtBridge Projects		37,000
Center for Disaster Philanthropy		35,720
Stanford University		35,050
Lang Lang International Music Foundation		35,000
Yampa Valley Community Foundation		35,000
Christopher and Dana Reeve Foundation		32,487
Southern Poverty Law Center		30,960
Wooster Group Inc		30,018
Texas A&M Foundation		30,000
Natural Resources Defense Council		29,700
Helpusadopt.org		27,000
Childrens Discovery Foundation		26,560
Kenyon College		26,500
American Friends of Peace of Mind		25,780
UNICEF USA		25,525
Dolphins Cycling Challenge Inc.		25,250
Human Rights Now-NY Inc		25,018
California Council on Science and Technology		25,000
Democracy 21 Education Fund		25,000
El Camino Homeless Organization		25,000
Family Violence Appellate Project		25,000
Foundation for the Defense of Democracies Inc.		25,000
Howard University		25,000
Indigenous Medicine Conservation Fund		25,000
Inside Out Network		25,000
North Star Fund		25,000
Protestant Episcopal Cathedral Foundation		25,000
Nature Conservancy		24,196
Project Concern International (PCI), A Global Communities Partner		23,360
Crohns and Colitis Foundation of America		23,000
Union of Concerned Scientists		22,665
JDRF International		22,600
Trustees of the University of Pennsylvania		22,000
City of Hope		20,030
Arizona Local Post		20,000
Because of Hope		20,000
Cyber Civil Rights Initiative		20,000
Drexel University		20,000
Global Compassion Coalition		20,000
National Academy of Engineering		20,000
Pennsylvania State University		20,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego (continued)		
Wild Salmon Center	\$	20,000
International Community Foundation		19,224
Project Sleep		19,000
St. Jude Children's Research Hospital		18,694
Ann & Robert H. Lurie Children's Hospital of Chicago		18,500
MGY		18,345
Zeta Beta Tau Foundation		18,100
Coalition for A Safer Web		18,000
Compassion and Choices		18,000
Foundation Fighting Blindness		17,600
Harvard University		17,600
Witness, Inc.		16,080
American Civil Liberties Union Foundation		15,500
Alliance for Cancer Gene Therapy, Inc.		15,000
Badger Run Wildlife Rehab		15,000
Center for Humane Technology		15,000
GlobeMed NFP		15,000
Human Development and Children Foundation		15,000
Lighthouse Nonprofit Technologies		15,000
Room to Read		15,000
San Miguel School Inc		15,000
Tim Tebow Foundation		15,000
World Central Kitchen		14,650
Pancreatic Cancer Action Network		14,450
International Relief Teams		14,200
Save a Childs Heart Foundation US, Inc.		14,060
United States Ski Team Foundation		14,000
Everytown for Gun Safety Support Fund		13,850
Friends of Baark Inc		13,000
Just Like My Child Foundation		13,000
Trustees of Princeton University		13,000
University of Denver		13,000
Memorial Sloan Kettering Cancer Center		12,750
Friends of Caritas Cubanas Corporation		12,500
National Psoriasis Foundation		12,500
PAWS Chicago		12,500
Project Recover, Inc.		12,500
United States Naval Academy Foundation Inc.		12,500
National Multiple Sclerosis Society		11,600
American Diabetes Association		11,280
Investigative Project on Terrorism Foundation		11,100
Global Church Planting Partners		11,000
The Joffrey Ballet		10,750
No Limits Theater Group Inc.		10,500
ScholasTIC Tourette's Supporters		10,445
Columbia University		10,250
Leukemia and Lymphoma Society		10,100
American Association for the Advancement of Science		10,000
American Enterprise Institute for Public Policy Research		10,000
Braver Angels		10,000
California State University Foundation		10,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego (continued)		
Camp del Corazon	\$	10,000
Children's Hospital Los Angeles		10,000
Colorado Public Television		10,000
Curtis Institute of Music		10,000
Disability Rights Fund		10,000
Dysautonomia International Inc		10,000
Edify		10,000
Humane Society of Napa County		10,000
ISSA Foundation		10,000
Love to Langa		10,000
Mackintosh Academy		10,000
Maui Health Foundation		10,000
Miami Dade College Foundation Inc.		10,000
Modern Classrooms Project		10,000
Pacific Council on International Policy		10,000
Planned Pethood International		10,000
Saban Community Clinic		10,000
Showing Up for Racial Justice Education Fund Inc		10,000
Soho Repertory Theatre		10,000
Tectonic Theater Project Inc.		10,000
The Painted Turtle		10,000
The Woodruff Arts Center		10,000
Trinity United Methodist Church		10,000
Trustees of Dartmouth College		10,000
Trustees of Phillips Academy		10,000
Turtle Conservancy		10,000
UNC Charlotte Foundation		10,000
University of Montana Foundation		10,000
V Foundation		10,000
Voter Participation Center		10,000
YMCA of Metropolitan Denver		10,000
World Wildlife Fund		9,750
Feeding America		9,610
Alzheimer's Association		9,450
Arizona State University Foundation		9,000
Youth Philharmonic Orchestra		9,000
Carson Scholars Fund		8,750
Special Olympics Southern California		8,332
Sun Valley Writers Conference		8,000
Lawfare Project		7,500
Pomona College		7,500
Behring Global Educational Foundation		7,200
Bighorn Golf Club Charities		7,200
Stephen Siller Tunnel to Towers Foundation		7,100
National Academy of Sciences		7,018
Cal Poly Humboldt		7,000
California Polytechnic State University Foundation		7,000
Equal Justice Initiative		7,000
Hawaii Pacific University		7,000
Ravinia Festival Association		7,000
Regents of the University of California at Berkeley		7,000
Regents of the University of California, Santa Barbara		7,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego (continued)	
Rochester Institute of Technology	\$ 7,000
Webster University	7,000
West Texas A & M University Foundation	7,000
World of Children	7,000
California State University Long Beach	6,930
Middle East Forum	6,800
Guide Dogs of America	6,550
Hawaii Community Foundation	6,500
UC Berkeley Foundation	6,450
Calvary Life Fellowship	6,000
Corazon	6,000
International Medical Corps	6,000
Surgeons of Hope Foundation Inc.	6,000
Johns Hopkins University	5,950
California State Parks Foundation	5,900
New Hope Assistance Dogs	5,750
Social Good Fund	5,600
Boston Latin School Association	5,540
Cortland College Foundation	5,500
FJC - A Foundation of Philanthropic Funds	5,500
Vehicles for Change Inc	5,360
Middle East Media and Research Institute Inc.	5,350
Wikimedia Foundation, Inc.	5,300
Brooklyn Community Foundation	5,300
IsraAID (US) Global Humanitarian Assistance, Inc.	5,218
The Foundation for City College	5,188
Working America Education Fund	5,100
Alice's House	5,000
Amazon Watch	5,000
American Friends of Happy Hearts Inc	5,000
American Philosophical Society	5,000
American Turkish Association of Southern California	5,000
Animal Balance	5,000
Billy Graham Evangelistic Association	5,000
Camp Sunshine	5,000
Celiac Disease Foundation	5,000
Central Coast Alliance United for a Sustainable Economy (CAUSE)	5,000
Central Coast Veterans Helping Veterans	5,000
Children's Health Defense	5,000
Climate Justice Alliance	5,000
Common Ground	5,000
Computer History Museum	5,000
Dalton Schools	5,000
Education Through Music	5,000
Equine Wellbeing Rescue	5,000
Flathead Valley Community College Foundation, Inc.	5,000
Frank and Barbara Broyles Legacy Foundation	5,000
Franklin Institute	5,000
Friends of the John D Calandra Italian American Institute	5,000
Fundamental Needs Inc	5,000
Grand Teton National Park Foundation	5,000
Greenwave Organization Corp	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2023

Other Organizations Outside the County of San Diego (continued)	
Happy Heart Sanctuary	\$ 5,000
Helping Herders Rescue	5,000
Homeboy Industries	5,000
I Have a Dream Foundation - Idaho	5,000
Interface Inc	5,000
Italian Scientists and Scholars in North America Foundation	5,000
Jackson Hole Land Trust	5,000
John Burton Advocates for Youth	5,000
League of Conservation Voters Education Fund	5,000
Mama Baby International	5,000
Manele Koele Charitable Fund	5,000
Mercy for Animals	5,000
Moving Picture Institute	5,000
New York Theatre Workshop	5,000
Nodens Outdoors Inc	5,000
Northwest Montana Community Land Trust Inc	5,000
Operation Smile	5,000
Over the Rainbow Life Fund	5,000
Pastors to Prisoners	5,000
Planned Parenthood Great Northwest, Hawaii, Alaska, Indiana, Kentucky	5,000
Planned Parenthood Of Southwest And Central Florida Inc	5,000
President-Board of Trustees Santa Clara College	5,000
Rainforest Foundation Inc	5,000
Rein in Sarcoma	5,000
Rockefeller Philanthropy Advisors Inc.	5,000
Rwanda Girls Initiative	5,000
Samaritan House Inc	5,000
Santa Monica Mountain Trails Council	5,000
SisterSong Women of Color Reproductive Justice Collective	5,000
Syracuse University	5,000
Tahoe Fund	5,000
Tau Beta Pi Association	5,000
The 5 Gyres Institute	5,000
The Aspen Institute Inc.	5,000
Thousand Currents	5,000
Trinity Broadcasting Network (TBN)	5,000
Trinity-Pawling School Corporation	5,000
UPLIFT Yoga Foundation	5,000
Vanderbilt University	5,000
Other Organizations Under \$5,000	<u>628,681</u>
 Total	 <u>15,665,608</u>
 Total distributions	 <u>\$ 174,930,848</u>