



Report of Independent Auditors and
Consolidated Financial Statements with Supplementary
Information

Jewish Community Foundation of San Diego

June 30, 2024 and 2023

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Report of Independent Auditors

The Audit Committee
The 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, 2024 and 2023, 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, 2024 and 2023, 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 the consolidated financial statements as a whole. The Schedule of Consolidated Charitable Distributions to Organizations 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 image shows a handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

Portland, Oregon
December 13, 2024

Consolidated Financial Statements

Jewish Community Foundation of San Diego
Consolidated Statements of Financial Position
June 30, 2024 and 2023

ASSETS		June 30,	
		2024	2023
ASSETS			
Cash	\$	1,258,914	\$ 1,929,142
Cash – restricted		965,586	12,437
Investments		812,931,921	701,950,708
Other assets		13,982,388	7,338,441
Total assets	\$	829,138,809	\$ 711,230,728
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$	868,284	\$ 2,026,209
Assets held for others		190,239,061	170,743,610
Beneficial interests		27,659,521	23,017,360
Total liabilities		218,766,866	195,787,179
NET ASSETS			
Without donor restrictions			
Board-designated endowment		23,270,153	22,013,127
Donor advised funds		535,823,721	445,753,754
Liquidity reserve		1,199,897	1,127,535
Community Foundation Charitable Real Estate Fund		5,042,778	5,392,775
Operating		682,868	1,633,945
Total without donor restrictions		566,019,417	475,921,136
With donor restrictions			
		44,352,526	39,522,413
Total net assets		610,371,943	515,443,549
Total liabilities and net assets	\$	829,138,809	\$ 711,230,728

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets
Year Ended June 30, 2024

	Year Ended June 30, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 243,557,456	\$ 636,133	\$ 244,193,589
Net investment return	47,764,202	5,028,289	52,792,491
Other	639,339	-	639,339
Interfund transfers	(3,243,515)	3,243,515	-
Net assets released from restrictions	4,077,824	(4,077,824)	-
Total support and revenue	<u>292,795,306</u>	<u>4,830,113</u>	<u>297,625,419</u>
OPERATING EXPENSES			
Program services			
Grant distributions	\$ 199,189,368	-	199,189,368
Other program services	478,496	-	478,496
Supporting services			
Management and general	1,377,620	-	1,377,620
Development	1,651,541	-	1,651,541
Total operating expenses	<u>202,697,025</u>	<u>-</u>	<u>202,697,025</u>
Change in net assets	90,098,281	4,830,113	94,928,394
NET ASSETS, BEGINNING	<u>475,921,136</u>	<u>39,522,413</u>	<u>515,443,549</u>
NET ASSETS, ENDING	<u>\$ 566,019,417</u>	<u>\$ 44,352,526</u>	<u>\$ 610,371,943</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets (Continued)
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 Functional Expenses
Year Ended June 30, 2024

	2024				Total
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 199,189,368	\$ -	\$ -	\$ -	\$ 199,189,368
Salaries and employee benefits	-	420,468	1,400,601	1,267,642	3,088,711
Information technology	-	1,011	256,013	362,522	619,546
Professional fees	-	-	173,692	-	173,692
Other operating costs	-	14,113	84,998	6,144	105,255
Occupancy	-	-	102,048	-	102,048
Insurance	-	-	101,986	-	101,986
Events	-	26,636	45,922	-	72,558
Office expenses and supplies	-	2,359	64,305	-	66,664
Conferences and travel	-	886	46,630	-	47,516
Advertising and promotion	-	13,023	-	15,233	28,256
Taxes, net of refund	-	-	(898,575)	-	(898,575)
	<u>\$ 199,189,368</u>	<u>\$ 478,496</u>	<u>\$ 1,377,620</u>	<u>\$ 1,651,541</u>	<u>\$ 202,697,025</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses (Continued)
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 and 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
Other operating costs	-	16,156	79,393	3,636	99,185
Occupancy	-	-	100,654	-	100,654
Insurance	-	-	96,873	-	96,873
Events	-	17,214	45,775	-	62,989
Office expenses and supplies	-	2,537	60,092	-	62,629
Conferences and travel	-	2,774	33,139	-	35,913
Advertising and 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 Cash Flows
Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 94,928,394	\$ 10,677,058
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Donation of investments	(192,810,841)	(89,633,380)
Gain on investments	(52,346,848)	(36,475,288)
Contributions restricted in perpetuity	(3,972,751)	(1,995,083)
Changes in assets and liabilities		
Proceeds from sales of donated investments	192,810,841	89,633,380
Other assets	(6,643,947)	(312,641)
Assets held for others	19,495,451	8,208,795
Beneficial interests	4,642,161	2,045,807
Accounts payable	(1,157,925)	(9,255)
	<u>54,944,535</u>	<u>(17,860,607)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(419,241,646)	(186,716,983)
Proceeds from sales of investments	360,607,281	204,156,564
	<u>(58,634,365)</u>	<u>17,439,581</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted in perpetuity	3,972,751	1,995,083
	<u>3,972,751</u>	<u>1,995,083</u>
NET INCREASE IN CASH	282,921	1,574,057
CASH AND RESTRICTED CASH, beginning of year	<u>1,941,579</u>	<u>367,522</u>
CASH AND RESTRICTED CASH, end of year	<u>\$ 2,224,500</u>	<u>\$ 1,941,579</u>
CASH AND RESTRICTED CASH consist of the following		
Cash	\$ 1,258,914	\$ 1,929,142
Cash – restricted	965,586	12,437
	<u>\$ 2,224,500</u>	<u>\$ 1,941,579</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>\$ -</u>	<u>\$ 9,000</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, 2024 and 2023, 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, 2024 and 2023, 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. Contributions subject to donor-imposed restrictions for use in a future period or for a specific purpose are reported as contributions with donor restrictions. Conditional promises to give – that is, those with a measurable performance-related barrier and a right of return or release – are not recognized until the conditions on which they depend have been met.

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 \$0 and \$9,000 in tax on unrelated business income for the years ended June 30, 2024 and 2023, 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, 2024 and 2023, and no amounts have been accrued. The Foundation files informational and income tax returns in the United States and various state and local jurisdictions.

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.

The Foundation has evaluated subsequent events through December 13, 2024, which is the date the consolidated financial statements were available to be issued.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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, 2024 and 2023, the Foundation had two major contributors that accounted for approximately 57% of the Foundation's total contributions and two major contributors that accounted for approximately 61% 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,	
	2024	2023
Cash and restricted cash	\$ 2,224,500	\$ 1,941,579
Investments with management companies and debt instruments	812,931,921	701,950,708
Other assets, excluding nonfinancial assets		
Promises to give, current portion	118,889	457,580
Other receivables, current portion	46,169	139,587
Total financial assets	815,321,479	704,489,454
Add: anticipated distributions from endowments	2,701,828	2,404,209
Less: amounts not available to be used within one year		
Restricted by donor with purpose or time restrictions	(44,233,637)	(39,064,832)
Restricted cash	(965,586)	(12,437)
Assets held for others	(190,239,061)	(170,743,610)
Beneficial interests	(27,659,521)	(23,017,360)
Board designated endowment	(23,270,153)	(22,013,127)
Donor advised funds	(535,823,721)	(445,753,755)
Financial assets available to meet cash needs for general expenditures within one year	\$ (4,168,372)	\$ 5,161,007

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, 2024 and 2023, this rate was 5% and the Foundation had \$2,701,828 and \$2,404,209 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, 2024 and 2023, amounts set aside for liquidity reserves were \$1,199,897 and \$1,127,535, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Additionally, as of June 30, 2024 and 2023, the Foundation had Board-designated endowments of approximately \$23.3 million and \$22.0 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, 2024:

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	\$ 44,147,581	\$ -	\$ -	\$ -	\$ 44,147,581
Certificates of deposit	-	10,171,355	-	-	10,171,355
Equity securities					
Large cap – domestic	63,516,006	-	-	-	63,516,006
Large cap – international	1,764,668	-	-	-	1,764,668
Mid cap – domestic	13,691,987	-	-	-	13,691,987
Mid cap – international	120,339	-	-	-	120,339
Small cap – domestic	2,835,577	-	-	-	2,835,577
Small cap – international	4,628	-	-	-	4,628
Fixed income					
Government bonds – domestic	34,156,428	-	-	-	34,156,428
Government bonds – international	-	1,895,527	-	-	1,895,527
Corporate bonds – domestic	2,409,654	439,251	-	-	2,848,905
Corporate bonds – international	1,747,064	-	-	-	1,747,064
Mutual funds					
Fixed income – domestic	273,757,895	-	-	-	273,757,895
Fixed income – international	12,642,783	-	-	-	12,642,783
Fixed income – global	4,858,682	-	-	-	4,858,682
Large cap – domestic	120,184,184	-	-	-	120,184,184
Large cap – international	77,443,335	-	-	-	77,443,335
Mid cap – domestic	16,246,947	-	-	-	16,246,947
Mid cap – international	1,236,796	-	-	-	1,236,796
Small cap – domestic	3,353,672	-	-	-	3,353,672
Small cap – international	9,185,744	-	-	-	9,185,744
Global equity	7,351,243	-	-	-	7,351,243
Real assets	1,346,913	-	-	-	1,346,913
Real estate investment trust	430,071	-	-	-	430,071
Alternative investments					
Private equity funds	-	-	-	47,365,850	47,365,850
Real assets	1,104,100	-	-	10,236,787	11,340,887
Fixed income funds	3,540,626	-	-	17,251,587	20,792,213
Hedge funds	-	-	-	28,494,641	28,494,641
	<u>\$ 697,076,923</u>	<u>\$ 12,506,133</u>	<u>\$ -</u>	<u>\$ 103,348,865</u>	<u>\$ 812,931,921</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, 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	2,530,815	-	-	-	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>\$ 619,829,515</u>	<u>\$ 13,206,774</u>	<u>\$ -</u>	<u>\$ 68,914,419</u>	<u>\$ 701,950,708</u>

The valuations of the private equity funds, real assets, fixed income funds, 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, 2024:

	Fair Value at June 30, 2024	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity funds [a]	\$ 4,092,398	\$ -	Quarterly	21 days
Private equity funds [a]	43,273,452	27,787,706	Not allowed	n/a
Real assets [b]	10,236,787	11,287,290	Not allowed	n/a
Fixed income funds [c]	14,103,365	1,700,000	Not allowed	n/a
Fixed income funds [c]	110,172	-	Semi-annual	180 days
Fixed income funds [c]	3,038,050	-	Quarterly	21 days
Hedge fund of funds [d]	3,016,065	-	Every 3 years	Quarterly
Hedge fund of funds [d]	25,471,981	-	Quarterly	90-100 days
Hedge fund of funds [d]	6,595	-	Semi-annual	120 days
Total	<u>\$ 103,348,865</u>	<u>\$ 40,774,996</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 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:

	2024	2023
Promises to give	\$ 118,889	\$ 457,580
Notes receivable	451,000	375,000
Real property and other	8,369,209	5,567,144
Other receivables	4,246,297	139,587
Fair value of insurance policies	796,993	799,130
	<u>\$ 13,982,388</u>	<u>\$ 7,338,441</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

At June 30, 2024 and 2023, the Foundation and its supporting foundations had \$451,000 and \$375,000 of notes receivable outstanding from local Jewish organizations, respectively. 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:

	2024	2023
Due in one year or less	\$ 118,889	\$ 457,580
Due after one year through five years	-	-
	\$ 118,889	\$ 457,580

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 had elected to reserve for a potential liability in an amount exceeding the trustee's estimate of the maximum tax liability. During the year ended June 30, 2024, the trustee confirmed that this liability had been resolved and no further tax payments would be required. As such, the Foundation wrote-off the remaining tax liability. The liability of \$900,000 was included in accounts payable on the consolidated statements of financial position at June 30, 2023.

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, 2024 and 2023:

	2024	2023
Purpose restrictions		
Community support		
COVID-19	\$ 3,976	\$ 3,750
Climate	3,614	83,791
Homelessness	79,782	54,190
Supporting Foundation	8,261,773	8,886,997
	8,349,145	9,028,728
 Time restrictions	 67,427	 393,821
Endowments subject to spending policy and appropriation, including amounts above original gift amount of \$32,751,136 (2024) and \$28,778,387 (2023)		
Specific grant areas or organizations		
Health and human services	12,595,473	11,323,725
Education	7,173,802	6,643,917
Arts and culture	3,348,048	3,101,875
Religious organizations	4,410,922	2,633,919
Federations and foundations	3,957,234	2,154,116
Human relations	326,771	313,658
Other	32,759	31,520
Term endowment	481,592	464,371
General use	3,609,353	3,432,763
	35,935,954	30,099,864
	\$ 44,352,526	\$ 39,522,413

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, 2024 and 2023, as follows:

	2024	2023
Satisfaction of purpose restrictions		
Community support		
Health and human services	\$ 1,877,587	\$ 438,801
Federations and foundations	654,122	407,619
COVID-19	-	51,801
Homelessness	170,497	62,805
Climate	100,440	18,500
Education	690,987	358,551
Arts and culture	157,949	156,791
Religious organizations	57,831	285,263
Human relations	15,750	14,231
Medical debt relief	-	1,566
Other	1,658	1,645
Asset management fees	303,056	268,345
Satisfaction of time restrictions		
Community support		
Health and human services	7,031	6,976
Federations and foundations	5,692	5,763
Arts and culture	3,515	3,488
Education	3,515	5,979
Religious organizations	2,776	-
Other	25,418	3,487
	\$ 4,077,824	\$ 2,091,611

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 \$322,000 and \$295,000 for the years ended June 30, 2024 and 2023, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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. \$38,075 was accrued as of June 30, 2024, and contributed in August 2024, while \$61,575 was accrued as of June 30, 2023, and contributed in August 2023.

Note 9 – Endowments

The Foundation's endowment consists of 74 and 70 individual funds established for a variety of purposes as of June 30, 2024 and 2023, 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, 2024, the endowment net assets composition by type of fund consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	\$ 23,270,153	\$ -	\$ 23,270,153
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	32,751,138	32,751,136
Accumulated investment gains	-	3,184,816	3,184,816
	<u>\$ 23,270,153</u>	<u>\$ 35,935,954</u>	<u>\$ 59,206,105</u>

Changes in endowment net assets for the year ended June 30, 2024, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2023	\$ 22,013,127	\$ 30,099,864	\$ 52,112,991
Contributions	991,351	3,972,751	4,964,100
Appropriated expenditures	(1,964,025)	(1,335,877)	(3,299,901)
Investment return, net	2,229,700	3,199,216	5,428,915
Endowment net assets, June 30, 2024	<u>\$ 23,270,153</u>	<u>\$ 35,935,954</u>	<u>\$ 59,206,105</u>

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

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	\$ 22,013,127	\$ -	\$ 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>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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

	Without Donor Restrictions	With Donor Restrictions	Total
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	\$ 22,013,127	\$ 30,099,864	\$ 52,112,991

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 9 donor-restricted endowment funds, which together had an original gift value of \$3,877,000 a current fair value of \$3,714,000, and a deficiency of \$163,000 as of June 30, 2024. 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.

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, 2024

Organizations Serving Jewish Purposes Within San Diego	
Jewish Federation of San Diego County	\$ 10,623,601
San Diego Jewish Academy	6,223,464
Lawrence Family Jewish Community Center JACOBS FAMILY CAMPUS	3,023,924
Friendship Circle of San Diego	2,707,800
Jewish Family Service of San Diego	2,061,302
Hillel of San Diego	1,014,732
Seacrest Foundation	876,223
Hebrew Free Loan of San Diego	643,225
Congregation Beth El	576,082
Congregation Beth Israel	486,925
Camp Mountain Chai	479,053
Kindness Initiative	386,358
Congregation Adat Yeshurun	362,663
Southern California Yeshiva High School	331,225
Jewish Community Foundation of San Diego	253,261
Chabad of La Jolla	232,580
Temple Solel of Northern San Diego County	222,543
Anti-Defamation League	211,115
Soille San Diego Hebrew Day School	182,978
Torah High Schools of San Diego	168,568
Israel Emergency Alliance (StandWithUs)	147,480
Congregation Beth Am	102,606
The Butterfly Project	101,952
Coastal Roots Farm	99,107
Friends of Chabad Lubavitch San Diego	153,913
Temple Emanu-El	50,824
Ner Tamid Synagogue	49,486
Ohr Shalom Synagogue	48,357
Temple Adat Shalom	42,554
Ken Jewish Community	39,900
Tifereth Israel Synagogue	36,460
Aish HaTorah San Diego	32,640
San Diego Jewish Experience	32,100
Friends of Chabad Lubavitch San Diego	26,540
Kavod Elementary Charter School	21,978
Temple Beth Shalom	20,360
Chabad Jewish Center of RSF	15,570
Chabad of Downtown	11,000
Chabad of Carmel Valley	10,360
San Diego Community Kollel	10,280
Shield of David Foundation	10,100
Temple Emanu-El	10,000
Shaarei Shamayim Congregation	7,000
Young Israel of San Diego	5,998
Other Organizations Under \$5,000	40,997
Total	<u>\$ 32,195,184</u>

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Organizations Serving Jewish Purposes Outside of San Diego	
The Weber School - Felicia Penzell Weber Jewish Community High School Inc	\$ 6,760,000
American Society for Technion	3,042,265
Marcus Jewish Community Center of Atlanta	1,450,000
P.E.F. Israel Endowment Funds	1,147,440
Friends of the Israel Defense Forces	1,107,200
American Society for Technion-Israel Institute of Technology Inc.	1,010,210
Sarasota-Manatee Jewish Federation, Inc.	970,260
Central Fund of Israel	948,938
King David Schools' Foundation	856,745
Friends of United Hatzalah	843,274
Jewish Community Centers Assoc of North America	807,000
Hillel The Foundation for Jewish Campus Life	760,040
Torah Day School of Atlanta, Inc.	575,000
Jewish Family & Career Services	547,650
American Jewish Joint Distribution Committee	528,545
Board of Jewish Education Inc. dba The Jewish Education Project	500,000
American Jewish Committee	463,170
American Friends of Magen David Adom	408,435
Chevrah Kadisha	407,198
Hadar	400,000
Jewish Unity International Inc, dba Olami Launch	350,000
Jewish Federations of North America	346,444
Jewish Kids Groups Foundation Inc	345,000
Lubavitch of West Palm Beach Inc	310,000
Momentum Unlimited Inc	306,500
American Committee for Tel Aviv Foundation Inc.	295,200
Atlanta Scholars Kollel Inc	277,500
Jewish National Fund	267,347
Aish Global	227,040
American Friends of Ogen	186,006
American Israel Education Foundation	183,636
American Friends of Magen David Adom	168,540
J Street Education Fund, Inc.	150,100
Akiva School	125,000
Congregation Shir Ha-Ma- Alot	122,921
ImpactIsrael, Inc. dba Friends of Yemin Orde	117,360
Centro Primo Levi	115,436
Yeshiva Daroma	110,773
Congregation Shir Hadash	110,385
Yashrut North America	109,000
Cong Strikov of USA	106,486
National Council of Jewish Women	105,880
Jewish Community Relations Council of San Francisco Marin & Peninsula	102,000
Shalem Foundation	101,000
American Friends of Tel Aviv University	100,000
Jewish Museum	100,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Organizations Serving Jewish Purposes Outside of San Diego (continued)	
National Council of Young Israel	100,000
Cadena Foundation	100,000
Friends of Mosaic United	100,000
Jewish Community Foundation of El Paso	100,000
Jewish Agency for Israel - North American Council	99,275
Jewish Family Services of Silicon Valley	95,000
New Israel Fund	91,500
American Friends of Beit Hatfutsot - The Museum of the Jewish People	80,000
Areivim Philanthropic Group Inc.	80,000
American Friends of Orr Shalom, Inc.	76,000
ELEM/Youth in Distress in Israel	75,100
Temima the Richard and Jean Katz High School for Girls Inc	75,000
Jewish Federation of Palm Beach County Inc	75,000
Herzlia Foundation Trust	70,864
The American Friends of Migdal Ohr	70,000
United Jewish Campaign (UJC) - Cape Town	65,524
Harold Grinspoon Foundation	62,636
Ner L'Horeinu Inc	60,780
Jerusalem Foundation	55,000
Jewish National Fund	54,254
Congregation Ner Tamid	51,500
Jewish Funders Network	50,850
Facing History and Ourselves National Foundation, Inc.	50,300
UCLA Hillel	50,100
Jewish Federation of Orange County	50,000
American Friends of the Association for the Adv of Community Centers in Israel	50,000
IJ & Jeanne Wagner Jewish Community Center	50,000
Youth Renewal Fund	50,000
Imagination Productions	50,000
Yeshiva Ohr Yisrael of Atlanta Inc	50,000
Atlanta Jewish Academy Inc	50,000
Centro Di Documentazione Ebraica Contemporanea	50,000
Jews of Color Initiative	50,000
Beber Camp Property Inc.	45,000
JCC Global USA Inc.	45,000
Jewish Silicon Valley	45,000
SLO Hillel, The Foundation for Jewish Campus Life, San Luis Obispo	40,360
Be the Narrative	40,000
Foundation for Jewish Camp	38,166
Clal - The National Jewish Center for Learning and Leadership	36,500
American Friends of Yeshivat Lev Hatorah	36,000
Jewish Educational Loan Fund Inc	36,000
Hillels of Georgia	34,080
Yad Ezra V'Shulamit	33,800
American Friends of the Israel Philharmonic Orchestra	32,850
American Friends of Leket Israel Inc.	31,970

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Jewish Institute for National Security of America	31,680
Hadassah Medical Relief Association	31,610
Zaka Tel Aviv Inc	30,900
Hatzad Hasheni Association	30,000
Friends of JCC Budapest Inc	28,000
America Gives	27,672
Friends of the Israel Defense Forces	26,880
Chabad Center for Jewish Life	26,260
Givat Haviva Education Foundation	26,250
American Friends of Soroka Medical Center Inc.	25,980
U.S. Holocaust Memorial Museum	25,754
Beth Shalom	25,571
Jewish Community Federation of S.F. Marin Peninsula & Sonoma Cty.	25,000
Keshet Inc.	25,000
Lion Global Foundation	25,000
Hasbara Fellowships	25,000
Habonim Dror Camp Tavor	25,000
J Leaders	25,000
UpStart Bay Area	25,000
Union for Reform Judaism	25,000
Conference of Presidents of Major Jewish Organizations Fund	23,000
Hand In Hand: Center for Jewish-Arab Education in Israel (American Friends)	21,390
Friends of Israel Disabled Veterans - Beit Halochem	20,400
Jewish Women International	20,000
U.S. Holocaust Memorial Museum	20,000
Shalom Hartman Institute of North America	19,250
Institute for Jewish Spirituality	19,000
Zaka North Inc	19,000
Adopt A Family Foundation	18,800
American Jewish World Service	18,725
Friends of Asor Fund USA - JGive	17,192
Brothers for Life	16,920
Jaffa	16,510
Honest Reporting	15,450
BBYO	15,300
American Friends of Eretz Hemdah	15,300
Jewish United Fund of Metropolitan Chicago	15,200
American Jewish Committee	15,000
World Congress of Gay Lesbian and Bisexual Jewish Organizations Inc	15,000
HIAS Inc.	14,844
Israel Special Kids Fund	14,400
Israel Tennis Centers Foundation Inc.	13,360
Congregation Beth Emek	12,750
Hadassah the Womens Zionist Organization of America	12,650
Jewish Federation of Greater Atlanta	12,600
The Academy of Jewish Thought and Learning	11,961
American Friends of Meir Panim	11,800
The Hillel Foundation for Orange County	11,800

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Association for Jewish Theatre	10,800
Friends of Yad Sarah Inc.	10,500
Jewish Federation of Las Vegas, dba Jewish Nevada	10,000
Hillel the Foundation for Jewish Campus Life	10,000
Jewish Community Services of South Florida	10,000
KBY Congregations Together, Inc.	10,000
Louis D. Brandeis Center	10,000
Jewish News Service	10,000
Congregation Beth David of San Luis OBISPO	10,000
Migdal Ohr International Inc	10,000
The Deborah Project Inc	10,000
Jewish Federation of Greater Portland	9,118
Birthright Israel Foundation	9,000
Yeshivat Shaalvim Inc	9,000
American Friends of Magen David Adom	8,180
Koby Mandell Foundation	8,000
Jewish National Fund -Keren Kayemeth Leisrael- Inc.	8,000
World Jewish Congress American Section	7,840
American Friends of Chabad Thailand Inc.	7,500
National Yiddish Book Center	7,460
Mazon Inc. A Jewish Response to Hunger	7,430
Jewish Congregation of Maui Inc.	7,300
American Friends of Lubavitch	7,200
Avodah the Jewish Service Corps Inc.	7,100
Jewish Federation of El Paso	7,000
Hebrew Seniorlife	7,000
North Shore Congregation Israel	6,790
Fund For Israel's Tomorrow	6,580
Chabad of Maui	6,286
Simon Wiesenthal Center	6,250
Hadassah the Women's Zionist Organization of America, Inc.	6,100
Temple of the Arts	6,000
Union for Reform Judaism	5,960
American Committee for Shaare Zedek Hospital in Jerusalem	5,960
International Fellowship of Christians and Jews	5,930
American Friends of Herzog Hospital Inc.	5,930
Americans for Ben-Gurion University	5,800
Jewish Federation of Greater Dallas	5,750
Washington Hebrew Congregation	5,700
Yad Aharon Inc.	5,628
KAM Isaiah Israel Congregation	5,500
Pardes Institute of Jewish Studies North America Inc	5,500
Haifa Foundation North America Inc	5,400
Anti Defamation League	5,380
Joseph Slifka Center for Jewish Life at Yale	5,225
Temple Sinai	5,195
Schechter Institute of Jewish Studies Inc.	5,000
Shalom Institute Camp and Conference Center	5,000
Urban Adamah	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Organizations Serving Jewish Purposes Outside of San Diego (continued)

Jews for Racial and Economic Justice	5,000
Palm Beach Orthodox Synagogue	5,000
Jewish Graduate Student Initiative Inc	5,000
Beth Meyer Synagogue	5,000
Gates of Zion Inc	5,000
Congregation Ohr Menachem	5,000
Jewish Farmer Network	5,000
Jewish Institute for Liberal Values Inc	5,000
Abraham Joshua Heschel Day School	5,000
Orot the Center for New Jewish Learning	5,000
Other Organizations Under \$5,000	314,350
	314,350
Total	\$ 32,825,134

Other Organizations Primarily Serving the County of San Diego

San Diego Symphony Orchestra Association	\$ 48,677,537
UC San Diego Foundation	17,520,680
The San Diego Foundation	9,992,721
Building 178 Performing Arts Center	3,520,000
Salk Institute for Biological Studies	2,842,278
Museum of Contemporary Art San Diego	2,761,650
Jacobs & Cushman San Diego Food Bank	1,257,847
KPBS Public Media (SDSURF)	1,085,271
San Diego Lesbian Gay Bisexual and Transgender Community Center	1,076,980
La Jolla Playhouse	878,507
University of San Diego	871,400
Old Globe Theatre	823,283
Walter Munk Foundation for the Oceans	629,332
Francis W. Parker School	575,845
Impact Cubed	553,319
Interfaith Community Services	533,615
National Conflict Resolution Center	486,220
San Diego Unified School District	424,310
La Jolla Music Society	416,450
Curebound	380,880
Forever Balboa Park	352,361
Planned Parenthood of the Pacific Southwest	346,135
Father Joe's Villages	318,350
Challenged Athletes Foundation	295,480
Campanile Foundation	252,325
Sharp Healthcare Foundation	201,615
San Diego State University Research Foundation	200,000
Rady Children's Hospital Foundation	186,590
San Diego Opera	185,500
San Diego Regional Task Force on Homelessness	173,510
Wesley House Student Residence, Inc.	170,000
Voices for Children	162,800
Catalyst of San Diego & Imperial Counties	159,815
Voice of San Diego	152,750
Scripps Health Foundation	148,570
San Diego Humane Society and SPCA	146,640

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Primarily Serving the County of San Diego (continued)	
La Jolla Institute for Immunology	138,500
Youth Tennis San Diego Foundation	137,500
Emmanuel Faith Community Church	135,000
Investigative Newsource	122,750
Townspople	115,065
Diabetes Research Connection	114,700
Copley Family YMCA	106,000
Mission Edge San Diego	105,300
Youth Tennis San Diego	102,500
North Coast Repertory Theatre	102,200
Southern California Tennis Association Foundation	100,500
YMCA - Copley-Price Family Branch	100,100
Mainly Mozart Festival	100,000
National Network of Youth Ministries	100,000
San Diego Squared (SD2)	100,000
San Diego Jazz Ventures Inc	100,000
Monarch School Project	96,661
ACLU Foundation of San Diego and Imperial Counties	95,700
Foundation for Grossmont and Cuyamaca Colleges	94,600
Serving Seniors	94,565
Rise Up Industries	85,300
San Diego Community College Auxiliary Organization	81,000
San Diego Second Chance Program	70,380
Library Association of La Jolla - Athenaeum	70,200
San Diego Taxpayers Educational Foundation	70,000
San Diego French-American School	66,290
Young Lions Jazz Conservatory	65,000
Home Start Inc.	64,565
Just in Time for Foster Youth	64,150
Free To Thrive	64,000
Feeding San Diego	63,560
San Dieguito River Valley Land Conservancy	62,150
Mingei International	60,500
Sweetwater Union High School District	60,095
Neighborhood House Association	60,000
Padres Foundation	60,000
Diversionsary Theatre	59,500
Mama's Kitchen	57,600
Promises2Kids Foundation	57,100
USS Midway Museum	55,000
Teach For America	55,000
Fleet Science Center	52,860
Words Alive	52,539
Sanford Burnham Prebys Medical Discovery Institute	52,500
San Diego Museum of Art	52,275
Home of Guiding Hands Foundation	52,000
San Diego Rescue Mission	51,534
La Jolla Historical Society	51,500
Elementary Institute of Science	51,000
Kids Turn San Diego	51,000
San Diego Tijuana World Design Capital 2024	51,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Primarily Serving the County of San Diego (continued)	
Barrio Logan College Institute	50,000
Southwestern College Foundation	50,000
Citizens Climate Education Corp	50,000
Stepping Stone of San Diego	50,000
Mesa Foundation	50,000
Wildcoast	47,705
Voices of Our City Choir	47,365
San Diego Air and Space Museum	47,080
San Diego Public Library Foundation	46,368
Alpha Project for the Homeless	44,500
Helen Woodward Animal Center	43,160
Rolf Benirschke Legacy Foundation	41,500
American Red Cross	41,010
Cygnnet Theatre Company	40,050
San Diego River Park Foundation	40,000
Armed Services YMCA of the USA	40,000
La Jolla Country Day School	39,820
Coastal Community Foundation	37,500
Church of Jesus Christ of Latter Day Saints	37,299
Zoological Society of San Diego	36,651
Just Call Us Volunteers, dba Youth Assistance Coalition	36,065
Greater San Diego City Tennis Council	35,234
Warrior Village Project Inc	35,019
Little Italy Association of San Diego	35,000
Ascension Lutheran Church	34,849
Big Brothers Big Sisters of San Diego County	34,500
People Assisting the Homeless	34,265
Borrego Springs Rotary Foundation	33,500
Photocharity, Doors of Change	33,198
National Multiple Sclerosis Society	32,750
Computers 2 Kids, San Diego	31,000
San Diego Museum of Man, dba Museum of Us	30,000
Hausmann Quartet Foundation	30,000
TransFamily Support Services	30,000
Burnham Center for Community Advancement	30,000
Kitchens For Good, Inc.	29,110
Museum of Making Music	26,500
Meals on Wheels of Greater San Diego	26,405
Kids Included Together-San Diego	26,000
Regents of the University of California at San Diego	26,000
Scripps Research Institute	25,630
Walden Environment (Walden Family Services)	25,200
Tariq Khamisa Foundation	25,000
Ocean Discovery Institute	25,000
Nature and Culture International	25,000
Karen Organization of San Diego	25,000
Horses of Tir Na Nog	25,000
For the Village Inc	25,000
Urban Street Angels, Inc.	24,425
Cystic Fibrosis Foundation	24,360
Boys and Girls Club of Oceanside	23,250
Salvation Army	23,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Primarily Serving the County of San Diego (continued)	
The New Children's Museum of San Diego	22,750
San Diego Police Foundation	22,700
Childrens School for Child-Centered Education Inc.	22,000
Gillispie School	21,690
Vista Hill Foundation	21,400
San Diego State University	21,280
Special Delivery San Diego	21,000
Bayside Community Center	20,500
Interfaith Shelter Network	20,000
Chicano Federation of San Diego County	20,000
Salvation Army	20,000
North County Lifeline	20,000
Women's Resource Center	20,000
Honor Foundation	20,000
Christie's Place	20,000
Alliance of Arts and Athletics	20,000
Outdoor Outreach	19,982
Sharia's Closet	19,750
Alzheimer's San Diego	18,160
San Diego Botanic Garden	17,860
Climate Action Campaign	17,555
North County Health Project, Inc.	17,250
Lightbridge Hospice Community Foundation	16,860
Chalice Unitarian Universalist Congregation	16,669
San Diego Unified School District	16,359
Classics for Kids	16,352
La Mesa Park and Recreation Foundation	16,070
American Heart Association	15,530
San Diego Theatres Inc.	15,500
High Tech High Foundation	15,008
Point Loma Community Presbyterian Church	15,000
Vista Community Clinic	15,000
Boys and Girls Clubs of East County Foundation Inc	15,000
Solana Center for Environmental Innovation	15,000
Grateful Patient Foundation	15,000
Downtown San Diego Public Spaces Foundation	15,000
San Diego Coastkeeper	14,555
San Diego Housing Federation	14,365
United Way of San Diego County	14,350
Patrons of the Prado	14,350
Boys To Men Mentoring Network Inc.	13,780
San Diego Youth Symphony	13,750
STAR/PAL	13,750
Unsilenced Project	13,000
San Diego Food System Alliance	12,705
Downtown San Diego Partnership Foundation	12,700
Environmental Health Coalition	12,555
Groundwork San Diego - Chollas Creek	12,555
Cleantech Education Foundation	12,555
GRID Alternatives San Diego	12,555
Surfrider Foundation	12,536
United Through Reading	12,500

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Primarily Serving the County of San Diego (continued)	
Bithiahs Family Services	12,500
Villa Musica	11,850
Educational Enrichment Systems Inc.	11,600
San Marcos Promise	11,500
San Diego Children's Discovery Museum	11,100
JDRF International	11,000
California State University, San Marcos Foundation	11,000
Ronald McDonald House Charities of San Diego	10,930
Don Diego Scholarship Foundation	10,560
The Angels Foster Family Agency	10,500
I Love A Clean San Diego County Inc.	10,500
Uptown Faith Community Service Center	10,500
Urban Corps of San Diego	10,250
Palomar College Foundation	10,000
Kairos Prison Ministry International	10,000
J. Craig Venter Institute	10,000
Pacific Ridge School	10,000
Resounding Joy	10,000
La Jolla Christmas Parade and Holiday Festival Foundation	10,000
Central San Diego Black Chamber of Commerce Education Foundation	10,000
Sports San Diego	10,000
Childrens Legal Services of San Diego	10,000
Co-Harvest Foundation	10,000
San Diego Canyonlands, Inc.	10,000
San Ysidro High School	10,000
San Diego Breastfeeding Center Foundation Inc	10,000
Reaching the Hungry	10,000
We See You San Diego	10,000
La Mesa Historical Society Inc	10,000
Chef Angels	10,000
Borrego Springs Community Resource Center	10,000
First United Methodist Church	9,871
Legal Aid Society of San Diego	9,745
Survivors of Torture International	9,455
The American Institute of Wine and Food, San Diego Chapter	9,428
California State University San Marcos	9,249
Alzheimer's Association	8,750
Las Patronas	8,300
St. Madeleine Sophie's Training Center	8,100
San Diego Social Venture Partners Inc.	7,860
San Diego Habitat for Humanity	7,700
San Diego Sports Association	7,700
San Diego Hunger Coalition	7,250
St. Gabriel Catholic Church	7,000
National University	7,000
Benchley-Weinberger Foundation	7,000
Del Mar Foundation	6,850
Villa de Vida	6,795
Playwrights Project	6,500
Point Loma High School Pointer Association	6,500
Brother Benno Foundation	6,250
San Diego History Center	6,200

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Primarily Serving the County of San Diego (continued)	
San Diego Natural History Museum	6,150
Malashock Dance & Company	6,100
George G. Glenner Alzheimer's Family Centers	6,000
Pro Kids - The First Tee of San Diego	6,000
Patrick Henry High School Alumni Association	6,000
Cesar Chavez Service Clubs Inc.	5,950
Susan G. Komen Breast Cancer Foundation	5,903
Casa de Amparo	5,800
United Service Organizations	5,700
YMCA of San Diego County	5,700
Emilio Nares Foundation	5,500
Leap to Success Inc	5,500
Vapa Foundation	5,500
Frosted Faces Foundation	5,200
Friends of Vista Hill Foundation	5,000
Oceanside Museum of Art	5,000
Kyoto Symposium Organization	5,000
MiraCosta College Foundation	5,000
Century Club of San Diego	5,000
Solutions for Change Inc.	5,000
Japanese American Citizens League	5,000
San Diego Film Foundation	5,000
Child Evangelism Fellowship	5,000
Team Parker for Life	5,000
Stella Foundation	5,000
Julian Community Heritage Foundation	5,000
Pioneer Programs	5,000
Exceptional Opportunities Inc	5,000
Hua Momona Foundation	5,000
Other Organizations Under \$5,000	<u>340,952</u>
Total	<u>\$ 106,456,104</u>
Other Organizations Outside the County of San Diego	
American Friends of the Israel Democracy Institute	\$ 6,550,000
Mucopolidosis Type IV Foundation Inc	1,425,659
Massachusetts Institute of Technology	1,023,250
American Academy of Arts & Sciences	1,016,000
Fines and Fees Justice Center Inc	1,005,000
The Barack Obama Foundation	1,001,460
Cornell University	1,000,000
SouthCoast Community Foundation	711,650
Humble Design	503,000
United States Naval Academy Foundation Inc.	500,000
Young Concert Artists	500,000
University of York in America, Inc.	500,000
George Washington University	400,000
Fidelity Charitable Gift Fund	390,000
Dolphins Cycling Challenge Inc.	306,325
Donors Trust Inc.	250,000
Whitefish Community Foundation Inc.	225,000
ProPublica	207,850

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
UCLA Foundation	200,000
New Bedford Light	200,000
Helping Hands for Single Moms	200,000
Aspen Community Foundation	200,000
Washington Institute for Near East Policy	180,000
World Vision International	175,000
Room to Read	165,000
Doctors Without Borders USA Inc.	157,732
Greater Kansas City Community Foundation	156,486
Equal Justice Works	137,500
Planned Parenthood Federation of America	131,024
Equal Justice Initiative	131,000
Yale University	125,000
IsraAID (US) Global Humanitarian Assistance, Inc.	119,400
UC Berkeley Foundation	109,660
Eli-American Friends of the Israel Association for Child Protection Inc	108,500
Hope For Kids, Inc.	104,473
Human Rights Watch	101,500
Media Matters for America	100,000
Adenoid Cystic Carcinoma Research Foundation	100,000
FJC - A Foundation of Philanthropic Funds	100,000
Proteus Fund Inc	100,000
Frank and Barbara Broyles Legacy Foundation	100,000
Jed Ian Taxel Foundation for Rare Cancer Research Inc	100,000
The Ecology Center	100,000
Schwab Charitable Fund	95,549
Foundation for the Defense of Democracies Inc.	95,000
Slow Money San Luis Obispo	90,000
Migration Policy Institute	90,000
Human Options, Inc.	90,000
Friends of ELNET	88,000
Eisenhower Medical Center	86,000
University of South Florida Foundation	80,000
Marconi Society	75,000
Boys & Girls Club of the Rogue Valley	75,000
Physical Plant Theater	75,000
Community Agroecology Network	75,000
Acheve Foundation	75,000
GiveWell	72,000
University of Pittsburgh and UPMC Medical and Health Sciences Foundation	70,617
Re:wild	67,396
Pivotal	65,000
Hawaii Community Foundation	61,704
City of Hope	58,430
World Association for Sexual Health	57,000
Thousand Currents	55,000
Next Door Solutions to Domestic Violence	55,000
Stanford University	53,600
Oceana, Inc.	51,000
University of Arizona Foundation	50,000
Colgate University	50,000
Emily's Entourage	50,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
Shine Together previously Teen Success Inc	50,000
Michigan State University	50,000
After the Races	50,000
Central Coast Grown - Central Coast Ag Network	50,000
Arizona Western College Foundation	50,000
The Buddy Program Inc	50,000
US Friends of Dror Israel Inc	50,000
MorseLife Foundation Inc	50,000
Convoy of Hope	48,250
Big Picture Company	47,250
International Community Foundation	44,953
NDN Collective Inc.	42,500
Mathematical Sciences Research Institute	40,000
Museum of Contemporary Art	40,000
Almaden Valley Counseling Service, Inc.	40,000
Downtown Streets, Inc.	40,000
The Unity Care Group	40,000
Common Counsel Foundation	37,500
American Friends of Shalva	36,000
Tectonic Theater Project Inc.	35,000
American Folk Art Museum	35,000
University of Denver	32,250
Charities Aid Foundation America	32,000
Charitable Ventures of Orange County Inc.	30,000
Maui Health Foundation	30,000
Pursuit of Excellence	30,000
International Care Ministries	30,000
Soho Repertory Theatre	28,150
Friends of Hagal Sheli Inc	27,800
International Rescue Committee	26,012
University of Southern California	25,600
University of Southern California	25,500
Democracy 21 Education Fund	25,000
California Council on Science and Technology	25,000
University of Colorado Foundation, Inc.	25,000
Family Violence Appellate Project	25,000
Whitney Museum of American Art	25,000
Kenyon College	25,000
El Camino Homeless Organization	25,000
American Center for Law and Justice Inc	25,000
United States Geological Survey	25,000
Texas A&M Foundation	25,000
Texas Fair Defense Project	25,000
Human Rights Now-NY Inc	25,000
Inside Out Network	25,000
Project Recover, Inc.	25,000
Indigenous Medicine Conservation Fund	25,000
Santa Barbara County Immigrant Legal Defense Center	25,000
Harvest: Greg Laurie	25,000
Alum Rock Counseling Center Inc	25,000
Bill Wilson Center	25,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
Community Seva Inc	25,000
Destination: Home	25,000
UNICEF USA	24,550
Lighthouse Nonprofit Technologies	24,000
V Foundation	23,600
Witness, Inc.	23,100
BrightFocus Foundation	22,000
Friends of Humane Services in Tijuana	22,000
Union of Concerned Scientists	21,665
Access Reproductive Care-Southeast	21,600
Morehouse College	21,600
Israeli-American Council	20,610
Brilliant Detroit	20,500
Maui Preparatory Academy Foundation	20,075
National Academy of Engineering Fund	20,000
University of Southern California	20,000
Regents of the University of California at Berkeley	20,000
Celiac Disease Foundation	20,000
Discovery Land Company Foundation	20,000
Cru / Campus Crusade for Christ	20,000
Second Harvest Food Bank of Orange County	20,000
Coaches Against Cancer	20,000
Kellogg Community College Foundation	20,000
Arizona Local Post	20,000
Morning Star Christian School	20,000
New Directions for Women, Inc.	20,000
Biophilia Foundation Inc	20,000
Southern Poverty Law Center	19,435
Project Sleep	19,000
Impact Forum Foundation	18,500
Zeta Beta Tau Foundation	18,000
JDRF International	18,000
Lawfare Project	17,500
NAMI of New York City	17,500
Corazon	17,500
Helpusadopt.org	17,000
Regents of the University of California Los Angeles	16,500
Natural Resources Defense Council	16,200
Nature Conservancy	15,718
Crohn's & Colitis Foundation Inc.	15,500
The Aspen Institute Inc.	15,000
Human Development and Children Foundation	15,000
Ann & Robert H. Lurie Children's Hospital of Chicago	15,000
Boys and Girls Clubs of Huntington Valley	15,000
Working America Education Fund	15,000
Mackintosh Academy	15,000
Alliance for Cancer Gene Therapy, Inc.	15,000
Center for Humane Technology	15,000
Friends of Baark Inc	15,000
Turnout Activism Inc	15,000
All Americans Vote	15,000
Accelerate Change Inc	15,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
Unreported Story Society	15,000
World Central Kitchen	14,860
Maui Food Bank	14,400
United States Ski Team Foundation	14,000
St. Jude Children's Research Hospital	13,900
American Friends of Natal	13,848
Drawing for the Planet	13,800
No Limits Theater Group Inc.	13,000
Just Like My Child Foundation	13,000
Flower Mound High School Band Booster Club	12,700
Stephen Siller Tunnel to Towers Foundation	12,411
Feeding America	12,160
American Diabetes Association	12,000
Regents of the University of California, Davis	12,000
National Academy of Sciences	12,000
Worldwide Fistula Fund Inc.	12,000
Guide Dogs of America	11,700
Duke University	11,000
Investigative Project on Terrorism Foundation	11,000
Everytown for Gun Safety Support Fund	11,000
American Society for the Prevention of Cruelty to Animals	10,800
Project Short	10,800
Boys and Girls Club of Laguna Beach	10,500
Palestine Children's Relief Fund	10,450
Middle East Media and Research Institute Inc.	10,430
Brady Center to Prevent Gun Violence	10,286
Drug Policy Alliance	10,250
American Association for the Advancement of Science	10,225
Cystic Fibrosis Foundation	10,100
Trustees of the University of Pennsylvania	10,000
UC Davis Foundation	10,000
Pomona College	10,000
ISSA Foundation	10,000
Tides Foundation	10,000
Miami Dade College Foundation Inc.	10,000
Wounded Warrior Project	10,000
California State University Foundation	10,000
Trinity United Methodist Church	10,000
Drexel University	10,000
The Woodruff Arts Center	10,000
Because of Hope	10,000
Segerstrom Center for the Arts	10,000
University of Texas Foundation	10,000
Columbia University	10,000
Denver Street School	10,000
Chapman University	10,000
Resource Generation	10,000
Books and Breakfast	10,000
American Enterprise Institute for Public Policy Research	10,000
Voter Participation Center	10,000
Billy Graham Evangelistic Association	10,000
Modern Classrooms Project	10,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
Edify	10,000
The Center for Popular Democracy	10,000
Wild Salmon Center	10,000
Wooster Group Inc	10,000
Hawaii Peoples Fund	10,000
Urban Gleaners	10,000
Evergreen Freedom Foundation	10,000
United States Foundation for the Commemoration of the World Wars	10,000
Dysautonomia International Inc	10,000
Common Ground	10,000
Dalton Schools	10,000
Christian Broadcasting Network, Inc. (CBN)	10,000
Yampa Valley Community Foundation	10,000
Inspire International	10,000
Trinity Broadcasting Network (TBN)	10,000
Mockingbird Incubator	10,000
Horsepower Therapeutic Riding	10,000
Council for Native Hawaiian Advancement	10,000
Challenge Aspen	10,000
The Ironman Foundation Inc	10,000
Happy Face Project	10,000
Denver Botanic Gardens, Inc.	10,000
Down for Dance	10,000
Los Angeles South Hope Foundation	10,000
Town of Palm Beach United Way Inc.	10,000
Prep for Prep	10,000
Prager University Foundation	9,380
America Israel Democracy Coalition	9,100
International Relief Teams	9,000
Canvas Presbyterian Church	9,000
Hawaii State Junior Golf Association Inc	9,000
California State Parks Foundation	8,650
Friendship Place	8,500
Middle East Forum	8,400
Save a Childs Heart Foundation US, Inc.	8,000
Arizona State University Foundation	8,000
PTA Texas Congress	8,000
Special Olympics Southern California	7,699
New York University	7,500
Ravinia Festival Association	7,500
Israel Advocacy Group	7,500
Girl Scouts of San Diego-Imperial Council Inc.	7,350
Innocence Project	7,350
Behring Global Educational Foundation	7,200
Mujer Imagen Foundation Inc	7,200
Project Concern International (PCI), A Global Communities Partner	7,180
Fred Hutchinson Cancer Center	7,180
Humane Society of the United States	7,000
Regents of the University of California, Santa Barbara	7,000
California Polytechnic State University Foundation	7,000
National Network of Abortion Funds	7,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)

Hawaii Pacific University	7,000
University of Portland	7,000
Hoag Hospital Foundation	6,800
Leukemia and Lymphoma Society	6,680
Kukio Ho'omana Fund	6,500
Washington University	6,400
Food & Friends, Inc.	6,250
Music and Dance Theater Chicago Inc.	6,200
American Red Cross	6,100
World Wildlife Fund	6,000
North Star Fund	6,000
Merona Leadership Foundation	6,000
UCLA Foundation	5,900
The Foundation for City College	5,715
Women For Women International	5,500
Johns Hopkins University	5,471
Smithsonian Institution	5,380
Brooklyn Community Foundation	5,300
University of Michigan	5,250
International Medical Corps	5,250
Triple Negative Breast Cancer Foundation	5,180
National Psoriasis Foundation	5,000
American University	5,000
Pacific Council on International Policy	5,000
Camp Sunshine	5,000
Tau Beta Pi Association	5,000
MADRE	5,000
Jackson Hole Land Trust	5,000
Harvard University	5,000
Supreme Court Historical Society	5,000
Heart of Los Angeles Youth	5,000
Trinity-Pawling School Corporation	5,000
Rockefeller Philanthropy Advisors Inc.	5,000
Bighorn Golf Club Charities	5,000
DC Central Kitchen Inc.	5,000
Franklin Institute	5,000
Taft School Corporation	5,000
Computer History Museum	5,000
Foundation Fighting Blindness	5,000
The Hoosier Environmental Council Inc.	5,000
Rwanda Girls Initiative	5,000
Trustees of Dartmouth College	5,000
Syracuse University	5,000
Cystic Fibrosis Foundation	5,000
Curtis Institute of Music	5,000
Mercy Ships Foundation	5,000
Illinois College	5,000
New Venture Fund	5,000
American Philosophical Society	5,000
Cortland College Foundation	5,000
Equine Wellbeing Rescue	5,000
Grand Teton National Park Foundation	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)

Open Medicine Foundation	5,000
Mercy for Animals	5,000
Network for Entrepreneurs in Wilmington	5,000
League of Conservation Voters Education Fund	5,000
The 5 Gyres Institute	5,000
East Bay Community Foundation	5,000
Central Coast Veterans Helping Veterans	5,000
School of Leadership - Afghanistan	5,000
National Multiple Sclerosis Society	5,000
James Blake Foundation Inc.	5,000
Amazon Watch	5,000
Saban Community Clinic	5,000
VoteRiders	5,000
Transgender Law Center	5,000
Social Good Fund	5,000
Greenwave Organization Corp	5,000
Daniel D Cantor Senior Center	5,000
Over the Rainbow Life Fund	5,000
Martin Luther King Jr Community Health Foundation	5,000
Happy Heart Sanctuary	5,000
Tim Tebow Foundation	5,000
Palm Beach Day Academy Inc	5,000
SisterSong Women of Color Reproductive Justice Collective	5,000
Climate Justice Alliance	5,000
Rainforest Foundation Inc	5,000
Foothill House of Hospitality	5,000
Planned Parenthood Great Northwest, Hawaii, Alaska, Indiana, Kentucky	5,000
Animal Balance	5,000
Williams Foundation	5,000
Community Hope Project	5,000
First Presbyterian Church of Downey	5,000
Grace Roots	5,000
Committees for Land Air Water and Species	5,000
S.H.A.U.N. Foundation for Girls	5,000
Mountain Rescue Aspen Inc	5,000
Sally's Fund Inc	5,000
Instituto del Progreso Latino	5,000
Chi-Care	5,000
Rwanda One Hill at A Time Inc	5,000
Hole Food Rescue Corp	5,000
Rooftop Films Inc	5,000
Hospice Mississauga	5,000
Positive Coaching Alliance	5,000
Council on Library and Information Resources	5,000
Mesa	5,000
Realitycheck Research Inc	5,000
Cardinal Cushing Centers Inc	5,000
The Lotus Campaign Inc	5,000
Rhizome Action Network Inc	5,000
Council Rock Education Foundation	5,000
Real Organic Project	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations (Continued)
Year Ended June 30, 2024

Other Organizations Outside the County of San Diego (continued)	
Kidder Creek Orchard Camps Inc	5,000
Other Organizations Under \$5,000	<u>611,579</u>
Total	<u>27,712,946</u>
 Total distributions	 <u><u>\$ 199,189,368</u></u>

