

Report of Independent Auditors and
Consolidated Financial Statements with
Supplementary Information

Jewish Community Foundation of San Diego

June 30, 2025 and 2024

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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, 2025 and 2024, 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, 2025 and 2024, 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.

Baker Tilly US, LLP

Portland, Oregon

December 19, 2025

Consolidated Financial Statements

Jewish Community Foundation of San Diego
Consolidated Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
ASSETS		
Cash	\$ 3,688,207	\$ 1,258,914
Cash – restricted	891,202	965,586
Investments	888,034,560	812,931,921
Other assets	<u>9,705,986</u>	<u>13,982,388</u>
 Total assets	 <u>\$ 902,319,955</u>	 <u>\$ 829,138,809</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 3,841,263	\$ 868,284
Assets held for others	200,571,797	190,239,061
Beneficial interests	<u>30,444,537</u>	<u>27,659,521</u>
 Total liabilities	 <u>234,857,597</u>	 <u>218,766,866</u>
NET ASSETS		
Without donor restrictions		
Board-designated endowment	24,575,670	23,270,153
Donor advised funds	588,821,853	535,823,721
Liquidity reserve	1,297,890	1,199,897
Community Foundation Charitable Real Estate Fund	5,042,778	5,042,778
Operating	<u>1,158,207</u>	<u>682,868</u>
 Total without donor restrictions	 620,896,398	566,019,417
With donor restrictions	<u>46,565,960</u>	<u>44,352,526</u>
 Total net assets	 <u>667,462,358</u>	 <u>610,371,943</u>
 Total liabilities and net assets	 <u>\$ 902,319,955</u>	 <u>\$ 829,138,809</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Activities and Changes in Net Assets
Year Ended June 30, 2025

	Year Ended June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	\$ 161,941,482	\$ 626,941	\$ 162,568,423
Net investment return	46,241,202	4,799,065	51,040,267
Other	657,580	-	657,580
Interfund transfers	(466,063)	466,063	-
Net assets released from restrictions	<u>3,678,635</u>	<u>(3,678,635)</u>	<u>-</u>
 Total support and revenue	 <u>212,052,836</u>	 <u>2,213,434</u>	 <u>214,266,270</u>
OPERATING EXPENSES			
Program services			
Grant distributions	152,846,440	-	152,846,440
Other program services	593,841	-	593,841
Supporting services			
Management and general	2,580,977	-	2,580,977
Development	<u>1,154,597</u>	<u>-</u>	<u>1,154,597</u>
 Total operating expenses	 <u>157,175,855</u>	 <u>-</u>	 <u>157,175,855</u>
Change in net assets	54,876,981	2,213,434	57,090,415
 NET ASSETS, BEGINNING	 <u>566,019,417</u>	 <u>44,352,526</u>	 <u>610,371,943</u>
 NET ASSETS, ENDING	 <u>\$ 620,896,398</u>	 <u>\$ 46,565,960</u>	 <u>\$ 667,462,358</u>

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	<u>4,077,824</u>	<u>(4,077,824)</u>	<u>-</u>
 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	<u>1,651,541</u>	<u>-</u>	<u>1,651,541</u>
 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 Functional Expenses
Year Ended June 30, 2025

	2025				
	Program Services		Support Services		
	Grant Distributions	Other Program Services	Management and General	Development	Total
Grant distributions	\$ 152,846,440	\$ -	\$ -	\$ -	\$ 152,846,440
Salaries and employee benefits	-	506,162	1,414,640	884,047	2,804,849
Information technology	-	8,014	293,690	213,696	515,400
Professional fees	-	-	317,391	-	317,391
Occupancy	-	-	156,276	-	156,276
Other operating costs	-	22,669	52,152	43,426	118,247
Insurance	-	-	117,070	-	117,070
Events	-	40,858	100,588	-	141,446
Office expenses and supplies	-	8,973	100,256	-	109,229
Conferences and travel	-	4,872	27,439	-	32,311
Advertising and promotion	-	2,293	-	13,428	15,721
Taxes	-	-	1,475	-	1,475
	<u>\$ 152,846,440</u>	<u>\$ 593,841</u>	<u>\$ 2,580,977</u>	<u>\$ 1,154,597</u>	<u>\$ 157,175,855</u>

See accompanying notes.

Jewish Community Foundation of San Diego
Consolidated Statements of Functional Expenses
Year Ended June 30, 2024

	2024				
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	Total
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	-	-	(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 Cash Flows
Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 57,090,415	\$ 94,928,394
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Donation of investments	(119,811,991)	(192,810,841)
Gain on investments	(49,604,765)	(52,346,848)
Contributions restricted in perpetuity	(769,865)	(3,972,751)
Changes in assets and liabilities		
Proceeds from sales of donated investments	119,811,991	192,810,841
Other assets	4,276,402	(6,643,947)
Assets held for others	10,332,736	19,495,451
Beneficial interests	2,785,016	4,642,161
Accounts payable	<u>2,972,979</u>	<u>(1,157,925)</u>
Net cash provided by operating activities	<u>27,082,918</u>	<u>54,944,535</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(250,418,541)	(419,241,646)
Proceeds from sales of investments	<u>224,920,667</u>	<u>360,607,281</u>
Net cash used in investing activities	<u>(25,497,874)</u>	<u>(58,634,365)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted in perpetuity	<u>769,865</u>	<u>3,972,751</u>
Net cash provided by financing activities	<u>769,865</u>	<u>3,972,751</u>
NET INCREASE IN CASH	<u>2,354,909</u>	<u>282,921</u>
CASH AND RESTRICTED CASH, beginning of year	<u>2,224,500</u>	<u>1,941,579</u>
CASH AND RESTRICTED CASH, end of year	<u>\$ 4,579,409</u>	<u>\$ 2,224,500</u>
CASH AND RESTRICTED CASH consist of the following		
Cash	\$ 3,688,207	\$ 1,258,914
Cash – restricted	<u>891,202</u>	<u>965,586</u>
	<u>\$ 4,579,409</u>	<u>\$ 2,224,500</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Income taxes paid	<u>\$ 1,475</u>	<u>\$ -</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, 2025 and 2024, 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, 2025 and 2024, 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.

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.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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 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, 2025 and 2024, 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 19, 2025, which is the date the consolidated financial statements are 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, 2025 and 2024, the Foundation had two major contributors that accounted for approximately 48% of the Foundation's total contributions and two major contributors that accounted for approximately 57% 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,	
	2025	2024
Cash and restricted cash	\$ 4,579,409	\$ 2,224,500
Investments with management companies and debt instruments	888,034,560	812,931,921
Other assets, excluding nonfinancial assets		
Promises to give, current portion	104,171	118,889
Other receivables, current portion	<u>39,263</u>	<u>46,169</u>
 Total financial assets	 892,757,403	 815,321,479
 Add: anticipated distributions from endowments	 2,702,568	 2,701,828
 Less: amounts not available to be used within one year		
Restricted by donor with purpose or time restrictions	(46,565,960)	(44,233,637)
Restricted cash	(891,202)	(965,586)
Assets held for others	(200,571,797)	(190,239,061)
Beneficial interests	(30,444,537)	(27,659,521)
Board designated endowment	(24,575,670)	(23,270,153)
Donor advised funds	<u>(588,821,853)</u>	<u>(535,823,721)</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 3,588,952</u>	 <u>\$ (4,168,373)</u>

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, 2025 and 2024, this rate was 5% and the Foundation had \$2,702,568 and \$2,701,828 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, 2025 and 2024, amounts set aside for liquidity reserves were \$1,297,890 and \$1,199,897, respectively.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Additionally, as of June 30, 2025 and 2024, the Foundation had Board-designated endowments of approximately \$24.6 million and \$23.3 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, 2025:

Description	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	Investments Measured at Net Asset Value	NAV	Total
	Level 1	Level 2	Level 3			
Money market funds	\$ 65,853,558	\$ -	\$ -	\$ -	\$ -	\$ 65,853,558
Certificates of Deposit	-	3,122,642	-	-	-	3,122,642
Equity securities						
Large cap - domestic	89,887,263	-	-	-	-	89,887,263
Large cap - international	899,582	-	-	-	-	899,582
Mid cap - domestic	12,779,048	-	-	-	-	12,779,048
Mid cap - international	1,061,750	-	-	-	-	1,061,750
Small cap - domestic	3,326,132	-	-	-	-	3,326,132
Small cap - international	4,339	-	-	-	-	4,339
Fixed income						
Government bonds - domestic	40,038,875	-	-	-	-	40,038,875
Government bonds - international	-	1,909,186	-	-	-	1,909,186
Corporate bonds - domestic	10,783,213	-	-	-	-	10,783,213
Corporate bonds - international	17,252	-	-	-	-	17,252
Fixed Income Funds	3,583,012	-	-	-	-	3,583,012
Mutual Funds						
Fixed income - domestic	252,660,673	-	-	-	-	252,660,673
Fixed income - international	27,618,786	-	-	-	-	27,618,786
Fixed income - global	10,297,164	-	-	-	-	10,297,164
Large cap - domestic	116,838,648	-	-	-	-	116,838,648
Large cap - international	84,646,793	-	-	-	-	84,646,793
Mid cap - domestic	24,469,039	-	-	-	-	24,469,039
Mid cap - international	2,448,951	-	-	-	-	2,448,951
Small cap - domestic	3,817,323	-	-	-	-	3,817,323
Small cap - international	10,602,826	-	-	-	-	10,602,826
Global Equity	669,896	-	-	-	-	669,896
Real Assets	991,266	-	-	-	-	991,266
Real Estate Investment Trust	791,550	-	-	-	-	791,550
Real Asset Funds	1,350,580	-	-	-	-	1,350,580
Alternatives						
Fixed Income Funds	-	-	-	17,332,807	17,332,807	
Real Asset Funds	-	-	-	13,725,004	13,725,004	
Private Equity Funds	-	-	-	58,120,008	58,120,008	
Hedge Funds	-	-	-	28,387,394	28,387,394	
	<u>\$ 765,437,519</u>	<u>\$ 5,031,828</u>	<u>\$ -</u>	<u>\$ 117,565,213</u>	<u>\$ 888,034,560</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, 2024:

Description	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	Investments Measured at Net Asset Value	Total
	Level 1	Level 2	Level 3	NAV	
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
Fixed Income Funds	3,540,626	-	-	-	3,540,626
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
Real Asset Funds	1,104,100	-	-	-	1,104,100
Alternatives					
Fixed Income Funds	-	-	-	17,251,587	17,251,587
Real Asset Funds	-	-	-	10,236,787	10,236,787
Private Equity Funds	-	-	-	47,365,850	47,365,850
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>

The valuations of the private equity funds, real asset funds, 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, 2025:

	Fair Value at June 30, 2025	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity funds [a]	\$ 4,335,211	\$ -	Quarterly	21 days
Private equity funds [a]	53,784,797	39,003,034	Not allowed	n/a
Real Asset Funds [b]	13,725,004	16,739,349	Not allowed	n/a
Fixed Income Funds [c]	17,332,807	5,970,000	Not allowed	n/a
Hedge fund of funds [d]	27,524,330	-	Quarterly	90-100 days
Hedge fund of funds [d]	<u>863,064</u>	<u>-</u>	In liquidation	
	<u><u>\$ 117,565,213</u></u>	<u><u>\$ 61,712,383</u></u>		

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

[b] Investments in funds organized as limited partnerships which invest in diversified real assets.

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

[d] The hedge fund of funds employ a variety of strategies including but not limited to absolute return, diversified arbitrage, investment in distress strategies, relative value, and various long/short strategies.

Note 5 – Other Assets

Other assets consist of the following as of June 30:

	2025	2024
Promises to give	\$ 104,171	\$ 118,889
Notes receivable	451,000	451,000
Real property	5,150,553	5,195,624
Beneficial interests in remainder trusts	3,173,585	3,173,585
Other receivables	39,263	4,246,297
Fair value of insurance policies	<u>787,414</u>	<u>796,993</u>
	<u><u>\$ 9,705,986</u></u>	<u><u>\$ 13,982,388</u></u>

At June 30, 2025 and 2024, the Foundation and its supporting foundations had \$451,000 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:

	2025	2024
Due in one year or less	\$ 104,171	\$ 118,889
Due after one year through five years	-	-
	<u><u>\$ 104,171</u></u>	<u><u>\$ 118,889</u></u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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.

Note 7 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following at June 30, 2025 and 2024:

	2025	2024
Purpose restrictions		
Community support		
COVID-19	\$ 4,148	\$ 3,976
Climate	103	3,614
Homelessness	<u>14,825</u>	<u>79,782</u>
Supporting foundation restrictions	<u>7,578,169</u>	<u>8,261,773</u>
	<u>7,597,245</u>	<u>8,349,145</u>
Time restrictions	<u>67,427</u>	<u>67,427</u>
Endowments subject to spending policy and appropriation, including amounts above original gift amount of \$33,521,001 and \$32,751,136 as of June 30, 2025 and 2024, respectively		
Specific grant areas or organizations		
Health and human services	13,937,695	12,595,473
Education	7,608,797	7,173,802
Arts and culture	3,524,054	3,348,048
Religious organizations	4,969,115	4,410,922
Federations and foundations	4,160,961	3,957,234
Human relations	342,363	326,771
Other	34,316	32,759
Term endowment	502,282	481,592
General use	<u>3,821,705</u>	<u>3,609,353</u>
	<u>38,901,288</u>	<u>35,935,954</u>
Total net assets with donor restrictions	<u>\$ 46,565,960</u>	<u>\$ 44,352,526</u>

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, 2025 and 2024, as follows:

	2025	2024
Satisfaction of purpose restrictions		
Community support		
Health and human services	\$ 592,553	\$ 1,877,587
Federations and foundations	1,503,678	654,122
Homelessness	234,000	170,497
Climate	60,800	100,440
Education	421,758	690,987
Arts and culture	161,609	157,949
Religious organizations	97,717	57,831
Human relations	187,022	15,750
Other	61,612	1,658
Asset management fees	332,255	303,056
Satisfaction of time restrictions		
Community support		
Health and human services	6,836	7,031
Federations and foundations	5,492	5,692
Arts and culture	3,418	3,515
Education	3,418	3,515
Religious organizations	3,049	2,776
Other	3,418	25,418
	<hr/> <u>\$ 3,678,635</u>	<hr/> <u>\$ 4,077,824</u>

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 \$312,000 and \$322,000 for the years ended June 30, 2025 and 2024, 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. \$57,800 was accrued as of June 30, 2025, and contributed in August 2025, while \$38,075 was accrued as of June 30, 2024, and contributed in August 2024.

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 9 – Endowments

The Foundation's endowment consists of 75 and 74 individual funds established for a variety of purposes as of June 30, 2025 and 2024, 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, 2025, the endowment net assets composition by type of fund consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	\$ 24,575,670	\$ -	\$ 24,575,670
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	- -	33,521,001 5,380,288	33,521,001 5,380,288
Accumulated investment gains	- -	33,521,001 5,380,288	33,521,001 5,380,288
	<u>\$ 24,575,670</u>	<u>\$ 38,901,289</u>	<u>\$ 63,476,959</u>

Changes in endowment net assets for the year ended June 30, 2025, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2024	\$ 23,270,153	\$ 35,935,952	\$ 59,206,105
Contributions	10,884	769,865	780,749
Appropriated expenditures	(1,065,687)	(1,420,581)	(2,486,268)
Investment return, net	2,360,320	3,616,052	5,976,372
Endowment net assets, June 30, 2025	<u>\$ 24,575,670</u>	<u>\$ 38,901,288</u>	<u>\$ 63,476,958</u>

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 3,184,816	32,751,138 3,184,816
Accumulated investment losses	- -	32,751,138 3,184,816	32,751,138 3,184,816
	<u>\$ 23,270,153</u>	<u>\$ 35,935,952</u>	<u>\$ 59,206,105</u>

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

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	2,229,699	3,199,216	5,428,915
Endowment net assets, June 30, 2024	<u>\$ 23,270,152</u>	<u>\$ 35,935,954</u>	<u>\$ 59,206,105</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 three donor-restricted endowment funds, which together had an original gift value of \$1,320,000, a current fair value of \$1,266,000, and a deficiency of \$54,000 as of June 30, 2025. Deficiencies of this nature existed in nine 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. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Trustees.

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

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

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

Jewish Community Foundation of San Diego

Notes to Consolidated Financial Statements

Note 10 – Subsequent Events

On May 19, 2025, the Foundation entered into an Asset Transfer Agreement with the Leichtag Foundation (“LF”) (“transaction”). The Agreement provided for LF to grant \$9,280,000 in cash to the Foundation at the closing of the transaction, and for the Foundation to extend offers of employment to certain employees of LF. The Agreement also provides for potential future grants from LF to the Foundation, subject to conditions. The transaction closed on August 4, 2025.

Supplementary Information

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Organizations Serving Jewish Purposes Within San Diego

Jewish Federation of San Diego County	\$ 10,844,451
Jewish Family Service of San Diego	2,205,366
Lawrence Family Jewish Community Center JACOBS FAMILY CAMPUS	1,592,140
Congregation Beth Israel	1,444,496
Hillel of San Diego	1,081,613
Seacrest Foundation	841,574
Congregation Beth El	725,578
San Diego Jewish Academy	526,334
Kindness Initiative	450,340
Hebrew Free Loan of San Diego	416,041
Coastal Roots Farm	407,965
Friendship Circle of San Diego	390,060
Israel Emergency Alliance StandWithUs	367,338
Camp Mountain Chai	350,822
Soille San Diego Hebrew Day School	263,068
Congregation Adat Yeshurun	244,945
Temple Solel of Northern San Diego County	206,908
Torah High Schools of San Diego	120,000
Congregation Beth Am	101,298
Chabad of Coronado	90,000
Torah High Schools of San Diego - Not IRS Verified	89,056
Chabad of La Jolla	88,158
The Butterfly Project	83,660
Southern California Yeshiva High School	80,676
Friends of Chabad Lubavitch San Diego	79,072
Ken Jewish Community	68,000
Chabad of East County	59,253
San Diego Jewish Experience	57,856
Ner Tamid Synagogue	55,223
Aish HaTorah San Diego	45,598
Tifereth Israel Synagogue	44,035
North Coast Repertory Theatre	38,077
Ohr Shalom Synagogue	33,910
Chabad Jewish Center of RSF	33,416
Jewish Community Foundation of San Diego	24,829
Temple Adat Shalom	20,160
Beth Eliyahu Torah Center	16,080
Remember Us the Holocaust Inc.	15,726
Chabad of Downtown	13,660
A Culture of Peace	11,800
Chabad of Carmel Valley	11,540
San Diego Community Kollel	11,148
Shaarei Shamayim Congregation	10,500
Chabad House at UCSD	10,390
San Diego Men's Jewish Choir	8,960
Other Organizations Under \$5,000	30,743
Total	<hr/> \$ 23,711,862

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Organizations Serving Jewish Purposes Outside of San Diego		
American Society for Technion	\$	4,543,619
Marcus Jewish Community Center of Atlanta		1,400,000
Central Fund of Israel		1,387,218
Jewish Silicon Valley		1,200,057
American Jewish Joint Distribution Committee		926,114
Hillel the Foundation for Jewish Campus Life		897,520
King David Schools' Foundation		802,500
Friends of the Israel Defense Forces		755,126
Momentum Unlimited Inc.		650,000
The Weber School - Felicia Penzell Weber Jewish Community High School Inc.		600,000
American Committee for Tel Aviv Foundation Inc.		450,200
Jewish Community Centers Assoc of North America		439,351
American Friends of Magen David Adom		364,149
Jewish Family & Career Services		350,000
Friends of United Hatzalah		348,336
The Jewish Federations of North America Inc.		333,333
American Jewish Committee		328,411
Jewish Kids Groups Foundation Inc.		300,018
Jewish Institute for National Security of America		266,500
Jewish National Fund		260,328
Jewish Free Loan Association		257,500
Jerusalem Foundation		240,500
American Israel Education Foundation		234,580
Chevrah Kadisha		231,109
Chabad on Campus International Inc.		200,000
Hadar		185,000
Foundation for Jewish Camp		180,000
Anti-Defamation League		168,255
Herzlia Foundation Trust		160,275
P.E.F. Israel Endowment Funds		158,330
Friends of Israel Disabled Veterans - Beit Halochem		155,250
Jewish Home Foundation Inc.		150,000
Friends of Asor Fund USA - JGive		143,313
Jewish Fertility Foundation Inc.		135,000
Temple Emanu-El		128,839
Akiva School		125,000
Louis D. Brandeis Center Inc.		125,000
Centro Primo Levi		124,892
American Friends of Tel Aviv University		118,800
Harold Grinspoon Foundation		103,534
Yashrut North America		102,500
Cong Strikov of USA		100,700
Shalem Foundation		100,000
Young Judaea Global, Inc.		100,000
Atlanta Scholars Kollel Inc.		100,000
Congregation Bnai Torah Inc.		100,000
National Council of Young Israel dba Ohr HaTorah of Toco Hills Inc.		100,000
National Jewish Advocacy Center		100,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Organizations Serving Jewish Purposes Outside of San Diego (continued)

Israel Air Force Center Foundation	80,000
Combat Hate Foundation dba Combat Antisemitism Movement	80,000
Temima, the Richard and Jean Katz High School for Girls, Inc.	75,000
Torah Day School of Atlanta, Inc.	75,000
American Friends of the Association for the Adv of Community Centers in Israel	70,000
New Israel Fund	61,572
Jewish Federation of Greater Los Angeles	61,240
J Street Education Fund, Inc.	60,580
Israel Emergency Alliance (StandWithUs)	58,200
Jewish Agency for Israel - North American Council	51,549
Jewish Funders Network	51,000
UCLA Hillel	50,100
Centro Di Documentazione Ebraica Contemporanea	50,000
Congregation Ohr Meir Inc. dba Keren Olam Hatorah	50,000
Habonim Dror Camp Tavor	50,000
Jewish Community Center of Baltimore Inc.	50,000
Chabad Center for Jewish Life	47,900
JCC Global USA Inc.	45,000
America Gives Inc.	44,380
SLO Hillel, The Foundation for Jewish Campus Life, San Luis Obispo	43,960
Friends of JCC Budapest Inc.	42,440
United Jewish Campaign (UJC) - Cape Town	40,643
Shalom Hartman Institute of North America	39,780
Clal - The National Jewish Center for Learning and Leadership	36,500
Jewish Federation of Greater Atlanta	36,000
Simpser Kavod Fund	35,000
American Friends of the Israel Philharmonic Orchestra	32,500
Congregation Beth Shalom	32,360
American Friends of Tikvot	31,683
BBYO	30,000
Beth Shalom	28,433
Givat Haviva Education Foundation	26,500
American Friends of Eretz Hemdah	25,800
Sephardic Temple Tifereth Israel	25,518
Hadassah the Women's Zionist Organization of America	25,384
Hillels of Georgia	25,200
Jewish Federation of Orange County	25,000
Claremont Colleges Hillel Council dba Hillel at the Claremont Colleges	25,000
J Leaders	25,000
Lion Global Foundation	25,000
World Tzurba Institute Inc	25,000
Congregation Shir Ha-Ma-Alot	22,885
Hand In Hand: Center for Jewish-Arab Education in Israel (American Friends)	22,850
US Holocaust Memorial Museum	20,219
Eshel, Inc.	20,018
Beber Camp Property Inc.	20,000
Temple Mount Sinai	20,000
Ner L'Horeinu Inc.	19,800
HIAS Inc.	18,555

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Organizations Serving Jewish Purposes Outside of San Diego (continued)

Global Jewry Ltd.	18,000
Joseph Slifka Center for Jewish Life at Yale	17,700
ImpactIsrael, Inc. dba Friends of Yemin Orde	17,540
Jaffa	16,911
Duke University	16,750
American Friends of Leket Israel Inc.	16,150
Yeshiva of Spring Valley	16,000
Israel Tennis Centers Foundation Inc.	15,960
Birthright Israel Foundation	15,000
Keshet Inc.	15,000
Congregation Shearith Israel	14,938
American Friends of Ogen	14,800
Friends of Yad Sarah Inc.	14,700
Association for Jewish Theatre	14,400
Palm Beach Orthodox Synagogue	13,200
Adopt A Family Foundation	13,050
Bais Yaakov School for Girls	12,000
Temple of the Arts	12,000
National Yiddish Book Center	11,728
Maccabi USA, Inc.	11,500
Honest Reporting	11,350
American Friends of Herzog Hospital Inc.	11,100
Institute for Jewish Spirituality	11,000
American Jewish World Service	10,811
Tawonga Jewish Community Corporation	10,500
Shluchim Office International	10,500
Beth Meyer Synagogue	10,462
Chabad of Pacific Palisades Inc.	10,360
Central Europe Center for Research & Documentation, Inc.	10,000
One Israel Fund	10,000
American Friends of Lubavitch	10,000
Congregation Beth David of San Luis Obispo	10,000
Jewish Community Services of South Florida	10,000
Jewish Family Service of Rockland County	10,000
Jewish Farmer Network	10,000
Nagen Project Inc	10,000
Temple Emanuel	10,000
The Hillel Foundation for Orange County	10,000
North Shore Congregation Israel	9,260
Congregation Shir Hadash	7,736
Jewish Women International	7,636
Hasbara Fellowships	7,520
American Friends of Chabad Thailand Inc.	7,500
If Not Now Education Fund	7,500
The Jewish Federation of Greater Washington	7,500
Washington Hebrew Congregation	7,500
Committee for Accuracy in Middle East Reporting in America	7,360
Anshe Emet Synagogue	7,200

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Organizations Serving Jewish Purposes Outside of San Diego (continued)

Israel Special Kids Fund	7,200
Tzedek DC	7,200
Jewish Federation of El Paso	7,000
American Friends of Meir Panim	6,900
Union for Reform Judaism	6,860
Dallas Jewish Community Foundation	6,636
Pasadena Jewish Temple and Center	6,250
European Center for Jewish Societies	6,000
Congregation Ner Tamid	6,000
Israel on Campus Coalition	6,000
World Jewish Congress American Section	5,912
Ner Israel Rabbinical College	5,750
The Jewish Federation of Sarasota-Manatee Inc.	5,750
KAM Isaiah Israel Congregation	5,670
Jewish Theological Seminary of America	5,600
Congregation Bais Torah	5,546
Yad Aharon Inc.	5,514
Avodah the Jewish Service Corps Inc.	5,500
Jewish Broadcasting Service	5,500
Svara	5,500
Temple Sinai	5,450
Schechter Institute of Jewish Studies Inc.	5,180
Mazon Inc. A Jewish Response to Hunger	5,100
Congregation Rodeph Sholom	5,056
ALEPH - Alliance for Jewish Renewal	5,000
Cadena Foundation	5,000
Institute for the Advancement of Education in Jaffa Inc.	5,000
Pardes Institute of Jewish Studies North America Inc.	5,000
Chabad Lubavitch of Western North Carolina Inc dba Chabad of Asheville	5,000
Conference of Presidents of Major Jewish Organizations Fund	5,000
Congregation Ohr Menachem	5,000
Jewish Big Brothers Big Sisters Association of Los Angeles	5,000
Jewish News Service	5,000
Shalom Institute Camp and Conference Center	5,000
Tucson Jewish Community Center, Inc.	5,000
U.S. Holocaust Memorial Museum	5,000
Urban Adamah	5,000
Other Organizations Under \$5,000	304,165
Total	\$ 23,762,068

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego	
UC San Diego Foundation	\$ 8,433,856
Sharp Healthcare Foundation	4,761,102
San Diego Symphony Orchestra Association	3,411,809
San Diego State University Research Foundation	2,528,323
Museum of Contemporary Art San Diego	1,306,830
KPBS Public Media SDSURF	1,284,240
Jacobs & Cushman San Diego Food Bank	1,276,220
ACLU Foundation of San Diego and Imperial Counties	1,218,480
Townspeople	1,121,508
Old Globe Theatre	1,051,969
University of San Diego	1,024,700
California State University San Marcos Foundation	1,010,723
Interfaith Community Services	940,762
La Jolla Playhouse	809,048
Regents of the University of California at San Diego	748,679
High Tech High Foundation	660,156
Campanile Foundation	636,840
Planned Parenthood of the Pacific Southwest	592,891
The San Diego Foundation	580,977
Copley-Price Family YMCA	526,323
San Diego Unified School District	507,889
Curebound	473,416
Francis W. Parker School	460,700
National Conflict Resolution Center	427,550
Salk Institute for Biological Studies	391,018
Vapa Foundation	340,725
North County Health Project, Inc. dba TrueCare	291,296
San Diego Lesbian Gay Bisexual and Transgender Community Center	281,200
Walter Munk Foundation for the Oceans	253,652
San Diego Parks Foundation	251,500
YMCA of San Diego County	230,760
La Jolla Music Society	230,350
Investigative Newsouce	225,680
Elementary Institute of Science	221,591
Padres Foundation	200,000
Serving Seniors	189,768
Outdoor Outreach	185,218
Voice of San Diego	184,030
Father Joe's Villages	181,500
Feeding San Diego	177,610
Scripps Health Foundation	165,270
THINC Foundation	164,618
Foundation for Grossmont and Cuyamaca Colleges	162,850
San Diego Museum of Art	162,000
San Diego Opera Association	153,450
Wesley House Student Residence, Inc.	150,000
Diabetes Research Connection	128,051
Fleet Science Center	123,185
Challenged Athletes Foundation	119,443

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego (continued)

La Jolla Community Foundation	116,000
Impact Cubed	112,079
Rady Children's Hospital Foundation	109,220
Burnham Center for Community Advancement	108,500
San Diego Youth Symphony	105,829
Monarch School Project	105,649
Karen Organization of San Diego	105,500
National Network of Youth Ministries	103,000
Youth Empowerments Finest	102,854
Honor Flight San Diego	100,000
Nature and Culture International	100,000
San Diego Jazz Ventures Inc.	100,000
San Marcos Promise	100,000
Young Lions Jazz Conservatory	100,000
Armed Services YMCA of the USA	92,360
Social Advocates for Youth San Diego	90,698
People Assisting the Homeless	89,800
Coastal Community Foundation - merged with San Diego Foundation	88,300
Emmanuel Faith Community Church	85,000
United Women of East Africa	84,000
San Diego Community College Auxiliary Organization	81,250
SBCS Corporation	80,018
Southwestern College Foundation	80,000
Mainly Mozart Festival	79,467
Zoological Society of San Diego dba San Diego Zoo Wildlife Alliance	79,078
Casa Cornelia Law Center	76,000
San Diego Rescue Mission	72,000
Library Association of La Jolla - Athenaeum	70,600
Voices for Children	70,150
USS Midway Museum	68,500
Just in Time for Foster Youth	68,368
Just Call Us Volunteers, dba Youth Assistance Coalition	67,000
California Western School of Law	65,750
STAR/PAL	65,000
Salvation Army	63,200
Classics for Kids	62,890
Mingei International Museum	61,930
Cygnet Theatre Company	61,450
Helen Woodward Animal Center	60,606
Forever Balboa Park	59,274
Rolf Benirschke Legacy Foundation	58,134
San Diego Children's Discovery Museum	57,800
Rise Up Industries	52,500
Home of Guiding Hands Foundation	52,418
Villa Musica	52,118
Support The Enlisted Project (STEP)	51,718
Palomar College Foundation	51,150
Ronald McDonald House Charities of San Diego	51,000
Somali Family Service of San Diego	51,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego (continued)

Urban Street Angels, Inc.	50,500
Grossmont Hospital Foundation	50,118
Youth Tennis San Diego	50,118
Barrio Logan College Institute	50,000
Casa Familiar	50,000
Legal Aid Society of San Diego	50,000
Ocean Discovery Institute	50,000
Promises2Kids Foundation	49,600
Church of Jesus Christ of Latter Day Saints	48,932
Home Start Inc.	48,350
San Diego Public Library Foundation	46,762
Chicano Federation of San Diego County	46,500
1904 Cadets	45,050
San Diego River Park Foundation	43,850
La Jolla Institute for Immunology	43,618
La Jolla Aquatic Complex Foundation	43,333
American Red Cross	42,520
San Diego Volunteer Lawyer Program Inc.	41,250
San Diego State University	39,000
San Diego Humane Society and SPCA	38,735
Unsilenced Project	36,000
San Diego Center for Children	35,100
San Diego Family Care	35,000
San Diego Refugee Tutoring	35,000
San Diego Taxpayers Educational Foundation	35,000
Voices of Our City Choir	32,880
Computers 2 Kids, San Diego	32,800
Community Resource Center	31,300
Neurolab 360	31,000
Alliance of Arts and Athletics	30,000
Arts Education Connection San Diego	30,000
Boys and Girls Clubs of East County Foundation Inc.	30,000
For the Village Inc	30,000
San Diego Housing Federation	29,800
Mama's Kitchen	29,300
Wildcoast	27,700
Sharia's Closet	27,000
Scripps Research Institute	26,930
First Gen Scholars	26,760
Kids Included Together-San Diego	26,000
Molly's Angels A California Nonprofit Public Benefit Corporation	26,000
City Ballet Inc.	25,680
Center for Community Solutions	25,150
Julian Community Heritage Foundation	25,000
Kids Turn San Diego	25,000
Make Projects	25,000
Mission Cure Inc.	25,000
San Diego Regional Economic Development Foundation	25,000
San Ysidro Health	25,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego (continued)

Somali Bantu Association of America	25,000
Urban Restoration Counseling Center	25,000
Women's Resource Center	25,000
zero8hundred	25,000
Catalyst of San Diego & Imperial Counties	24,000
Alzheimer's San Diego	23,700
La Jolla Country Day School	23,100
Rotary Club of San Diego Foundation	23,050
Project BLANK	23,000
San Diego City College Foundation	22,900
Ascension Lutheran Church	22,727
Alpha Project for the Homeless	22,700
Community Alliance for Youth Success dba CAYS	22,500
Gompers Preparatory Academy	22,500
Gillispie School	22,280
The Roustabouts	20,980
Words Alive	20,968
La Jolla Community Center	20,200
Horses of Tir Na Nog	20,018
Amigas Punto Com	20,000
Building 178 Performing Arts Center - Not IRS Verified	20,000
Don Norman Design Award	20,000
Harvey Family Foundation	20,000
Interfaith Shelter Network	20,000
Media Arts Center San Diego	20,000
Meals on Wheels of Greater San Diego	19,950
San Diego French-American School	19,750
The New Children's Museum of San Diego	19,500
Big Brothers Big Sisters of San Diego County	18,997
Sanford Burnham Prebys Medical Discovery Institute	18,480
United Through Reading	17,500
San Diego Air and Space Museum	17,260
Chalice Unitarian Universalist Congregation	17,200
Patrons of the Prado	17,000
Rancho Coastal Humane Society	16,950
United Way of San Diego County	16,652
Bayside Community Center	15,900
California State University San Marcos	15,298
San Ysidro High School	15,018
Vista Community Clinic	15,000
Accessity	15,000
Point Loma Community Presbyterian Church	15,000
San Diego Museum of Man dba Museum of Us	15,000
Southern Sudanese Community Center of San Diego	15,000
San Diego Social Venture Partners Inc.	15,000
Climate Action Campaign	14,600
Special Delivery San Diego	14,000
Educational Enrichment Systems Inc.	13,400
Hoover Foundation Inc.	13,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego (continued)

Aaron Price Fellows Foundation	12,500
Grossmont College	12,500
Pro Kids - The First Tee of San Diego	12,500
Senior Gleaners of San Diego County	12,500
Tree San Diego	12,500
Vista Hill Foundation	12,136
La Jolla Historical Society	12,000
Miramar College Foundation Inc.	12,000
Solutions for Change Inc.	11,776
Doors of Change	11,618
I Love A Clean San Diego County Inc.	11,450
San Diego Botanic Garden	11,350
Las Patronas	11,150
Malashock Dance & Company	11,060
San Diego Nice Guys	10,900
Reality Changers	10,750
St. Gabriel Catholic Church	10,592
American Academy of Pediatrics California Chapter 3	10,500
Cristo Rey San Diego High School	10,500
Empowered Endings Foundation	10,018
City of San Diego	10,000
Access Youth Academy	10,000
Assistance League of Rancho San Dieguito	10,000
Boys To Men Mentoring Network Inc.	10,000
Central San Diego Black Chamber of Commerce Education Foundation	10,000
Citizens Climate Education Corp	10,000
Hausmann Quartet Foundation	10,000
LJ Steam Foundation	10,000
Lucky Duck Foundation	10,000
Museum of Making Music	10,000
Neighborhood House Association	10,000
North County Philanthropy Council	10,000
South Bay Historical Society	10,000
Southern California Tennis Association Foundation	10,000
Tariq Khamisa Foundation	10,000
Urban Collaborative Project	10,000
Village of Promise Health Outreach	10,000
Downtown San Diego Partnership Foundation	9,500
Pacific Ridge School	9,500
San Diego Coastkeeper	9,200
Childrens School for Child-Centered Education Inc.	9,055
Friends of Vista Hill Foundation	8,660
Safe Harbor Coronado	8,500
Villa de Vida	8,283
Mission Edge San Diego	8,250
Dharma Burns	8,000
San Diego Sports Association	7,700
Cleantech Education Foundation	7,600
Environmental Health Coalition	7,600

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Primarily Serving the County of San Diego (continued)

GRID Alternatives San Diego	7,600
Groundwork San Diego - Chollas Creek	7,600
San Diego Food System Alliance	7,600
Lionel's Legacy	7,100
Baja Animal Sanctuary	7,000
Veterans of Foreign Wars Department of California	7,000
Students Without Limits	6,728
Prevent Drowning Foundation of San Diego	6,500
Del Mar Foundation	6,050
Challenged Sailors San Diego Inc.	6,000
Grant School Community Foundation	6,000
San Diego Futures Foundation	6,000
United Service Organizations	6,000
San Diego Natural History Museum	5,917
Catholic Diocese of San Diego	5,900
Wounded Warrior Project	5,800
Cesar Chavez Service Clubs Inc.	5,500
Emilio Nares Foundation	5,500
George G. Glenner Alzheimer's Family Centers	5,500
Point Loma High School Pointer Association	5,500
North County Lifeline	5,250
Foundation for Animal Care and Education (FACE)	5,180
Century Club of San Diego	5,100
Solana Center for Environmental Innovation	5,040
Union of Pan Asian Communities	5,000
Athlete Academy Foundation	5,000
Borrego Springs Youth & Senior Center	5,000
Chaldean Radio Inc. dba Chaldean Community Council	5,000
Child Evangelism Fellowship	5,000
City Heights Community Development Corporation	5,000
Data Science Alliance	5,000
Kyoto Symposium Organization	5,000
La Jolla Christmas Parade and Holiday Festival Foundation	5,000
Leap to Success Inc.	5,000
MiraCosta College Foundation	5,000
Oceanside Museum of Art	5,000
Reaching the Hungry	5,000
San Diego Black LGBTQ Coalition	5,000
San Diego Film Foundation	5,000
San Diego Fire-Rescue Foundation	5,000
Steps Foundation	5,000
The Rosie Project Charitable Foundation	5,000
Walden Environment dba Walden Family Services	5,000
Other Organizations Under \$5,000	401,903
Total	\$ 48,693,043

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego	
Massachusetts Institute of Technology	\$ 31,034,378
American Civil Liberties Union Foundation	5,036,000
University of Southern California	2,056,986
Dechomai Asset Trust	2,000,000
Mucolipidosis Type IV Foundation Inc.	1,336,838
Cornell University	1,021,100
SouthCoast Community Foundation	601,520
University of York in America, Inc.	500,000
Young Concert Artists	500,000
Urban Institute	350,000
Center on Budget and Policy Priorities	300,000
Fidelity Charitable Gift Fund	275,721
Convoy of Hope	254,018
Washington Institute for Near East Policy	252,460
Pasadena Community Foundation	250,000
Whitefish Community Foundation Inc.	250,000
Dolphins Cycling Challenge Inc.	234,968
UCLA Foundation	210,400
See Forever Foundation	202,000
Mayo Clinic	200,500
Helping Hands for Single Moms	200,000
UC Berkeley Foundation	184,250
Voter Project Fund	175,000
World Association for Sexual Health	165,000
African Wildlife Foundation	150,000
Schwab Charitable Fund	150,000
Community for Autism and Motor Planning, dba Teva Community	147,660
GiveWell	147,000
Equal Justice Works	142,518
Yale University	125,850
Planned Parenthood Federation of America	125,814
America's Future Project	125,000
University of Arizona Foundation	125,000
Kellogg Community College Foundation	120,018
Michigan State University	110,000
New Bedford Light	110,000
The Watts Conservatory of Music	110,000
Human Rights Watch	101,500
Boys and Girls Club of Laguna Beach	100,500
Samaritan's Purse	100,000
George Washington University	100,000
University of South Florida Foundation	100,000
LGBTQ Victory Institute	99,108
Foundation for the Defense of Democracies Inc.	91,000
Eisenhower Medical Center	87,018
Friends of ELNET	86,000
Emily's Entourage	85,000
ProPublica	84,454
Arizona Western College Foundation	80,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

Central Coast Grown - Central Coast Ag Network	80,000
Grand Valley State University	80,000
Colgate University	79,000
AID Coalition	73,000
Access Reproductive Care-Southeast	72,000
University of Pittsburgh and UPMC Medical and Health Sciences Foundation	71,784
Re:wild	71,053
International Rescue Committee	70,795
Soho Repertory Theatre	65,000
City of Hope	61,060
UPLIFT Youth Foundation	60,000
Merit Spread Foundation Inc.	59,000
Witness, Inc.	52,918
Stanford University	51,650
Foundation for the Children of the Californias	50,750
Public Citizen Foundation, Inc.	50,700
Santa Barbara County Immigrant Legal Defense Center	50,100
International Refugee Assistance Project	50,000
SDG Impact Fund, Inc.	50,000
Adenoid Cystic Carcinoma Research Foundation	50,000
Community Agroecology Network	50,000
Consumer Watchdog	50,000
Eblen Charities, Inc.	50,000
Erase PTSD Now	50,000
Human Options, Inc.	50,000
Jacksonville Area Museum Foundation	50,000
MANNA FoodBank, Inc.	50,000
San Francisco Foundation	50,000
Trustees of Princeton University	46,000
National Multiple Sclerosis Society	45,350
Friends of the Children	45,000
Cystic Fibrosis Foundation	41,100
Mathematical Sciences Research Institute	40,000
Museum of Contemporary Art	40,000
American Folk Art Museum	39,400
World Central Kitchen	37,850
International Community Foundation	37,298
Regents of the University of California Los Angeles	37,000
Brady Center to Prevent Gun Violence	35,218
Doctors Without Borders USA Inc.	33,412
Maui Health Foundation	32,518
University of Denver	32,250
Myriad USA	32,000
Colorado Nature League	31,000
JDRF International	31,000
American Friends of the Hebrew University	30,860
Humble Design	30,350
Friends of Humane Services in Tijuana	30,018
International Care Ministries	30,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

American Friends of Rambam Health Care Campus	30,000
Democracy 21 Education Fund	30,000
Drexel University	30,000
North Shore Country Day School	30,000
Tim Tebow Foundation	30,000
V Foundation	30,000
Wild Animal Sanctuary	30,000
Natural Resources Defense Council	29,200
American Heart Association	28,875
Every.org	28,600
Marty Hennessy Inspiring Children Foundation	28,000
Levine School of Music	26,500
Environmental Defense Fund	26,300
Union of Concerned Scientists	26,300
California Fire Foundation	25,820
Open Hands, Inc.	25,500
Morehouse College	25,200
Human Rights Now-NY Inc.	25,000
Operation Blessing International Relief & Development Corp.	25,000
All Within My Hands	25,000
American Bar Association Fund for Justice and Education	25,000
Archbishop Williams High School	25,000
California Council on Science and Technology	25,000
Christian Broadcasting Network, Inc. (CBN)	25,000
Family Violence Appellate Project	25,000
Focus for Democracy Fund	25,000
Friends of Ecorehab Inc.	25,000
Gideon Hausner Jewish Day School	25,000
Heroic Hearts Project, Inc.	25,000
Indigenous Medicine Conservation Fund	25,000
Lucile Packard Foundation for Children's Health	25,000
The Unity Care Group	25,000
United Way Miami, Inc.	25,000
Vision to Learn	25,000
Big Picture Company	24,768
Southern Poverty Law Center	23,850
Humane Society of Napa County	23,000
Pancreatic Cancer Action Network	22,700
Equine Wellbeing Rescue	22,500
Wooster Group Inc.	22,000
Hospice of the Good Shepherd Inc.	21,891
HousingPlus	21,000
President and Fellows of Harvard College	21,000
Just Like My Child Foundation	20,000
Absaroka Beartooth Wilderness Foundation	20,000
Arizona Local Post	20,000
Celiac Disease Foundation	20,000
Center for Humane Technology	20,000
Flower Mound High School Band Booster Club	20,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

National Academy of Engineering Fund	20,000
The ASME Foundation, Inc.	20,000
Third Option Foundation	20,000
Friends of Egoz Inc.	19,620
Alzheimer's Association	18,650
Global Church Planting Partners	18,000
Zeta Beta Tau Foundation	18,000
Johns Hopkins University	17,563
NDN Collective Inc.	17,500
Pasadena Humane Society and S.P.C.A.	17,050
Border Tails Rescue	17,000
Crohn's & Colitis Foundation Inc.	16,000
American Society for the Prevention of Cruelty to Animals	15,968
California State Parks Foundation	15,550
Regents of the University of California at Berkeley	15,500
American Academy of Arts & Sciences	15,250
Israeli-American Council	15,180
Alliance for Cancer Gene Therapy, Inc.	15,000
Child Care Law Center	15,000
ISSA Charities	15,000
Mackintosh Academy	15,000
Modern Classrooms Project	15,000
Room to Read	15,000
San Miguel School Inc.	15,000
Lighthouse Nonprofit Technologies	15,000
Baby2Baby	14,500
Project Short	14,400
Innocence Project	14,100
United States Ski Team Foundation	14,000
Compassion and Choices	13,737
California Community Foundation	13,650
Wild Salmon Center	13,500
Prager University Foundation	13,230
National Geographic Society	13,100
Trinity United Methodist Church	13,000
Friends of Baark Inc.	12,500
Common Counsel Foundation	12,500
FuelEd Schools	12,500
Los Angeles County Animal Care Foundation	12,400
American Friends of Christ Church Inc.	12,000
Wycliffe Associates Inc.	12,000
Everytown for Gun Safety Support Fund	12,000
Sacred Music Fellowship	12,000
Equality California Institute	11,800
Feeding America	11,660
Harvard University	11,500
Sierra Club Foundation	11,400
New York Shakespeare Festival	11,250
St. Jude Children's Research Hospital	11,130

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)	
Nature Conservancy	11,078
Global Communities	11,000
Aspen Center for Environmental Studies	11,000
Drive Fore the Future	11,000
Equal Justice Initiative	11,000
Heifer Project International	11,000
Los Angeles Fire Department Foundation	11,000
Trustees of the University of Pennsylvania	11,000
Columbia University	10,500
HomeMore Project Inc.	10,500
Casa De Amma Inc.	10,400
Tulane University	10,360
Smithsonian Institution	10,100
Banderas Bay Charities Inc.	10,000
Because of Hope	10,000
Corazon	10,000
Edify	10,000
Project Concern International (PCI), A Global Communities Partner	10,000
American Association for the Advancement of Science	10,000
American Bird Conservancy	10,000
Boston Latin School Association	10,000
California State University Foundation	10,000
Common Ground	10,000
Critical Path Institute dba C-Path	10,000
Daniel D. Cantor Senior Center	10,000
Florida Urgent Rescue Inc	10,000
George Mason University Foundation, Inc.	10,000
Haymakers For Hope Inc.	10,000
Hui No'eau	10,000
Lowes Employee Relief Fund Inc.	10,000
ManifestWorks	10,000
Miami Dade College Foundation Inc.	10,000
NAMI of New York City	10,000
Navy Seal Foundation	10,000
No Limits Theater Group Inc.	10,000
Operation Tiny Home	10,000
Peoples SelfHelp Housing Corp	10,000
Pomona College	10,000
Project Return Peer Support Network	10,000
Rooftop Films Inc.	10,000
Seed House Project	10,000
SisterSong Women of Color Reproductive Justice Collective	10,000
Supreme Court Historical Society	10,000
Texas A&M Foundation	10,000
The Magic Yarn Project	10,000
The Woodruff Arts Center	10,000
Trustees of Dartmouth College	10,000
United States Foundation for the Commemoration of the World Wars	10,000
Yampa Valley Community Foundation	10,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

UNICEF USA	9,400
World Wildlife Fund	9,180
Lawfare Project	8,500
Special Olympics Southern California	8,196
United World Mission Inc.	8,000
Calvary Life Fellowship	8,000
Youth Philharmonic Orchestra	8,000
Moving Picture Institute	7,500
Ravinia Festival Association	7,500
The Foundation for City College	7,384
United Way of Asheville & Buncombe County, Inc.	7,250
Behring Global Educational Foundation	7,200
Fred Hutchinson Cancer Center	7,180
A Red Orchid Theatre	7,000
Accelerate Change Inc	7,000
ACLU Foundation of Southern California	7,000
Action for the Climate Emergency	7,000
Greenwave Organization Corp.	7,000
Hawaii Pacific University	7,000
League of Conservation Voters Education Fund	7,000
Liberty University Inc.	7,000
National Academy of Sciences	7,000
Regents of the University of California, Santa Barbara	7,000
Social Good Fund	7,000
West Coast University Foundation	7,000
Greater Chicago Food Depository	6,975
American Near East Refugee Aid (Anera)	6,800
Palestine Children's Relief Fund	6,800
Lafayette College	6,800
Turning Point USA	6,800
Save the Children	6,725
Camp del Corazon	6,600
Arizona State University Foundation	6,500
Center for Disaster Philanthropy	6,250
Memorial Sloan Kettering Cancer Center	6,250
Foundation Fighting Blindness	6,100
Miraglo Foundation	6,000
Cortland College Foundation	6,000
Guide Dogs of America	6,000
Joshua M. Freeman Foundation	6,000
Palm Beach Day Academy Inc.	6,000
Tides Foundation	6,000
United Cerebral Palsy Association	6,000
Americans United for Separation of Church and State	5,600
Best Friends Animal Society	5,500
National Network of Abortion Funds	5,500
Protect Democracy Project	5,500
Trabuco Presbyterian Church	5,500
California Heritage Indigenous Research Project	5,400

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

Mediators Foundation Inc.	5,400
Vista Del Mar Child & Family Services	5,360
Save a Childs Heart Foundation US, Inc.	5,300
Brooklyn Community Foundation	5,300
Women For Women International	5,250
Center for Reproductive Rights	5,200
Eli-American Friends of the Israel Association for Child Protection Inc.	5,200
Giffords Law Center to Prevent Gun Violence	5,200
Mono Lake Foundation	5,200
Aspen Higher Learning Flight Academy	5,100
Texas Exes - Ex-Students' Association of the University of Texas	5,060
Leukemia and Lymphoma Society	5,030
Amazon Watch	5,000
Charity Vision International	5,000
Friends of the Berlin Academy of Music Inc.	5,000
International Collaborative For Science Education and The Environment	5,000
IsraAID (US) Global Humanitarian Assistance, Inc.	5,000
MADRE	5,000
Malaria Consortium US	5,000
MSI-US	5,000
New Venture Fund	5,000
Rwanda Girls Initiative	5,000
Thousand Currents	5,000
AFP Foundation For Philanthropy	5,000
America Votes Education Fund	5,000
American Independent Foundation	5,000
American Philosophical Society	5,000
American University	5,000
AOPA Foundation	5,000
Beverly Hills Performing Arts Center	5,000
Camp Sunshine	5,000
Camp Thunderbird Charitable Foundation	5,000
Central Coast Veterans Helping Veterans	5,000
Childs-Pace Foundation, Inc.	5,000
Circle of Life Connections	5,000
Climate Justice Alliance	5,000
Coalition for Humane Immigrant Rights	5,000
Computer History Museum	5,000
Concerns of Police Survivors dba C.O.P.S.	5,000
Curtis Institute of Music	5,000
Dalton Schools	5,000
David M Herskovits Foundation	5,000
Dysautonomia International Inc.	5,000
Emergency Network Los Angeles	5,000
Fines and Fees Justice Center Inc.	5,000
Food & Friends, Inc.	5,000
Foothill House of Hospitality	5,000
Franklin Institute	5,000
Friends of the John D Calandra Italian American Institute	5,000

Jewish Community Foundation of San Diego
Schedule of Consolidated Charitable Distributions to Organizations
Year Ended June 30, 2025

Other Organizations Outside the County of San Diego (continued)

Grand Teton National Park Foundation	5,000
Happy Face Project	5,000
Helping Herders Rescue	5,000
Illinois College	5,000
Jackson Hole Land Trust	5,000
Juvenile Law Center	5,000
Kukio Ho'omana Fund	5,000
Live in Love Foundation	5,000
Los Angeles Regional Foodbank	5,000
Make the Road New York	5,000
Mercy for Animals	5,000
North Star Fund	5,000
Oceana, Inc.	5,000
One Voice	5,000
Orange County Museum of Art	5,000
PAWS Chicago	5,000
Planned Parenthood of Metropolitan Washington DC, Inc.	5,000
Poverty Alleviation Chicago dba Letters Charity	5,000
Rainforest Foundation Inc.	5,000
Resource Generation	5,000
Rhizome Action Network Inc.	5,000
Rockefeller Philanthropy Advisors Inc.	5,000
Saban Community Clinic	5,000
spcaLA	5,000
Special Operations Warrior Foundation	5,000
Syracuse University	5,000
Taft School Corporation	5,000
Tau Beta Pi Association	5,000
Teach For America	5,000
The Aspen Institute Inc.	5,000
The Fund for West Palm Beach Police Inc.	5,000
The Painted Turtle	5,000
Ultimate Impact Inc.	5,000
University of Texas Foundation	5,000
Voter Participation Center	5,000
Planned Parenthood Of Southwest And Central Florida Inc	5,000
Psychotherapy Training Associates International Inc dba GATLA	5,000
Other Organizations Under \$5,000	662,334
Total	\$ 56,679,467
Total distributions	\$ 152,846,440

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