



REPORT OF INDEPENDENT AUDITORS  
AND CONSOLIDATED FINANCIAL STATEMENTS WITH  
SUPPLEMENTARY INFORMATION

**JEWISH COMMUNITY FOUNDATION OF SAN DIEGO**

June 30, 2022 and 2021



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## Report of Independent Auditors

The Audit Committee  
Jewish Community Foundation of San Diego

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the consolidated financial statements of Jewish Community Foundation of San Diego, which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, 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 Jewish Community Foundation of San Diego as of June 30, 2022 and 2021, 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 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 consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Jewish Community Foundation of San Diego's ability to continue as a going concern within one year after the date that the consolidated 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 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Jewish Community Foundation of San Diego's ability to continue as a going concern for a reasonable period of time.

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on Jewish Community Foundation of San Diego's consolidated financial statements as a whole. The supplementary information included on pages 25–41 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.



San Diego, California  
December 19, 2022

**Jewish Community Foundation of San Diego**  
**Consolidated Statements of Financial Position**

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**ASSETS**

	June 30,	
	2022	2021
<b>ASSETS</b>		
Cash	\$ 361,606	\$ 1,971,845
Cash – restricted	5,916	210,384
Investments	682,915,001	593,885,165
Other investment	-	96,483,113
Other assets	7,025,800	5,374,382
Total assets	\$ 690,308,323	\$ 697,924,889

**LIABILITIES AND NET ASSETS**

<b>LIABILITIES</b>		
Accounts payable	\$ 2,035,464	\$ 1,765,538
Assets held for others	162,534,815	176,425,554
Beneficial interests	20,971,553	19,536,545
Total liabilities	185,541,832	197,727,637
<b>NET ASSETS</b>		
Without donor restrictions		
Board-designated endowment	20,640,515	22,565,635
Donor advised funds	439,682,292	342,466,195
Liquidity reserve	1,078,220	952,836
Community Foundation Charitable Real Estate Fund	5,041,486	96,483,116
Operating	2,140,995	1,952,707
Total without donor restrictions	468,583,508	464,420,489
With donor restrictions	36,182,983	35,776,763
Total net assets	504,766,491	500,197,252
Total liabilities and net assets	\$ 690,308,323	\$ 697,924,889

## Jewish Community Foundation of San Diego

### Consolidated Statements of Activities and Changes in Net Assets

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	Year Ended June 30, 2022		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Contributions	\$ 127,898,794	\$ 9,649,526	\$ 137,548,320
Net investment (loss)	(27,230,045)	(4,125,591)	(31,355,636)
Other	655,975	-	655,975
Interfund transfers	(455,656)	455,656	-
Net assets released from restrictions	5,573,371	(5,573,371)	-
Total support and revenue	106,442,439	406,220	106,848,659
<b>OPERATING EXPENSES</b>			
Program services			
Grant distributions	98,846,804	-	98,846,804
Other program services	336,481	-	336,481
Supporting services			
Management and general	2,016,749	-	2,016,749
Development	1,079,386	-	1,079,386
Total operating expenses	102,279,420	-	102,279,420
Change in net assets	4,163,019	406,220	4,569,239
<b>NET ASSETS, BEGINNING</b>	464,420,489	35,776,763	500,197,252
<b>NET ASSETS, ENDING</b>	\$ 468,583,508	\$ 36,182,983	\$ 504,766,491

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

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

**Jewish Community Foundation of San Diego**  
**Consolidated Statements of Functional Expenses**

	Year Ended June 30, 2022				Total
	Program Services		Supporting Services		
	Grant Distributions	Other Program Services	Management and General	Development	
Grant distributions	\$ 98,846,804	\$ -	\$ -	\$ -	\$ 98,846,804
Salaries and employee benefits	-	299,286	1,273,558	986,784	2,559,628
Information technology	-	1,737	218,040	63,588	283,365
Professional fees	-	1,000	179,073	-	180,073
Occupancy	-	-	99,038	-	99,038
Events	-	10,745	46,065	-	56,810
Insurance	-	-	51,444	-	51,444
Other operating costs	-	8,407	38,084	3,510	50,001
Office expenses and supplies	-	2,286	38,703	-	40,989
Taxes	-	-	37,719	-	37,719
Conferences and travel	-	1,846	35,025	-	36,871
Advertising and promotion	-	11,174	-	25,504	36,678
	<u>\$ 98,846,804</u>	<u>\$ 336,481</u>	<u>\$ 2,016,749</u>	<u>\$ 1,079,386</u>	<u>\$ 102,279,420</u>



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

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

## Jewish Community Foundation of San Diego

### Consolidated Statements of Cash Flows

	Years Ended June 30,	
	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 4,569,239	\$ 84,467,289
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Donation of investments	(108,974,078)	(53,761,727)
Loss (gain) on investments	65,297,639	(118,008,565)
Contributions restricted in perpetuity	(3,744,842)	(4,881,680)
Gain from forgiveness of loan	-	(288,346)
Changes in assets and liabilities		
Proceeds from sales of donated investments	108,974,078	53,761,727
Other assets	(1,651,418)	14,119,861
Assets held for others	(13,890,739)	35,957,360
Beneficial interests	1,435,008	6,363,746
Accounts payable	269,926	73,008
Grants payable	-	(45,000)
Net cash provided by operating activities	52,284,813	17,757,673
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of investments	(561,299,883)	(413,318,365)
Proceeds from sales of investments	503,455,521	387,323,204
Net cash used in investing activities	(57,844,362)	(25,995,161)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Contributions restricted in perpetuity	3,744,842	4,881,680
Net cash provided by financing activities	3,744,842	4,881,680
<b>NET DECREASE IN CASH</b>	(1,814,707)	(3,355,808)
<b>CASH AND RESTRICTED CASH, beginning of year</b>	2,182,229	5,538,037
<b>CASH AND RESTRICTED CASH, end of year</b>	\$ 367,522	\$ 2,182,229
<b>CASH AND RESTRICTED CASH consist of the following</b>		
Cash	\$ 361,606	\$ 1,971,845
Cash – restricted	5,916	210,384
	\$ 367,522	\$ 2,182,229
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Income taxes paid	\$ 52,200	\$ 35,497

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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#### 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, 2022 and 2021, 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

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

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

**Use of estimates** – The preparation of consolidated financial statements in conformity with 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 investment** – Other investments were composed of preferred units in two LLCs as of June 30, 2021. The Foundation measured its investments in units in LLCs at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or similar investments from the same issuer. As of June 30, 2022, these preferred units were redeemed and converted into marketable securities, liquidated, and placed into a donor advised fund.

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

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

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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

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, 2022 and 2021.

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

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

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

**Revenue recognition** – Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions.

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

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

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

# Jewish Community Foundation of San Diego

## Notes to Consolidated Financial Statements

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

**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.

**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 \$52,200 and \$35,497 in tax on unrelated business income for the years ended June 30, 2022 and 2021, 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, 2022 and 2021, and no amounts have been accrued. The Foundation files informational and income tax returns in the United States and various state and local jurisdictions.

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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

**Recent accounting pronouncement** – In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This standard requires not-for-profit entities to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The new standard was adopted by the Foundation on July 1, 2021, and applied retrospectively for all periods presented. The adoption of this standard did not have a material impact on the Foundation’s consolidated financial statements.

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

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

**Reclassifications** – Certain reclassifications were made to the fiscal year 2021 amounts to conform to the fiscal year 2022 presentation.

**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.

# **Jewish Community Foundation of San Diego**

## **Notes to Consolidated Financial Statements**

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

The Foundation has evaluated subsequent events through December 19, 2022, which is the date the consolidated financial statements were available to be issued.

### **Note 2 – Concentrations**

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

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

**Contributions** – During the years ended June 30, 2022 and 2021, the Foundation had four major contributors that accounted for approximately 55% and 40% 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

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#### 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, 2022 and 2021:

	June 30,	
	2022	2021
Cash and restricted cash	\$ 367,522	\$ 2,182,229
Investments with management companies and debt instruments	682,915,001	593,885,165
Other assets, excluding nonfinancial assets		
Notes receivable, current portion	-	79,429
Promises to give, current portion	463,338	3,728,691
Other receivables, current portion	169,837	17,190
Total financial assets	683,915,698	599,892,704
Add: anticipated distributions from endowments	2,113,889	1,705,301
Less: amounts not available to be used within one year		
Restricted by donor with purpose or time restrictions	(35,719,645)	(32,048,072)
Restricted cash	(5,916)	(210,384)
Assets held for others	(162,534,815)	(176,425,554)
Beneficial interests	(20,971,553)	(19,536,545)
Board-designated endowment	(20,640,515)	(22,565,635)
Donor advised funds	(439,682,292)	(342,466,195)
Amounts set aside for liquidity reserve	(1,078,220)	(952,836)
Financial assets available to meet cash needs for general expenditures within one year	\$ 5,396,631	\$ 7,392,784

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 10, the Foundation’s Board-designated and donor-restricted endowments are subject to an annual spending rate. As of June 30, 2022 and 2021, this rate was 5 percent and the Foundation had \$2,113,889 and \$1,705,301 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 minimum of three months of the following fiscal year’s budgeted expenses for a liquidity reserve. As of June 30, 2022 and 2021, amounts set aside for liquidity reserves were \$1,078,220 and \$952,836, respectively.

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

#### Note 3 – Liquidity and Availability (continued)

Additionally, as of June 30, 2022 and 2021, the Foundation had Board-designated endowments of approximately \$20.6 million and \$22.6 million, respectively. Although the Foundation does not intend to spend from its own endowments, other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its endowments could be made available if necessary. However, both the Board-designated and donor-restricted endowments contain investments with lock-up provisions that would reduce the total investments that could be made available (see Note 4 for disclosure on investments).

#### Note 4 – Investments and Fair Value Measurement

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

Description	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Investments Measured at Net Asset Value	Total
Money market funds	\$ 157,214,240	\$ -	\$ -	\$ -	\$ 157,214,240
Certificates of deposit	-	2,881,111	-	-	2,881,111
Equity securities					
Large cap – domestic	41,827,330	-	-	-	41,827,330
Large cap – international	2,942,822	-	-	-	2,942,822
Mid cap – domestic	3,943,098	-	-	-	3,943,098
Mid cap – international	39,771	-	-	-	39,771
Small cap – domestic	1,414,750	-	-	-	1,414,750
Small cap – international	3,368	-	-	-	3,368
Fixed income					
Government bonds – domestic	-	55,250,010	-	-	55,250,010
Government bonds – international	-	117,981	-	-	117,981
Corporate bonds – domestic	653,732	-	-	-	653,732
Mutual funds					
Fixed income – domestic	107,123,261	-	-	-	107,123,261
Fixed income – international	13,005,739	-	-	-	13,005,739
Fixed income – global	2,330,832	-	-	-	2,330,832
Large cap – domestic	104,840,254	-	-	-	104,840,254
Large cap – international	72,844,374	-	-	-	72,844,374
Mid cap – domestic	13,813,108	-	-	-	13,813,108
Mid cap – international	1,292,763	-	-	-	1,292,763
Small cap – domestic	5,211,099	-	-	-	5,211,099
Small cap – international	12,472,554	-	-	-	12,472,554
Global equity	9,014,000	-	-	-	9,014,000
Real assets	13,836,427	-	-	-	13,836,427
Real estate investment trust	1,096,759	-	-	-	1,096,759
Alternative investments					
Mutual funds	270,769	60,095	-	-	330,864
Private equity funds	-	-	-	21,645,584	21,645,584
Real assets	1,093,312	-	-	4,232,217	5,325,529
Fixed income	3,246,413	-	-	3,379,857	6,626,270
Hedge funds	-	-	-	25,817,371	25,817,371
	<u>\$ 569,530,775</u>	<u>\$ 58,309,197</u>	<u>\$ -</u>	<u>\$ 55,075,029</u>	<u>\$ 682,915,001</u>

**Jewish Community Foundation of San Diego**  
**Notes to Consolidated Financial Statements**

**Note 4 – Investments and Fair Value Measurement (continued)**

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

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

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

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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#### Note 4 – Investments and Fair Value Measurement (continued)

The NAV of each fund is calculated by an independent administrator as of a specific valuation date, which is done at a minimum quarterly. Commitments and redemption schedule for those investments valued based on net asset values are as follows as of June 30, 2022:

	Fair Value at June 30, 2022	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private equity funds [a]	\$ 3,930,866	\$ -	Quarterly	21 days
Private equity funds [a]	17,714,718	16,662,403	Not allowed	n/a
Real assets [b]	4,232,217	1,682,001	Not allowed	n/a
Fixed income [c]	3,194,576	-	Not allowed	n/a
Fixed income [c]	185,281	-	Semi-annual	180 day
Hedge funds [d]	8,987,464	-	Quarterly	60–90 days
Hedge fund of funds [e]	2,501,903	-	Every 3 years	Quarterly
Hedge fund of funds [e]	8,112	-	Annually	Quarterly
Hedge fund of funds [e]	386,043	-	Quarterly	65–90 days
Hedge fund of funds [e]	13,933,849	-	Semi-annual	120 days
Total	<u>\$ 55,075,029</u>	<u>\$ 18,344,404</u>		

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

[b] Investments in pooled investment fund interests.

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

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

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

#### Note 5 – Other Investment

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

As of June 30, 2022, these preferred units were redeemed and converted into marketable securities, liquidated, and placed into a donor-advised fund. The Foundation recognized a gain of \$23,926,432 on liquidation.

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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#### Note 6 – Other Assets

Other assets consist of the following:

	2022	2021
Promises to give	\$ 463,338	\$ 3,728,691
Notes receivable	375,000	607,716
Real property and other	5,172,931	146,661
Other receivables	169,837	17,190
Fair value of insurance policies	844,694	874,124
	\$ 7,025,800	\$ 5,374,382

At June 30, 2022 and 2021, the Foundation and its supporting foundations had \$375,000 and \$607,716 of notes receivable outstanding from local Jewish organizations and various real estate transactions, respectively. The notes bore interest at a range of 0% to 3% through August 2021, and none at June 30, 2022. The notes are secured with a deed of trust. The notes contain certain financial and non-financial covenants. Management is unaware of any violations of the covenants.

Promises to give consist of the following:

	2022	2021
Due in one year or less	\$ 463,338	\$ 3,728,691
Due after one year through five years	-	-
	\$ 463,338	\$ 3,728,691

#### Note 7 – Income Tax Accrual

During the year ended June 30, 2020, the Foundation received an estate gift that included, as part of a settlement agreement, the assumption by the Foundation of a potential liability for unpaid income taxes. The trustee administering the estate indicated that any future tax liability would arise from tax filings submitted around the time of the preparation of these consolidated financial statements on behalf of entities included in the estate and the amount of such liability, if any, may not be known for some time. In recognition of this uncertainty, the Foundation has elected to reserve for a potential liability in an amount exceeding the trustee's estimate of the maximum tax liability. The liability is included in accounts payable on the consolidated statements of financial position at June 30, 2022 and 2021.

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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#### Note 8 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Purpose restrictions		
Community support		
COVID-19	\$ 54,727	\$ 708,349
Homelessness	193	-
Supporting Foundation	<u>8,551,787</u>	<u>4,127,270</u>
	<u>8,606,707</u>	<u>4,835,619</u>
Time restrictions	<u>371,918</u>	<u>3,317,267</u>
Endowments subject to spending policy and appropriation, including amounts above original gift amount of \$26,783,304 and \$23,040,561 as of June 30, 2022 and 2021, respectively		
Specific grant areas or organizations		
Health and human services	10,279,200	11,561,623
Education	6,301,967	5,934,671
Arts and culture	2,996,797	3,502,241
Religious organizations	1,617,074	1,351,348
Federations and foundations	1,896,597	2,113,579
Human relations	307,047	307,290
Other	463,379	549,870
General use	<u>3,342,297</u>	<u>2,303,255</u>
	<u>27,204,358</u>	<u>27,623,877</u>
	<u>\$ 36,182,983</u>	<u>\$ 35,776,763</u>

**Jewish Community Foundation of San Diego**  
**Notes to Consolidated Financial Statements**

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**Note 8 – Restrictions on Net Assets (continued)**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors during the years ended June 30, 2022 and 2021, as follows:

	2022	2021
Satisfaction of purpose restrictions		
Community support		
Health and human services	\$ 520,602	\$ 3,351,903
Federations and foundations	235,221	1,240,061
COVID-19	677,452	2,058,007
Homelessness	290,760	-
Education	342,324	2,625,060
Arts and culture	153,062	147,189
Religious organizations	126,246	78,364
Human relations	12,584	45,180
Other	1,647	228,471
Asset management fees	245,089	193,271
Satisfaction of time restrictions		
Community support		
Health and human services	6,983	6,609
Federations and foundations	5,576	5,407
Arts and culture	3,491	104,265
Education	3,491	3,305
Other	2,948,843	14,112,266
	\$ 5,573,371	\$ 24,199,358

**Note 9 – 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. 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. For the FY 2022 plan year, \$54,230 was accrued as of June 30, 2022, and contributed in July 2022. Plan distributions generally may not be made until severance from employment or age 70 ½, if earlier. Retirement plan expense was \$281,078 and \$217,637 for the years ended June 30, 2022 and 2021, respectively.

# Jewish Community Foundation of San Diego

## Notes to Consolidated Financial Statements

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### Note 10 – Endowments

The Foundation's endowment consists of 65 and 61 individual funds established for a variety of purposes as of June 30, 2022 and 2021, 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

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

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	\$ 20,640,515	\$ -	\$ 20,640,515
Donor-designated funds			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	26,783,304	26,783,304
Accumulated investment gains	-	421,055	421,055
	<u>\$ 20,640,515</u>	<u>\$ 27,204,358</u>	<u>\$ 47,844,873</u>



**Jewish Community Foundation of San Diego**  
**Notes to Consolidated Financial Statements**

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**Note 10 – Endowments (continued)**

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

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

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

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

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2020	\$ 15,704,536	\$ 17,708,264	\$ 33,412,800
Contributions	34,160	4,881,680	4,915,840
Transfers	5,538,964	420,085	5,959,049
Appropriated expenditures	(635,705)	(1,080,072)	(1,715,777)
Investment return, net	<u>1,923,680</u>	<u>5,693,920</u>	<u>7,617,600</u>
Endowment net assets, June 30, 2021	<u>\$ 22,565,635</u>	<u>\$ 27,623,877</u>	<u>\$ 50,189,512</u>

## Jewish Community Foundation of San Diego

### Notes to Consolidated Financial Statements

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#### Note 10 – Endowments (continued)

**Funds with deficiencies** – From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. Deficiencies of this nature existed in 24 donor-restricted endowment funds, which together had an original gift value of \$14,351,000, a current fair value of \$13,662,000, and a deficiency of \$689,000 as of June 30, 2022. 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. No deficiencies of this nature exist in donor-restricted endowment funds as of June 30, 2021.

**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.

## **Supplementary Information**

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**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Within San Diego	
Jewish Family Service of San Diego	\$ 2,572,214
Hillel of San Diego	2,467,100
Jewish Federation of San Diego County	2,123,570
Lawrence Family Jewish Community Center JACOBS FAMILY CAMPUS	1,190,774
Chabad of La Jolla	1,090,900
San Diego Jewish Academy	933,324
Seacrest Foundation	887,584
Congregation Beth El	660,875
Congregation Beth Israel	561,518
Camp Mountain Chai	255,432
Anti-Defamation League	246,192
Operating Fund of the Jewish Community Foundation	242,095
Congregation Adat Yeshurun	235,100
Hebrew Free Loan of San Diego	225,300
Soille San Diego Hebrew Day School	213,629
Kindness Initiative	182,054
Torah High Schools of San Diego	163,252
Temple Solel of North San Diego County	160,765
Congregation Beth Am	113,687
Southern California Yeshiva High School	111,966
Ner Tamid Synagogue	90,760
Israel Emergency Alliance (StandWithUs)	81,343
Temple Emanu-El	68,957
Aish HaTorah San Diego	58,220
Coastal Roots Farm	53,005
Temple Adat Shalom	51,383
Friends of Chabad Lubavitch San Diego (Chabad of San Diego)	45,460
Friends of Chabad Lubavitch San Diego	41,700
Ohr Shalom Synagogue	40,170
UJF Holdings Corp	36,933
San Diego Jewish Experience	34,880
Tifereth Israel Synagogue	33,565
Ken Jewish Community	27,185
Shield of David Foundation	26,560
Chabad of Downtown	21,840
Jewish Gift Closet - San Diego Gmach	20,566
Friends of Chabad Lubavitch San Diego	17,700
Hadassah the Womens Zionist Organization of America	16,695
Charitable Real Estate Fund of the JCF	16,511
Chabad Jewish Center of RSF	11,488
Chabad of Carmel Valley	11,000
The Butterfly Project	10,372
Friendship Circle of San Diego	8,170

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Within San Diego (continued)

Chabad of University City	8,061
Beth Jacob Congregation	7,630
Jewish Collaborative of San Diego	5,980
Chabad at La Costa	5,500
Chabad of East County	5,314
Young Israel of San Diego	5,046
Tifereth Israel Community Orchestra Association	5,000
Other	69,766

Total	\$ 15,574,091
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Organizations Serving Jewish Purposes Outside of San Diego

American Society for Technion	\$ 3,001,400
American Jewish Joint Distribution Committee	2,947,922
Sephardic Temple Tifereth Israel	700,180
Jewish Community Centers Assoc of North America	456,000
Friends of United Hatzalah	355,100
American Israel Education Foundation	334,911
American Committee for Tel Aviv Foundation Inc.	308,200
Chevrah Kadisha	263,560
The Idea School	250,000
Friends of the Israel Defense Forces	216,035
American Friends of Tel Aviv University	201,640
Shalem Foundation	200,000
Cadena Foundation	186,000
P.E.F. Israel Endowment Funds	176,435
Herzlia Foundation Trust	172,359
Centro Primo Levi	136,272
Cong Strikov of USA	119,500
Jewish National Fund	115,390
Jewish Agency for Israel - North American Council	89,038
American Friends of Beit Hatfutsot - The Museum of the Jewish People	88,200
Central Fund For Israel	87,100
Keren Hayeshivot Trust	79,500
Ner L'Horeinu Inc	75,600
613 Foundation	75,000
American Society for Technion-Israel Institute of Technology Inc.	72,172
The American Friends of Migdal Ohr	70,000
United Jewish Campaign (UJC) - Cape Town	67,637
UCLA Hillel	52,600

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Chabad House	51,800
Tifereth Israel Synagogue Foundation	51,000
American Friends of the Israel Philharmonic Orchestra	50,200
Jewish Community Foundation of Los Angeles	50,075
Jewish Federation of Silicon Valley	50,000
New Israel Fund	50,000
Iyyun Inc.	50,000
IJ & Jeanne Wagner Jewish Community Center	50,000
Simpser Kavod Fund	50,000
Congregation Zichron Yaakov Shepsil	50,000
Jewish Institute for National Security Affairs	47,000
Avodah the Jewish Service Corps Inc.	44,000
Jewish Community Center of Greater Kansas City	42,027
J Street Education Fund, Inc.	41,800
Heritage Pointe	37,000
Clal - The National Jewish Center for Learning and Leadership	37,000
Israel Tennis Centers Foundation Inc.	36,750
American Friends of Kupat Ha'ir	36,340
Hand in Hand American Friends of the Center for Jewish-Arab Education in Israel	35,410
HIAS Inc.	30,278
Israel Air Force Center Foundation	30,000
Jewish Federation of Greater Ann Arbor	29,890
American Friends of Leket Israel Inc.	28,840
Hasbara Fellowships	28,180
Magen David Congregation of Surfside Inc	26,000
U.S. Holocaust Memorial Museum	25,710
Friends of the Israel Defense Forces	25,360
Maccabi World Union	25,000
SLO Hillel, The Foundation for Jewish Campus Life, San Luis Obispo	24,310
American Jewish Committee	23,680
Yeshiva Daroma	22,207
Women's International Zionist Organization-WIZO	20,000
Irvine Hebrew Day School	20,000
Edmond J. Safra Synagogue of Aventura, FL	19,200
America Gives	19,000
Beth Shalom	18,873
Chabad Lubavitch of the Quad Cities	18,500
Students In Israel	18,000
Yad David Inc	18,000
KAM Isaiah Israel Congregation	17,500
Jaffa	16,296
Center for Jewish Culture & Creativity	16,000
Hillel The Foundation for Jewish Campus Life	15,880

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Congregation Shir Ha-Ma- Alot	15,180
Jewish Spiritual Literacy, Inc.	15,000
North Miami Beach Kollel	15,000
American Friends of Magen David Adom	14,600
American Jewish World Service	14,325
Jewish Federation of South Palm Beach County	14,037
Brothers for Life	13,500
Adopt A Family Foundation	13,130
Congregation Beth Emek	13,000
American Friends of the Israel Museum	13,000
Birthright Israel Foundation	12,600
Yeshiva Chayei Olam	12,000
Yad Dovid	12,000
Honest Reporting	11,510
Religious Action Center of Reform Judaism	11,500
Jewish National Fund	11,140
Institute for Jewish Spirituality	11,100
Footsteps	11,000
JQY	11,000
American Jewish Committee	10,560
The Academy of Jewish Thought and Learning	10,500
University Synagogue	10,000
Jewish Family Services of Silicon Valley	10,000
Central Europe Center for Research & Documentation, Inc.	10,000
Beber Camp Property Inc.	10,000
Jewish Federation of Greater Atlanta	10,000
BBYO	10,000
American Jewish Committee	10,000
Lion Global Foundation	10,000
American Friends of the Association for the Adv of Commmunity Centers in Israel	10,000
Jewish Community Services of South Florida	10,000
JCC Global USA Inc.	10,000
Sefaria Inc.	10,000
Jews for Racial and Economic Justice	10,000
European Center for Jewish Societies	10,000
Yashrut North America	10,000
Minchas Asher Foundation	10,000
Agudath Israel of America Inc	10,000
Maccabee Task Force Foundation	10,000
Jewish Federation of Metropolitan Chicago	9,500
Anti-Defamation League Foundation	9,200
Milken Community Schools	9,180
Chabad of Puerto Vallarta	9,100

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Outside of San Diego (continued)

World Jewish Congress American Section	8,900
American Friends of Ogen	8,800
Shalom Hartman Institute of North America	8,700
Congregation Shir Hadash	8,600
Israel Emergency Alliance (StandWithUs)	8,600
American Friends of Meir Panim	8,100
Mazon Inc. A Jewish Response to Hunger	8,048
Jewish Federation of Portland	8,000
Friends of Yad Sarah Inc.	7,930
The Jewish Federation of Greater Washington	7,500
Congregation Ner Tamid	7,500
Union for Reform Judaism	7,300
Yeshiva Shaare Torah	7,200
Jewish Federation of El Paso	7,172
National Council of Jewish Women	7,025
Temple of the Arts	7,000
American Friends of Yad Eliezer Inc.	7,000
Aish Global	6,900
Los Angeles Museum of the Holocaust	6,250
American Friends of Chabad Thailand Inc.	6,000
American Friends of Libi Inc.	6,000
Temple Beth Elohim	5,830
Jewish Theological Seminary of America	5,800
Good People Fund Inc.	5,780
Schechter Institute of Jewish Studies Inc.	5,720
Yad Yisroel Inc	5,500
Better Future for Israel	5,454
Tikva Children's Home	5,360
Committee for Accuracy in Middle East Reporting in America	5,260
Pardes Institute of Jewish Studies North America Inc	5,200
Yad Aharon Inc.	5,102
Moishe Foundation	5,097
Shalom Center	5,000
Shalom Institute Camp and Conference Center	5,000
Sinai Temple	5,000
Urban Adamah	5,000
Congregation Bais Yosef Tzvi	5,000
Hebrew Seniorlife	5,000
Eshel, Inc.	5,000
Ezra-Habonim, the Niles Township Jewish Congregation	5,000
Zion Orphanage	5,000
Bais Medrash Letorah Utefillah	5,000
Netzach Yaakov	5,000



**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Organizations Serving Jewish Purposes Outside of San Diego (continued)	
Other Organizations Under \$5,000	313,195
Total	\$ 13,364,342
Other Organizations Primarily Serving the County of San Diego	
San Diego Symphony Orchestra Association	\$ 14,262,506
Museum of Contemporary Art San Diego	12,633,660
UC San Diego Foundation	6,623,793
ACLU Foundation of San Diego and Imperial Counties	6,145,250
Jacobs & Cushman San Diego Food Bank	1,112,302
Impact Cubed	1,095,220
Home Start Inc.	1,035,230
Salk Institute for Biological Studies	945,685
La Jolla Playhouse	937,651
Old Globe Theatre	889,809
Museum of Photographic Arts	788,500
KPBS Public Media (SDSURF)	731,868
Rancho Santa Fe Foundation	568,357
Francis W. Parker School	545,335
San Diego Repertory Theatre	440,780
La Jolla Institute for Immunology	345,500
Serving Seniors	345,130
High Tech High Foundation	300,000
Project New Village	300,000
Planned Parenthood of the Pacific Southwest	206,685
Grossmont Hospital Foundation	206,000
YMCA - Copley-Price Family Branch	175,000
Campanile Foundation	174,100
National Conflict Resolution Center	173,600
La Jolla Music Society	164,126
San Diego Unified School District	164,116
Catalyst of San Diego & Imperial Counties	154,390
Mission Edge San Diego	154,288
San Diego Lesbian Gay Bisexual and Transgender Community Center	147,180
Regents of the University of California at San Diego	143,000
Gompers Preparatory Academy	137,012
Interfaith Community Services	135,652
Burnham Center for Community Advancement	127,900
Pedal the Cause - San Diego	121,550
University of San Diego	118,000
Teens Rise Foundation - Not IRS Verified	110,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Primarily Serving the County of San Diego (continued)	
Sharp Healthcare Foundation	106,541
Rolf Benirschke Legacy Foundation	106,515
Diabetes Research Connection	106,000
National Network of Youth Ministries	106,000
Scripps Health Foundation	105,392
Nature and Culture International	105,000
San Diego Humane Society and SPCA	103,580
Rady Children's Hospital Foundation	101,980
Father Joe's Villages	101,048
Walter Munk Foundation for the Oceans	100,579
Investigative Newsource	98,000
Library Association of La Jolla - Athenaeum	94,500
American Cancer Society	92,638
Friends of Balboa Park	90,702
Mingei International	83,200
Helen Woodward Animal Center	83,167
American Red Cross	83,150
The San Diego Foundation	80,400
Foundation for Grossmont and Cuyamaca Colleges	79,000
Voices for Children	71,850
Southern California Tennis Association Foundation	67,000
Mission Community Initiatives	65,000
Voices of Our City Choir	59,730
San Diego Opera	59,400
Zoological Society of San Diego	55,991
Educational Enrichment Systems Inc.	52,900
California Western School of Law	52,550
San Diego Community College Auxiliary Organization	50,500
Elementary Institute of Science	50,300
Citizens Climate Education Corp	50,000
Rise Up Industries	50,000
Monarch School Project	47,853
La Jolla Country Day School	47,600
Youth Tennis San Diego Foundation	47,500
Words Alive	45,350
La Jolla Aquatic Complex Foundation	45,333
Feeding San Diego	44,250
National Multiple Sclerosis Society	42,715
Diversionsary Theatre	40,050
Church of Jesus Christ of Latter Day Saints	38,973
The Roustabouts	38,700
San Diego Public Library Foundation	37,145
Sanford Burnham Prebys Medical Discovery Institute	36,000
Mental Health Systems	35,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Primarily Serving the County of San Diego (continued)	
Home of Guiding Hands Foundation	34,750
Urban Street Angels, Inc.	34,230
Alpha Project for the Homeless	34,100
North Coast Repertory Theatre	32,950
Computers 2 Kids, San Diego	32,480
Voice of San Diego	31,250
Challenged Athletes Foundation	30,650
San Diego River Park Foundation	30,500
Promises2Kids Foundation	30,388
Photocharity, Doors of Change	29,648
La Jolla High School Foundation	27,787
Bayside Community Center	27,500
San Diego Museum of Man	27,500
Emmanuel Faith Community Church	27,500
Kids Included Together-San Diego	27,000
Just in Time for Foster Youth	26,550
The New Children's Museum of San Diego	26,500
Alzheimer's San Diego	25,900
Kairos Prison Ministry International	25,000
Padres Foundation	25,000
Cancer Angels of San Diego	25,000
Pacific Ridge School	25,000
American Heart Association	24,616
YWCA of San Diego County	24,230
City Heights Community Development Corporation	24,230
San Diego Housing Federation	24,230
Just Call Us Volunteers	24,230
211 San Diego	21,950
San Diego History Center	21,450
San Diego French-American School	21,350
Alliance for African Assistance	21,220
Hausmann Quartet Foundation	21,000
Carlsbad Educational Foundation	20,500
San Diego Museum of Art	20,135
Patrons of the Prado	20,000
US - Mexico Border Philanthropy Partnership	20,000
Horses of Tir Na Nog	20,000
San Diego Canyonlands, Inc.	20,000
Building 178 Performing Arts Center	20,000
Mainly Mozart Festival	19,808
People Assisting the Homeless	19,250
Mama's Kitchen	17,580
San Diego Sports Association	17,500
Teach For America	17,500

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Primarily Serving the County of San Diego (continued)	
Playwrights Project	17,150
Big Brothers Big Sisters of San Diego County	17,000
Meyrow Foundation	16,400
San Diego Unified School District	16,131
Kitchens For Good, Inc.	16,130
Century Club of San Diego	16,000
California Labradors Retrievers and More Rescue	15,150
San Diego State University Research Foundation	15,000
San Diego Yacht Club Sailing Foundation	15,000
Oceanside Museum of Art	15,000
Escondido Police Officers Care Foundation	15,000
Salvation Army	14,549
California State University, San Marcos Foundation	14,500
Damoytt Tennis Pathway Funding	14,400
Chalice Unitarian Universalist Congregation	14,006
Sweetwater Union High School District	14,000
Scripps Research Institute	13,500
Co-Harvest Foundation	13,500
North County Lifeline	13,300
Outdoor Outreach	12,200
San Diego Hunger Coalition	12,100
Point Loma Community Presbyterian Church	12,000
Pro Kids - The First Tee of San Diego	11,750
Make A Wish Foundation	11,480
San Diego Social Venture Partners Inc.	11,000
Meals on Wheels of Greater San Diego	10,900
San Diego Youth Symphony	10,857
Coastal Community Foundation	10,800
San Diego Center for Children	10,700
Catholic Charities Diocese of San Diego	10,500
Gillispie School	10,360
JDRF International	10,250
Brady Center to Prevent Gun Violence	10,100
Lucky Duck Foundation	10,100
Youth Tennis San Diego Outreach	10,000
Neighborhood House Association	10,000
Tariq Khamisa Foundation	10,000
Braille Institute of America	10,000
Media Arts Center San Diego	10,000
Access Youth Academy	10,000
Kyoto Symposium Organization	10,000
Wildcoast	10,000
Community HousingWorks	10,000
Karen Organization of San Diego	10,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Primarily Serving the County of San Diego (continued)	
Paradise Dreams Animal Sanctuary	10,000
Saved In America	10,000
Neurolab 360	10,000
Student Impact International	10,000
Cristo Rey San Diego High School	10,000
Lightbridge Hospice Community Foundation	9,780
Ascension Lutheran Church	9,600
San Diego Rescue Mission	9,250
Fleet Science Center	8,750
Outdoor Education Foundation	8,750
La Jolla Historical Society	8,300
Love Heels Canine Partners	8,000
Alzheimer's Association	8,000
Susan G. Komen Breast Cancer Foundation	7,750
Friends of Vista Hill Foundation	7,600
USS Midway Museum	7,552
Malashock Dance & Company	7,500
United Through Reading	7,500
Greater San Diego City Tennis Council	7,200
Art of Elan	7,000
Cygnnet Theatre Company	6,950
Prevent Drowning Foundation of San Diego	6,500
Support The Enlisted Project (STEP)	6,500
Del Mar Foundation	6,200
Vista Hill Foundation	6,160
Rotary Club of San Diego Foundation	6,000
Climate Action Campaign	6,000
San Diego Habitat for Humanity	5,800
Point Loma High School Pointer Association	5,650
Boy Scouts of America	5,600
Vietnam Veterans of San Diego	5,600
A New Path	5,350
Emilio Nares Foundation	5,350
Free To Thrive	5,350
SanDiego350	5,250
Feral Cat Coalition	5,200
United Way of San Diego County	5,000
San Diego Natural History Museum	5,000
MiraCosta College Foundation	5,000
Charley Hoffman Foundation	5,000
Armed Services YMCA of the USA	5,000
Patrick Henry High School Alumni Association	5,000
San Diego Film Foundation	5,000
La Jolla Christmas Parade and Holiday Festival Foundation	5,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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

Amigas Punto Com	5,000
GRID Alternatives San Diego	5,000
Alternatives Pregnancy Care Clinic	5,000
Project Biome	5,000
Other Organizations Under \$5,000	371,607

Total	<u>\$ 58,064,633</u>
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Other Organizations Outside the County of San Diego

Schwab Charitable Fund	\$ 1,022,916
UC Berkeley Foundation	1,015,400
The Barack Obama Foundation	1,001,250
Fidelity Charitable Gift Fund	486,685
King David Schools' Foundation	400,000
New Bedford Light	250,000
Brown University	250,000
The UCLA Foundation	210,000
Proteus Fund Inc	200,000
Battle Creek Community Foundation	170,000
Convoy of Hope	155,000
UCLA Foundation	154,950
Celebrity Series of Boston	150,000
University of South Florida Foundation	150,000
TPF Special Assets Fund	150,000
Common Counsel Foundation	146,220
NDN Collective Inc.	140,720
Equal Justice Works	123,000
Cystic Fibrosis Research Fund	110,000
Washington Institute for Near East Policy	110,000
International Rescue Committee	105,979
Resource Generation	100,000
American Friends of the Israel Democracy Institute	100,000
Thousand Currents	100,000
Friends of ELNET	85,000
Planned Parenthood Federation of America	76,738
Central Coast Grown - Central Coast Ag Network	75,000
Doctors Without Borders USA Inc.	70,415
The Watts Conservatory of Music	70,000
Yale University	68,750
Cal Poly Pomona Foundation	54,600
Colgate University	52,000
Kellogg Community College Foundation	50,000
Urban Gleaners	50,000
Save the Redwoods League	50,000
Michigan State University	50,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
Yale New Haven Hospital	50,000
El Camino Homeless Organization	50,000
Corporate Accountability International	50,000
Archbishop Williams High School	50,000
Orcas Island Community Foundation	50,000
Texas A&M Foundation	49,000
American Civil Liberties Union Foundation	44,200
Southern Poverty Law Center	43,800
UNICEF	43,250
The Center for Popular Democracy	40,000
Institute of International Education	40,000
Union of Concerned Scientists	38,000
World Central Kitchen	36,310
Pancreatic Cancer Action Network	36,150
Family Service Agency of Santa Barbara County (FSA)	36,000
Community Foundation	35,300
The TLC Foundation for Body-Focused Repetitive Behaviors	35,000
Israel Cancer Support Network	33,600
University of Pittsburgh and UPMC Medical and Health Sciences Foundation	32,854
BrightFocus Foundation	32,500
Wooster Group Inc	31,000
Inside Out Network	30,000
Mackintosh Academy	30,000
New Venture Fund	30,000
Museum of Contemporary Art	30,000
Stanford University	28,550
Center for Disaster Philanthropy	26,500
Prager University Foundation	26,480
Friends of Ecole Normale Superieure Foundation	25,000
Tim Tebow Foundation	25,000
YMCA of Metropolitan Denver	25,000
El Dorado Community Foundation	25,000
The Friedman Center for Peace Through Strength	25,000
Friends of the John D Calandra Italian American Institute	25,000
Tahoe Fund	25,000
American Indian Community House, Inc.	25,000
Miriam Hospital Foundation	25,000
Cornerstone OnDemand Foundation	25,000
Spur Community Foundation	25,000
Denver Street School	25,000
Protestant Episcopal Cathedral Foundation	25,000
Family Violence Appellate Project	25,000
California Council on Science and Technology	25,000
Boston College Trustees	25,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
Community Computer Connection Inc.	25,000
Pastors to Prisoners	25,000
Democracy 21 Education Fund	25,000
Big Picture Company	24,750
Everytown for Gun Safety Support Fund	23,666
Helpusadopt.org	23,600
ArtBridge Projects	23,000
Women's Empowerment International	21,900
Because of Hope	21,000
Witness, Inc.	20,500
Arizona Local Post	20,000
The Philanthropy Workshop	20,000
United States Foundation for the Commemoration of the World Wars	20,000
Migration Policy Institute	20,000
North Star Fund	20,000
Ultimate Peace Inc.	20,000
Drexel University	20,000
University of Southern California	20,000
Massachusetts Institute of Technology	20,000
Wild Salmon Center	19,250
Ann & Robert H. Lurie Children's Hospital of Chicago	18,500
Zeta Beta Tau Foundation	18,100
Coalition for A Safer Web	18,000
United States Ski Team Foundation	18,000
Harvard University	17,500
IsraAID (US) Global Humanitarian Assistance, Inc.	17,000
Feeding America	16,750
Project Concern International (PCI), A Global Communities Partner	16,500
Trinity United Methodist Church	16,000
World Vision International	16,000
American Academy of Arts & Sciences	15,500
St. Jude Children's Research Hospital	15,300
Christian Broadcasting Network, Inc. (CBN)	15,000
Stand Up Republic Foundation	15,000
Happy Heart Sanctuary	15,000
Center for Humane Technology	15,000
Educational Endowment Fund	15,000
Equine Wellbeing Rescue	15,000
Tides Foundation	15,000
National Academy of Engineering	15,000
Alliance for Cancer Gene Therapy, Inc.	14,618
International Relief Teams	13,750
American Diabetes Association	13,118
Natural Resources Defense Council	12,750



**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
National Association of Black Accountants	12,500
Hands in Outreach	12,500
MdDS Balance Disorder Foundation	12,000
Alzheimer's Drug Discovery Foundation	12,000
International Medical Corps	12,000
No Limits Theater Group Inc.	12,000
American Heart Association	11,850
V Foundation	11,800
University of Arizona Foundation	11,780
The Good Tidings Foundation	11,650
Planned Parenthood Of Southwest And Central Florida Inc	11,500
Levine School of Music	11,500
Nature Conservancy	11,388
Equal Justice Initiative	11,125
Conquer Cancer Foundation of the American Society of Clinical Oncology	11,000
Worldwide Fistula Fund Inc.	11,000
Save the Children	10,800
Innocence Project	10,500
Equality California Institute	10,500
Brady Center to Prevent Gun Violence	10,436
Investigative Project on Terrorism Foundation	10,100
University of Washington Foundation	10,036
Young Concert Artists	10,000
Daffy Charitable Fund	10,000
Inner-City School	10,000
In Touch Ministries	10,000
Braddock Redux	10,000
Sylvia Rivera Law Project Inc	10,000
Showing Up for Racial Justice Education Fund Inc	10,000
Transgender Law Center	10,000
Highlander Research & Education Center Inc	10,000
Project South the Institution for the Elimination Poverty & Genocide	10,000
Alternate Roots Inc	10,000
Grassroots International	10,000
Water for Good	10,000
First Nations Development Institute	10,000
Life Outreach International Association of Churches	10,000
Southerners on New Ground	10,000
SisTers PGH	10,000
Disability Rights Fund	10,000
Planned Pethood International	10,000
Voter Participation Center	10,000
Mijente Support Committee	10,000
Soho Repertory Theatre	10,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
Central Coast Veterans Helping Veterans	10,000
Humane Society of Napa County	10,000
American Enterprise Institute for Public Policy Research	10,000
Freedom House Inc	10,000
Helping Herders Rescue	10,000
YMCA of Greater Seattle	10,000
Maui Health Foundation	10,000
Costilla County Economic Development Council	10,000
Cortland College Foundation	10,000
Curtis Institute of Music	10,000
Providence Health & Services Foundation	10,000
Trustees of Dartmouth College	10,000
Ramapo For Children	10,000
President-Board of Trustees Santa Clara College	10,000
California State University Foundation	10,000
Crossroads School for Arts and Sciences	10,000
American Association for the Advancement of Science	10,000
Miami Dade College Foundation Inc.	10,000
United Plant Savers	10,000
United States Naval Academy Foundation Inc.	10,000
New America School	10,000
ISSA Foundation	10,000
Pacific Council on International Policy	10,000
Trustees of the University of Pennsylvania	10,000
Wikimedia Foundation, Inc.	9,482
Foundation of the University of North Carolina at Charlotte Inc.	8,572
Oceana, Inc.	8,500
Middle East Media and Research Institute Inc.	8,350
Common Cause Education Fund	8,100
Calvary Life Fellowship	8,000
Colorado Public Television	8,000
University of Rochester	8,000
Youth Philharmonic Orchestra	8,000
Trustees of the University of Pennsylvania	7,750
The Healing NET Foundation	7,500
Slow Money San Luis Obispo	7,500
Cell Dogs	7,500
Washington University	7,500
FuelEd Schools	7,200
Behring Global Educational Foundation	7,200
Ravinia Festival Association	7,000
Fundamental Needs Inc	7,000
National Academy of Sciences	7,000
Pomona College	7,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
City of Hope	7,000
The Nature Conservancy of California	6,600
Memorial Sloan-Kettering Cancer Center	6,600
David Horowitz Freedom Center	6,500
Yale Alumni Fund	6,500
Foundation Fighting Blindness	6,280
Save a Child's Heart Foundation US, Inc.	6,100
Ready to Read	6,000
Northern California Dx Foundation	6,000
Esperanca Inc.	6,000
Surgeons of Hope Foundation Inc.	6,000
Homeboy Industries	6,000
Sandy Hook Promise Foundation	5,550
National Network of Abortion Funds	5,500
National Multiple Sclerosis Society	5,500
CARE - Cooperative for Assistance and Relief Everywhere Inc.	5,500
Disabled American Veterans	5,500
University of Denver	5,500
Awakened Heart Project	5,400
Social Good Fund	5,350
GlobalGiving Foundation Inc.	5,180
Tulane University	5,100
Morgan Stanley Global Impact Funding Trust	5,000
Earn Your Spurs	5,000
Steinberg Institute	5,000
West Palm Beach Police Foundation	5,000
Project C.U.R.E. / Benevolent Healthcare Foundation	5,000
Weston A Price Foundation	5,000
Children's Health Defense	5,000
Association of Graduates of the United States Military Academy	5,000
Partners in Evangelism International	5,000
Dalton Schools	5,000
Circle City Villages	5,000
Movement Generation	5,000
United States Capitol Police	5,000
Project Return Peer Support Network	5,000
Echoing Hope Ranch	5,000
Boys & Girls Clubs of Sarasota and DeSoto Counties	5,000
Martin Luther King Jr Community Health Foundation	5,000
Over the Rainbow Life Fund	5,000
Friends of Humane Services in Tijuana	5,000
Project Proactive	5,000
Food & Friends, Inc.	5,000
AOPA Foundation	5,000

**Jewish Community Foundation of San Diego**  
**Schedule of Consolidated Charitable Distributions to Organizations**  
**Year Ended June 30, 2022**

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Other Organizations Outside the County of San Diego (continued)	
Museum of Science	5,000
Greenwave Organization Corp	5,000
The Bloc	5,000
Proyecto Itzaes	5,000
Florida Urgent Rescue Inc	5,000
Life Science Cares	5,000
New York Theatre Workshop	5,000
American Friends of Peace of Mind	5,000
Saban Community Clinic	5,000
American Heart Association	5,000
Frank and Barbara Broyles Legacy Foundation	5,000
American Friends of Gatoto	5,000
Harvard University	5,000
Manele Koele Charitable Fund	5,000
Charity Vision International	5,000
Olympia Community School	5,000
Vail Health Services Foundation	5,000
Modern Classrooms Project	5,000
Congo Square Theatre Company	5,000
League of Conservation Voters Education Fund	5,000
Mercy for Animals	5,000
Cornell University	5,000
Columbia University	5,000
University of Texas Foundation	5,000
Second Harvest Food Bank of Santa Clara and San Mateo Counties	5,000
Hawaii Community Foundation	5,000
Aspen Valley Ski-Snowboard Club, Inc.	5,000
The Woodruff Arts Center	5,000
Leukemia and Lymphoma Society	5,000
Tectonic Theater Project Inc.	5,000
Computer History Museum	5,000
Taft School Corporation	5,000
Natural Resources Defense Council Inc.	5,000
Trinity-Pawling School Corporation	5,000
University of Nevada Las Vegas Foundation	5,000
The Aspen Institute Inc.	5,000
Academy of Urban Learning	5,000
Tau Beta Pi Association	5,000
Camp Sunshine	5,000
Scripps College	5,000
Other Organizations Under \$5,000	715,791
Total	<u>\$ 11,843,738</u>
Total distributions	<u><u>\$ 98,846,804</u></u>