

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning 7/01, 2012, and ending 6/30, 2013

| | | |
|---|---|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C JEWISH FAMILY SERVICE OF SAN DIEGO 8804 BALBOA AVENUE SAN DIEGO, CA 92123-1506 | D Employer Identification Number 95-1644024 E Telephone number 858-637-3000 G Gross receipts \$ 24,076,534. |
|---|---|---|

| | |
|---|--|
| F Name and address of principal officer: SAME AS C ABOVE | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If 'No,' attach a list. (see instructions)</small> |
|---|--|

| | |
|---|---|
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | H(c) Group exemption number ▶ |
|---|---|

| | |
|---|--|
| J Website: ▶ HTTP://WWW.JFSSD.ORG | K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ |
|---|--|

| | |
|---|---|
| L Year of Formation: 1918 | M State of legal domicile: CA |
|---|---|

Part I Summary

| | | | | |
|-----------------------------|--|-----------|-------------|-------------|
| | 1 Briefly describe the organization's mission or most significant activities: <u>JEWISH FAMILY SERVICE PROVIDES PROGRAMS THAT ARE DIVERSE YET COMPLIMENTARY TO ADDRESS THE COMMUNITY'S GROWING HUMAN CARE NEEDS. SERVICES ARE AVAILABLE TO ALL IN NEED OF ASSISTANCE REGARDLESS OF RELIGION, RACE, ETHNICITY, NATIONALITY, AGE OR SEXUAL ORIENTATION.</u> | | | |
| Activities & Governance | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a)..... | 3 | | 25 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b)..... | 4 | | 25 |
| | 5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)..... | 5 | | 344 |
| | 6 Total number of volunteers (estimate if necessary)..... | 6 | | 957 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12..... | 7a | | 0. |
| | 7b Net unrelated business taxable income from Form 990-T, line 34..... | 7b | | 0. |
| Revenue | 8 Contributions and grants (Part VIII, line 1h)..... | | 15,030,865. | 20,845,797. |
| | 9 Program service revenue (Part VIII, line 2g)..... | | 1,177,600. | 1,484,555. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)..... | | 1,666,944. | 859,011. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)..... | | 925,274. | 721,545. |
| | 12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)..... | | 18,800,683. | 23,910,908. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)..... | | 996,229. | 981,615. |
| Expenses | 14 Benefits paid to or for members (Part IX, column (A), line 4)..... | | | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)..... | | 10,720,087. | 11,154,470. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e)..... | | | 192,782. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>1,816,814.</u> | | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)..... | | 4,094,134. | 4,940,068. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)..... | | 15,810,450. | 17,268,935. |
| Net Assets or Fund Balances | 19 Revenue less expenses. Subtract line 18 from line 12..... | | 2,990,233. | 6,641,973. |
| | 20 Total assets (Part X, line 16)..... | | 29,808,224. | 39,140,349. |
| | 21 Total liabilities (Part X, line 26)..... | | 2,285,026. | 4,058,969. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20..... | | 27,523,198. | 35,081,380. |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| | | |
|------------------|---|---------------|
| Sign Here | Signature of officer <u>GUINEVERE KERSTETTER</u> | Date _____ |
| | Type or print name and title. <u>CFO</u> | |

| | | | | | |
|-------------------------------|--|--|------------------------|--|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name <u>JULIE A. FIRL</u> | Preparer's signature <u>JULIE A. FIRL</u> | Date <u>1/29/14</u> | Check <input checked="" type="checkbox"/> if self-employed | PTIN <u>P00085551</u> |
| | Firm's name ▶ <u>LEAF & COLE, LLP</u> | | | Firm's EIN ▶ <u>95-2076568</u> | |
| | Firm's address ▶ <u>2810 CAMINO DEL RIO SOUTH, SUITE 200</u> <u>SAN DIEGO, CA 92108-3820</u> | | | Phone no. <u>619.294.7200</u> | |

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,413,637. including grants of \$ 38,213.) (Revenue \$ 2,552,422.)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 4,188,387. including grants of \$ 330,077.) (Revenue \$ 2,441,855.)

SEE SCHEDULE O

4c (Code:) (Expenses \$ 3,250,186. including grants of \$ 613,325.) (Revenue \$ 2,508,236.)

SEE SCHEDULE O

4d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 2,645,642. including grants of \$) (Revenue \$ 2,490,178.)

4e Total program service expenses 14,497,852.

Part IV Checklist of Required Schedules

| | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A..... | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?..... | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I..... | | X |
| 4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II..... | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III..... | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I..... | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II..... | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III..... | X | |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV..... | | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V..... | X | |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI..... | X | |
| b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII..... | | X |
| c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII..... | | X |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX..... | X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X..... | X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X..... | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII..... | | X |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional..... | X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E..... | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?..... | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV..... | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV..... | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV..... | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)..... | X | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II..... | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III..... | | X |
| 20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H..... | | X |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?..... | | |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> | | X |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> | X | |
| 23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> | X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?..... | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?..... | | |
| d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?..... | | |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> | | X |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i> | X | |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> | | X |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> | | X |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> | X | |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i> | X | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?..... | | X |
| b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O. | X | |

BAA

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

| | | Yes | No |
|-------------|--|-----|----|
| 1 a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 183 | | |
| 1 b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0 | | |
| 1 c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 2 a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 344 | | |
| 2 b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) | X | |
| 3 a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| 3 b | If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. | | |
| 4 a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| 4 b | If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | |
| 5 a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 5 b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| 5 c | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6 a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| 6 b | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| 7 a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | X | |
| 7 b | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? | X | |
| 7 c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| 7 d | If 'Yes,' indicate the number of Forms 8282 filed during the year. | | |
| 7 e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| 7 f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| 7 g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| 7 h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | X | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| 9 a | Did the organization make any taxable distributions under section 4966? | | |
| 9 b | Did the organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| 10 a | Initiation fees and capital contributions included on Part VIII, line 12. | | |
| 10 b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| 11 a | Gross income from members or shareholders. | | |
| 11 b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| 12 a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| 12 b | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| 13 a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | | |
| 13 b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. | | |
| 13 c | Enter the amount of reserves on hand. | | |
| 14 a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| 14 b | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. | | |

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
 Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

| | | Yes | No |
|------------|---|-----|----|
| 1 a | Enter the number of voting members of the governing body at the end of the tax year. 1 a 25 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | | |
| 1 b | Enter the number of voting members included in line 1a, above, who are independent 1 b 25 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7 a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| 7 b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| 8 a | a The governing body? | X | |
| 8 b | b Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. | | X |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | Yes | No |
|-------------|---|-----|----|
| 10 a | Did the organization have local chapters, branches, or affiliates? | | X |
| 10 b | If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 11 a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | X | |
| 11 b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O | | |
| 12 a | Did the organization have a written conflict of interest policy? If 'No,' go to line 13. | X | |
| 12 b | Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12 c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done | | X |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| 15 a | a The organization's CEO, Executive Director, or top management official. | X | |
| 15 b | b Other officers of key employees of the organization. SEE SCHEDULE O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.) | X | |
| 16 a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| 16 b | If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ GUINEVERE A. KERSTETTER 8804 BALBOA AVENUE SAN DIEGO CA 92123 858-637-3000

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) JENNIFER LEVITT PRESIDENT | 5 0 | X | | X | | | | 0. | 0. | 0. |
| (2) FELICIA MANDELBAUM IMM PAST PRES | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (3) EDWARD CARNOT TREASURER | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (4) MEG GOLDSTEIN 1ST VP | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (5) LORETTA ADAMS 2ND VP | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (6) ADAM WELLAND SECRETARY | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (7) MICHAEL ABRAMSON DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (8) MATHEW FINK DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (9) KIMBERLY CARNOT DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (10) STEVE LEVINE DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (11) RONNIE DIAMOND DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (12) JUDY FELDMAN DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (13) JOSEPH FISCH DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |
| (14) AVI FROHLICHMAN DIRECTOR | 2 0 | X | | | | | | 0. | 0. | 0. |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | | | |
| (15) BARBARA LUBIN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (16) MARCIA HAZAN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (17) SHERYL ROWLING DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (18) KATE KASSAR DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (19) NADJA KAUDER DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (20) PHILIP LINSSEN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (21) SUSAN SHMALO DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (22) ELYSE SOLLENDER DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (23) LOUIS VENER DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (24) CATHY BABIN WEIL DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| (25) RON ZOLLMAN DIRECTOR | 2 0 | X | | | | | 0. | 0. | 0. |
| 1 b Sub-total | | | | | | | 0. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 581,334. | 0. | 666,291. |
| d Total (add lines 1b and 1c) | | | | | | | 581,334. | 0. | 666,291. |
| 2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 3 | | | | | | | | | |

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual.</i> | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶ 0**

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 | |
|---|--|--|--|---|---|----------|
| CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS | 1 a Federated campaigns | 1 a | | | | |
| | b Membership dues | 1 b | | | | |
| | c Fundraising events | 1 c 97,114. | | | | |
| | d Related organizations | 1 d 1,150,000. | | | | |
| | e Government grants (contributions) | 1 e 6,763,311. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1 f 12,835,372. | | | | |
| | g Noncash contributions included in Ins 1a-1f: \$ | 135,573. | | | | |
| | h Total. Add lines 1a-1f | ▶ 20,845,797. | | | | |
| | PROGRAM SERVICE REVENUE | 2 a <u>PROGRAM REVENUE</u> | | Business Code | | |
| | | | 624100 | 1,484,555. | 1,484,555. | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | ▶ 1,484,555. | | | | | |
| OTHER REVENUE | 3 Investment income (including dividends, interest and other similar amounts) | ▶ 854,706. | | | 854,706. | |
| | 4 Income from investment of tax-exempt bond proceeds | ▶ | | | | |
| | 5 Royalties | ▶ | | | | |
| | 6 a Gross rents | (i) Real | (ii) Personal | | | |
| | | b Less: rental expenses | | | | |
| | | c Rental income or (loss) | | | | |
| | | d Net rental income or (loss) | ▶ | | | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | | | 6,350. | | | |
| | | b Less: cost or other basis and sales expenses | | 2,045. | | |
| | | c Gain or (loss) | | 4,305. | | |
| | d Net gain or (loss) | ▶ 4,305. | | | 4,305. | |
| | 8 a Gross income from fundraising events (not including \$ 97,114. of contributions reported on line 1c). See Part IV, line 18 | a 885,126. | | | | |
| | | b Less: direct expenses | b 163,581. | | | |
| | | c Net income or (loss) from fundraising events | ▶ 721,545. | | | 721,545. |
| 9 a Gross income from gaming activities. See Part IV, line 19 | a | | | | | |
| | b Less: direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities | ▶ | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | |
| | b Less: cost of goods sold | b | | | | |
| | c Net income or (loss) from sales of inventory | ▶ | | | | |
| 11 a Miscellaneous Revenue | | Business Code | | | | |
| b | | | | | | |
| c | | | | | | |
| d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | ▶ | | | | | |
| 12 Total revenue. See instructions | ▶ 23,910,908. | 1,484,555. | 0. | 1,580,556. | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | 981,615. | 981,615. | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 586,314. | 242,386. | 94,082. | 249,846. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0. | 0. | 0. | 0. |
| 7 Other salaries and wages | 8,444,617. | 7,606,469. | 247,235. | 590,913. |
| 8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions) | 248,189. | 215,241. | 12,320. | 20,628. |
| 9 Other employee benefits | 1,113,439. | 1,010,448. | 41,910. | 61,081. |
| 10 Payroll taxes | 761,911. | 670,939. | 28,908. | 62,064. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | 192,782. | | | 192,782. |
| f Investment management fees | | | | |
| g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O) | 429,061. | 220,485. | 107,975. | 100,601. |
| 12 Advertising and promotion | 104,944. | 76,748. | 50. | 28,146. |
| 13 Office expenses | 103,134. | 92,528. | 5,081. | 5,525. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 624,229. | 620,819. | 1,366. | 2,044. |
| 17 Travel | 438,270. | 359,871. | 12,664. | 65,735. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 15,350. | 4,277. | 10,523. | 550. |
| 20 Interest | 23,556. | | 23,556. | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 335,323. | 274,750. | 32,627. | 27,946. |
| 23 Insurance | 121,333. | 103,548. | 15,985. | 1,800. |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a PROGRAM EXPENSES | 783,102. | 782,701. | 20. | 381. |
| b BAD DEBTS | 695,428. | 30,237. | 229,098. | 436,093. |
| c EQUIPMENT RENTAL & EXPENSE | 203,196. | 188,883. | 5,582. | 8,731. |
| d UTILITIES | 193,798. | 181,221. | 6,543. | 6,034. |
| e All other expenses | 869,344. | 834,686. | 78,744. | -44,086. |
| 25 Total functional expenses. Add lines 1 through 24e | 17,268,935. | 14,497,852. | 954,269. | 1,816,814. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X.

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|-------------|------------------------|
| ASSETS | 1 Cash – non-interest-bearing | 1,143,097. | 1 | 2,918,147. |
| | 2 Savings and temporary cash investments | 6,000. | 2 | |
| | 3 Pledges and grants receivable, net | 2,524,525. | 3 | 7,017,054. |
| | 4 Accounts receivable, net | 72,140. | 4 | 73,681. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | 63,957. | 5 | 53,884. |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | 64,488. | 7 | 52,299. |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 39,496. | 9 | 118,886. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 12,773,544. | | |
| | b Less: accumulated depreciation | 10b 2,655,760. | 7,014,612. | 10c 10,117,784. |
| | 11 Investments – publicly traded securities | 1,000. | 11 | 1,000. |
| | 12 Investments – other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments – program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 18,878,909. | 15 | 18,787,614. |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 29,808,224. | 16 | 39,140,349. | |
| LIABILITIES | 17 Accounts payable and accrued expenses | 1,583,692. | 17 | 1,832,524. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 394,817. | 19 | 313,580. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | 1,600,000. |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 306,517. | 25 | 312,865. |
| | 26 Total liabilities. Add lines 17 through 25 | 2,285,026. | 26 | 4,058,969. |
| NET ASSETS OR FUND BALANCES | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 17,304,372. | 27 | 18,690,717. |
| | 28 Temporarily restricted net assets | 7,920,713. | 28 | 8,812,271. |
| | 29 Permanently restricted net assets | 2,298,113. | 29 | 7,578,392. |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 Total net assets or fund balances | 27,523,198. | 33 | 35,081,380. |
| 34 Total liabilities and net assets/fund balances | 29,808,224. | 34 | 39,140,349. | |

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Form 990 (2012)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

| | | | |
|-----------|--|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 23,910,908. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 17,268,935. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 6,641,973. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 27,523,198. |
| 5 | Net unrealized gains (losses) on investments | 5 | 897,524. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | -57,787. |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O | 9 | 76,472. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 35,081,380. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

| | | Yes | No |
|---|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ | | |
| If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | X |
| If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| 2b | Were the organization's financial statements audited by an independent accountant? | X | |
| If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: | | | |
| <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| 2c | If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | X | |
| 3b | If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | X | |

BAA

Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

| | |
|---|---|
| Name of the organization JEWISH FAMILY SERVICE OF SAN DIEGO | Employer identification number 95-1644024 |
|---|---|

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | Yes | No |
|--|------------|----|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11 g (i) | |
| (ii) A family member of a person described in (i) above? | 11 g (ii) | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? | 11 g (iii) | |
- h Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in column (i) listed in your governing document? | | (v) Did you notify the organization in column (i) of your support? | | (vi) Is the organization in column (i) organized in the U.S.? | | (vii) Amount of monetary support |
|------------------------------------|----------|---|---|----|--|----|---|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| (A) | | | | | | | | | |
| (B) | | | | | | | | | |
| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Total | | | | | | | | | |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) | 10617256. | 13411692. | 13337176. | 15030865. | 20845797. | 73,242,786. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. | | | | | | 0. |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge. | | | | | | 0. |
| 4 Total. Add lines 1 through 3. | 10617256. | 13411692. | 13337176. | 15030865. | 20845797. | 73,242,786. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). | | | | | | 5,820,749. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 67,422,037. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|--|-----------|------------|------------|------------|-----------|--------------------------|
| 7 Amounts from line 4. | 10617256. | 13411692. | 13337176. | 15030865. | 20845797. | 73,242,786. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. | 979,809. | 1,188,928. | 1,755,701. | 1,666,944. | 861,056. | 6,452,438. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. | | | | | | 0. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | 0. |
| 11 Total support. Add lines 7 through 10. | | | | | | 79,695,224. |
| 12 Gross receipts from related activities, etc (see instructions). | | | | | 12 | 10,123,165. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)). | 14 | 84.60 % |
| 15 Public support percentage from 2011 Schedule A, Part II, line 14. | 15 | 85.39 % |
| 16a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. | <input checked="" type="checkbox"/> | |
| b 33-1/3% support test – 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. | <input type="checkbox"/> | |
| 17a 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. | <input type="checkbox"/> | |
| b 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. | <input type="checkbox"/> | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. | <input type="checkbox"/> | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.') | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513. | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge. | | | | | | |
| 6 Total. Add lines 1 through 5. | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons. | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. | | | | | | |
| c Add lines 7a and 7b. | | | | | | |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6. | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. | | | | | | |
| c Add lines 10a and 10b. | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 Total support. (Add lns 9, 10c, 11, and 12.) | | | | | | |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ▶

Section C. Computation of Public Support Percentage

| | | |
|--|----|---|
| 15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)). | 15 | % |
| 16 Public support percentage from 2011 Schedule A, Part III, line 15. | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|---|
| 17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)). | 17 | % |
| 18 Investment income percentage from 2011 Schedule A, Part III, line 17. | 18 | % |

19a **33-1/3% support tests – 2012.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

b **33-1/3% support tests – 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate contributions to (during year) | | |
| 3 Aggregate grants from (during year) | | |
| 4 Aggregate value at end of year | | |

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2 a |
| b Total acreage restricted by conservation easements | 2 b |
| c Number of conservation easements on a certified historic structure included in (a) | 2 c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2 d |

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ 21,000.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. SEE PART XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

| | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |

2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

| | (a) Current | (b) Prior year | (c) Two years | (d) Three years | (e) Four years |
|--|-------------|----------------|---------------|-----------------|----------------|
| 1 a Beginning of year balance | 2,368,770. | 2,070,977. | 1,738,634. | 1,604,519. | 1,815,195. |
| b Contributions | 4,993,027. | 410,422. | | 16,839. | 132,428. |
| c Net investment earnings, gains, and losses | 350,135. | -94,297. | 381,288. | 166,411. | -285,628. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 13,480. | 18,332. | 48,845. | 49,135. | 57,476. |
| f Administrative expenses | | | | | |
| g End of year balance | 7,698,452. | 2,368,770. | 2,070,977. | 1,738,634. | 1,604,519. |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
 - b Permanent endowment 98.00 %
 - c Temporarily restricted endowment 2.00 %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | Yes | No |
|---|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | X |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds. SEE PART XIII

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land | | 4,023,335. | | 4,023,335. |
| b Buildings | | 7,443,419. | 1,618,071. | 5,825,348. |
| c Leasehold improvements | | | | |
| d Equipment | | 891,068. | 666,464. | 224,604. |
| e Other | | 415,722. | 371,225. | 44,497. |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 10,117,784.

BAA

Part VII Investments – Other Securities. See Form 990, Part X, line 12. N/A

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives..... | | |
| (2) Closely-held equity interests..... | | |
| (3) Other | | |
| (A) ----- | | |
| (B) ----- | | |
| (C) ----- | | |
| (D) ----- | | |
| (E) ----- | | |
| (F) ----- | | |
| (G) ----- | | |
| (H) ----- | | |
| (I) ----- | | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) . . . ▶ | | |

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

| (a) Description of investment type | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . ▶ | | |

Part IX Other Assets. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|--|----------------|
| (1) SEE PART XIII | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶ | 18,787,614. |

Part X Other Liabilities. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) DEFERRED COMPENSATION | 312,865. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶ | 312,865. |

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

| | | | |
|---|---|-----|-----|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| | a Net unrealized gains on investments | 2 a | |
| | b Donated services and use of facilities | 2 b | |
| | c Recoveries of prior year grants | 2 c | |
| | d Other (Describe in Part XIII.) | 2 d | |
| | e Add lines 2a through 2d | | 2 e |
| 3 | Subtract line 2e from line 1 | | 3 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4 a | |
| | b Other (Describe in Part XIII.) | 4 b | |
| | c Add lines 4a and 4b | | 4 c |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

| | | | |
|---|--|-----|-----|
| 1 | Total expenses and losses per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| | a Donated services and use of facilities | 2 a | |
| | b Prior year adjustments | 2 b | |
| | c Other losses | 2 c | |
| | d Other (Describe in Part XIII.) | 2 d | |
| | e Add lines 2a through 2d | | 2 e |
| 3 | Subtract line 2e from line 1 | | 3 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4 a | |
| | b Other (Describe in Part XIII.) | 4 b | |
| | c Add lines 4a and 4b | | 4 c |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 |

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4 - DESCRIPTION OF ORGANIZATION COLLECTIONS & HOW FURTHERS EXEMPT PURPOSE

ARTWORK IS HELD FOR FINANCIAL GAIN AND ITS FUTURE APPRECIATED VALUE WILL BE USED TO ENHANCE PROGRAMS.

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

JEWISH FAMILY SERVICES' SPENDING POLICY IS TO DISBURSE FUNDS AVAILABLE IN ACCORDANCE WITH DONOR RESTRICTIONS TO MEET THE CURRENT PROGRAM NEEDS OF THE JEWISH FAMILY SERVICE.

Part XIII Supplemental Information *(continued)*

PART X - FIN 48 FOOTNOTE

JFS BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DO NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS.

**SCHEDULE D, PART IX
OTHER ASSETS**

| DESCRIPTION | BOOK VALUE |
|--|-----------------------|
| DEPOSITS | \$ 73,719. |
| INVESTMENTS IN SUBSIDIARIES | 973,065. |
| JEWISH COMMUNITY CASH POOL | 6,561. |
| JEWISH COMMUNITY ENDOWMENT POOL | 2,253,500. |
| JEWISH COMMUNITY FDN BENEFICIAL INTEREST | 642,194. |
| JEWISH COMMUNITY FOUNDATION LT POOL | 6,300,380. |
| JEWISH COMMUNITY FOUNDATION ST & MT POOL | 2,415,648. |
| JFS FOUNDATION BENEFICIAL INTEREST | 5,921,940. |
| RECEIVABLE FROM SUBSIDIARIES | 65,779. |
| SCHWARTZ TRUST-COAMERICA BANK | 134,828. |
| TOTAL | <u>\$ 18,787,614.</u> |

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

**Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18,
or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

JEWISH FAMILY SERVICE OF SAN DIEGO

Employer identification number

95-1644024

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in column (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| 1 DEV CONSULTANTS PO BOX 373 GREAT NECK NY 11022 | IN PERSON | | X | 1,019,800. | 188,722. | 831,078. |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total▶ | | | | 1,019,800. | 188,722. | 831,078. |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|----|---|--------------------------------|---------------------|--|----------|
| | | GALA (event type) | GOLF TOURNAMEN (event type) | 1 (total number) | (add column (a) through column (c)) | |
| REVENUE | 1 | Gross receipts | 856,600. | 110,482. | 15,158. | 982,240. |
| | 2 | Less: Charitable contributions | 96,771. | 250. | 93. | 97,114. |
| | 3 | Gross income (line 1 minus line 2) | 759,829. | 110,232. | 15,065. | 885,126. |
| DIRECT EXPENSES | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | 1,750. | 11,600. | 2,045. | 15,395. |
| | 7 | Food and beverages | 57,809. | 5,018. | 41. | 62,868. |
| | 8 | Entertainment | 7,050. | | | 7,050. |
| | 9 | Other direct expenses | 72,226. | 5,835. | 207. | 78,268. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 163,581. |
| | 11 | Net income summary. Combine line 3, column (d), and line 10 | | | | 721,545. |

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add column (a) through column (c)) |
|-----------------|---|-----------------------|---|---|---|
| | | 1 | Gross revenue | | |
| DIRECT EXPENSES | 2 | Cash prizes | | | |
| | 3 | Non-cash prizes | | | |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | | |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| 8 | Net gaming income summary. Combine lines 1, column (d) and line 7 | | | | |

- 9 Enter the state(s) in which the organization operates gaming activities: _____
- a Is the organization licensed to operate gaming activities in each of these states? Yes No
- b If 'No,' explain: _____
- 10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
- b If 'Yes,' explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

JEWISH FAMILY SERVICE OF SAN DIEGO

Employer identification number

95-1644024

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. **SEE PART IV**

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|--|---------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| (1) ----- ----- | | | | | | | |
| (2) ----- ----- | | | | | | | |
| (3) ----- ----- | | | | | | | |
| (4) ----- ----- | | | | | | | |
| (5) ----- ----- | | | | | | | |
| (6) ----- ----- | | | | | | | |
| (7) ----- ----- | | | | | | | |
| (8) ----- ----- | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0

3 Enter total number of other organizations listed in the line 1 table 0

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|--|--------------------------|--------------------------|-----------------------------------|---|--|
| 1 CHANGE A LIFE FUNDS FOR CLIENTS IN NEED | 18 | 19,750. | | | |
| 2 EMERGENCY FUNDS FOR PARENTS NEEDING ASSISTANCE | 547 | 174,076. | | | |
| 3 HOUSING, FOOD, CASH ASSISTANCE FOR REFUGEES | 404 | 477,859. | | | |
| 4 HOLOCAUST VICTIMS ASSISTANCE | 125 | 283,660. | | | |
| 5 RUBENSTEIN SCHOLARSHIPS | 17 | 26,270. | | | |
| 6 | | | | | |
| 7 | | | | | |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

GRANTS ARE PROVIDED TO CLIENTS BASED ON STIPULATIONS PROVIDED BY THE FUNDER. ALL

GRANT APPLICATIONS ARE REVIEWED BY THE APPROPRIATE PROGRAM DIRECTOR AND SENIOR

MANAGER. FISCAL REVIEWS THE CODING ON ALL GRANT REQUESTS TO ENSURE THEY ARE CODED TO

THE CORRECT GRANT. CLAIMS FOR REIMBURSEMENT ARE PREPARED, REVIEWED BY MANAGEMENT AND

SUBMITTED TO THE APPROPRIATE FUNDING AGENCIES WITH A COPY TO THE PROGRAM DIRECTOR FOR

REVIEW.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

RUBENSTEIN SCHOLARSHIPS:

FOLLOWING ARE CRITERIA FOR RUBENSTEIN SCHOLARSHIPS:

-FOR DEPENDENT STUDENTS, GROSS FAMILY INCOME CANNOT EXCEED \$90,000 FOR FAMILIES

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION (CONTINUED)

WITH THREE OR MORE CHILDREN, \$80,000 FOR FAMILIES WITH TWO CHILDREN, AND \$70,000 FOR FAMILIES WITH ONE CHILD.

-HIGH SCHOOL GRADES MUST BE 2.0 OR HIGHER. JUNIORS AND UP MUST SHOW A 2.5 GRADE POINT AVERAGE FOR THE MOST RECENT PERIOD COMPLETED.

-ALTHOUGH THE COMMITTEE MAY GRANT EXCEPTIONS IN EXTREME CIRCUMSTANCES, APPLICANTS MUST BE RESIDENTS OF SAN DIEGO COUNTY.

-STUDENTS ARE EXPECTED TO APPLY FOR OTHER FINANCIAL AID AND TO WORK IN ORDER TO CONTRIBUTE TO THEIR EDUCATIONAL EXPENSES.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2012

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
▶ **Attach to Form 990. ▶ See separate instructions.**

Open to Public Inspection

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

Part I Questions Regarding Compensation

| | | Yes | No |
|--|---|-----|----|
| 1 a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | |
| <input type="checkbox"/> | First-class or charter travel | | |
| <input type="checkbox"/> | Travel for companions | | |
| <input type="checkbox"/> | Tax indemnification and gross-up payments | | |
| <input type="checkbox"/> | Discretionary spending account | | |
| <input type="checkbox"/> | Housing allowance or residence for personal use | | |
| <input type="checkbox"/> | Payments for business use of personal residence | | |
| <input type="checkbox"/> | Health or social club dues or initiation fees | | |
| <input type="checkbox"/> | Personal services (e.g., maid, chauffeur, chef) | | |
| 1 b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? | | |
| 3 | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. | | |
| <input checked="" type="checkbox"/> | Compensation committee | | |
| <input type="checkbox"/> | Independent compensation consultant | | |
| <input type="checkbox"/> | Form 990 of other organizations | | |
| <input checked="" type="checkbox"/> | Written employment contract | | |
| <input checked="" type="checkbox"/> | Compensation survey or study | | |
| <input checked="" type="checkbox"/> | Approval by the board or compensation committee | | |
| 4 | During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: | | |
| 4 a | Receive a severance payment or change-of-control payment? | | X |
| 4 b | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | | X |
| 4 c | Participate in, or receive payment from, an equity-based compensation arrangement? | | X |
| | If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | |
| Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9. | | | |
| 5 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | | |
| 5 a | The organization? | | X |
| 5 b | Any related organization? | | X |
| | If 'Yes' to line 5a or 5b, describe in Part III. | | |
| 6 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | |
| 6 a | The organization? | | X |
| 6 b | Any related organization? | | X |
| | If 'Yes' to line 6a or 6b, describe in Part III. | | |
| 7 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. PART III | X | |
| 8 | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. | | X |
| 9 | If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | | |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2012

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns(B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|-----------------------------------|------|--|---------------------------------------|-------------------------------------|--|-------------------------|--------------------------------|---|
| | | (i) Base compensation | (ii) Bonus and incentive compensation | (iii) Other reportable compensation | | | | |
| 1 MICHAEL HOPKINS CEO | (i) | 205,308. | 0. | 0. | 0. | 14,151. | 219,459. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 2 JILL BORG SPITZER FORMER CEO | (i) | 67,933. | 0. | 0. | 606,985. | 16,170. | 691,088. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 3 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 4 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 5 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 6 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

PART I, LINE 7 - NON-FIXED PAYMENTS NOT LISTED

DURING 2013, JILL BORG SPITZER, THE FORMER CEO OF 26 YEARS, RECEIVED A PAYOUT

TOTALING \$606,985 OF DEFERRED COMPENSATION SHE ACCRUED OVER 26 YEARS AS THE CEO OF

JFS.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

JEWISH FAMILY SERVICE OF SAN DIEGO

Employer identification number

95-1644024

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? | |
|-----|---------------------------------|---|--------------------------------|----------------|----|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990-EZ, Page V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? | | (e) Original principal amount | (f) Balance due | (g) In default? | | (h) Approved by board or committee? | | (i) Written agreement? | |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
| | | | To | From | | | Yes | No | Yes | No | Yes | No |
| | | | (1) MICHAEL HOPKINS | | | | | | | | | |
| (2) | CEO | HOUSING | | X | 65,625. | 53,884. | | X | X | | X | |
| (3) | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | |
| Total | | | | | | ▶\$ | 53,884. | | | | | |

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of Assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| (10) | | | | |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2012

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes'
on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

| | |
|---|---|
| Name of the organization JEWISH FAMILY SERVICE OF SAN DIEGO | Employer identification number 95-1644024 |
|---|---|

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|-------------------------------|---|---|--|
| 1 Art – Works of art | | | | |
| 2 Art – Historical treasures | | | | |
| 3 Art – Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | 121 | 135,573. | FMV |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities – Publicly traded | | | | |
| 10 Securities – Closely held stock | | | | |
| 11 Securities – Partnership, LLC, or trust interests | | | | |
| 12 Securities – Miscellaneous | | | | |
| 13 Qualified conservation contribution – Historic structures | | | | |
| 14 Qualified conservation contribution – Other | | | | |
| 15 Real estate – Residential | | | | |
| 16 Real estate – Commercial | | | | |
| 17 Real estate – Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (_____) | | | | |
| 26 Other ▶ (_____) | | | | |
| 27 Other ▶ (_____) | | | | |
| 28 Other ▶ (_____) | | | | |

| | |
|---|-----------|
| 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement | 29 |
|---|-----------|

| | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | | X |
| b If 'Yes,' describe the arrangement in Part II. | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | | X |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | X | |
| b If 'Yes,' describe in Part II. | | |
| 33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2012

Part II Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, LINE 32 - HIRE AND USE OF THIRD PARTIES

THE ORGANIZATION USES THE FOLLOWING COMPANY TO CONDUCT ITS VEHICLE DONATION PROGRAM:

CHARITABLE ADULT RIDES AND SERVICES, INC.

4669 MURPHY CANYON ROAD

SAN DIEGO, CA 92123

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2012

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Name of the organization

JEWISH FAMILY SERVICE OF SAN DIEGO

Employer identification number

95-1644024

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

JEWISH FAMILY SERVICE PROVIDES PROGRAMS THAT ARE DIVERSE YET COMPLIMENTARY TO ADDRESS THE COMMUNITY'S GROWING HUMAN CARE NEEDS. SERVICES ARE AVAILABLE TO ALL IN NEED OF ASSISTANCE REGARDLESS OF RELIGION, RACE, ETHNICITY, NATIONALITY, AGE OR SEXUAL ORIENTATION.

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

COMMUNITY SERVICES

ADOPTION ALLIANCE OF SOUTHERN CALIFORNIA IS A NONPROFIT ADOPTION AGENCY, LICENSED BY THE STATE OF CALIFORNIA AND FULLY HAGUE ACCREDITED, PROVIDING INTERNATIONAL AND DOMESTIC HOMESTUDIES, POST-PLACEMENT STUDIES, PARENT EDUCATION, CONSULTATIONS, GROUPS AND REFERRALS. STARS OF DAVID, A PROGRAM WITHIN ADOPTION ALLIANCE, IS A NATIONAL NETWORK OF SUPPORT AND INFORMATION FOR JEWISH AND INTERFAITH FAMILIES WITH ADOPTED CHILDREN.

COMMUNITY CASE MANAGEMENT PROVIDES PROFESSIONAL CRISIS CASE MANAGERS DEDICATED TO EMPOWERING THE CLIENT AND THEIR FAMILY TO RETURN TO SELF-SUFFICIENCY AFTER AN UNSTABLE SITUATION. CASE MANAGERS HAVE MULTIPLE SPECIALTY AREAS AND PROVIDE THE NECESSARY RESOURCES, REFERRALS, AND SERVICES CRITICAL TO THE CLIENT'S PHYSICAL, EMOTIONAL, AND SPIRITUAL WELL-BEING.

GIRLS GIVE BACK IS A LEADERSHIP, EMPOWERMENT AND SERVICE-LEARNING PROGRAM FOR YOUNG JEWISH WOMEN. GIRLS GIVE BACK PROMOTES JEWISH VALUES WHILE DEVELOPING SOCIAL-MINDEDNESS, CRITICAL THINKING, HEALTHY SELF-ESTEEM, AND EMPATHY IN HIGH SCHOOL GIRLS.

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

IN CONJUNCTION WITH THE HAND UP TEEN LEADERSHIP PROGRAM, THE AWARD WINNING HAND UP YOUTH FOOD PANTRY DISTRIBUTES FOOD TO LOW-INCOME AND HOMELESS INDIVIDUALS AND FAMILIES AT MULTIPLE SITES IN SAN DIEGO COUNTY. IT PROVIDES A UNIQUE OPPORTUNITY FOR YOUTH AND GROUPS TO VOLUNTEER IN THE FOOD PANTRY.

THE NATIONALLY-RECOGNIZED HAND UP TEEN LEADERSHIP PROGRAM OFFERS HIGH SCHOOL STUDENTS A UNIQUE OPPORTUNITY TO LEARN ABOUT SOCIAL CHANGE AND SEE THE DIFFERENCE THEY CAN MAKE IN OUR COMMUNITY. STUDENTS USE LEADERSHIP SKILLS IN A REAL-WORLD SETTING BY SUPPORTING THE HAND UP YOUTH FOOD PANTRY THROUGH DIRECT SERVICE AND ADVOCACY.

THE HUNGER ADVOCACY NETWORK INCLUDES 16 ORGANIZATIONAL PARTNERS FROM ACROSS SAN DIEGO COUNTY WHO ARE ACTIVELY INVOLVED IN STATE-WIDE ADVOCACY. MEMBER ORGANIZATIONS ADDRESS AN ANTI-HUNGER POLICY AGENDA THROUGH THE STATE LEGISLATURE AND SUPPORT HUNGER ACTION MONTH ACTIVITIES IN SEPTEMBER.

THE INTENSIVE PSYCHIATRIC CASE MANAGEMENT PROGRAM IS FOR JEWISH ADULTS WHO REQUIRE INTENSIVE ONGOING SUPPORT TO LIVE SUCCESSFULLY IN THE COMMUNITY.

JEWISH BIGPALS MATCHES JEWISH ADULT MENTORS WITH JEWISH CHILDREN FROM SINGLE-PARENT OR NON-TRADITIONAL FAMILIES. MENTORS PROVIDE FRIENDSHIP, COMPANIONSHIP, AND LIFE-ENRICHING EXPERIENCES TO THE CHILDREN THEY MENTOR, ENHANCING THEIR GROWTH AND DEVELOPMENT AND HELPING THEM ACHIEVE THEIR FULL POTENTIAL.

SUPPORTING JEWISH SINGLE PARENTS (SJSP) ACTIVELY WELCOMES AND CONNECTS JEWISH SINGLE PARENTS AND THEIR CHILDREN TO THE JEWISH COMMUNITY. THE PROGRAM HELPS PROMOTE JEWISH CONTINUITY AND OFFERS SERVICES THAT ENHANCE A FEELING OF BELONGING AND INCLUSION.

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

NORTH COASTAL JEWISH CONNECTIONS LINKS JEWS LIVING IN THE COASTAL AREA OF NORTH COUNTY TO THE JEWISH COMMUNITY AND JFS VIA A FULL SPECTRUM OF PROGRAMS AND SERVICES.

THE JEWISH HEALING CENTER PROVIDES SHORT-TERM SPIRITUAL COUNSELING AND SUPPORT, FRIENDLY VISITS, HEALING SERVICES, MEDITATION, CONTEMPLATIVE WORKSHOPS, AND SUPPORT GROUPS FOR CHRONIC ILLNESS, BEREAVEMENT, AND SPIRITUAL DIRECTION.

ESTABLISHED IN 2008 IN RESPONSE TO THE ECONOMIC CRISIS, THE JEWISH EMPLOYMENT NETWORK SUPPORTS JEWISH INDIVIDUALS IN THEIR JOB SEARCH AND HELPS CONNECT JEWISH COMMUNITY MEMBERS WITH EMPLOYERS.

WAYS TO WORK IS A CHARACTER BASED CAR LOAN PROGRAM FOR WORKING FAMILIES WITH POOR OR CHALLENGED CREDIT. QUALIFIED LOAN RECIPIENTS CAN APPLY FOR A CAR LOAN AND WILL RECEIVE ON-GOING CASE MANAGEMENT SERVICES TO ASSIST THEM IN ATTAINING SELF-SUFFICIENCY.

SINCE 1918 JFS HAS OFFERED RESETTLEMENT SERVICES TO NEWLY ARRIVING REFUGEES AND ASYLEES FROM AROUND THE WORLD. REFUGEE RESETTLEMENT AND ACCULTURATION PROGRAM CASE MANAGERS WORK WITH REFUGEE FAMILIES PROVIDING FINANCIAL ASSISTANCE, SOCIAL SERVICES, CASE MANAGEMENT, AND ACCULTURATION PROGRAMS AND WORKSHOPS.

PREFERRED COMMUNITIES, A SPECIALIZED MEDICAL CASE MANAGEMENT PROGRAM, ASSISTS NEWLY ARRIVED REFUGEES WITH SIGNIFICANT HEALTH ISSUES. A SKILLED MEDICAL SOCIAL WORKER HELPS CONNECT AND NAVIGATE A COMPLEX MEDICAL SYSTEM WHILE AT THE SAME TIME BUILDING CULTURAL AWARENESS AND SENSITIVITY TO REFUGEE ISSUES WITH HEALTH CARE PROVIDERS.

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

THE PRINS ASYLUM PROGRAM OFFERS PRO-BONO LEGAL ASSISTANCE FOR INDIVIDUALS WHO ARE EXPERIENCING OR AT RISK OF PERSECUTION IN THEIR HOMELAND AND ARE SEEKING PROTECTION IN THE UNITED STATES.

THE CITIZENSHIP AND NATURALIZATION PROGRAM PROVIDES SERVICES TO QUALIFIED INDIVIDUALS THAT ENABLE THEM TO BECOME US CITIZENS.

VOLUNTEER SERVICES PROVIDES AND COORDINATES VOLUNTEER OPPORTUNITIES AT JFS. MORE THAN 550 VOLUNTEERS ARE ACTIVE EACH MONTH AND THESE VOLUNTEERS DONATED MORE THAN 62,850 HOURS THIS FISCAL YEAR. VOLUNTEERS ARE THE HEART OF JFS, WORKING DIRECTLY WITH THOSE IN NEED AND PROVIDING ADMINISTRATIVE SUPPORT.

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

AGING & WELLNESS SERVICES

GERIATRIC CARE MANAGEMENT PROVIDES COMPREHENSIVE ASSESSMENTS, PLAN OF CARE, COORDINATION OF SERVICES, CONSULTATIONS, ADVOCACY AND REFERRALS FOR OLDER ADULTS IN NEED.

SERVING OLDER HOLOCAUST SURVIVORS (SOS) PROGRAM PROVIDES CARE MANAGEMENT, HOME CARE, AND EMERGENCY ASSISTANCE SERVICES FOR LOW-INCOME JEWISH HOLOCAUST SURVIVORS.

CO-OP (CREATING OPPORTUNITIES FOR OLDER PERSONS) ALLOWS OLDER ADULTS TO AGE IN PLACE IN A SUPPORTED COMMUNITY.

THE THREE SOCIAL & WELLNESS CENTERS, COLLEGE AVENUE CENTER LOCATED AT CONGREGATION

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

BETH JACOB, NORTH COUNTY INLAND CENTER LOCATED AT TEMPLE ADAT SHALOM AND UNIVERSITY CITY OLDER ADULT CENTER LOCATED AT CONGREGATION BETH ISRAEL, ALL PROVIDE DAILY ACTIVITIES, EXERCISE AND COMPUTER CLASSES, EDUCATIONAL PROGRAMS AND HOT KOSHER LUNCHES. THE COLLEGE AVENUE CENTER ALSO HAS AVAILABLE A NUTRITIOUS SALAD BAR IN ADDITION TO THE HOT LUNCH.

THE FOODMOBILE PROGRAM PROVIDES HOME DELIVERED HOT KOSHER MEALS AND FRIENDLY VISITS TO OLDER ADULTS AND YOUNGER HOMEBOUND DISABLED ADULTS.

THE SENIOR NUTRITION PROGRAM IS A KOSHER KITCHEN LOCATED AT CONGREGATION BETH JACOB THAT PROVIDES NUTRITIONAL HOT FOOD TO THE SOCIAL & WELLNESS CENTERS AND THE FOODMOBILE PROGRAM.

JFS FIX-IT SERVICE PROVIDES FREE HOME REPAIRS AND SAFETY MODIFICATIONS FOR LOW-INCOME OLDER ADULTS.

ON THE GO: TRANSPORTATION SOLUTIONS FOR OLDER ADULTS (ON THE GO) IS A TRANSPORTATION SERVICE FOR OLDER ADULTS OPERATED UNDER A MEMORANDUM OF UNDERSTANDING (MOU) WITH CARS NONPROFIT. ON THE GO PROVIDES THE FOLLOWING:

?RIDES & SMILES - INDIVIDUAL TRANSPORTATION BY VOLUNTEER DRIVERS TO NECESSARY MEDICAL AND PERSONAL APPOINTMENTS.

* ON THE GO SHUTTLES - GROUP TRANSPORTATION TO SHOPPING AND DINING DESTINATIONS AND TO JFS OLDER ADULT CENTERS.

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS

* ON THE GO EXCURSIONS - GROUP TRANSPORTATION TO ORGANIZED ACTIVITIES AND COMMUNITY EVENTS.

* TAXI SCRIP FOR INDIVIDUAL TRANSPORTATION.

FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS

COUNSELING AND EDUCATIONAL SERVICES

THE COUNSELING PROGRAM PROVIDES INDIVIDUAL, COUPLES, FAMILY AND GROUP COUNSELING SERVICES TO INDIVIDUALS FROM DIVERSE BACKGROUNDS. SERVICES ARE PROVIDED BY LICENSED THERAPISTS AND INTERNS ON A SLIDING SCALE; SOME FORMS OF INSURANCE ARE ACCEPTED. BOTH BRIEF AND LONG-TERM THERAPY IS AVAILABLE, DEPENDING ON CLIENT NEED. AREAS OF SPECIALTY INCLUDE: MOOD DISORDER, PLAY THERAPY, COMMUNICATION, DIVORCE AND SEPARATION, CHRONIC HEALTH ISSUES, GRIEF, AND GENERAL LIFE TRANSITIONS.

THE PARENTING AND YOUTH SERVICES DEPARTMENT PROVIDES A BROAD BASE OF SERVICES TO FAMILIES AND YOUTH, WITH A FOCUS ON STRENGTHENING FAMILY RELATIONSHIPS THROUGH EDUCATION. PROGRAMS IN THIS DEPARTMENT INCLUDE: PRESCHOOL IN THE PARK, POSITIVE PARENTING, AND PARENTS SUPPORT AND EMPOWERMENT. OF NOTE, THIS DEPARTMENT HOUSES THE LARGEST COUNTY GRANT EVER RECEIVED BY JFS.

PACHIE'S PLACE, A NEW INNOVATIVE PARENTING PROGRAM, IS FOCUSED ON EARLY INTERVENTION AND EDUCATION FOR FAMILIES WITH CHILDREN AGES ZERO TO FIVE YEARS OLD.

THE PATIENT ADVOCACY PROGRAM PROVIDES SUPPORT FOR THE RIGHTS OF MENTALLY ILL INDIVIDUALS THROUGH DIRECT SERVICE AND GENERAL EDUCATION. PATIENT ADVOCATES WORK THROUGHOUT THE COUNTY, ADVOCATING ON BEHALF OF MENTALLY ILL INDIVIDUALS AT

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS

PSYCHIATRIC HOSPITALS, BOARD AND CARE FACILITIES, LEGAL HEARINGS AND MORE. ADVOCATES ALSO ENSURE THAT THESE INDIVIDUALS ARE BEING TREATED WITH RESPECT BY PROVIDING EDUCATION TO DIRECT SERVICE STAFF AND ADMINISTRATORS AT THESE FACILITIES.

PROJECT SARAH (STOP ABUSIVE RELATIONSHIPS AT HOME) PROVIDES COUNSELING, CASE MANAGEMENT, COMMUNITY OUTREACH AND EDUCATION, SUPPORT GROUPS AND LEGAL ADVOCACY TO SURVIVORS OF DOMESTIC OR RELATIONSHIP ABUSE AND THEIR CHILDREN.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

EMERGENCY SHELTER AND SUPPORTIVE HOUSING

ROY'S DESERT RESOURCE CENTER, NAMED IN HONOR OF THE LATE RIVERSIDE COUNTY SUPERVISOR, ROY WILSON, IS THE FIRST COMPREHENSIVE HOMELESS CENTER BUILT IN THE WESTERN COACHELLA VALLEY. LOCATED IN PALM SPRINGS, THE CENTER OFFERS SHELTER AND NUMEROUS SUPPORTIVE SERVICES TO NINETY (90) HOMELESS INDIVIDUALS EACH NIGHT. DESERT SOS STAFF MEMBERS ASSIST CLIENTS IN REGAINING THEIR STABILITY IN THE COMMUNITY, AS WELL AS SECURING SAFE AND AFFORDABLE HOUSING.

DESERT HORIZONS, LOCATED IN THE COACHELLA VALLEY, IS A SCATTERED-SITE, TRANSITIONAL LIVING PROGRAM WHICH PLACES HOMELESS INDIVIDUALS DIRECTLY FROM THE STREETS AND EMERGENCY SHELTERS INTO TRANSITIONAL HOUSING UNITS WITH APPROPRIATE SUPPORTIVE SERVICES. THE UNITS CONSISTS OF SEVEN (7) ONE AND TWO-BEDROOM APARTMENTS LOCATED IN PALM SPRINGS, CATHEDRAL CITY AND DESERT HOT SPRINGS.

DESERT VISTA IS A 40-BED, SCATTERED SITE PERMANENT SUPPORTIVE HOUSING PROJECT BASED IN THE COACHELLA VALLEY. THE GOAL OF THIS HUD-FUNDED SUPPORTIVE HOUSING PROGRAM IS TO:

Name of the organization

Employer identification number

JEWISH FAMILY SERVICE OF SAN DIEGO

95-1644024

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

* HELP PARTICIPANTS OBTAIN AND REMAIN IN PERMANENT HOUSING.

* HELP PARTICIPANTS INCREASE SKILLS AND/OR INCOME.

* HELP PARTICIPANTS ACHIEVE GREATER SELF-DETERMINATION.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

FORM 990 IS REVIEWED BY THE AUDIT COMMITTEE AND EXECUTIVE COMMITTEE AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE BOARD OF DIRECTORS IS RESPONSIBLE FOR SETTING AND APPROVING STAFF SALARY RANGES, INCLUDING THE CONTRACT FOR THE CHIEF EXECUTIVE OFFICER. A BOARD OF DIRECTORS' SUBCOMMITTEE, INCLUDING THE PRESIDENT OF THE BOARD, REVIEWS SALARY DATA FROM COMPARABLE POSITIONS AND MAKES RECOMMENDATIONS TO THE BOARD'S EXECUTIVE COMMITTEE WHICH APPROVES OR DISAPPROVES THE SUGGESTIONS. RECOMMENDATIONS ARE THEN PRESENTED TO THE ENTIRE BOARD OF DIRECTORS FOR APPROVAL.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION WILL PROVIDE THE GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS TO ANY PERSON WHO REQUESTS THIS INFORMATION IN WRITING. THIS INFORMATION CAN BE OBTAINED IN THE FORM OF A PDF DOCUMENT. BOTH THE AUDIT AND 990 ARE POSTED ON THE AGENCY WEB SITE.

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

| | | |
|---|----|----------------|
| CHANGE IN INVESTMENT IN SUBSIDIARY..... | \$ | 76,472. |
| TOTAL | \$ | <u>76,472.</u> |

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

JEWISH FAMILY SERVICE OF SAN DIEGO

Employer identification number

95-1644024

Part I Identification of Disregarded Entities (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|--|--|--|---------------------|---------------------------|----------------------------------|
| (1) JFS FOUNDATION LLC 8804 BALBOA AVENUE SAN DIEGO, CA 92123 56-2574072 | TO FURTHER JFS EXEMPT CHARITABLE PURPOSE | CA | 0. | 156,893. | N/A |
| (2) JFS HOLDINGS LLC 8804 BALBOA AVENUE SAN DIEGO, CA 92123 56-2574074 | TO FURTHER JFS EXEMPT CHARITABLE PURPOSE | CA | 0. | 6,505,605. | N/A |
| (3) 8788 BALBOA AVENUE, LLC 8804 BALBOA AVENUE SAN DIEGO, CA 92123 46-3948553 | TO FURTHER JFS EXEMPT CHARITABLE PURPOSE | CA | 0. | 3,355,184. | N/A |

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Sec 512(b)(13) controlled entity? | |
|---|--|--|----------------------------|---|------------------------------------|--|----|
| | | | | | | Yes | No |
| (1) CHARITABLE ADULT RIDES & SERVICES, 8804 BALBOA AVENUE SAN DIEGO, CA 92123 27-4327126 | TRANSPORTATION SOLUTIONS FOR OLDER ADULT | CA | 501 (C) (3) | 509 (A) (2) | JEWISH FAMILY SERVICE OF SAN DIEGO | | X |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) ----- ----- ----- | | | | | | | | | | | | |
| (2) ----- ----- ----- | | | | | | | | | | | | |
| (3) ----- ----- ----- | | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Sec 512(b)(13) controlled entity? | |
|--|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) CHARITABLE AUTO RESOURCES 8804 BALBOA AVENUE SAN DIEGO, CA 92123 20-0290042 | DONATED AUT | DE | N/A | C CORP | 224,475. | 1,276,559. | 100.00 | | X |
| (2) ----- ----- ----- | | | | | | | | | |
| (3) ----- ----- ----- | | | | | | | | | |

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35b, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | Yes | No |
|--|-----|----|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity..... | | X |
| b Gift, grant, or capital contribution to related organization(s)..... | | X |
| c Gift, grant, or capital contribution from related organization(s)..... | X | |
| d Loans or loan guarantees to or for related organization(s)..... | | X |
| e Loans or loan guarantees by related organization(s)..... | | X |
| f Dividends from related organization(s)..... | | X |
| g Sale of assets to related organization(s)..... | | X |
| h Purchase of assets from related organization(s)..... | | X |
| i Exchange of assets with related organization(s)..... | | X |
| j Lease of facilities, equipment, or other assets to related organization(s)..... | | X |
| k Lease of facilities, equipment, or other assets from related organization(s)..... | | X |
| l Performance of services or membership or fundraising solicitations for related organization(s)..... | X | |
| m Performance of services or membership or fundraising solicitations by related organization(s)..... | X | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)..... | | X |
| o Sharing of paid employees with related organization(s)..... | | X |
| p Reimbursement paid to related organization(s) for expenses..... | | X |
| q Reimbursement paid by related organization(s) for expenses..... | | X |
| r Other transfer of cash or property to related organization(s)..... | | X |
| s Other transfer of cash or property from related organization(s)..... | | X |

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a) Name of other organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|---|-------------------------------|------------------------|--|
| (1) CHARITABLE ADULT RIDES & SERVICES, INC. | C | 1,150,000 | FMV |
| (2) CHARITABLE ADULT RIDES & SERVICES, INC. | L | 127,375 | FMV |
| (3) CHARITABLE ADULT RIDES & SERVICES, INC. | M | 2,685 | FMV |
| (4) CHARITABLE AUTO RESOURCES | C | 39,000 | CASH PAYMENT |
| (5) CHARITABLE AUTO RESOURCES | L | 2,685 | FMV |
| (6) | | | |

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|---|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
| (1) ----- ----- ----- | | | | | | | | | | | | | |
| (2) ----- ----- ----- | | | | | | | | | | | | | |
| (3) ----- ----- ----- | | | | | | | | | | | | | |
| (4) ----- ----- ----- | | | | | | | | | | | | | |
| (5) ----- ----- ----- | | | | | | | | | | | | | |
| (6) ----- ----- ----- | | | | | | | | | | | | | |
| (7) ----- ----- ----- | | | | | | | | | | | | | |
| (8) ----- ----- ----- | | | | | | | | | | | | | |

**SUPPLEMENTAL FINANCIAL (SCHEDULE D)
CONTRIBUTIONS**

| | | |
|---|----|-------------------|
| CONTRIBUTIONS..... | \$ | 530,806. |
| TRANSFER FROM UNRESTRICTED FUNDS..... | | 2,428,075. |
| TRANSFER FROM TEMPORARILY RESTRICTED FUNDS..... | | 2,034,146. |
| TOTAL | \$ | <u>4,993,027.</u> |