

Return of Organization Exempt From Income Tax

2010

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

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 2010 calendar year, or tax year beginning 7/01, **2010, and ending** 6/30, **2011**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Terminated
 - Amended return
 - Application pending

UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY
4950 MURPHY CANYON ROAD
SAN DIEGO, CA 92123-4325

D Employer Identification Number
95-1319015

E Telephone number
858-571-3444

G Gross receipts \$ 9,192,072.

F Name and address of principal officer: STEVEN J. MORRIS
4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
If 'No,' attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: WWW.JEWISHINSANDIEGO.ORG

H(c) Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶

L Year of Formation: 1941

M State of legal domicile: CA

Part I Summary

| | | | | |
|------------------------------------|--|---|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: <u>THE UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY IS DEDICATED TO BUILDING A VIBRANT AND INCLUSIVE LOCAL JEWISH COMMUNITY, AND TO ENHANCING THE WELL BEING OF JEWS IN SAN DIEGO, ISRAEL, AND THROUGHOUT THE WORLD.</u> | | | |
| | 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) | 25 | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 25 | |
| | 5 | Total number of individuals employed in calendar year 2010 (Part V, line 2a) | 26 | |
| | 6 | Total number of volunteers (estimate if necessary) | 300 | |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0. | |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | 0. | | |
| Revenue | | | Prior Year | Current Year |
| | 8 | Contributions and grants (Part VIII, line 1h) | 8,192,138. | 8,503,732. |
| | 9 | Program service revenue (Part VIII, line 2g) | 258,621. | 313,310. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 160,783. | 244,952. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -24,607. | -30,080. |
| 12 | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 8,586,935. | 9,031,914. | |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 5,587,206. | 5,453,181. |
| | 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) | 1,764,307. | 2,134,871. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,235,098. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 856,779. | 1,431,912. |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 8,208,292. | 9,019,964. | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 378,643. | 11,950. | |
| Net Assets or Fund Balances | | | Beginning of Current Year | End of Year |
| | 20 | Total assets (Part X, line 16) | 12,737,011. | 13,654,197. |
| | 21 | Total liabilities (Part X, line 26) | 4,783,572. | 4,648,466. |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 7,953,439. | 9,005,731. | |

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: STEVEN MORRIS Date: _____
 Type or print name and title: PRESIDENT & CEO

Paid Preparer Use Only

Print/Type preparer's name: JULIE A. FIRL Preparer's signature: JULIE A. FIRL Date: 2/03/12
 Check if self-employed PTIN: P00085551
 Firm's name: LEAF & COLE, LLP Firm's EIN: 95-2076568
 Firm's address: 2810 CAMINO DEL RIO SOUTH, SUITE 200 SAN DIEGO, CA 92108-3820 Phone no.: 619.294.7200

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

1 Briefly describe the organization's mission:

THE UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY IS DEDICATED TO BUILDING A VIBRANT AND INCLUSIVE LOCAL JEWISH COMMUNITY, AND TO ENHANCING THE WELL BEING OF JEWS IN SAN DIEGO, ISRAEL, AND THROUGHOUT THE WORLD.

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 No

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services 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 \$ 7,161,151. including grants of \$ 5,453,181.) (Revenue \$ 362,098.) THE UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY RAISES MONEY, PROVIDES PROGRAMS FOR THE JEWISH COMMUNITY, AND PROVIDES COMMUNITY PLANNING SERVICES ON BEHALF OF A BROAD ARRAY OF JEWISH AGENCIES, INSTITUTIONS AND SERVICES. GRANTS MADE DURING THE FISCAL YEAR ENDED 6/30/10 INCLUDED THE FOLLOWING:

- JEWISH FEDERATIONS OF NORTH AMERICA (JFNA)
JEWISH AGENCY FOR ISRAEL (JAFI) - IBIM STUDENT VILLAGE
JEWISH FAMILY SERVICES
OTHER LOCAL/NATIONAL AGENCIES

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 7,161,151.

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)? <i>If 'Yes,' complete Schedule A.</i> | 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? <i>If 'Yes,' complete Schedule C, Part I.</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? <i>If 'Yes,' complete Schedule C, Part II.</i> | | 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? <i>If 'Yes,' complete Schedule C, Part III.</i> | | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</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? <i>If 'Yes,' complete Schedule D, Part II.</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> | | X |
| 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> | 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? <i>If 'Yes,' complete Schedule D, Part VI.</i> | 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? <i>If 'Yes,' complete Schedule D, Part VII.</i> | | 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? <i>If 'Yes,' complete Schedule D, Part VIII.</i> | | 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? <i>If 'Yes,' complete Schedule D, Part IX.</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> | | 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)? <i>If 'Yes,' complete Schedule D, Part X.</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> | X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> | | 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, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> | | 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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> | 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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> | | 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? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i> | | 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? <i>If 'Yes,' complete Schedule G, Part II.</i> | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> | | X |
| 20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H.</i> | | X |
| b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) | | |

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 |
| 24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| 24d 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 |
| 25b 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, highly 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 a grant selection committee member, or to a person related to such an individual? <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): | | |
| 28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> | | X |
| 28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> | | X |
| 28c 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 | |
| 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? | | X |
| a 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> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| 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 11 and 19? Note. All Form 990 filers are required to complete Schedule O. | X | |

BAA

Form 990 (2010)

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. | 1 a | 16 | | |
| 1 b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1 b | 0 | | |
| 1 c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1 c | 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. | 2 a | 26 | | |
| 2 b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2 b | X | | |
| Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) | | | | | |
| 3 a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3 a | | | X |
| 3 b | If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. | 3 b | | | |
| 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)? | 4 a | | | 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? | 5 a | | | X |
| 5 b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5 b | | | X |
| 5 c | If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? | 5 c | | | |
| 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? | 6 a | | | X |
| 6 b | If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6 b | | | |
| 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? | 7 a | | | X |
| 7 b | If 'Yes,' did the organization notify the donor of the value of the goods or services provided? | 7 b | | | |
| 7 c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7 c | | | X |
| 7 d | If 'Yes,' indicate the number of Forms 8282 filed during the year. | 7 d | | | |
| 7 e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7 e | | | X |
| 7 f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7 f | | | X |
| 7 g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7 g | | | |
| 7 h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7 h | | | |
| 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? | 8 | | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | | | |
| 9 a | Did the organization make any taxable distributions under section 4966? | 9 a | | | |
| 9 b | Did the organization make a distribution to a donor, donor advisor, or related person? | 9 b | | | |
| 10 Section 501(c)(7) organizations. Enter: | | | | | |
| 10 a | Initiation fees and capital contributions included on Part VIII, line 12. | 10 a | | | |
| 10 b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | 10 b | | | |
| 11 Section 501(c)(12) organizations. Enter: | | | | | |
| 11 a | Gross income from members or shareholders. | 11 a | | | |
| 11 b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11 b | | | |
| 12 a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12 a | | | |
| 12 b | If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. | 12 b | | | |
| 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? | 13 a | | | |
| 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 b | | | |
| 13 c | Enter the amount of reserves on hand | 13 c | | | |
| 14 a | Did the organization receive any payments for indoor tanning services during the tax year? | 14 a | | | X |
| 14 b | If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. | 14 b | | | |

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 | | |
| 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? SEE SCHEDULE O | 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? SEE SCH. O | X | |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Does the organization have members or stockholders? | | X |
| 7 a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | | X |
| 7 b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | | 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 | Does the organization have local chapters, branches, or affiliates? | X | |
| 10 b | If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | X | |
| 11 a | Has the organization provided a 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 | Does the organization have a written conflict of interest policy? If 'No,' go to line 13. | X | |
| 12 b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12 c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. SEE SCHEDULE O | X | |
| 13 | Does the organization have a written whistleblower policy? | X | |
| 14 | Does 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. SEE SCHEDULE O | X | |
| 15 b | b Other officers of key employees of the organization. SEE SCHEDULE O | X | |
| | If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.) | | |
| 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,' has the organization adopted 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
- 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. SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ DAVID SIGAL 4950 MURPHY CANYON ROAD SAN DIEGO CA 92123 858-571-3444

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 (describe hours for related organizations in Schedule O) | (C) Position (check all that apply) | | | | | | (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) STEVEN J. MORRIS PRESIDENT & CEO | 60 | X | | X | X | | | 240,000. | 0. | 18,654. |
| (2) TERRI BIGNELL DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (3) JUDITH BELINSKY VICE-CHAIR | 1 | X | | X | | | | 0. | 0. | 0. |
| (4) THERESA DUPUIS VICE-CHAIR | 1 | X | | X | | | | 0. | 0. | 0. |
| (5) RICHARD EFFRESS DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (6) EMILY EINHORN DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (7) SUSAN SHMALO VICE CHAIR | 1 | X | | X | | | | 0. | 0. | 0. |
| (8) JACK MAIZEL DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (9) LEIGH JOHNSON DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (10) DAVID GEFFEN DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (11) MARTIN KLITZNER DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (12) GARY KORNFELD TREASURER | 1 | X | | X | | | | 0. | 0. | 0. |
| (13) JENNIFER LEVITT DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (14) TAD PARZEN DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (15) ANDREA OSTER DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (16) LORI POLIN DIRECTOR | 1 | X | | | | | | 0. | 0. | 0. |
| (17) GARY SHEKHTER DIRECTOR | 1 | 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 (describe hours for related organizations in Sch O) | (C) Position (check all that apply) | | | | | | (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 | | | |
| (18) JON SCHNEIDER DIRECTOR | 1 | X | | | | | 0. | 0. | 0. | |
| (19) STUART STARR DIRECTOR | 1 | X | | | | | 0. | 0. | 0. | |
| (20) BRIAN TAUBER DIRECTOR | 1 | X | | | | | 0. | 0. | 0. | |
| (21) LAURA TAUBER VICE CHAIR | 1 | X | | X | | | 0. | 0. | 0. | |
| (22) JAN TUTTLEMAN CHAIRMAN | 1 | X | | X | | | 0. | 0. | 0. | |
| (23) CARYN VITERBI DIRECTOR | 1 | X | | | | | 0. | 0. | 0. | |
| (24) BROOKE DEMNER YOUNG ADULT DIV | 1 | X | | | | | 0. | 0. | 0. | |
| (25) SIMON VAINER DIRECTOR | 1 | X | | | | | 0. | 0. | 0. | |
| (26) MICHAEL SONDUCK COO | 55 | | | | | X | 131,107. | 0. | 22,752. | |
| (27) MIRIAM NORTEN DEVELOP. DIRECT | 55 | | | | | X | 99,558. | 0. | 18,386. | |
| (28) LISA HANEY PLNG&INNOV DIRECTR | 60 | | | | | X | 97,650. | 0. | 18,126. | |
| (29) DAVID SIGAL CFO | 55 | | | | | X | 113,300. | 0. | 12,598. | |
| 1 b Sub-total | | | | | | | 681,615. | 0. | 90,516. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 681,615. | 0. | 90,516. | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in 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> | 3 | 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> | 4 | 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> | 5 | 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.

| (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

| | | | (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 601,829. | | | | | |
| | d Related organizations | 1 d | | | | | |
| | e Government grants (contributions) | 1 e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1 f 7,901,903. | | | | | |
| | g Noncash contributions included in lns 1a-1f: \$ | 139,213. | | | | | |
| | h Total. Add lines 1a-1f | | 8,503,732. | | | | |
| PROGRAM SERVICE REVENUE | 2 a <u>FEDERATION PROGRAMS</u> | Business Code 561000 | 313,310. | 313,310. | | | |
| | b ----- | | | | | | |
| | c ----- | | | | | | |
| | d ----- | | | | | | |
| | e ----- | | | | | | |
| | f All other program service revenue | | | | | | |
| | g Total. Add lines 2a-2f | | 313,310. | | | | |
| OTHER REVENUE | 3 Investment income (including dividends, interest and other similar amounts) | | 244,952. | | | 244,952. | |
| | 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 | | | | |
| | | b Less: cost or other basis and sales expenses | | | | | |
| | | c Gain or (loss) | | | | | |
| | | d Net gain or (loss) | | | | | |
| | 8 a Gross income from fundraising events (not including \$ 601,829. of contributions reported on line 1c). See Part IV, line 18 | a 81,290. | | | | | |
| | | b Less: direct expenses | b 160,158. | | | | |
| | | c Net income or (loss) from fundraising events | | -78,868. | | | -78,868. |
| | 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 | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11 a <u>MISCELLANEOUS INCOME</u> | 561000 | 48,788. | 48,788. | | | | |
| b ----- | | | | | | | |
| c ----- | | | | | | | |
| d All other revenue | | | | | | | |
| e Total. Add lines 11a-11d | | 48,788. | | | | | |
| 12 Total revenue. See instructions | | 9,031,914. | 362,098. | 0. | 166,084. | | |

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) but are not required to complete columns (B), (C), and (D).

| 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 U.S. See Part IV, line 21 | 5,396,681. | 5,396,681. | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | 56,500. | 56,500. | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 258,654. | 77,596. | 51,731. | 129,327. |
| 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 | 1,464,162. | 492,204. | 367,329. | 604,629. |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 134,290. | 42,700. | 28,930. | 62,660. |
| 9 Other employee benefits | 143,893. | 45,573. | 39,401. | 58,919. |
| 10 Payroll taxes | 133,872. | 42,030. | 32,832. | 59,010. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 427. | 81. | 251. | 95. |
| c Accounting | 31,813. | 2,990. | 27,385. | 1,438. |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other | 382,440. | 269,144. | 7,157. | 106,139. |
| 12 Advertising and promotion | 57,332. | 37,763. | 1,505. | 18,064. |
| 13 Office expenses | 42,865. | 15,127. | 9,036. | 18,702. |
| 14 Information technology | 55,090. | 19,777. | 11,567. | 23,746. |
| 15 Royalties | | | | |
| 16 Occupancy | 36,414. | 35,308. | 845. | 261. |
| 17 Travel | 19,761. | 11,433. | 2,621. | 5,707. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 62,612. | 38,816. | 6,837. | 16,959. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 45,767. | 14,936. | 11,169. | 19,662. |
| 23 Insurance | 21,754. | 7,099. | 5,309. | 9,346. |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.) | | | | |
| a ISRAEL TRAVEL-JITLI PROGRAM | 262,036. | 262,036. | | |
| b MISSION EXPENSE | 121,832. | 121,832. | | |
| c OTHER | 72,011. | 56,948. | 3,577. | 11,486. |
| d CATERING/FOOD | 59,902. | 41,177. | 2,406. | 16,319. |
| e BANK/MERCHANT CHARGES | 51,824. | 6,909. | 4,479. | 40,436. |
| f All other expenses | 108,032. | 66,491. | 9,348. | 32,193. |
| 25 Total functional expenses. Add lines 1 through 24f | 9,019,964. | 7,161,151. | 623,715. | 1,235,098. |
| 26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Part X Balance Sheet

| | | (A) Beginning of year | | (B) End of year | | |
|-----------------------------|--|---|-------------|--------------------|-------------|----------|
| ASSETS | 1 | Cash — non-interest-bearing | 393,498. | 1 | 288,783. | |
| | 2 | Savings and temporary cash investments | 1,678,022. | 2 | 2,630,815. | |
| | 3 | Pledges and grants receivable, net | 3,602,596. | 3 | 2,659,477. | |
| | 4 | Accounts receivable, net | | 4 | | |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | | |
| | 6 | 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) | | 6 | | |
| | 7 | Notes and loans receivable, net | 119,296. | 7 | 119,296. | |
| | 8 | Inventories for sale or use | | 8 | | |
| | 9 | Prepaid expenses and deferred charges | 54,642. | 9 | 42,688. | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 691,094. | | |
| | b | Less: accumulated depreciation | 10b | 521,703. | 10c | 169,391. |
| | 11 | Investments — publicly traded securities | 6,346,688. | 11 | 7,340,572. | |
| | 12 | Investments — other securities. See Part IV, line 11 | 97,000. | 12 | 110,357. | |
| | 13 | Investments — program-related. See Part IV, line 11 | | 13 | | |
| | 14 | Intangible assets | | 14 | | |
| | 15 | Other assets. See Part IV, line 11 | 230,112. | 15 | 292,818. | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 12,737,011. | 16 | 13,654,197. | | |
| LIABILITIES | 17 | Accounts payable and accrued expenses | 438,726. | 17 | 639,265. | |
| | 18 | Grants payable | 4,333,273. | 18 | 4,009,201. | |
| | 19 | Deferred revenue | 11,573. | 19 | | |
| | 20 | Tax-exempt bond liabilities | | 20 | | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | | |
| | 22 | 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 | | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | | |
| | 25 | Other liabilities. Complete Part X of Schedule D | | 25 | | |
| | 26 | Total liabilities. Add lines 17 through 25 | 4,783,572. | 26 | 4,648,466. | |
| NET ASSETS OR FUND BALANCES | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34. | | | | | |
| | 27 | Unrestricted net assets | 3,230,875. | 27 | 3,659,918. | |
| | 28 | Temporarily restricted net assets | 2,222,564. | 28 | 2,845,813. | |
| | 29 | Permanently restricted net assets | 2,500,000. | 29 | 2,500,000. | |
| | Organizations that do not follow SFAS 117, 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. | 7,953,439. | 33 | 9,005,731. | |
| | 34 | Total liabilities and net assets/fund balances. | 12,737,011. | 34 | 13,654,197. | |

BAA

Form 990 (2010)

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 | 9,031,914. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 9,019,964. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 11,950. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 7,953,439. |
| 5 | Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O | 5 | 1,040,342. |
| 6 | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | 9,005,731. |

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 |
| 2b | Were the organization's financial statements audited by an independent accountant? | X | |
| 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | X | |
| 2d | If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis | | |
| 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. | | |

BAA

Form 990 (2010)

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

2010

Open to Public Inspection

| | |
|--|---|
| Name of the organization UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY | Employer identification number 95-1319015 |
|--|---|

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 – Other
- 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?..... | | |
| (ii) A family member of a person described in (i) above?..... | | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above?..... | | |

| (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 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) 2010

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) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|--|-----------|------------|------------|------------|------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.) | 12510453. | 8,146,582. | 6,777,511. | 8,192,138. | 8,503,732. | 44,130,416. |
| 2 Tax revenues levied for the organization's benefit and either paid to it 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. | 12510453. | 8,146,582. | 6,777,511. | 8,192,138. | 8,503,732. | 44,130,416. |
| 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). | | | | | | 3,729,059. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 40,401,357. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|--|-----------|------------|------------|------------|------------|--------------------------|
| 7 Amounts from line 4. | 12510453. | 8,146,582. | 6,777,511. | 8,192,138. | 8,503,732. | 44,130,416. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. | 447,169. | 340,685. | 220,117. | 160,783. | 244,952. | 1,413,706. |
| 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.) SEE PART IV. | 89,016. | -427,032. | 278,957. | 44,864. | 48,788. | 34,593. |
| 11 Total support. Add lines 7 through 10. | | | | | | 45,578,715. |
| 12 Gross receipts from related activities, etc (see instructions). | | | | | 12 | 1,041,021. |
| 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 2010 (line 6, column (f) divided by line 11, column (f)). | 14 | 88.6 % |
| 15 Public support percentage from 2009 Schedule A, Part II, line 14. | 15 | 89.2 % |
| 16a 33-1/3% support test – 2010. 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 – 2009. 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 – 2010. 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 – 2009. 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) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (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) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (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 2010 (line 8, column (f) divided by line 13, column (f)). | 15 | % |
| 16 Public support percentage from 2009 Schedule A, Part III, line 15. | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2009 Schedule A, Part III, line 17 | 18 | % |

19a 33-1/3% support tests – 2010. 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 – 2009. 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

2/06/12

02:05PM

PART II, LINE 10 - OTHER INCOME

| NATURE AND SOURCE | 2010 | 2009 | 2008 | 2007 | 2006 |
|-------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| OTHER INCOME | 48,788. | 44,864. | 278,957. | -427,032. | 89,016. |
| TOTAL | <u>\$ 48,788.</u> | <u>\$ 44,864.</u> | <u>\$ 278,957.</u> | <u>\$ -427,032.</u> | <u>\$ 89,016.</u> |

**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, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY

Employer identification number

95-1319015

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? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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).

| | |
|--|--|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> 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 | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |

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 XIV, 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 XIV, 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 ▶ \$ _____

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 XIV.

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a 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 XIV and complete the following table:

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

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

b If 'Yes,' explain the arrangement in Part XIV.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 6,346,688. | 5,990,341. | 6,926,273. | | |
| b Contributions | 688,388. | 432,746. | 237,582. | | |
| c Net investment earnings, gains, and losses | 1,269,983. | 633,790. | -920,302. | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 956,760. | 701,672. | 244,857. | | |
| f Administrative expenses | 7,727. | 8,517. | 8,355. | | |
| g End of year balance | 7,340,573. | 6,346,688. | 5,990,341. | | |

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ 30.11 %
- b Permanent endowment ▶ 34.06 %
- c Term endowment ▶ 35.83 %

3a 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 XIV the intended uses of the organization's endowment funds. SEE PART XIV

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

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 342,118. | 235,060. | 107,058. |
| d Equipment | | 275,936. | 220,038. | 55,898. |
| e Other | | 73,040. | 66,605. | 6,435. |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 169,391. |

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) N/A

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

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

| Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements | |
|---|------------|
| 1 Total revenue (Form 990, Part VIII, column (A), line 12) | 9,031,914. |
| 2 Total expenses (Form 990, Part IX, column (A), line 25) | 9,019,964. |
| 3 Excess or (deficit) for the year. Subtract line 2 from line 1 | 11,950. |
| 4 Net unrealized gains (losses) on investments | 1,040,342. |
| 5 Donated services and use of facilities | |
| 6 Investment expenses | |
| 7 Prior period adjustments | |
| 8 Other (Describe in Part XIV) | |
| 9 Total adjustments (net). Add lines 4 through 8 | 1,040,342. |
| 10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 1,052,292. |

| Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return | |
|--|---------------|
| 1 Total revenue, gains, and other support per audited financial statements | 1 10,408,814. |
| 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: | |
| a Net unrealized gains on investments | 2a 1,040,342. |
| b Donated services and use of facilities | 2b 176,400. |
| c Recoveries of prior year grants | 2c |
| d Other (Describe in Part XIV) . . . SEE . PART . XIV | 2d 160,158. |
| e Add lines 2a through 2d | 2e 1,376,900. |
| 3 Subtract line 2e from line 1 | 3 9,031,914. |
| 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: | |
| a Investments expenses not included on Form 990, Part VIII, line 7b | 4a |
| b Other (Describe in Part XIV.) | 4b |
| c Add lines 4a and 4b | 4c |
| 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 9,031,914. |

| Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return | |
|---|--------------|
| 1 Total expenses and losses per audited financial statements | 1 9,356,522. |
| 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: | |
| a Donated services and use of facilities | 2a 176,400. |
| b Prior year adjustments | 2b |
| c Other losses | 2c |
| d Other (Describe in Part XIV.) . . . SEE . PART . XIV | 2d 160,158. |
| e Add lines 2a through 2d | 2e 336,558. |
| 3 Subtract line 2e from line 1 | 3 9,019,964. |
| 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: | |
| a Investments expenses not included on Form 990, Part VIII, line 7b | 4a |
| b Other (Describe in Part XIV.) | 4b |
| c Add lines 4a and 4b | 4c |
| 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 9,019,964. |

Part XIV 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

--- **PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND** ---
 --- FEDERATION HAS A POLICY OF APPROPRIATING FOR DISTRIBUTION EACH YEAR AN AMOUNT EQUAL ---
 --- TO THE FAIR VALUE OF THE TWELVE QUARTER ROLLING AVERAGE OF THE ASSETS ASSOCIATED WITH ---
 --- THE ENDOWMENT AS OF THE QUARTER PRIOR TO THE YEAR END (UP TO 7% AND 5% AT JUNE 30, ---
 --- 2011 AND 2010, RESPECTIVELY). IN ESTABLISHING THIS POLICY, FEDERATION CONSIDERED THE ---
 --- LONG-TERM EXPECTED RETURN ON ITS ENDOWMENT. OVER THE LONG-TERM, FEDERATION EXPECTS ---
 --- THE CURRENT SPENDING POLICY TO ALLOW THE ENDOWMENT TO MEET THE NEEDS OF THE ---
 --- FEDERATION. THIS IS CONSISTENT WITH FEDERATION'S OBJECTIVES TO BALANCE PURCHASING

Part XIV Supplemental Information (continued)

PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND (CONTINUED)

POWER OF THE ENDOWMENT ASSETS HELD IN PERPETUITY, PROVIDE ADDITIONAL GROWTH THROUGH
NEW GIFTS AND INVESTMENTS RETURNS, AS WELL AS PROVIDE A FUNDING SOURCE FOR INVESTMENT
IN FEDERATION PROGRAMS AND SERVICES

THE INTENDED USES OF ALL THE ORGANIZATION'S ENDOWMENT FUNDS ARE FOR FUTURE PROGRAMS
AND OPERATING EXPENSES.

2010

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4

UNITED JEWISH FEDERATION OF SAN DIEGO
COUNTY

CLIENT 10-023V2

95-1319015

2/06/12

02:05PM

**SCHEDULE D, PART XII, LINE 2D
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

| | | |
|---------------------|----|-----------------|
| SPECIAL EVENTS..... | \$ | 160,158. |
| TOTAL | \$ | <u>160,158.</u> |

**SCHEDULE D, PART XIII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

| | | |
|-----------------------------|----|-----------------|
| SPECIAL EVENT EXPENSES..... | \$ | 160,158. |
| TOTAL | \$ | <u>160,158.</u> |

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

UNITED JEWISH FEDERATION OF SAN DIEGO

Employer identification number

95-1319015

Part I General Information on Activities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 For grantmakers. 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 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|--|-------------------------------------|--|---|--|--|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |
| (11) | | | | | |
| (12) | | | | | |
| (13) | | | | | |
| (14) | | | | | |
| (15) | | | | | |
| (16) | | | | | |
| (17) | | | | | |
| 3a Sub-total..... | | | | | |
| b Total from continuation sheets to Part I..... | | | | | |
| c Totals (add lines 3a and 3b)... | 0 | 0 | | | 0. |

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000...
 Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|------|--------------------------|--|-------------|----------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) | | | MIDDLE EAST | YOUTH SERVIC | 50,000. | WIRE TRANSFE | | | |
| (2) | | | MIDDLE EAST | YOUTH SERVIC | 6,500. | CHECK | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |
| (5) | | | | | | | | | |
| (6) | | | | | | | | | |
| (7) | | | | | | | | | |
| (8) | | | | | | | | | |
| (9) | | | | | | | | | |
| (10) | | | | | | | | | |
| (11) | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| (14) | | | | | | | | | |
| (15) | | | | | | | | | |
| (16) | | | | | | | | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. ▶ 2

3 Enter total number of other organizations or entities ▶ 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |
| (13) | | | | | | | |
| (14) | | | | | | | |
| (15) | | | | | | | |
| (16) | | | | | | | |
| (17) | | | | | | | |
| (18) | | | | | | | |

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see instructions for Form 926).* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see instructions for Forms 3520 and 3520-A).* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471).* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621).* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865).* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).* Yes No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR GRANTS OUTSIDE US

THE ORGANIZATION HAS PROCEDURES IN PLACE TO MONITOR THE USE OF GRANT FUNDS IN ISRAEL.

THE ORGANIZATION UTILIZES A THIRD-PARTY TO MONITOR THE USE OF FUNDS TO ENSURE THAT

THEY ARE USED FOR THE INTENDED PURPOSE.

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 6a. List events with gross receipts greater than \$5,000.

| REVENUE | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|---|--|-------------------------------|---------------------|--|----------|
| | | CELEBRATE 75 (event type) | LION OF JUDAH (event type) | 1 (total number) | (add column (a) through column (c)) | |
| 1 | Gross receipts | 629,806. | 33,448. | 19,865. | 683,119. | |
| 2 | Less: Charitable contributions | 563,806. | 25,978. | 12,045. | 601,829. | |
| 3 | Gross income (line 1 minus line 2) | 66,000. | 7,470. | 7,820. | 81,290. | |
| DIRECT EXPENSES | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | | 1,500. | 1,500. | |
| | 7 | Food and beverages | 87,598. | 5,781. | 10,832. | 104,211. |
| | 8 | Entertainment | 5,193. | 2,576. | 1,550. | 9,319. |
| | 9 | Other direct expenses | 35,151. | 4,533. | 5,444. | 45,128. |
| | 10 | Direct expense summary. Add lines 4- through 9 in column (d) | | | | 160,158. |
| 11 | Net income summary. Combine line 3, column (d), and line 10 | | | | -78,868. | |

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.

| REVENUE | | (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: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

11 Does the organization operate gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

| | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If 'Yes,' enter name and address of the third party:

Name ▶ -----

Address ▶

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

UNITED JEWISH FEDERATION OF SAN DIEGO

Employer identification number

95-1319015

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. Check this box if no one recipient 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) AMERICA ISRAEL CULTURAL 20 EAST 46TH STREET, 15 NEW YORK, NY 10017 | 13-1664048 | 501C3 | 6,500. | 0. | | | EDUCATION |
| (2) AMERICAN JEWISH JDC 711 3RD AVE NEW YORK, NY 10017 | 13-1656634 | 501C3 | 781,630. | 0. | | | SERVING THE NEEDY |
| (3) ANTI DEFAMATION LEAGUE 605 3RD AVENUE NEW YORK, NY 10158 | 13-1818723 | 501C3 | 6,200. | 0. | | | SERVING THE NEEDY |
| (4) BETH ISRAEL 9001 TOWNE CENTER DR SAN DIEGO, CA 92122 | 95-1660341 | 501C3 | 12,500. | 0. | | | SERVING THE NEEDY |
| (5) BIRTHRIGHT ISRAEL FOUND 33 EAST 33RD ST. NO. 7T NEW YORK, NY 10016 | 13-4092050 | 501C3 | 432,570. | 0. | | | EDUCATION |
| (6) B'NAI B'RITH YOUTH ORGA 2020 K STREET NW, 7TH F WASHINGTON D.C., DC 200 | 31-1794932 | 501C3 | 18,800. | 0. | | | YOUTH SERVICES |
| (7) CAMP HESS KRAMER 3663 WILSHIRE BLVD LOS ANGELES, CA 90010 | 95-1724746 | 501C3 | 10,100. | 0. | | | YOUTH SERVICES |
| (8) CAMP MOUNTAIN CHAI 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123 | 91-2150831 | 501C3 | 73,067. | 0. | | | YOUTH SERVICES |

2 Enter total number of section 501(c)(3) and government organizations ▶ 32

3 Enter total number of other organizations ▶ 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 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

THE ORGANIZATION HAS PROCEDURES IN PLACE TO MONITOR THE USE OF GRANT FUNDS IN THE UNITED STATES. IN ADDITION TO RECORDS BEING MAINTAINED, MANY GRANTS REQUIRE DOCUMENTATION BEFORE DISBURSEMENT. THE ORGANIZATION ALSO CONDUCTS ANNUAL REVIEWS OF ACCOMPLISHMENTS AND FINANCIAL PERFORMANCE.

Continuation Sheet for Schedule I (Form 990)

2010

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

Continuation Page 1 of 3

| | |
|--|---|
| Name of the organization UNITED JEWISH FEDERATION OF SAN DIEGO | Employer identification number 95-1319015 |
|--|---|

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

| (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 |
|---|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| CAMP NEWMAN 4088 PORTER CREEK RD SANTA ROSA, CA 95404 | 13-1663143 | 501C3 | 5,908. | | | | YOUTH SERVICES |
| CAMP RAMAH 15600 MULHOLLAND DRIVE LOS ANGELES, CA 90077 | 95-1843131 | 501C3 | 21,420. | | | | YOUTH SERVICES |
| CHABAD HEBREW ACADEMY 10785 POMERADO ROAD SAN DIEGO, CA 92131 | 33-0147470 | 501C3 | 87,762. | | | | DAY SCHOOL ASSISTANCE |
| FRIENDS OF ISRAEL DEFE 350 5TH AVE, NUMBER 2011 NEW YORK, NY 10118 | 13-3156445 | 501C3 | 12,000. | | | | ISRAEL ADVOCACY |
| HILLEL OF SAN DIEGO 5717 LINDA PASEO SAN DIEGO, CA 92115 | 33-0519225 | 501C3 | 132,300. | | | | OUTREACH |
| JEWISH COMM FOUND 4950 MURPHY CYN RD SAN DIEGO, CA 92123 | 95-2504044 | 501C3 | 44,184. | | | | SERVING THE NEEDY |
| JEWISH FAMILY SERVICE 8804 BALBOA AVENUE SAN DIEGO, CA 92123 | 95-1644024 | 501C3 | 549,875. | | | | SERVING THE NEEDY |
| JEWISH FED OF BIRMINGH 3966 MONTCLAIR RD BIRMINGHAM, AL 35213 | 63-1045456 | 501C3 | 75,993. | | | | SERVING THE NEEDY |
| JEWISH FED OF GR KC 5801 W 115TH ST, SUITE 20 OVERLAND PARK, KS 66211 | 44-0545913 | 501C3 | 10,055. | | | | SERVING THE NEEDY |
| JEWISH FEDERATIONS OF N.A 25 BROADWAY, SUITE 17 NEW YORK, NY 10004 | 13-1624240 | 501C3 | 1,668,273. | | | | SERVING THE NEEDY |

Continuation Sheet for Schedule I (Form 990)

2010

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

Continuation Page 2 of 3

| | |
|--|---|
| Name of the organization UNITED JEWISH FEDERATION OF SAN DIEGO | Employer identification number 95-1319015 |
|--|---|

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

| (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 |
|--|------------|-------------------------------|--------------------------|-----------------------------------|---|--|------------------------------------|
| KEN YOUTH MOVEMENT 11860 CARMEL CREEK RD, SU SAN DIEGO, CA 92130 | 95-3287745 | 501C3 | 17,900. | | | | YOUTH SERVICES |
| LAWRENCE FAMILY JEWISH CO 4126 EXECUTIVE DRIVE LA JOLLA, CA 92037 | 95-1985444 | 501C3 | 507,400. | | | | SERVING THE NEEDY |
| MOISHE HOUSE 1330 BROADWAY, SUITE 801 OAKLAND, CA 94612 | 26-2599786 | 501C3 | 42,350. | | | | YOUTH SERVICES |
| NFTY IN ISRAEL 633 THIRD AVENUE, 7TH FLO NEW YORK, NY 10017 | 13-1663143 | 501C3 | 5,600. | | | | YOUTH SERVICES |
| PARDES INST OF JEWISH 5 WEST 57TH ST, #802 NEW YORK, NY 10018 | 22-2594099 | 501C3 | 10,000. | | | | EDUCATION |
| SAN DIEGO JEWISH ACADEMY 11860 CARMEL CREEK ROAD SAN DIEGO, CA 92130 | 95-3287745 | 501C3 | 172,760. | | | | DAY SCHOOL ASSISTANCE |
| SCY HIGH 3410 MT. ACADIA BLVD. SAN DIEGO, CA 92111 | 20-1253618 | 501C3 | 10,998. | | | | DAY SCHOOL ASSISTANCE |
| SEACREST VILLAGE 211 SAXONY ROAD ENCINITAS, CA 92024 | 30-0119295 | 501C3 | 125,700. | | | | SENIOR SERVICES |
| SHA'AR HANEDEV EDUC VILLA 633 3RD AVENUE, 21ST FLOO NEW YORK, NY 10017 | 23-0053483 | 501C3 | 249,999. | | | | EDUCATION |
| SOILLE S.D. HEBREW DAY SC 3630 AFTON ROAD SAN DIEGO, CA 92123 | 95-2305570 | 501C3 | 75,062. | | | | DAY SCHOOL ASSISTANCE |

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2010

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

UNITED JEWISH FEDERATION OF SAN DIEGO

95-1319015

Part I Questions Regarding Compensation

| | Yes | No | | | | | | | | |
|--|---|--|--|--|--|---|---|--|--|--|
| <p>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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table> | <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | |
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | | | | | | | | | |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | | | | | | | | | |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | | | | | | | | | |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | | | | | | | | |
| <p>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.....</p> | 1b | | | | | | | | | |
| <p>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?.....</p> | 2 | | | | | | | | | |
| <p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table> | <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract | <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | |
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract | | | | | | | | | |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | | | | | | | | | |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | | | | | | |
| <p>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:</p> <p>a Receive a severance payment or change-of-control payment from the organization or a related organization?.....</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?.....</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?.....</p> <p>If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p> | 4a | X | | | | | | | | |
| | 4b | X | | | | | | | | |
| | 4c | X | | | | | | | | |
| <p>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</p> | | | | | | | | | | |
| <p>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:</p> <p>a The organization?.....</p> <p>b Any related organization?.....</p> <p>If 'Yes' to line 5a or 5b, describe in Part III.</p> | 5a | X | | | | | | | | |
| | 5b | X | | | | | | | | |
| <p>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:</p> <p>a The organization?.....</p> <p>b Any related organization?.....</p> <p>If 'Yes' to line 6a or 6b, describe in Part III.</p> | 6a | X | | | | | | | | |
| | 6b | X | | | | | | | | |
| <p>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.....</p> | 7 | X | | | | | | | | |
| <p>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.....</p> | 8 | X | | | | | | | | |
| <p>9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?.....</p> | 9 | | | | | | | | | |

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

Schedule J (Form 990) 2010

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

| (A) Name | | (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 in prior Form 990 or Form 990-EZ |
|------------------|------|--|---------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|--|
| | | (i) Base compensation | (ii) Bonus and incentive compensation | (iii) Other reportable compensation | | | | |
| 1 STEVEN J. MORR | (i) | 240,000. | 0. | 0. | 0. | 18,654. | 258,654. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 2 MICHAEL SONDOC | (i) | 131,107. | 0. | 0. | 0. | 22,752. | 153,859. | 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) | | | | | | | |

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

▶ **Attach to Form 990.**

OMB No. 1545-0047

2010

**Open To Public
Inspection**

Name of the organization **UNITED JEWISH FEDERATION OF SAN DIEGO
COUNTY**

Employer identification number
95-1319015

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 | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | X | 9 | 139,213. | FAIR MKT VALUE |
| 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

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?

| | Yes | No |
|-----|-----|----|
| 30a | | X |
| 31 | | X |
| 32a | X | |
| 33 | | |

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

SEE 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) 2010

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

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

THE FEDERATION USED THE INVESTMENT COMPANIES OF CHARLES SCHWARB AND MORGAN
STANLEY/SMITH BARNEY TO LIQUIDATE STOCK DONATIONS

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

2010

Open to Public Inspection

Name of the organization

UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY

Employer identification number

95-1319015

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

| (a) Name, address, and EIN 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) UJF ISRAEL CENTER, LLC 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123 33-3662288 | ISRAEL ORIENTED PROGRAMS | CA | 689,515. | 267,338. | N/A |
| (2) ----- | | | | | |
| (3) ----- | | | | | |
| (4) ----- | | | | | |
| (5) ----- | | | | | |
| (6) ----- | | | | | |

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) UJF HOLDINGS CORP. 4950 MURPHY CANYON ROAD SAN DIEGO, CA 92123 33-0972999 | SUPPORT | CA | 501 (C) (3) | 11 (1) | N/A | | X |
| (2) ----- | | | | | | | |
| (3) ----- | | | | | | | |
| (4) ----- | | | | | | | |
| (5) ----- | | | | | | | |
| (6) ----- | | | | | | | |
| (7) ----- | | | | | | | |

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 |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
| (1) ----- ----- ----- | | | | | | | |
| (2) ----- ----- ----- | | | | | | | |
| (3) ----- ----- ----- | | | | | | | |

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, 35a, 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 (iv) rent from a controlled entity..... | | X |
| b Gift, grant, or capital contribution to other organization(s)..... | | X |
| c Gift, grant, or capital contribution from other organization(s)..... | | X |
| d Loans or loan guarantees to or for other organization(s)..... | X | |
| e Loans or loan guarantees by other organization(s)..... | | X |
| f Sale of assets to other organization(s)..... | | X |
| g Purchase of assets from other organization(s)..... | | X |
| h Exchange of assets..... | | X |
| i Lease of facilities, equipment, or other assets to other organization(s)..... | | X |
| j Lease of facilities, equipment, or other assets from other organization(s)..... | | X |
| k Performance of services or membership or fundraising solicitations for other organization(s)..... | | X |
| l Performance of services or membership or fundraising solicitations by other organization(s)..... | | X |
| m Sharing of facilities, equipment, mailing lists, or other assets..... | X | |
| n Sharing of paid employees..... | X | |
| o Reimbursement paid to other organization for expenses..... | | X |
| p Reimbursement paid by other organization for expenses..... | | X |
| q Other transfer of cash or property to other organization(s)..... | | X |
| r Other transfer of cash or property from other 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-r) | (c) Amount involved | (d) Method of determining amount involved |
|-----------------------------------|-------------------------------|------------------------|--|
| (1) UJF HOLDINGS CORP. | D | 119,296. | FMV |
| (2) UJF HOLDINGS CORP. | M | 176,400. | FMV |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (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) Are all partners section 501(c)(3) organizations? | | (e) Share of end-of-year assets | (f) Disproportionate allocations? | | (g) Code V-UBI amount in box 20 of Schedule K-1 Form (1065) | (h) General or managing partner? | |
|---|-------------------------|--|--|----|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|
| | | | Yes | No | | Yes | No | | Yes | No |
| (1) _____ _____ _____ | | | | | | | | | | |
| (2) _____ _____ _____ | | | | | | | | | | |
| (3) _____ _____ _____ | | | | | | | | | | |
| (4) _____ _____ _____ | | | | | | | | | | |
| (5) _____ _____ _____ | | | | | | | | | | |
| (6) _____ _____ _____ | | | | | | | | | | |
| (7) _____ _____ _____ | | | | | | | | | | |
| (8) _____ _____ _____ | | | | | | | | | | |

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization **UNITED JEWISH FEDERATION OF SAN DIEGO
COUNTY**

Employer identification number
95-1319015

FORM 990 - ADDITIONAL DBAS

JEWISH FEDERATION OF SAN DIEGO COUNTY

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

**GARY KORNFELD, A DIRECTOR AND OFFICER HAD A FAMILY RELATIONSHIP WITH THERESA DUPUIS,
A DIRECTOR. BRIAN TAUBER, A DIRECTOR AND LAURA TAUBER, DIRECTOR ALSO HAD A FAMILY
RELATIONSHIP.**

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS

**IN JUNE 2011, THE FEDERATION MADE TWO BYLAW CHANGES. THE FIRST BYLAW CHANGE GRANTED
ALL RIGHTS OF MEMBERS TO THE BOARD OF DIRECTORS. THE SECOND BYLAW CHANGE INCREASED
THE NUMBER OF VOTING MEMBERS ON THE BOARD OF DIRECTORS FROM 24 TO 28.**

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

**THE FORM 990 IS REVIEWED BY MANAGEMENT FOR ACCURACY AND COMPLETENESS. A FULL FILING
COPY IS ALSO PROVIDED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW PRIOR TO FILING.**

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

**THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH
THE CONFLICT OF INTEREST POLICY BY REQUIRING PARTIES TO FURNISH A DISCLOSURE
STATEMENT UPON BECOMING A COVERED PARTY AND AT RE-ELECTION OF TERMS, AS APPLICABLE.
ALL COVERED PARTIES ARE REQUIRED TO FURNISH AN UPDATED DISCLOSURE STATEMENT PRIOR TO
ENGAGING IN ANY POTENTIAL CONFLICT OF INTEREST SITUATION.**

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MG

**THE COMPENSATION OF THE ORGANIZATION'S CEO IS SET BY THE PERSONNEL/EXECUTIVE
COMMITTEE OF THE BOARD OF DIRECTORS AND IS THEN APPROVED BY THE BOARD.**

**TO AID IN DETERMINING THE COMPENSATION OF THE CEO, AN ANNUAL SALARY SURVEY CONDUCTED
BY THE JEWISH FEDERATIONS OF NORTH AMERICA IS USED. THE SURVEY PROVIDES NATIONAL
SALARY DATA AND IS USED TO ENSURE COMPARABILITY FOR SIMILAR POSITIONS THROUGHOUT THE**

Name of the organization UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY

Employer identification number 95-1319015

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MANAGEMENT.

COMPENSATION DECISIONS ARE DOCUMENTED IN THE MINUTES OF THE PERSONNEL COMMITTEE MEETINGS IN WHICH THE DECISIONS ARE MADE.

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

THE CEO DETERMINES THE COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES WHICH IS APPROVED BY THE FINANCE COMMITTEE AS PART OF THE ANNUAL BUDGET SETTING PROCESS.

TO AID IN DETERMINING THE AMOUNT OF COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES, AN ANNUAL SALARY SURVEY CONDUCTED BY THE JEWISH FEDERATIONS OF NORTH AMERICA IS USED. THE SURVEY PROVIDES NATIONAL SALARY DATA AND IS USED TO ENSURE COMPARABILITY FOR SIMILAR POSITIONS THROUGHOUT THE NATION.

COMPENSATION DECISIONS ARE DOCUMENTED IN THE MINUTES OF THE FINANCE COMMITTEE MEETINGS, IN WHICH THE DECISIONS ARE MADE.

ALL MANAGEMENT POSITIONS WERE REVIEWED BY THE FINANCE COMMITTEE AS PART OF THE BUDGET PROCESS FOR THE FISCAL YEAR END.

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

THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS, 990, AND TAX EXEMPTION LETTER ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

2/06/12

02:05PM

**FORM 990, PART XI, LINE 5
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

| | |
|--|----------------------|
| NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS..... | \$ 1,040,342. |
| TOTAL | <u>\$ 1,040,342.</u> |

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

**Depreciation and Amortization
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2010

Attachment
Sequence No. **67**

Name(s) shown on return **UNITED JEWISH FEDERATION OF SAN DIEGO
COUNTY**

Identifying number
95-1319015

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|---|-------------------------------------|-------------------------|
| 1 | Maximum amount (see instructions) | 1 | |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2009 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) .. | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

| | | | |
|----|---|-----------|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 45,766. |

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

| | | | |
|----|---|--------------------------|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2010 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | <input type="checkbox"/> | |

Section B – Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only — see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|--|--|-------------------------------|--------------------------|----------------------|--------------------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27.5 yrs | MM | S/L | |
| | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |
| | | | | MM | S/L | |

Section C – Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----------------------------|--|--|--------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|----|--|-----------|---------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions | 22 | 45,766. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|---|---|
| Type or print | Name of exempt organization UNITED JEWISH FEDERATION OF SAN DIEGO COUNTY | Employer identification number 95-1319015 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite number. If a P.O. box, see instructions. 4950 MURPHY CANYON ROAD | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN DIEGO, CA 92123-4325 | |

Enter the Return code for the return that this application is for (file a separate application for each return)

| Application Is For | Return Code | Application Is For | Return Code |
|---|-------------|--------------------------|-------------|
| Form 990 | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 990-EZ | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (section 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

- The books are in the care of. ▶ DAVID SIGAL -----

Telephone No. ▶ 858-571-3444 ----- FAX No. ▶ 858-571-0701 -----

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ▶ . If it is for part of the group, check this box. ▶ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15 ____, 20 12 __, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01 ____, 20 10 __, and ending 6/30 ____, 20 11 __.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

| | | | |
|---|-----------|----|----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

2/06/12

02:05PM

CODE NOTE

| | | |
|---------------------------|----|-----------------|
| FEDERATION PROGRAMS..... | \$ | 313,310. |
| MISCELLANEOUS INCOME..... | | 48,788. |
| TOTAL | \$ | <u>362,098.</u> |

GRANTS AND ALLOCATIONS BUS (990, SCH I)
AMOUNT OF CASH GRANT
KEN YOUTH MOVEMENT

| | | |
|---------------------------------------|----|----------------|
| ISRAEL CENTER TRAVEL SCHOLARSHIP..... | \$ | 6,000. |
| YOUTH SERVICES..... | | 11,900. |
| TOTAL | \$ | <u>17,900.</u> |

GRANTS AND ALLOCATIONS BUS (990, SCH I)
AMOUNT OF CASH GRANT
LAWRENCE FAMILY JEWISH COM. CTR.

| | | |
|----------------------------|----|-----------------|
| YOUTH SERVICES..... | \$ | 7,500. |
| SERVING THE NEEDY..... | | 486,900. |
| DAY SCHOOL ASSISTANCE..... | | 13,000. |
| TOTAL | \$ | <u>507,400.</u> |

GRANTS AND ALLOCATIONS BUS (990, SCH I)
AMOUNT OF CASH GRANT
SAN DIEGO JEWISH ACADEMY

| | | |
|---------------------------------------|----|-----------------|
| DAY SCHOOL ASSISTANCE..... | \$ | 166,560. |
| ISRAEL CENTER TRAVEL SCHOLARSHIP..... | | 6,200. |
| TOTAL | \$ | <u>172,760.</u> |

BALANCE SHEET
OTHER SECURITIES (FORM 990) [O]

| | | |
|----------------------------|----|-----------------|
| STATE OF ISRAEL BONDS..... | \$ | 110,357. |
| TOTAL | \$ | <u>110,357.</u> |

SUPPORT INFORMATION (SCH A, II & III)
GROSS RECEIPTS FROM RELATED ACTIVITIES (PART II, LINE 12)

| | | |
|---|----|-----------------|
| PROGRAM SERVICE REV, 990, PG 9, LINE 2..... | \$ | 313,310. |
| FUNDRAISING EVENTS, 990, PG 9, LINE 8A..... | | 81,290. |
| TOTAL | \$ | <u>394,600.</u> |

SUPPORT INFORMATION (SCH A, II & III)
GROSS RECEIPTS FROM RELATED ACTIVITIES (PART II, LINE 12)

| | | |
|---|----|------------------------|
| PROGRAM SERVICE REVENUE, 990, PG 9, LINE 2..... | \$ | 258,621. |
| FUNDRAISING EVENT, 990, PG 9, LINE 8A..... | | <u>116,440.</u> |
| TOTAL | \$ | <u><u>375,061.</u></u> |

SUPPORT INFORMATION (SCH A, II & III)
GROSS RECEIPTS FROM RELATED ACTIVITIES (PART II, LINE 12)

| | | |
|---|----|------------------------|
| PROGRAM REVENUE, 990, PG 9, LINE 2..... | \$ | 140,144. |
| FUNDRAISING EVENT..... | | <u>131,216.</u> |
| TOTAL | \$ | <u><u>271,360.</u></u> |