

## Distribution Policy

The Jewish Community Foundation of the West (the 'Fund'), subject to approval by the Board of Directors (the 'Board'), will periodically disburse assets: (1) based on recommendations from contributors to donor advised funds or (2) based on designations included in the originating agreements for field of interest, endowment and other restricted funds.

All disbursements by the Board or its designated Distribution Committee will also be subject to the following additional criteria:

1. Grants or disbursements from the Fund will be made only to U.S. organizations that are tax-exempt public charities<sup>1</sup>, or to U.S., state or local governmental organizations qualified to receive tax-deductible charitable contributions, such as state colleges or universities.<sup>2</sup>
2. The Fund will not approve recommendations for grants or disbursements that: are directed to foreign charitable organizations; provide private benefit to the donor or any other individual; support lobbying, political campaigns or other political activities; or are for any purpose that is not entirely charitable. No grants may be used to discharge or satisfy a charitable pledge or obligation that is legally enforceable against the donor or any other person, or to pay for goods or services of value received by the donor or any other person. Grants or disbursements may not be used to support any charitable event, including fund-raising dinners, concerts, auctions, or other benefit functions when the donor would receive a *quid pro quo*.
3. The Fund will not approve recommendations for grants or disbursements to organizations that: support or endorse the destruction of Israel, anti-Semitism, racial discrimination or ideals and principles inconsistent with Jewish teachings and laws.

Donors will receive written confirmation of all grants or disbursements distributed in response to their recommendations. Should the Fund decide not to approve a recommended grant or disbursement, the Fund will likewise notify the donor.

The Fund will take remedial action if it discovers that grants have been made for improper purposes. Remedial actions may include, but are not limited to, a requirement that the recipient charity return the grant.

<sup>1</sup>As defined in Internal Revenue Code Section 501(c)(3) and Section 509(a)(1), (2), or (3).

<sup>2</sup>As defined in Internal Revenue Code Section 170(c)(1).