

**SAN DIEGO CENTER FOR JEWISH  
CULTURE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2020**

# **SAN DIEGO CENTER FOR JEWISH CULTRE**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
San Diego Center for Jewish Culture  
San Diego, California

We have audited the accompanying statements of unrestricted revenues and expenses and functional expenses (the "financial statements") of San Diego Center for Jewish Culture (the "Organization") (a nonprofit organization) for the year ended of June 30, 2020, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the results of operations of the San Diego Center for Jewish Culture for the year ended June 30, 2020.

### *Emphasis of a Matter*

The statements of unrestricted revenues and expenses and functional expenses are considered a complete set of financial statements of CJC as disclosed in Note 2 to the financial statements.

### *Report on Summarized Comparative Information*

We have previously audited the Organization's 2019 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 31, 2019. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Haskell & White LLP*  
HASKELL & WHITE LLP

San Diego, California  
November 20, 2020

# SAN DIEGO CENTER FOR JEWISH CULTURE

## Statement of Unrestricted Revenues and Expenses For the Year Ended June 30, 2020

### Revenue and Support:

Contributions and grants	\$ 929,900
Program fees	524,696
Rental income	125,486
Miscellaneous income	46,206
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Total revenue and support	1,626,288

### Expenses:

Salaries (Note 2)	991,071
Payroll taxes and employee benefits	151,183
Contract labor	133,144
Administration	117,231
Printing and publicity	95,617
Program supplies	87,858
Rent expense	62,851
Food and beverage	42,587
Transportation and travel	30,233
Postage	23,516
Maintenance supplies	12,712
Maintenance service	7,394
Office supplies	2,823
Repairs, maintenance and replacements	2,390
Conference	1,444
Admissions	1,137
Dues	1,092
Telephone	800
Grants/Awards	700
Staff training	383
Bad debt	358
Management services	(140,236)
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Total expenses	1,626,288

Change in net assets -

Net assets at beginning of year -

Net assets at end of year \$ -

See accompanying independent auditors' report and notes to financial statements.



# SAN DIEGO CENTER FOR JEWISH CULTURE

## Statement of Functional Expenses For the Year Ended June 30, 2020

	Program Services		Supporting Services			2020	2019
	Center for Jewish Culture	General and Administrative	Fundraising	Supporting Services	Expenses	Total Expenses	Total Expenses
Salaries	\$ 725,127	\$ 196,274	\$ 69,670	\$ 265,944	\$ 991,071	\$ 904,709	
Payroll taxes and employee benefits	91,640	54,213	5,330	59,543	151,183	172,987	
Contract labor	133,144	-	-	-	133,144	206,786	
Administration	104,856	12,375	-	12,375	117,231	150,973	
Printing and publicity	95,102	515	-	605	95,617	108,785	
Program supplies	87,821	37	-	37	87,858	119,017	
Rent expense	62,851	-	-	-	62,851	59,777	
Food and beverage	42,041	546	-	546	42,587	53,912	
Transportation and travel	28,874	1,359	-	1,359	30,233	51,939	
Postage	23,440	76	-	76	23,516	30,198	
Maintenance supplies	12,712	-	-	-	12,712	-	
Maintenance service	7,394	-	-	-	7,394	22,632	
Office supplies	2,621	202	-	202	2,823	2,459	
Repairs, maintenance and replacements	2,390	-	-	-	2,390	22,471	
Conference	1,171	273	-	273	1,444	7,448	
Admissions	1,137	-	-	-	1,137	12,377	
Dues	725	367	-	367	1,092	3,908	
Telephone	800	-	-	-	800	840	
Grants/Awards	700	-	-	-	700	-	
Staff training	51	332	-	332	383	2,494	
Bad debt	358	-	-	-	358	-	
Management services	(140,236)	-	-	-	(140,236)	-	
Total expenses	\$ 1,284,719	\$ 266,569	\$ 75,000	\$ 341,659	\$ 1,626,288	\$ 1,933,712	

See accompanying independent auditors' report and notes to financial statements.

# **SAN DIEGO CENTER FOR JEWISH CULTURE**

## **Notes to Financial Statements For the Year Ended June 30, 2020**

### **1. Organization and Significant Accounting Policies:**

#### **Organization**

San Diego Center for Jewish Culture ("CJC") is a California 501(c)(3) Not-For-Profit organization that was incorporated in January 1999. CJC is housed at Lawrence Family Jewish Community Centers of San Diego County ("LFJCC", collectively the "Organization"). CJC provides a wide array of multi-disciplined offerings, and is the largest local institution solely dedicated to exploring the Jewish experience through the arts. CJC's mission is to expand and enrich cultural life in San Diego by presenting the finest in Jewish artistic expressions, encouraging the preservation of Jewish culture and heritage and nurturing new creativity in the arts.

CJC operates the following programs:

#### *Center for Jewish Culture*

CJC offers a wide variety of multi-disciplinary artistic programs that explore cultural identities and perspectives, promote cross cultural understanding and highlight human themes of family, tolerance, compassion and hope. These programs, include the San Diego Jewish Film Festival, Arts and Ideas, J-Learn, Gotthelf Art Gallery and the J\*Company Youth Theatre, fostering and highlighting ideas of Jewish culture and cultural appreciation and respect.

Approximately 40,000 tickets are sold or provided annually to residents, visitors, and students for San Diego Center for Jewish Culture events hosted at the J and in the broader San Diego Community. CJC facilities feature the 500-seat David & Dorothea Garfield Theatre, Samuel & Rebecca Astor Judaica library, the Gotthelf Art Gallery, and a community Holocaust Memorial Garden and other uses of the building and campus to promote Arts and Ideas to the Jewish and broader San Diego Community.

J\*Company Youth Theatre is a leading youth theatre program in San Diego, garnering local and national attention with its award winning productions. The program provides a foundation for young artists to train and develop their creative potential, giving them the opportunity to express themselves through the dramatic arts.

#### **Significant Accounting Policies**

##### *Method of Accounting*

The financial statements of CJC has been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America ("GAAP").

See independent auditors' report.

# SAN DIEGO CENTER FOR JEWISH CULTURE

## Notes to Financial Statements For the Year Ended June 30, 2020

### 1. Organization and Significant Accounting Policies (continued)

#### Significant Accounting Policies (continued)

##### *Use of Estimates*

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

##### *Revenue and Expense Recognition*

Grant revenue is recognized in the period in which the related work is performed in accordance with the terms of the grant. Expenses are recognized in the period in which the work is performed.

Contributions are recognized when the donor makes a promise to give in writing to CJC that is in substance, unconditional and unrestricted. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

##### *Donated Services*

CJC utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the year ended June 30, 2020 did not meet the requirements above, therefore no amounts were recognized in the financial statements.

##### *Allocated Expenses*

CJC allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized and estimates made by CJC's management.

See independent auditors' report.



# **SAN DIEGO CENTER FOR JEWISH CULTURE**

## **Notes to Financial Statements For the Year Ended June 30, 2020**

### **1. Organization and Significant Accounting Policies (continued)**

#### **Significant Accounting Policies (continued)**

##### *Income Taxes*

CJC is a public charity and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. CJC believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. CJC is not a private foundation.

##### *Subsequent Events*

CJC has evaluated subsequent events through November 20, 2020, which is the date the financial statements is available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

### **2. Operating Agreement**

On July 1, 1999, CJC entered into an agreement with LFJCC to administer the cultural arts programs and complex for the CJC. The initial term of the agreement was for ten (10) years with an automatic extension after (10) years and for consecutive ten (10) year terms unless either party notifies the other in writing to the contrary at least one (1) year prior to the end of the term then in effect. In accordance with the agreement, LFJCC performs all necessary advisory, management and administrative services described in the agreement. LFJCC is entitled to retain any positive results from operations and is responsible for any negative results from operations. LFJCC absorbed \$140,236 of CJC's operations for the year ended June 30, 2020, which is reflected in CJC's management services in the Statements of Unrestricted Revenues and Expenses.

The CJC has no assets or liabilities of its own as the LFJCC shares its resources, personnel and equipment and facilities with the CJC. CJC holds no cash and an allocation of functional expenses is recorded in the CJC financial statements (Note 1). Thus, CJC does not have a balance sheet nor a statement of cash flows. The statement of unrestricted revenues and expenses and the statement of functional expenses are considered a complete set of financial statements.

See independent auditors' report.