

**LAWRENCE FAMILY JEWISH
COMMUNITY CENTERS OF
SAN DIEGO COUNTY**

**CONSOLIDATED FINANCIAL
STATEMENTS**

**AS OF AND FOR THE YEARS ENDED
JUNE 30, 2020 AND 2019**

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lawrence Family Jewish Community Centers of San Diego County
La Jolla, California

We have audited the accompanying consolidated financial statements of Lawrence Family Jewish Community Centers of San Diego County ("LFJCC") and the Center for Jewish Culture ("CJC"), (collectively the "Organization") (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2020, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2020, and the changes in its consolidated net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter – Supplemental Information

Our audit as of and for the year ended June 30, 2020, was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary consolidating schedule of activities and schedules of functional expenses on pages 27-29 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated 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 consolidated financial statements from which it has been derived.

Haskell & White LLP

HASKELL & WHITE LLP

San Diego, California
November 20, 2020

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Consolidated Statements of Financial Position
As of June 30, 2020
(With Comparative Totals As Of June 30, 2019)**

	ASSETS	
	2020	2019
Current assets:		
Cash	\$ 3,129,240	\$ 1,468,741
Investments	301,414	311,046
Accounts receivable, net	14,197	33,169
Contributions receivable, net	468,414	642,006
Prepaid expenses and other current assets	212,311	737,111
Total current assets	<u>4,125,576</u>	<u>3,192,073</u>
Noncurrent Assets:		
Contributions receivable, net	1,179,534	420,000
Investments	5,930,491	6,038,256
Property and equipment, net	5,564,694	6,518,354
Total noncurrent assets	<u>12,674,719</u>	<u>12,976,610</u>
Total assets	<u><u>\$ 16,800,295</u></u>	<u><u>\$ 16,168,683</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 427,928	\$ 401,847
Accrued payroll liabilities	670,936	676,697
Deferred revenue	1,030,349	2,336,847
Total current liabilities	2,129,213	3,415,391
Noncurrent Liabilities:		
Notes payable	1,684,500	-
Total liabilities	<u>3,813,713</u>	<u>3,415,391</u>
Commitments (Notes 5, 6 and 7)		
Net Assets:		
Without donor restrictions	6,897,909	6,087,659
With donor restrictions	6,088,673	6,665,633
Total net assets	<u>12,986,582</u>	<u>12,753,292</u>
Total liabilities and net assets	<u><u>\$ 16,800,295</u></u>	<u><u>\$ 16,168,683</u></u>

The accompanying notes are integral part of the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Consolidated Statements of Activities
For the Year Ended June 30, 2020
(With Comparative Totals For The Year Ended June 30, 2019)**

	Without donor restriction	With donor restriction	2020 Total	2019 Total
Revenue and Support:				
Program fees	\$ 5,477,604	\$ -	\$ 5,477,604	\$ 6,438,999
Contributions and grants	5,889,398	1,154,257	7,043,655	4,412,930
Membership fees	952,253	-	952,253	1,026,017
Rental income	359,178	-	359,178	520,230
Investment income	43,244	158,093	201,337	322,147
Special events	-	-	-	184,480
Miscellaneous income	311,942	-	311,942	392,751
Net assets released from restriction	1,889,310	(1,889,310)	-	-
Total revenue and support	14,922,929	(576,960)	14,345,969	13,297,554
Expenses:				
Program Services	11,115,698	-	11,115,698	11,291,156
Supporting Services:				
General and administrative	2,608,046	-	2,608,046	2,591,772
Fundraising	388,935	-	388,935	410,388
Total supporting services	2,996,981	-	2,996,981	3,002,160
Total program and supporting services	14,112,679	-	14,112,679	14,293,316
Special events	-	-	-	145,436
Total expenses	14,112,679	-	14,112,679	14,438,752
Change in net assets	810,250	(576,960)	233,290	(1,141,198)
Net assets at beginning of year	6,087,659	6,665,633	12,753,292	13,894,490
Net assets at end of year	\$ 6,897,909	\$ 6,088,673	\$ 12,986,582	\$ 12,753,292

The accompanying notes are integral part of the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Consolidated Statement of Functional Expenses (continued on next page)
For The Year Ended June 30, 2020
(With Comparative Totals For The Year Ended June 30, 2019)**

	Early Childhood Education	Youth Department (Camp)	Qualcomm Sports, Fitness & Aquatics	San Diego Center for Jewish Culture	Other Program Services
Salaries	\$ 1,353,425	\$ 1,037,615	\$ 916,246	\$ 725,127	\$ 1,375,053
Depreciaton	-	-	-	-	1,182,910
Payroll taxes and employee benefits	223,224	125,157	120,030	91,640	219,098
Contract labor	68,918	118,316	59,635	133,144	643,507
Program supplies	43,675	73,145	84,145	87,821	187,673
Utilities	-	-	-	-	502,934
Administration	54,282	89,750	18,601	104,856	13,165
Printing and publicity	8,875	40,700	6,863	95,102	133,839
Maintenance supplies	320	1,714	100,113	12,712	107,118
Admissions	-	54,360	1,500	1,137	90,275
Food and beverage	23,646	49,350	697	42,041	50,639
Transportation and travel	1,693	88,529	31,994	28,874	32,269
Insurance	-	-	-	-	-
Repairs, maintenance and replacements	734	12,813	100,469	2,390	37,724
Maintenance service	839	787	12,450	7,394	136,069
Telephone	2,137	2,928	130	800	50,889
Dues	35	11,225	7,689	725	1,082
Rent expense	-	1,000	-	62,851	1,163
Postage	310	3,986	834	23,440	9,951
Staff training	3,940	4,680	3,586	51	12,673
Office supplies	802	604	1,881	2,621	17,714
Bad debt	-	1,577	110	358	15,244
Conference	-	805	259	1,171	162
Grants/Awards	-	-	-	700	450
Management services	-	-	-	(140,236)	36,250
Total expenses	<u>\$ 1,786,855</u>	<u>\$ 1,719,041</u>	<u>\$ 1,467,232</u>	<u>\$ 1,284,719</u>	<u>\$ 4,857,851</u>

The accompanying notes are integral part of the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Consolidated Statement of Functional Expenses (continued)
For The Year Ended June 30, 2020
(With Comparative Totals For The Year Ended June 30, 2019)**

		Supporting Services				
	Program Services	General and Administrative	Fundraising	Total Supporting Services	2020 Total Expenses	2019 Total Expenses
Salaries	\$ 5,407,466	\$ 1,546,209	\$ 239,191	\$ 1,785,400	\$ 7,192,866	\$ 7,041,442
Depreciation	1,182,910	-	-	-	1,182,910	1,173,500
Payroll taxes and employee benefits	779,149	287,190	38,342	325,532	1,104,681	1,043,965
Contract labor	1,023,520	6,051	500	6,551	1,030,071	1,329,271
Program supplies	476,459	37,878	15,166	53,044	529,503	504,475
Utilities	502,934	-	-	-	502,934	545,308
Administration	280,654	184,085	8,573	192,658	473,312	511,720
Printing and publicity	285,379	69,050	5,550	74,600	359,979	342,937
Maintenance supplies	221,977	324	3,615	3,939	225,916	233,919
Admissions	147,272	1,085	52,916	54,001	201,273	196,447
Food and beverage	166,373	12,312	20,221	32,533	198,906	304,483
Transportation and travel	183,359	8,228	2,006	10,234	193,593	163,000
Insurance	-	185,047	-	185,047	185,047	187,638
Repairs, maintenance and replacements	154,130	5,253	-	5,253	159,383	126,021
Maintenance service	157,539	1,571	-	1,571	159,110	200,914
Telephone	56,884	54,070	-	54,070	110,954	128,509
Dues	20,756	88,804	165	88,969	109,725	127,655
Rent expense	65,014	4,139	-	4,139	69,153	64,840
Postage	38,521	2,832	467	3,299	41,820	64,536
Staff training	24,930	8,013	536	8,549	33,479	55,776
Office supplies	23,622	202	1,553	1,755	25,377	36,360
Bad debt	17,289	-	-	-	17,289	27,701
Conference	2,397	1,717	134	1,851	4,248	16,596
Grants/Awards	1,150	-	-	-	1,150	9,029
Management services	(103,986)	103,986	-	103,986	-	2,710
Total expenses	<u>\$ 11,115,698</u>	<u>\$ 2,608,046</u>	<u>\$ 388,935</u>	<u>\$ 2,996,981</u>	<u>\$ 14,112,679</u>	<u>\$ 14,438,752</u>

The accompanying notes are integral part of the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Consolidated Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets	\$ 233,290	\$ (1,141,198)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	1,182,910	1,173,500
Bad debt write-offs	17,289	27,701
Net realized and unrealized gains on investments	(201,337)	(324,372)
Increase (decrease) in cash from changes in:		
Accounts receivable	18,972	16,412
Contributions receivable	(603,231)	(494,408)
Prepaid expenses	524,800	(74,512)
Accounts payable and accrued expenses	26,081	14,837
Accrued payroll liabilities	(5,761)	(17,760)
Deferred revenue	<u>(1,306,498)</u>	<u>332,783</u>
Net cash used in operating activities	<u>(113,485)</u>	<u>(487,017)</u>
Cash flows from investing activities:		
Investment sales, net	318,734	-
Purchases of property and equipment	<u>(229,250)</u>	<u>(163,774)</u>
Net cash provided by (used in) investing activities	<u>89,484</u>	<u>(163,774)</u>
Cash flows from financing activities:		
Proceeds from note payable	<u>1,684,500</u>	<u>-</u>
Net increase (decrease) in cash	1,660,499	(650,791)
Cash at beginning of year	<u>1,468,741</u>	<u>2,119,532</u>
Cash at end of year	<u>\$ 3,129,240</u>	<u>\$ 1,468,741</u>
Supplemental disclosures:		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are integral part of the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies

Organization

The consolidated financial statements of the Organization include the following entities:

Lawrence Family Jewish Community Centers of San Diego County

Lawrence Family Jewish Community Centers of San Diego County ("LFJCC") is a California 501(c)(3) Not-For-Profit organization that was incorporated in November 1945. The mission of LFJCC is to connect the community to Jewish heritage, identity, experiences and values to ensure the continuity and vibrancy of the Jewish community. This mission is accomplished by promoting the physical and mental well-being of the community and offering a rich array of stimulating and innovative social, cultural, educational, and recreational programs and services. LFJCC is committed to providing a welcoming and inclusive environment for San Diego's diverse Jewish community and the greater general community.

San Diego Center for Jewish Culture

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 LFJCC. 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.

Programs

LFJCC operates the following programs:

Qualcomm Sports, Fitness & Aquatics Complex

The facility consists of the following activity centers:

- Jacobs Fitness Center is a 3,000 square foot facility with state-of-the-art cardiovascular equipment. In addition, The Jacobs Fitness Center includes certified personal trainers, massage therapy, full range of fitness classes, aerobic and dance studios, wellness and meditation center, sauna and steam room.
- Albert A. Huntler Tennis Center consists of four lighted, hard surface courts. In addition, there is a resident teaching pro, adult and junior group clinics, individual lessons, tournaments and socials and summer camps.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Programs (continued)

Qualcomm Sports, Fitness & Aquatics Complex (continued)

- Friedenbergs Olympic Pool is an outdoor heated pool. In addition, there is a Jacuzzi, wading pool for children, masters swim program and youth swim team and swim lessons.
- Jacobs Family Gymnasium consists of two NBA regulation basketball courts.
- Mandell Weiss Eastgate Park is a professionally lit multi-purpose field with an outdoor play area and a picnic and barbecue area. The field is used for softball leagues, soccer and flag-football leagues and general recreation.

Early Childhood Education

Lawrence Family Jewish Community Center Early Childhood Education program is designed to develop the social, emotional, physical, and intellectual well-being of each child through a developmental milestone curriculum. The focus is on creating a safe and nurturing environment which offers opportunities for exploration and discovery. The program has been structured to develop curiosity, imagination, self-esteem, caring for others, and the ability to play both cooperatively and independently. The program is committed to expanding community access to recreational and social programs for children with disabilities.

Youth Department

The Youth Department at The LFJCC provides a nurturing and safe environment, a caring and professional staff, and enriching and quality programs for youth K-6. The department offers a wide variety of programs to ensure that the perfect activity is available to meet the child's interests and parent's schedule. Programs consist of:

- J-Team After School Enrichment Program
- Summer and year round camps
- Youth Activities
- Enrichment Classes
- Sports programs

Teen Department

The LFJCC Teen Department hosts a variety of enriching events and leadership opportunities while bringing together teens of diverse backgrounds from all over San Diego. The programming establishes a strong Jewish community for teens and focuses on programs that develop emotionally well-rounded leaders of the future.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Programs (continued)

Senior Adult Department

The Senior Adult Department at the LFJCC promotes Jewish cultural heritage and values by providing social, educational, and recreational programs. Through these programs participants strengthen their connections to their community and keep alive history and traditions. The Senior Adult Department encourages participants to learn, grow and enrich their lives among others who share their values.

CJC operates the following programs:

Center for Jewish Culture

The Center for Jewish Culture 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

Consolidated Financial Statements

The consolidated financial statements include the accounts of the LFJCC and CJC. All material intercompany balances and transactions have been eliminated in consolidation.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Method of Accounting

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America ("GAAP") and, accordingly, reflect all significant receivables, payables, and other liabilities.

Net Asset Classification

The financial statements present net assets and changes in net assets in two classes of net assets that are based upon the existence or nonexistence of donor-imposed restrictions. The two classes of net assets are as follows:

Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support the Organizations' operations. The only limits on the use of these net assets, if any, are broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of operations.

If a donor restriction expires within the same period in which the support is recognized, such support is reported as an increase in net assets without donor restrictions. All other donor-restricted support, as discussed below, is reported as an increase in net assets with donor restrictions.

Net Assets With Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for a specified purpose or for use in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature and the Organization must continue to use these resources in accordance with the donor's stipulations.

The Organization's unspent contributions are included in this class if the donor has limited their use. When a donor's restriction is satisfied, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Use of Estimates

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

Risks and Uncertainties

The LFJCC invests in various types of investment securities which are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the consolidated statement of financial position.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Fair Value Measurements (continued)

The Organization's consolidated statements of financial position include the following financial instruments that are required to be measured at fair value on a recurring basis:

- Most investments at Jewish Community Foundation are considered Level 1 assets and are reported at fair value based on the fair value of the underlying assets in the funds as reported by the fund manager, Jewish Community Foundation, while some of these funds are considered Level 2 assets which are valued by the fund manager and are not traded in an active market.

Allowance for Doubtful Accounts Receivable

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding accounts receivable. The allowance for doubtful accounts as of June 30, 2020 and 2019 was \$2,352 and \$25,000, respectively.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions.

When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Uncollectible contributions receivable are recognized on the allowance method based on historical experience and management's evaluation of outstanding contributions receivable. The allowance for doubtful contributions receivable as of June 30, 2020 and 2019, was approximately \$70,000 and \$40,000, respectively.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Capitalization and Depreciation

The Organization capitalizes all expenditures in excess of \$1,000 for property and equipment at cost, while donations of property and equipment are recorded as support at their estimated fair values. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Property and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Land improvements	15 years
Buildings and improvements	5 - 25 years
Equipment and furnishings	5 - 10 years
Computer equipment	3 - 5 years
Vehicles	5 years

Depreciation totaled \$1,182,910 and \$1,173,500 for the years ended June 30, 2020 and 2019, respectively.

The Organization's policy is to periodically review the estimated useful lives of its property and equipment. During the year ended June 30, 2020, there were no changes to the useful lives of assets and no effects to operations as a result.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property or equipment, the asset account is reduced by the cost and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as other income or expense.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Impairment of Long Lived Assets

The Organization reviews its investment in long lived assets for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the long lived assets to the future undiscounted net cash flows expected to be generated by the assets and any estimated proceeds from the eventual disposition. If the long-lived assets are considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the long-lived assets exceeds the fair value of such assets. There were no impairment losses recognized in 2020 and 2019.

Compensated Absences

Vested and accumulated vacation is recorded as an expense and liability as benefits accrue to employees. The accrued vacation liability totaled \$248,927 and \$240,561 at June 30, 2020 and 2019, respectively, and is included in accrued payroll liabilities.

Revenue and Expense Recognition

Revenue from memberships is recognized on a monthly basis over the period the memberships are valid. Membership fee revenues totaled \$952,253 and \$1,026,017 for the years ended June 30, 2020 and 2019, respectively. Deferred membership revenue totaled \$55,957 and \$112,979 at June 30, 2020 and 2019, respectively.

Program fees and expenses are recognized in the period services are provided and primarily consist of preschool and camp fees and related expenses. Total program fee revenues totaled \$5,477,604 and \$6,438,999 for the years ended June 30, 2020 and 2019, respectively. Deferred program revenue totaled \$974,392 and \$2,223,868 at June 30, 2020 and 2019, respectively.

Prepaid program expenses totaled \$175,333 and \$469,311 at June 30, 2020 and 2019, respectively, and are included in prepaid expenses. Such amounts are primarily comprised of prepaid camp expenses.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Donated Services

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the consolidated 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 years ended June 30, 2020 and 2019 did not meet the requirements above, therefore no amounts were recognized in the consolidated financial statements.

Allocated Expenses

The Organization 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 the Organization's management.

Income Taxes

The LFJCC and CJC are public charities and are 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. The LFJCC and CJC believe that they have appropriate support for any tax positions taken, and as such, do not have any uncertain tax positions that are material to the consolidated financial statements. The LFJCC and CJC are not private foundations.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

1. Organization and Significant Accounting Policies (continued)

Significant Accounting Policies (continued)

Cash

Substantially all cash is held in demand deposit accounts with one bank which typically exceeds federally insured limits. No losses have been experienced related to such amounts. The Organization believes it is not exposed to any significant concentrations of credit risk on cash.

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. In connection with the Coronavirus Disease (COVID-19) pandemic affecting the global economy, FASB issued ASU 2020-05, which defers the effective date of this new standard to annual reporting periods beginning after December 15, 2019. Management is currently evaluating the effect that the provisions of this ASU will have on the consolidated financial statements.

In February 2016, FASB issued ASU 2016-02, *Leases*. ASU 2016-02 was issued to increase transparency and comparability among entities. Lessees will need to recognize nearly all lease transactions (other than leases that meet the definition of a short-term lease) on the statement of financial position as a lease liability and a right-of-use asset (as defined). Lessor accounting under the new guidance will be similar to the current model. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Early application is permitted. Upon adoption, lessees and lessors will be required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach, which includes a number of optional practical expedients that entities may elect to apply. Management is currently evaluating the effect the provisions of this ASU will have on the consolidated financial statements.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

2. Contributions Receivable

Contributions receivable consist of the following at June 30:

	<u>2020</u>	<u>2019</u>
Receivables due in less than one year	\$ 538,572	\$ 682,056
Less: Allowance for uncollectible contributions	<u>(70,158)</u>	<u>(40,050)</u>
Receivables due in less than one year, net	468,414	642,006
Receivables due in one to four years	1,245,300	420,000
Imputed discount	<u>(65,766)</u>	<u>-</u>
Contributions receivable, net	<u><u>\$ 1,647,948</u></u>	<u><u>\$ 1,062,006</u></u>

Contributions receivable consist of the following categories as of June 30:

	<u>2020</u>	<u>2019</u>
75th Comprehensive Campaign	\$ 1,302,697	\$ 250,000
Locker Room Campaign	103,000	184,166
CJC Contributions	147,125	170,283
Patron Party Scholarship Appeal	65,260	120,650
JCC Program Contributions	<u>95,632</u>	<u>336,907</u>
	1,713,714	1,062,006
Imputed discount	<u>(65,766)</u>	<u>-</u>
	<u><u>\$ 1,647,948</u></u>	<u><u>\$ 1,062,006</u></u>

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

3. Investments

The following table summarizes assets measured at fair value by classification within the fair value hierarchy as of June 30:

		2020			
	Quoted in Active Markets for Identical (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value Inputs	Balance as of June 30, 2020
Investments at Jewish Community Foundation	\$5,867,059	\$ 26,421	\$ -	\$ 338,425	\$ 6,231,905
	<u>\$5,867,059</u>	<u>\$ 26,421</u>	<u>\$ -</u>	<u>\$ 338,425</u>	<u>\$ 6,231,905</u>
		2019			
	Quoted in Active Markets for Identical (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value Inputs	Balance as of June 30, 2019
Investments at Jewish Community Foundation	\$6,349,302	\$ -	\$ -	\$ -	\$ 6,349,302
	<u>\$6,349,302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,349,302</u>

The LFJCC maintains its investments at Jewish Community Foundation. These funds are classified as net assets with donor restrictions if the investments must be maintained in perpetuity. The funds held at Jewish Community Foundation are invested in investment pools or are held as cash until invested in an investment pool. The Short Term Pool is a cash equivalent pool that seeks principal preservation by investing in certificates of deposit, securities issued or guaranteed by the U.S. government and other cash equivalents.

As of June 30, 2020:

- The Long Term Pool invests 58.4% in domestic and international equities, 38.0% in fixed income and 3.5% in real assets consisting of REITS and/or commodities.
- The Long Term Index Pool invests 75.0% in domestic and international equities and 25.0% in fixed income.
- The Endowment Pool invests 50.8% in domestic and international equities, 12.0% in fixed income, 6.3% in real assets consisting of REITS and/or commodities, and 30.9% in alternative investments consisting of commodities and hedge funds.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

3. Investments (continued)

Investments consist of the following at June 30:

	<u>2020</u>	<u>2019</u>
Investments - current		
Short-term pool	\$ 301,414	\$ 311,046
Investments - noncurrent		
Long-term pool	2,438,506	2,495,925
Long-term index pool	2,494,578	2,492,070
Endowment pool	997,407	1,050,261
Total-long term pool	<u>5,930,491</u>	<u>6,038,256</u>
Total investments	<u>\$ 6,231,905</u>	<u>\$ 6,349,302</u>

The LFJCC investments consists of individual funds established for a variety of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions.

The LFJCC has interpreted the enacted version of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the LFJCC classifies as net assets with donor restriction (1) the original value of gifts donated to the permanent endowment (2) the original value of subsequent gifts donated to the permanent endowment (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, LFJCC considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of LFJCC and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of LFJCC
7. The investment policies of LFJCC

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

3. Investments (continued)

From time to time, the fair value of the assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires LFJCC to retain as a fund of perpetual duration. There were no such deficiencies as of June 30, 2020 and 2019.

LFJCC has adopted investment and spending policies for endowment funds that:

1. Protect the invested assets
2. Preserve spending capacity of the fund income
3. Maintain a diversified portfolio of assets that meet investment return objectives while keeping risk at a minimal level
4. Comply with applicable laws

LFJCC endowment funds are invested at Jewish Community Foundation in a portfolio of equity and debt securities, which is structured for long-term total return.

LFJCC' s spending policy is to disburse funds available in accordance with donor restrictions to meet the current program needs of LFJCC and is based on a three year average of the investment balances at a 5% payout rate.

LFJCC investments composition by type of fund as of June 30:

	2020		
	Without Donor Restriction	With Donor Restriction	Total
Donor-Restricted Endowment Funds	\$ -	\$ 4,803,831	\$ 4,803,831
Board-Designated Funds:			
Other Funds	301,376	-	301,376
Shulman Funds	1,126,698	-	1,126,698
Investments	<u>\$ 1,428,074</u>	<u>\$ 4,803,831</u>	<u>\$ 6,231,905</u>
	2019		
	Without Donor Restriction	With Donor Restriction	Total
Donor-Restricted Endowment Funds	\$ -	\$ 4,884,063	\$ 4,884,063
Board-Designated Funds:			
Other funds	310,846	-	\$ 310,846
Shulman Funds	1,154,393	-	1,154,393
Investments	<u>\$ 1,465,239</u>	<u>\$ 4,884,063</u>	<u>\$ 6,349,302</u>

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

3. Investments (continued)

Funds invested by type for the years ended June 30, 2020 and 2019 are as follows:

	Without Donor Restriction	With Donor Restriction	Total
Investments at June 30, 2018	\$ 1,175,944	\$ 4,848,986	\$ 6,024,930
Contributions	1,000,000	-	1,000,000
Investment return:			
Interest and dividends	59,527	191,384	250,911
Net realized and unrealized gains	18,979	81,235	100,214
Investment expenses	<u>(7,537)</u>	<u>(17,979)</u>	<u>(25,516)</u>
Total Investment Return	70,969	254,640	325,609
Appropriation of endowment assets for expenditure	<u>(781,674)</u>	<u>(219,563)</u>	<u>(1,001,237)</u>
Investments at June 30, 2019	1,465,239	4,884,063	6,349,302
Investment return:			
Interest and dividends	37,048	129,414	166,462
Net realized and unrealized gains/(losses)	11,814	47,355	59,169
Investment expenses	<u>(5,618)</u>	<u>(18,676)</u>	<u>(24,294)</u>
Total Investment Return	43,244	158,093	201,337
Appropriation of endowment assets for expenditure	<u>(80,409)</u>	<u>(238,325)</u>	<u>(318,734)</u>
Investments at June 30, 2020	<u>\$ 1,428,074</u>	<u>\$ 4,803,831</u>	<u>\$ 6,231,905</u>

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

4. Property and Equipment

Property and equipment consist of the following at June 30:

	<u>2020</u>	<u>2019</u>
Land improvements	\$ 523,188	\$ 523,188
Buildings and improvements	20,602,047	20,602,047
Equipment and furnishings	1,108,560	893,062
Computer equipment	548,341	541,422
Vehicles	<u>167,783</u>	<u>160,949</u>
Subtotal	22,949,919	22,720,668
Less: accumulated depreciation	<u>(17,385,225)</u>	<u>(16,202,314)</u>
Property and equipment, net	<u><u>\$ 5,564,694</u></u>	<u><u>\$ 6,518,354</u></u>

5. Liquidity Disclosure

As of June 30, 2020, the Organization has financial assets available for general expenditure, which is without donor or other restrictions limiting their use, within one year of the statement of financial position comprising the following:

Financial assets:

Cash	\$ 3,129,240
Investments	301,414
Accounts receivable	14,197
Contributions receivable-short term	<u>468,414</u>
Total financial assets	3,913,265

Less financial assets held to meet donor-imposed restrictions:

Donor-restricted net assets*	<u>692,406</u>
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Amount available for general expenditures within one year	<u><u>\$ 3,220,859</u></u>
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**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

5. Liquidity Disclosure (continued)

**Amounts already appropriated from the net assets with donor restrictions for general expenditures within one year of the balance sheet date have not been subtracted as unavailable. Donor-restricted net assets included in financial assets held to meet donor-imposed restrictions consist of donor-restricted cash and donor-restricted contributions receivable.*

Amounts not available include amounts set aside by donors for specific purposes.

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

6. Debt

Line of credit

The Organization entered into a revolving note with a bank in January 2019 that provides for maximum borrowings of \$500,000. The line of credit bears interest at the greater of 2% or the London Interbank Offered Rate ("LIBOR") plus 1.25% and is secured by substantially all of the Organization's assets. The line of credit matures on February 1, 2021. There was no amount outstanding on the line of credit as of June 30, 2020.

Loans payable

In April 2020, the Organization, as borrower, received \$1,524,600 in loan funding from the Small Business Administration ("SBA") Paycheck Protection Program ("PPP"), established pursuant to the recently enacted Coronavirus Aid, Relief and Economic Security Act (the "CARES Act"). The unsecured loan (the "Loan") is evidenced by a promissory note issued by the Organization (the "Note") in favor of City National Bank, a national banking association, as lender. The Company plans to use the Loan proceeds to cover payroll costs, rent and utilities in accordance with the relevant terms and conditions of the CARES Act. Under the terms of the Note and the Loan, interest accrues on the outstanding principal at the rate of 1.0% per annum. The original term of the Note is two years, unless sooner provided in connection with an event of default under the Note. To the extent the Loan amount is not forgiven under the PPP, the Company is obligated to make equal monthly payments of principal and interest, beginning seven months from the date of the Note, until the maturity date or as mutually agreed and modified between the Company and the lender. The amount outstanding as of June 30, 2020 was \$1,524,600, and the Organization expects this amount to be forgiven in full.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

6. Debt (continued)

Loans payable (continued)

In May 2020, the Organization, as borrower, received \$159,900 in the form of an Economic Injury Disaster Loan ("EIDL") under the CARES Act from the Small Business Administration ("SBA"). Under the terms of the loan, interest accrues on the outstanding principal at the rate of 2.75% per annum, and is secured by substantially all of the Organization's assets. The original term of the Note is 30 years. The Company is obligated to make equal monthly payments of principal and interest, beginning twelve months from the date of the loan, until the maturity date. The amount outstanding as of June 30, 2020 was \$159,900.

7. Commitments

Retirement Plan

The Organization has established a 403(b) retirement plan (the "Plan") covering all employees. The Plan allows for employee contributions to the Plan up to the maximum amount allowed by the Internal Revenue Code if they wish beginning on their hire date. The Organization makes a matching contribution equal to the lesser of 50% of employee contributions or 3% of compensation received during the plan year (December 31) for employees after one year of service. LFJCC contributed \$92,244 and \$93,747 to the plan for the years ended June 30, 2020 and 2019, respectively.

Lease Agreement

The land on which the LFJCC is located is owned by the City of San Diego. On July 27, 1981, LFJCC entered into a land lease agreement with the City of San Diego. The premises are leased only for the purposes of construction, operation and maintenance of the premises and buildings as a community center for park, recreation, cultural and educational activities for the benefit of the Jewish Community Center members and the residents of the City of San Diego, without discrimination, as to race, color, creed, sexual orientation, or religion and for such other related or incidental purposes as may first be approved in writing by the City of San Diego and for no other purposes. The term of the agreement is fifty (50) years commencing on January 1, 1998. The total rent is \$1 for the entire term of the lease.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Notes to Consolidated Financial Statements (continued)
June 30, 2020 and 2019**

7. Commitments (continued)

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 of ten (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 (the J) 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.

8. Subsequent Events

The Organization has evaluated subsequent events through November 20, 2020, which is the date the consolidated financial statements were available to be issued.

COVID-19 Pandemic

During and subsequent to the current fiscal year-end, the pandemic related to COVID-19 continued to have an effect on the global economy. The pandemic represents a market risk factor including uncertainty with regard to the Organization's ability to carry out its programs. The Organization will continue to monitor market conditions as information is available and evaluate potential impacts, if any.

SUPPLEMENTAL INFORMATION

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Supplementary Consolidating Schedule of Activities
For the Year Ended June 30, 2019**

	LFJCC	CJC	Consolidated
Net assets without donor restriction:			
Revenue and Support:			
Program fees	\$ 4,952,908	\$ 524,696	\$ 5,477,604
Contributions and grants	4,959,498	929,900	5,889,398
Membership fees	952,253	-	952,253
Rental income	233,692	125,486	359,178
Investment income	43,244	-	43,244
Miscellaneous income	265,736	46,206	311,942
Net assets released from restriction, net	1,889,310	-	1,889,310
Total revenue and support	13,296,641	1,626,288	14,922,929
Expenses:			
Program services	9,830,979	1,284,719	11,115,698
Supporting services:			
General and administrative	2,341,477	266,569	2,608,046
Fundraising	313,935	75,000	388,935
Total supporting services	2,655,412	341,569	2,996,981
Total program and supporting services	12,486,391	1,626,288	14,112,679
Special events	-	-	-
Total expenses	12,486,391	1,626,288	14,112,679
Change in net assets without donor restriction:	810,250	-	810,250
Net assets with donor restriction			
Contributions and grants	1,154,257	-	1,154,257
Investment income	158,093	-	158,093
Net assets released from restriction	(1,889,310)	-	(1,889,310)
Change in net assets with donor restriction	(576,960)	-	(576,960)
Change in net assets	233,290	-	233,290
Net assets at beginning of year	12,753,292	-	12,753,292
Net assets at end of year	\$ 12,986,582	\$ -	\$ 12,986,582

See independent auditors report.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Supplementary Schedule of Functional Expenses – LFJCC
For The Year Ended June 30, 2020
(With Comparative Totals For The Year Ended June 30, 2019)**

	Program Services			Supporting Services			2020	2019
	LFJCC Program Services	Facilities	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses	Total Expenses
Salaries	\$ 4,584,610	\$ 97,729	\$ 4,682,339	\$ 1,349,935	\$ 169,521	\$ 1,519,456	\$ 6,201,795	\$ 6,136,733
Depreciation	-	1,182,910	1,182,910	-	-	-	1,182,910	1,173,500
Payroll taxes and employee benefits	672,858	14,651	687,509	232,977	33,012	265,989	953,498	869,673
Contract labor	254,077	636,299	890,376	6,051	500	6,551	896,927	1,122,485
Utilities	731	502,203	502,934	-	-	-	502,934	545,308
Program supplies	374,719	13,919	388,638	37,841	15,166	53,007	441,645	370,600
Administration	175,798	-	175,798	171,800	8,573	180,373	356,171	360,747
Printing and publications	189,090	1,187	190,277	68,445	5,550	73,995	264,272	239,695
Maintenance supplies	102,572	106,693	209,265	324	3,615	3,939	213,204	233,919
Admissions	146,135	-	146,135	1,085	52,916	54,001	200,136	184,070
Insurance	-	-	-	185,047	-	185,047	185,047	187,638
Transportation and travel	154,029	456	154,485	6,869	2,006	8,875	163,360	112,561
Repairs, maintenance and replacements	115,098	36,642	151,740	5,253	-	5,253	156,993	103,550
Food and beverage	121,751	2,581	124,332	11,766	20,221	31,987	156,319	250,571
Maintenance service	14,623	135,522	150,145	1,571	-	1,571	151,716	178,282
Management services	36,250	-	36,250	103,986	-	103,986	140,236	-
Telephone	55,605	479	56,084	54,070	-	54,070	110,154	126,169
Dues	20,031	-	20,031	88,437	165	88,602	108,633	123,747
Staff training	24,501	378	24,879	7,681	536	8,217	33,096	53,282
Office supplies	19,772	1,229	21,001	-	1,553	1,553	22,554	42,930
Postage	15,081	-	15,081	2,756	467	3,223	18,304	30,100
Bad debt	16,931	-	16,931	-	-	-	16,931	27,701
Rent expense	2,163	-	2,163	4,139	-	4,139	6,302	19,921
Conference	1,226	-	1,226	1,444	134	1,578	2,804	9,148
Grants/Awards	450	-	450	-	-	-	450	2,710
Total expenses	<u>\$ 7,098,101</u>	<u>\$ 2,732,878</u>	<u>\$ 9,830,979</u>	<u>\$ 2,341,477</u>	<u>\$ 313,935</u>	<u>\$ 2,655,412</u>	<u>\$ 12,486,391</u>	<u>\$ 12,505,040</u>

See independent auditors report.

**LAWRENCE FAMILY JEWISH COMMUNITY
CENTERS OF SAN DIEGO COUNTY**

**Supplementary Schedule of Functional Expenses – CJC
For The Year Ended June 30, 2020
(With Comparative Totals For The Year Ended June 30, 2019)**

	Program Services	Supporting Services			2020	2019
	Center for Jewish Culture	General and Administrative	Fundraising	Total Supporting	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	-	515	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	<u>\$ 1,284,719</u>	<u>\$ 266,569</u>	<u>\$ 75,000</u>	<u>\$ 341,569</u>	<u>\$ 1,626,288</u>	<u>\$ 1,933,712</u>

See independent auditors report.