

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury Internal Revenue Service

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Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 7/01, 2020, and ending 6/30, 2021

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Sid Jacobson Jewish Community Center, 300 Forest Drive, East Hills, NY 11548. D Employer identification number 11-1976051. E Telephone number (516) 484-1545. G Gross receipts \$ 11,557,836.

F Name and address of principal officer: Jodi Rosenthal, Same As C Above. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

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

J Website: www.sjjcc.org. H(c) Group exemption number

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: 1960. M State of legal domicile: NY

Part I Summary

Table with 2 columns: Description and Amount. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation, employee benefits... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation, employee benefits... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

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 David Black, Executive Dir. Date

Paid Preparer Use Only: Print/Type preparer's name Michael Schall, Preparer's signature Michael Schall, Date 5/9/2022, Check self-employed, PTIN P02024184, Firm's name SCHALL & ASHENFARB CPAS LLC, Firm's address 307 FIFTH AVE 15TH FL NEW YORK, NY 10016, Firm's EIN 13-4036703, Phone no. (212) 268-2800

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c 195,534.					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e 3,322,187.					
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 3,436,305.					
	g Noncash contributions included in lines 1a-1f	1 g 93,245.					
	h Total. Add lines 1a-1f		6,954,026.				
Program Service Revenue	2 a <u>Program Service Fees</u>		Business Code 624100	3,377,493.	3,377,493.		
	b <u>Membership Fees</u>			1,079,501.	1,079,501.		
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f			4,456,994.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,457.		1,457.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6 a	(i) Real				
			(ii) Personal				
		b Less: rental expenses	6 b				
		c Rental income or (loss)	6 c				
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7 a	(i) Securities				
			(ii) Other				
		b Less: cost or other basis and sales expenses	7 b				
		c Gain or (loss)	7 c				
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 195,534. of contributions reported on line 1c). See Part IV, line 18	8 a					
b Less: direct expenses		8 b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9 a						
	b Less: direct expenses	9 b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10 a						
	b Less: cost of goods sold	10 b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a <u>Miscellaneous</u>		Business Code 900099	145,359.		145,359.	
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d			145,359.			
12 Total revenue. See instructions			11,557,836.	4,456,994.	0.	146,816.	

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.....				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.....	34,182.	34,182.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	362,557.	306,447.	38,694.	17,416.
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.....	6,611,138.	5,664,997.	636,447.	309,694.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....	642,849.	512,367.	96,432.	34,050.
9 Other employee benefits.....	479,103.	381,857.	71,869.	25,377.
10 Payroll taxes.....	625,095.	498,216.	93,769.	33,110.
11 Fees for services (nonemployees):				
a Management.....				
b Legal.....				
c Accounting.....				
d Lobbying.....				
e Professional fundraising services. See Part IV, line 17....				
f Investment management fees.....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.).....	318,173.	235,565.	69,553.	13,055.
12 Advertising and promotion.....	105,335.	70,516.	32,756.	2,063.
13 Office expenses.....	314,653.	243,878.	52,766.	18,009.
14 Information technology.....				
15 Royalties.....				
16 Occupancy.....	377,782.	284,691.	85,525.	7,566.
17 Travel.....	59,924.	56,244.	2,794.	886.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings....	72,877.	19,743.		53,134.
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization ...	713,601.	555,609.	126,237.	31,755.
23 Insurance.....	403,480.	208,750.	182,799.	11,931.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.).....				
a <u>Repairs & Maintenance</u>	494,341.	317,325.	164,594.	12,422.
b <u>Supplies</u>	368,922.	353,897.	8,952.	6,073.
c <u>Miscellaneous</u>	350,743.	38,321.	310,488.	1,934.
d <u>Bank & Credit Card Charges</u>	319,347.	124,732.	187,486.	7,129.
e All other expenses.....	141,417.	100,708.	35,701.	5,008.
25 Total functional expenses. Add lines 1 through 24e. ...	12,795,519.	10,008,045.	2,196,862.	590,612.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).....				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	2,202,629.	1	2,632,680.
	2 Savings and temporary cash investments	454,265.	2	149,405.
	3 Pledges and grants receivable, net	3,183,009.	3	2,876,848.
	4 Accounts receivable, net	1,115,948.	4	403,825.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	125,742.	9	386,868.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 29,041,732.		
	b Less: accumulated depreciation	10b 7,300,585.	21,940,891.	10c 21,741,147.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11	843,875.	12	1,117,162.
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).		29,866,359.	16	29,307,935.
Liabilities	17 Accounts payable and accrued expenses	937,736.	17	1,201,057.
	18 Grants payable		18	
	19 Deferred revenue	1,914,025.	19	2,929,194.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,459,094.	23	3,586,576.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25.		7,310,855.	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	18,387,716.	27	17,443,309.
	28 Net assets with donor restrictions	4,167,788.	28	4,147,799.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	22,555,504.	32	21,591,108.
33 Total liabilities and net assets/fund balances		29,866,359.	33	29,307,935.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,557,836.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,795,519.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,237,683.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	22,555,504.
5	Net unrealized gains (losses) on investments	5	273,287.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,591,108.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	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 on Schedule O.	X	
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 on Schedule O and describe any steps taken to undergo such audits		