

GOOD NEIGHBORS USA

FINANCIAL STATEMENTS

December 31, 2020 and 2019

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FINANCIAL STATEMENTS
December 31, 2020 and 2019

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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

3435 Wilshire Blvd., Suite 2240
Los Angeles, CA 90010

Tel (213) 480 - 9100
Fax (213) 480 - 9107

www.ckpcpas.com

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INDEPENDENT AUDITORS' REPORT

To Management and Board of Directors
Good Neighbors USA
Tustin, California

Report on the Financial Statements

We have audited the accompanying financial statements of Good Neighbors USA (GNU), which comprise the statements of financial position as of December 31, 2020 and 2019, the related statements of activities and cash flows for the years then ended, 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 these 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 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 audits. We conducted our audits 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 auditor's 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.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial positions of GNU as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

CKP, LLP

April 24, 2021

GOOD NEIGHBORS USA
STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

<u>ASSETS</u>		
	2020	2019
Current assets:		
Cash	\$ 1,139,282	\$ 64,909
Accounts receivable	129,958	180,904
Prepaid expenses	5,101	18,166
Total current assets	1,274,341	263,979
Property and equipment, net	2,362,100	2,380,673
Other assets:		
Deposits	12,451	17,963
Total assets	\$ 3,648,892	\$ 2,662,615

<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 40,361	\$ 2,117
Accrued expenses	17,448	6,397
Credit card payables	78,773	77,853
Other liabilities	6,880	9,371
Total current liabilities	143,462	95,738
Total liabilities	143,462	95,738
Net assets:		
Without donor restrictions	3,505,430	2,566,877
Total net assets	3,505,430	2,566,877
Total liabilities and net assets	\$ 3,648,892	\$ 2,662,615

See accompanying notes to financial statements

GOOD NEIGHBORS USA
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2020 and 2019

	2020			2019		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Revenue and other income:						
Gift-in-kind donations	\$ 10,451,462	\$ -	\$ 10,451,462	\$ 5,562,747	\$ -	\$ 5,562,747
Contributions	1,010,869	-	1,010,869	949,280	-	949,280
Support from affiliate	1,705,931	-	1,705,931	2,300,000	-	2,300,000
Government grant	615,611	-	615,611	286,391	-	286,391
Other income	235,374	-	235,374	186,607	-	186,607
Total revenue and other income	14,019,247	-	14,019,247	9,285,025	-	9,285,025
Expenses:						
Program expenses:						
Child sponsorship	523,832	-	523,832	715,247	-	715,247
Domestic shelter	890,921	-	890,921	490,703	-	490,703
Education	322,953	-	322,953	-	-	-
Emergency relief	130,373	-	130,373	7,291,984	-	7,291,984
Food for kids	131,500	-	131,500	-	-	-
Health	10,396,722	-	10,396,722	137,004	-	137,004
Water and sanitation	79,477	-	79,477	76,259	-	76,259
Income generation	-	-	-	85,033	-	85,033
Total program expenses	12,475,778	-	12,475,778	8,796,230	-	8,796,230
Support services:						
Management and general	156,178	-	156,178	233,160	-	233,160
Fundraising	318,919	-	318,919	678,647	-	678,647
Rental	129,819	-	129,819	127,188	-	127,188
Total support services	604,916	-	604,916	1,038,995	-	1,038,995
Total expenses	13,080,694	-	13,080,694	9,835,225	-	9,835,225

See accompanying notes to financial statements

GOOD NEIGHBORS USA
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2020 and 2019

Change in net assets	938,553	-	938,553	(550,200)	-	(550,200)
Net assets, beginning of year	<u>2,566,877</u>	<u>-</u>	<u>2,566,877</u>	<u>3,117,077</u>	<u>-</u>	<u>3,117,077</u>
Net assets, end of year	<u>\$ 3,505,430</u>	<u>\$ -</u>	<u>\$ 3,505,430</u>	<u>\$ 2,566,877</u>	<u>\$ -</u>	<u>\$ 2,566,877</u>

See accompanying notes to financial statements

GOOD NEIGHBORS USA
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Change in net assets	\$ 938,553	\$ (550,200)
Adjustments to reconcile net assets to net cash provided by (used in) operating activities:		
Depreciation	29,481	28,686
(Increase) decrease in:		
Accounts receivable	50,946	(178,481)
Prepaid expenses	13,065	(9,646)
Deposits	5,512	1,458
Increase (decrease) in:		
Accounts payable	38,244	2,117
Accrued expenses	11,051	(12,673)
Credit card payables	920	70,935
Other liabilities	(2,491)	1,799
Total adjustments	146,728	(95,805)
Net cash provided by (used in) operation activities	1,085,281	(646,005)
Cash flows from investing activities:		
Acquisition of property and equipment	(10,908)	(3,668)
Net cash used in investing activities	(10,908)	(3,668)
Net increase (decrease) in cash	1,074,373	(649,673)
Cash, beginning of year	64,909	714,582
Cash, end of year	\$ 1,139,282	\$ 64,909

See accompanying notes to financial statements

GOOD NEIGHBORS USA
NOTES TO FINANCIAL STATEMENTS

Note 1 - Organization and Programs

Organization

Good Neighbors USA (GNU) is an international humanitarian and community development non-governmental organization incorporated under the laws of State of California. GNU is committed to make the world a place without hunger, where people live together in harmony.

GNU establishes and implements policies through the Good Neighbors Global Partnership Center (GPC), a partnered management organization in providing services listed above.

GNU is in a partnership with Good Neighbors International (GNI), a global humanitarian organization working on various community development projects in 40 countries for child rights. As a partner of GNI, GNU shares information and works together for child rights advocacy, community development, health, sanitation, and emergency relief.

Programs

Child Sponsorship

GNU's child sponsorship program is designed to combat three critical problems that children in developing countries face: lack of education, poor nutrition, and little to no access to affordable medical care. Child sponsorship program encourages donors to make a monthly commitment that covers a child's tuition, uniform, school supplies, books, lunchtime meals, and medical care. In 2020 and 2019, GNU sponsored 1,939 and 2,234 children ages from 4 to 18 in Chad, Malawi, Niger, Nicaragua, Nepal, Haiti, Dominican Republic, Chile, and Guatemala, respectively.

Domestic Shelter

GNU housed domestic violence clients and provided weekly classes such as: parenting, life skills, coping, financial literacy, and trauma. LA shelter scheduled weekly and bi-monthly activities to balance out traumatic experiences and assisted with the practice of coping skills. GNU's case managers provided guidance to clients and assisted with managing savings, housing, legal, transportation, resources fairs, job source workshops, resource and referrals, immigration service referrals, and permanent supportive and rapid rehousing services.

Education

Education campaign focuses on advocating the rights of a child to equal education. GNU enables individuals, especially girls who are less likely to receive standard education, by providing basic literacy skills, such as reading, writing, or numeracy skills that are essential for everyday use. In order to ensure access to quality education, GNU educates caregivers of the need for child education, constructs better school environments, develops teacher capacities, and addresses needs for children to receive education.

Emergency Relief

GNU delivers immediate assistance and sets up long-term relief efforts including dispensing food and clean water, improving sanitation, providing medical assistance and shelter, and preventing or minimizing disease outbreaks. GNU coordinated the acquisition of food and medicine that were distributed to daycare centers, hospitals, medical offices and clinics as well as to other Good Neighbors project sites.

GOOD NEIGHBORS USA
NOTES TO FINANCIAL STATEMENTS

Food for Kids

GNU holds campaigns to increase awareness of starvation in impoverished areas of the world and to create a world where no child goes hungry. Through the Food for Kids program, GNU advocates for the rights of the child in providing food items, educating methods on farming, and increasing capacities to obtain good seed and fertilizers thereby assisting people to gain resilience and prevent malnutrition.

Health

The project aims to build improved basic sanitation facilities (latrines) for families living in vulnerable rural communities with limited access to basic sanitation conditions. All basic sanitation facilities will be provided to each beneficiary family's home, which will be technically assisted with counterpart works and will be handed over once the work has been completed. The execution will be carried out with the community counterpart in the preparation of the pit according to the technical indicators of the design.

Water and Sanitation

To ensure sources to clean water and sanitary living environment for the communities, GNU builds and manages facilities such as wells, water pumps, and ventilated improved pit (VIP) latrines. More importantly, GNU strives for the community members to adopt healthy and sanitary behaviors through education and awareness programs. GNU also organizes water sanitation committees to create a sustainable and healthy environment.

Income Generation Project

The income generation project supports the establishment and operation of co-operatives to expand opportunities and strengthen capabilities for local residents in poverty due to limited resources, information, and low technology. It seeks equal economic growth in the community through initial capital, technical, and business competency supports. It helps develop the community by establishing and operating social enterprises that simultaneously create economic and social values. GNU supported this project to establish income generation for women in Guatemala. This increased their household income by supporting the production of handmade bracelets and bags.

Note 2 - Summary of Significant Accounting Policies

This summary of significant accounting policies of GNU is presented to assist in understanding GNU's financial statements. The financial statements and notes are representations of GNU's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are primarily used for gift in kind, depreciation, and functional expenses. Actual results could differ from those estimates.

GOOD NEIGHBORS USA
NOTES TO FINANCIAL STATEMENTS

Gift-in-kind Donations

Gifts-in-kind donations (GIK) received through private donations are recorded in accordance with U.S. generally accepted accounting principles and industry standards, referred to as the Interagency GIK Standards, as developed by an interagency task force appointed by Accord Network. Accord Network is an industry network which collaborates to eliminate poverty and establish common reporting and operating principles. GIK are valued and recorded as revenue at their estimated fair value based upon GNU's estimate of the wholesale values that, would be received for selling the goods in their principal exit markets considering the goods condition and utility for use at the time of contribution. GNU does not sell donated GIK and only distributes the goods for program use.

Pharmaceutical contributions legally permissible for sale in the United States are valued using a hierarchy of pricing inputs that approximates wholesale prices in the United States. Pharmaceutical contributions not legally permissible for sale in the United States are valued based upon wholesale market price data, obtained from reliable third-party sources, representing principal exit markets where such products are approved for sale.

GIK expenses are recorded when the goods are distributed for program use.

Contributions

Contributions are recorded as revenue when received, or when the unconditional promise to give has been made. Contributions are recorded as with donor restriction or without donor restriction, depending on the donors' intent. Donor-restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

Government Grant

GNU receives funding under grants from the government of the State of California, California Governor's Office of Emergency Services (Cal OES), for direct and indirect program costs. This funding is subject to contractual restrictions, which must be met through incurring qualifying expenses for particular programs. Revenue from grants and contracts is recognized only when funds are utilized by GNU to carry out the activity stipulated in the grant or contract agreement. Grants and contracts receivable represent amounts due from funding organizations for reimbursable expenses incurred. Cash received under grants and contracts in advance of incurring the related expenses is reported as deferred revenue. During the years ended December 31, 2020 and 2019, GNU was granted \$299,999 and \$286,391 under agreements with, Cal OES, respectively.

In September 2018, GNU made an agreement with the Los Angeles Homeless Services Authority, a joint powers authority of the City and County of Los Angeles (LAHSA). GNU receives funding under the agreement for direct and indirect program costs. During the years ended December 31, 2020 and 2019, GNU was granted \$315,612 and \$0 under the agreement with, LAHSA, respectively.

Other Income

In May 2018, GNU purchased an office building located in Tustin, California, with the plan of using the building as a main office and leasing its office spaces in the building to the tenants. For the years ended December 31, 2020 and 2019, approximately \$180,000 and \$190,000 of rental income were recorded in other income.

GOOD NEIGHBORS USA
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Contributed Services

Volunteers participate in GNU's domestic and international programs. In 2020, 87 volunteers donated their services for approximately 6,600 hours. In 2019, 82 volunteers donated their services for approximately 8,600 hours.

Under FASB ASC Subtopic 958-605, Not-for-Profit Entities – Revenue Recognition, the donated services must create or enhance nonfinancial assets or require specialized skills to be recognized as revenue. In addition, donated services would typically need to be purchased if not provided by donation in order for them to be recognized as revenue. Accordingly, these donated services were not recognized as revenue in the accompanying financial statements.

Functional Expenses

GNU allocates expenses on a functional basis among its various programs expenses and supporting services. Expenses that can be identified with a specific program or supporting service are charged directly to such program or supporting services.

Certain costs of joint activities related to fundraising, management and general, and various projects have been allocated as indicated among the programs and supporting services benefited. In its statements of activities and functional expenses, GNU classifies such costs allocated to the programs as indirect program expenses. Other expenses allocated to supporting services are included in management and general expenses based on the nature of the related activities.

Cash

GNU's cash consists primarily of cash in its commercial bank accounts, which, at times, may exceed federally insured limits. As of December 31, 2020, and 2019, the GNU's cash balances exceeding the maximum insured amount totaled \$1,041,404 and \$0, respectively.

Property and Equipment

Purchased property and equipment are stated at cost, and donated property and equipment are carried at the approximate fair value at the date of donation. Renewal and betterment that extend the economic useful lives of the related assets are capitalized. Expenditures for repairs and maintenance are charged to expense as incurred. Upon sale or disposition of assets, gain or loss is included in the statement of activities.

Depreciation on property and equipment is provided on the straight-line method over the estimated useful lives of the respective assets, which range from 5 to 7 years. Leasehold improvements are amortized using the straight-line method over the shorter of underlying lease term or the asset's estimated useful life.

Long-lived assets, such as property and equipment subject to depreciation or amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances require a long-lived asset or asset group be tested for possible impairment, GNU first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying value. If the carrying value of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques

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including discounted cash flow models, quoted market values and third-party independent appraisals, as considered necessary.

Income Taxes

GNU is a not-for-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Donors of cash or property are entitled to the maximum charitable contribution deduction allowed by law and contributions to GNU qualify for the charitable contribution deduction under Section 170(b)(1)(A).

GNU has adopted Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. At December 31, 2020 and for the year ended, GNU had no material unrecognized tax benefits, tax penalties or interest.

GNU's Federal form 990, Return of Organization Exempt from Income Taxes, for the year ended December 31, 2017 through 2019 are subject to examination by the IRS, generally for three years after they were filed. The California forms 199, California Exempt Organization Annual Information Return, for the year ended December 31, 2016 through 2019 are subject to examination by the Franchise Tax Board, generally for four years after they were filed.

Fair Value of Financial Instruments

ASC 820 establishes a framework for measuring fair value as it relates to financial assets and liabilities and to nonfinancial assets and liabilities measured at fair value on a recurring basis. That framework provides a three-level valuation hierarchy based upon observable and unobservable inputs, with preference given to observable inputs. The three levels of the fair value hierarchy under the ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include (i) quoted prices for similar assets or liabilities in active markets; (ii) quoted prices for identical or similar assets or liabilities in inactive markets; (iii) inputs other than quoted prices that are observable for the asset or liability; (iv) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The GNU's financial instruments, including cash, accounts receivable, accounts payable and other payables are carried at cost, which approximates their fair value because of the short-term maturity of these instruments.

Commitments and Contingencies

Liabilities for loss contingencies arising from claims, assessments, litigation, fines, and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount can be

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reasonably estimated. Legal costs incurred in connection with loss contingencies are expensed as incurred.

Cost Allocation Plan

GNU updates its cost allocation plan and obtains approval from its Board of Directors. The allocation of costs of providing the various programs and supporting services are recorded based on percentage of estimated time and effort incurred allocated to each program or activity. Accordingly, GNU applies several methods for allocating costs:

Direct Costs - Costs identified 100 percent to a specific program are charged directly to that program.

Shared Direct Costs - Costs identified to specific multiple programs or activities are shared between the programs benefitting.

- Payroll costs are allocated using individual time sheets that report the actual time spent by employees in each program each day.
- Rent is allocated using the square footage of building space occupied by each program, according to floor plans and/or room measurements.

Indirect Costs – Costs that benefit the operations of the entire organization, which cannot be identified to specific programs or activities, are allocated according to an approved indirect cost allocation plan.

Recent Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The guidance in ASU 2016-02 (as subsequently amended by ASU 2018-01, ASU 2018-10, ASU 2018-11 and ASU 2018-20) requires that a lessee recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. As with previous guidance, there continues to be a differentiation between finance leases and operating leases, however this distinction now primarily relates to differences in the manner of expense recognition over time and in the classification of lease payments in the statement of cash flows. Lease assets and liabilities arising from both finance and operating leases will be recognized in the statement of financial position. The transitional guidance for adopting the requirements of ASU 2016-02 calls for a modified retrospective approach that includes a number of optional practical expedients that entities may elect to apply. In addition, ASU 2018-11 provides for an additional (and optional) transition method by which entities may elect to initially apply the transition requirements in Topic 842 at that Topic's effective date with the effects of initially applying Topic 842 recognized as a cumulative effect adjustment to the opening balance of retained earnings in the period of adoption and without retrospective application to any comparative prior periods presented. The standard is effective for annual reporting periods beginning after December 15, 2018, including interim periods within that reporting periods, for public business entities, certain not-for-profit entities, and certain employee benefit plans. For all other entities, the standard is effective for annual periods beginning after December 15, 2019, and interim periods within annual periods beginning after December 15, 2020. Under the amendment of ASU 2020-05, due to Coronavirus Disease 2019 (COVID-19) pandemic affect, the effective date of leases for all other entities is deferred to fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The GPC is currently evaluating the impact of its pending adoption of the new standard on its financial statements.

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NOTES TO FINANCIAL STATEMENTS

Note 3 - Property and Equipment

Property and equipment consist of the following as of December 31, 2020 and 2019:

	2020	2019
Land	\$ 1,500,000	\$ 1,500,000
Building	885,993	880,113
Furniture and fixtures	41,897	36,869
Computer	21,040	21,040
Office equipment	16,638	16,638
Leasehold improvement	10,264	10,264
Total costs of property and equipment	2,475,832	2,464,924
Less: accumulated depreciation	(113,732)	(84,251)
Property and equipment, net	\$ 2,362,100	\$ 2,380,673

Total depreciation expense was \$29,481 and \$28,686 for the years ended December 31, 2020 and 2019, respectively.

Note 4 - Net Assets

GNU presents its financial statements in accordance with the recommendation of Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 958, Financial Statements of Not-for-profit entities. Under those provisions, net assets are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions on their use that may be met either by actions of not-for-profit entity or legal restrictions requiring that the principal be maintained permanently by the not-for-profit entity. Generally, the donors permit the not-for-profit entity to use all or part of the income earned for either general or donor-specified purposes.

As of December 31, 2020 and 2019, GNU did not have any donor restrictions on its net assets.

Note 5 - Related Party Transaction

Support from Affiliate

GNU's fundraising, management, and general expenses are supported by GNI and GPC, its affiliates. Such balances and transactions included in the accompanying financial statements are as follows:

	2020	2019
GNI	\$ -	\$ 1,500,000
GPC	1,705,931	800,000
Total	\$ 1,705,931	\$ 2,300,000

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Lease as Lessor

GNU leases its office facility to GPC (related to GNU through common partnership) from October 2019. Total rent income under this related party lease was \$10,668 and \$2,667 for year ended December 31, 2020 and 2019, respectively.

Note 6 – Commitments and Contingencies

In the normal course of business, the GNU is involved in various litigation matters. Management has reviewed all claims and possible litigation against the GNU with outside legal counsel and has taken into consideration the views of such counsel as to the outcome of these claims. Management believes that the outcome of such matters will not have a material effect on the results of operation or financial position of the GNU.

COVID-19

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the GNU operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic.

It is unknown how long the adverse conditions associated with the coronavirus will last and what the complete financial effect will be to the GNU. Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

Note 7 - Subsequent Events

GNU has evaluated subsequent events from the balance sheet date through April 24, 2021, the date at which the financial statements were available to be issued, and determined that there are no other subsequent events that require disclosure.

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Note 8 – Functional Expenses

	Program expenses							Support services			Total expense 2020	Summerized 2019 total expense	
	Child Sponsorship	Domestic Shelter	Education	Emergency relief	Food for Kids	Health	Water and sanitation	Program expenses subtotal	Management and general	Fundraising			Rental property
Program support	\$ 387,026	\$ 593,323	\$ 295,415	\$ 111,283	\$ 111,625	\$ 10,270,169	\$ 12,665	\$ 11,781,506	\$ -	\$ -	\$ -	\$ 11,781,506	\$ 7,807,012
Advertising and marketing	27,347	-	5,088	3,816	3,816	10,176	13,356	63,599	32,153	217,650	-	313,402	197,621
Automobile expense	656	-	122	92	92	244	321	1,527	719	1,526	-	3,772	1,732
Bank charge service	-	-	-	-	-	-	-	-	618	-	-	618	27,906
Delivery and postage	-	-	-	-	-	-	-	-	-	-	-	-	9,430
Depreciation expense	342	5,158	64	48	48	127	167	5,954	3,380	-	20,147	29,481	28,686
Donor management	1,635	-	304	228	228	608	798	3,801	14,776	25,908	-	44,485	-
Due and subscription	1,082	-	201	151	151	403	529	2,517	7,848	2,222	-	12,587	15,238
Equipment lease	584	-	109	81	81	217	285	1,357	271	310	-	1,938	-
Insurance	20,903	25,347	3,889	2,917	2,917	7,778	10,208	73,959	9,909	11,111	2,169	97,148	92,299
Office expenses	-	2,499	-	-	-	-	-	2,499	-	-	-	2,499	35,899
Other taxes	-	-	-	-	-	-	-	-	3,202	-	48,514	51,716	105,221
Printing	-	258	-	-	-	-	-	258	-	-	-	258	-
Professional fees	9,049	47,163	2,958	1,263	1,743	49,612	4,419	116,207	10,500	10,544	-	137,251	82,042
Rent	-	-	-	-	-	-	-	-	-	-	-	-	24,804
Repair and maintenance	133	18,640	25	18	18	49	65	18,948	5,641	-	35,950	60,539	22,436
Salaries and related taxes	74,116	168,617	14,599	10,342	10,647	56,982	36,196	371,499	59,789	46,912	-	478,200	681,868
Special events	-	-	-	-	-	-	-	-	-	-	-	-	623,394
Supplies	150	9,298	28	21	21	56	73	9,647	1,315	16	-	10,978	53,157
Travel and meeting	63	1,115	12	9	9	24	31	1,263	1,178	147	-	2,588	9,359
Utilities	746	19,503	139	104	104	277	364	21,237	4,879	2,573	23,039	51,728	17,121
Total expenses after allocation	\$ 523,832	\$ 890,921	\$ 322,953	\$ 130,373	\$ 131,500	\$ 10,396,722	\$ 79,477	\$ 12,475,778	\$ 156,178	\$ 318,919	\$ 129,819	\$ 13,080,694	\$ 9,835,225