



AMERICANS HELPING AMERICANS, INC.

Financial Statements

For the Year Ended June 30, 2021

(With Summarized Financial Information for the Year Ended June 30, 2020)



**and
Report Thereon**



AMERICANS HELPING AMERICANS, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Americans Helping Americans, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Americans Helping Americans, Inc. (the Organization), an affiliate of Christian Relief Services Charities, Inc., which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization'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 2021 financial statements referred to above present fairly, in all material respects, the financial position of Americans Helping Americans, Inc. as of June 30, 2021, and the changes in its 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 Matters*Report on the Summarized Comparative Financial Statements*

We have previously audited the Organization's 2020 financial statements, and in our report dated October 26, 2020, we expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Handwritten signature of Marcum LLP in black ink.

Washington, DC
November 12, 2021

AMERICANS HELPING AMERICANS, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2021
(With Summarized Financial Information as of June 30, 2020)

| | <u>2021</u> | <u>2020</u> |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash | \$ 86,771 | \$ 108,861 |
| Accounts receivable | 2,179 | 2,433 |
| Contributions receivable, net | 23,800 | 19,508 |
| Investments | 430,721 | - |
| Program related investment | <u>250,000</u> | <u>250,000</u> |
| TOTAL ASSETS | <u><u>\$ 793,471</u></u> | <u><u>\$ 380,802</u></u> |
| LIABILITIES AND NET ASSETS | | |
| Liabilities | | |
| Accounts payable and accrued expenses | \$ 19,530 | \$ 5,889 |
| Due to affiliates | <u>31,297</u> | <u>23,465</u> |
| TOTAL LIABILITIES | <u>50,827</u> | <u>29,354</u> |
| Net Assets | | |
| Without donor restrictions | 718,844 | 331,940 |
| With donor restrictions | <u>23,800</u> | <u>19,508</u> |
| TOTAL NET ASSETS | <u>742,644</u> | <u>351,448</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$ 793,471</u></u> | <u><u>\$ 380,802</u></u> |

The accompanying notes are an integral part of these financial statements.

AMERICANS HELPING AMERICANS, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

(With Summarized Financial Information for the Year Ended June 30, 2020)

| | 2021 | | | 2020 |
|--|-------------------------------|----------------------------|-------------------|-------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total |
| REVENUE AND SUPPORT | | | | |
| Noncash contributions from affiliate | \$ 512,594 | \$ - | \$ 512,594 | \$ 383,943 |
| Cash contributions from affiliates | 1,100,411 | - | 1,100,411 | 400,000 |
| Cash contributions | 42,349 | 32,262 | 74,611 | 53,081 |
| Workplace campaign contributions | - | 29,927 | 29,927 | 24,396 |
| Investment income, net | 17,068 | - | 17,068 | - |
| Other income | 26,964 | - | 26,964 | 12,522 |
| Net assets released from restrictions: | | | | |
| Satisfaction of time restrictions | 25,635 | (25,635) | - | - |
| Satisfaction of purpose restrictions | 32,262 | (32,262) | - | - |
| | | | | |
| TOTAL REVENUE AND SUPPORT | 1,757,283 | 4,292 | 1,761,575 | 873,942 |
| EXPENSES | | | | |
| Program Services: | | | | |
| Domestic programs | 1,318,203 | - | 1,318,203 | 804,067 |
| | | | | |
| Total Program Services | 1,318,203 | - | 1,318,203 | 804,067 |
| Supporting Services: | | | | |
| Management and general | 26,889 | - | 26,889 | 20,971 |
| Fundraising | 25,287 | - | 25,287 | 4,769 |
| | | | | |
| Total Supporting Services | 52,176 | - | 52,176 | 25,740 |
| | | | | |
| TOTAL EXPENSES | 1,370,379 | - | 1,370,379 | 829,807 |
| CHANGE IN NET ASSETS | 386,904 | 4,292 | 391,196 | 44,135 |
| NET ASSETS, BEGINNING OF YEAR | 331,940 | 19,508 | 351,448 | 307,313 |
| NET ASSETS, END OF YEAR | \$ 718,844 | \$ 23,800 | \$ 742,644 | \$ 351,448 |

The accompanying notes are an integral part of these financial statements.

AMERICANS HELPING AMERICANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021
(With Summarized Financial Information for the Year Ended June 30, 2020)

| | 2021 | | | | 2020 Total |
|---|----------------------|---------------------------|------------------|---------------------|-------------------|
| | Domestic Programs | Management and General | Fundraising | Total | |
| Cash grants | \$ 679,850 | \$ - | \$ - | \$ 679,850 | \$ 304,655 |
| Donated relief materials | 512,594 | - | - | 512,594 | 383,943 |
| Salaries, wages and benefits | 99,420 | - | - | 99,420 | 86,297 |
| Professional and consulting | - | 18,436 | 20,975 | 39,411 | 7,280 |
| Office supplies, dues and subscriptions | 5,316 | 4,692 | 3,563 | 13,571 | 23,529 |
| Provision for doubtful accounts | 6,673 | - | - | 6,673 | 8,583 |
| Payroll taxes | 6,203 | - | - | 6,203 | 5,904 |
| Postage | 4,281 | 16 | - | 4,297 | 679 |
| Advertising | 2,873 | - | - | 2,873 | - |
| Rent and operating expenses | - | 2,277 | - | 2,277 | 2,257 |
| General insurance | - | 1,152 | - | 1,152 | 907 |
| Training and education | - | - | 749 | 749 | - |
| Bank charges | 417 | 316 | - | 733 | 654 |
| Telephone | 363 | - | - | 363 | 215 |
| Printing and production | 163 | - | - | 163 | 2,105 |
| Shipping | 50 | - | - | 50 | 70 |
| Meetings and travel | - | - | - | - | 2,729 |
| TOTAL EXPENSES | \$ 1,318,203 | \$ 26,889 | \$ 25,287 | \$ 1,370,379 | \$ 829,807 |

The accompanying notes are an integral part of these financial statements.

AMERICANS HELPING AMERICANS, INC.

**STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2021**

(With Summarized Financial Information for the Year Ended June 30, 2020)

| | <u>2021</u> | <u>2020</u> |
|---|------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 391,196 | \$ 44,135 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Provision for (recovery of) doubtful accounts | 6,673 | (852) |
| Noncash contributions from affiliate | (512,594) | (383,943) |
| Donated relief materials | 512,594 | 383,943 |
| Unrealized gains on investments | (14,550) | - |
| Forgiveness of due to affiliate | (14,464) | - |
| Changes in assets and liabilities: | | |
| Contributions receivable | (10,965) | 3,695 |
| Accounts receivable | 254 | (2,219) |
| Accounts payable and accrued expenses | 13,641 | 645 |
| Due to affiliates | 22,296 | 4,612 |
| | <u>394,081</u> | <u>50,016</u> |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchases of investments | (849,401) | - |
| Proceeds from sales of investments | 433,230 | - |
| | <u>(416,171)</u> | <u>-</u> |
| NET CASH USED IN INVESTING ACTIVITIES | | |
| NET INCREASE IN CASH | (22,090) | 50,016 |
| CASH, BEGINNING OF YEAR | <u>108,861</u> | <u>58,845</u> |
| CASH, END OF YEAR | <u>\$ 86,771</u> | <u>\$ 108,861</u> |

The accompanying notes are an integral part of these financial statements.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2021

1. Organization and Summary of Significant Accounting Policies

Organization

Americans Helping Americans, Inc. (the Organization) was incorporated in 1990 and is a subordinate unit under the group exemption of Christian Relief Services Charities, Inc. (CRSC), a nonprofit 501(c)(3) organization. The Organization was organized to assist in the alleviation of human suffering, misery, pain and disability by helping fellow Americans with basic necessities, such as shelter, home repair, food, clothing and medical assistance throughout the United States.

The Organization has field partners in Georgia, Kentucky, Tennessee, North Carolina and West Virginia. These field partners join the local communities to build and strengthen neighbor relations and work side by side with residents to address community-wide concerns, linking resources supportive of a healthy, safe and economically vibrant standard of living. In addition, the field partners focus specifically on programs in Appalachia developed to address some of the most critical needs faced by the Appalachian people. The other field office empowers low-income individuals and families to get actively involved in their communities and to develop programs and services to meet their needs.

The Organization also makes grants and provides in-kind materials to community-based nonprofits and local churches in West Virginia, Kentucky, Tennessee, Georgia, North Carolina, Mississippi and Virginia to assist with their programs helping the disadvantaged and impoverished in their communities.

The Organization received approximately 92% of its support and revenue from Christian Relief Services, Inc. (CRSI) and Christian Relief Services/21st Century Campaign, Inc. (CRS21), affiliates of CRSC and the remaining 8% from the public through participation in workplace campaigns and direct donations.

Basis of Accounting and Presentation

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Investments

Investments are recorded in the accompanying statement of financial position at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investment income, including net realized and unrealized gains (losses), is reflected in the statement of activities as an increase (decrease) in net assets without donor restriction, unless the investment income use is restricted by explicit donor stipulation for a specific purpose or law. Interest and dividend income is recorded on the accrual basis.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

1. Organization and Summary of Significant Accounting Policies (continued)

Fair Value Measurement

In accordance with the accounting standards for fair value measurement for those assets and liabilities that are measured at fair value on a recurring basis, the Organization has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest-level input that is significant to the fair value measurement of the instrument.

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

As of June 30, 2021, the Organization's investments, as described in Note 3 of these financial statements, were measured at fair value on a recurring basis.

Net Assets

The net assets of the Organization are classified as follows:

- Net assets without donor restrictions represent funds that are available for support of the Organization's operations.

Net assets with donor restrictions represent amounts that are subject to donor-imposed restrictions to be used for various programs or within a specific time period. These donor restrictions can be temporary in nature in that they will be met by the Organization's activities or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor stipulated that the funds must be maintained in perpetuity. As of June 30, 2021, the Organization had no net assets that were required to be maintained in perpetuity.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2021

1. Organization and Summary of Significant Accounting Policies (continued)

Revenue and Support Recognition

Unconditional gifts and grants of cash and other assets are recognized as revenue and support at their net realizable value when an unconditional promise to give is received by the Organization. The Organization reports unconditional gifts and grants of cash and other assets as increases in net assets without donor restrictions available for general operations unless specifically restricted by the donor.

The Organization reports unconditional gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets for purpose or time. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restrictions. Workplace campaign contributions with payments due in future years are reported as revenue with donor restrictions in the accompanying statement of activities. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Organization had no conditional grants as of June 30, 2021.

Revenue and support recognized on contributions that have been committed to the Organization, but have not been received, is reflected as contributions receivable in the accompanying statement of financial position. Contributions receivable are reported net of an allowance for doubtful accounts. The allowance is based on historical collection experience and a review of the current status of contributions receivable. A provision for doubtful accounts is made when collection of the full amount is no longer probable.

Noncash Contributions

Noncash contributions from an affiliate represent contributions of food, clothing, hygiene products, shoes and school supplies that were made to CRSI, an affiliate of the Organization, a portion of which was then donated to the Organization for its program partners. The donated items are recorded as revenue when received and expenses when donated at their estimated fair value at the date of donation. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Organization's programs are also furthered by a substantial number of nonprofessional volunteers who have contributed their services to the Organization. The value of these services is not reflected in the accompanying financial statements because the contributed services do not meet the criteria for recognition under GAAP.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

1. Organization and Summary of Significant Accounting Policies (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statement of functional expenses. Expenses directly attributed to a specific functional area of the Organization are reported as expenses of those functional areas. Salaries and benefits that benefit multiple CRSC affiliates have been allocated among the CRSC affiliates based on estimates determined by management to be equitable. Occupancy and depreciation expense are allocated by the square footage used by each affiliate. All other shared costs are recorded in the parent company and not allocated since the amounts are not significant to the financial statements of the affiliates.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Contributions Receivable

Contributions receivable represent unconditional promises to give and are recorded at their net realizable value. All receivables are expected to be collected within one year. The Organization has recorded an allowance for doubtful accounts of \$9,056 as of June 30, 2021.

3. Investments and Fair Value Measurement

The following table summarizes the Organization's investments measured at fair value on a recurring basis as of June 30, 2021, aggregated by the fair value hierarchy level within which those measurements were made:

| | Total Fair Value | Quoted Prices in Active Markets for Identical Assets/ Liabilities (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
|-----------------------|---------------------|---|---|--|
| Exchange-traded funds | <u>\$ 430,721</u> | <u>\$ 430,721</u> | <u>\$ -</u> | <u>\$ -</u> |

The Organization values the exchange-traded funds using the quoted prices for identical assets in active markets.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

3. Investments and Fair Value Measurement (continued)

A summary of investment income is as follows for the year ended June 30, 2021:

| | |
|-----------------------------|------------------|
| Interest and dividends, net | \$ 2,518 |
| Unrealized gains | <u>14,550</u> |
| Total Investment Income | <u>\$ 17,068</u> |

4. Program Related Investment

Program related investments (PRI) are strategic investments for the specific objective of furthering the Organization's charitable purpose. The production of income is not the primary objective. During the year ended June 30, 2019, the Organization entered into one PRI for \$250,000. The PRI is in the form of a loan and is intended to support a local field partner in Virginia. Interest only payments of \$3,125 are due on a quarterly basis until the loan matures on December 27, 2023. Interest income of \$12,500 is reported as part of other income in the accompanying statement of activities. Principal payments of \$2,500 per \$250,000 of revenue exceeding \$1,000,000 are only due if the borrower's gross revenue as defined in the agreement exceeds \$1,000,000. There were no principal payments made on the loan during the year ended June 30, 2021. The loan is unsecured. Management determines the allowance for doubtful accounts by identifying troubled accounts. Program related investments are written off when deemed uncollectible. As of June 30, 2021, there was no allowance for doubtful accounts related to the PRI.

5. Net Assets With Donor Restrictions

As of June 30, 2021, net assets with donor restrictions were in the amount of \$23,800 and were restricted for use in future periods.

6. Transactions with Affiliates

The Organization is an affiliate of CRSC, CRSI, CRSC Residential and Christian Relief Services Virginia (CRS Virginia). The Organization, CRSC and CRSI share a common board. CRSI acts as the fundraising arm for CRSC and its affiliates. CRSI raises both cash and noncash contributions for CRSC and its affiliates, and the contributions are distributed to the entities based on program objectives and need.

During the year ended June 30, 2021, CRSI made cash contributions to the Organization of \$680,000 and noncash contributions of \$512,594. In addition, CRS21 also made cash contributions of \$420,411. These cash and noncash contributions from CRSI and CRS21 represent 92% of the Organization's support and revenue for the year ended June 30, 2021, and the contributions to the Organization from the affiliates are dependent on support from the general public.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

6. Transactions with Affiliates (continued)

As of June 30, 2021, the Organization owed CRSC \$30,061 for salaries and benefits and owed CRS Virginia \$1,236 for office expenses, which is shown as due to affiliates in the accompanying statement of financial position. During the year ended June 30, 2021, the Organization received forgiveness of the due to affiliate balance from CRSC of \$14,464 which is included in other income in the accompanying statement of activities.

7. Availability of Resources and Liquidity

The Organization regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. The Organization's financial assets available within one year of the statement of financial position date for general expenditures were as follows:

| | | |
|--------------------------------------|----|----------------|
| Cash | \$ | 86,771 |
| Accounts receivable | | 2,179 |
| Contributions receivable | | 23,800 |
| Investments | | <u>430,721</u> |
| Financial Assets Available to Meet | | |
| General Expenditures Within One Year | \$ | <u>543,471</u> |

The Organization's primary source of liquidity is cash and receivables, which are available for general expenditures, liabilities and other obligations as they come due. Management is focused on sustaining the financial liquidity of the Organization throughout the year. This is done through monitoring and reviewing the Organization's cash flow needs on a regular basis. As deemed necessary by the Organization's management, cash grants are received from other affiliates to fund operations.

8. Pension Plan

Employees of the Organization are eligible to participate in a 401(k) plan sponsored by CRSC after 60 days of service. Under the terms of the defined contribution plan, eligible employees may elect to contribute up to the federal tax limitation.

The plan has the following employee deferral and matching provisions:

| <u>Elective Deferral</u> | <u>Employer Matching</u> |
|--------------------------|-------------------------------|
| 1% | 400% of employee contribution |
| 1% – 5% | 100% of employee contribution |

Employees are immediately vested in employer contributions. During the year ended June 30, 2021, retirement expense related to the plan was \$6,216.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

9. Income Taxes

Under Section 501(c)(3) of the Internal Revenue Code, the Organization is a nonprofit organization and is exempt from federal taxes on income other than net unrelated business income. No provision for federal or state income taxes was required as of June 30, 2021, as the Organization had no taxable net unrelated business income.

The Organization follows the authoritative guidance relating to accounting for uncertainty in income taxes included in FASB Accounting Standards Codification Topic 740, *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return. The Organization performed an evaluation of uncertainty in income tax positions taken for the year ended June 30, 2021, and determined that there were no matters that would require recognition in the financial statements or that may have any effect on its tax-exempt status. As of June 30, 2021, there are no audits for any tax periods pending or in progress. It is the Organization's policy to recognize interest and/or penalties related to uncertainty in tax positions, if any, in interest or income tax expense. As of June 30, 2021, the Organization had no accruals for interest and/or penalties.

10. Prior Year Summarized Financial Information

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

11. Reclassification

Certain 2020 amounts have been reclassified to conform to the 2021 financial statement presentation.

12. COVID-19

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic that continues to spread throughout the United States. The Organization is monitoring the outbreak of COVID-19 and the related business and travel restrictions and changes to behavior intended to reduce its spread, in addition to the impact on its employees. The Organization has been able to continue operations in a remote environment; however, at this point, the extent to which COVID-19 will impact the Organization's financial condition or result of operations is uncertain and being evaluated by management and the Board.

AMERICANS HELPING AMERICANS, INC.

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

13. Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 12, 2021, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.