

Goodlettsville Help Center, Inc. and Subsidiary

Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

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Independent Auditor's Report

Board of Directors
Goodlettsville Help Center, Inc. and Subsidiary

Opinion

We have audited the consolidated financial statements of Goodlettsville Help Center, Inc. and Subsidiary (the Organization), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Goodlettsville, Tennessee
September 12, 2023

Goodlettsville Help Center, Inc. and Subsidiary

Consolidated Statements of Financial Position

December 31, 2022 and 2021

	2022	2021
Assets		
Current assets		
Cash	\$ 296,707	\$ 336,383
Certificate of deposit	200,000	51,473
Prepaid expenses	5,917	10,317
Inventory	39,123	46,011
Total current assets	541,747	444,184
Property and equipment, net	230,307	236,157
Operating lease, right-of-use assets	45,592	-
Other assets	3,782	3,782
Total assets	\$ 821,428	\$ 684,123
Liabilities and Net Assets		
Current liabilities		
Accrued expenses	\$ 7,009	\$ 5,231
Accrued payroll	6,561	6,518
Operating lease liabilities, current portion	41,563	-
Total current liabilities	55,133	11,749
Net assets without donor restrictions	766,295	672,374
Total liabilities and net assets	\$ 821,428	\$ 684,123

Goodlettsville Help Center, Inc. and SubsidiaryConsolidated Statements of Activities
For the Years Ended December 31, 2022 and 2021

	2022	2021
Net Assets Without Donor Restrictions		
Support and Revenues		
Fundraisers	\$ 30,858	\$ 22,624
Contributions of cash and other financial assets	143,602	237,395
Contributions of nonfinancial assets	200,010	143,858
Other	<u>13,069</u>	<u>11,256</u>
Total support and revenues	387,539	415,133
Other Revenues		
Interest income	1,620	664
Thrift store sales of donated goods	<u>411,854</u>	<u>365,498</u>
Total other revenues	<u>413,474</u>	<u>366,162</u>
Total	801,013	781,295
Expenses		
Program services	602,129	505,878
Management and general	99,231	95,006
Fundraising	<u>5,732</u>	<u>1,807</u>
Total expenses	707,092	602,691
Change in net assets	93,921	178,604
Net assets without donor restrictions, beginning of year	<u>672,374</u>	<u>493,770</u>
Net assets without donor restrictions, end of year	\$ 766,295	\$ 672,374

Goodlettsville Help Center, Inc. and Subsidiary
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program services			Supporting services		
	Help Center	Thrift Store	Total	Management and general	Fundraising	Total expenses
Personnel expenses						
Salaries and wages	\$ 64,274	\$ 154,226	\$ 218,500	\$ 46,761	\$ -	\$ 265,261
Payroll taxes	2,188	10,680	12,868	5,623	-	18,491
Total personnel expenses	66,462	164,906	231,368	52,384	-	283,752
Nonpersonnel expenses						
Client services	38,843	307	39,150	-	-	39,150
Copier	-	-	-	2,451	-	2,451
Depreciation	130	8,388	8,518	4,069	-	12,587
Dues	-	-	-	838	-	838
Food	213,882	-	213,882	-	-	213,882
Fundraising	-	-	-	-	5,732	5,732
Insurance	136	8,767	8,903	4,253	-	13,156
Merchant fees	-	10,714	10,714	-	-	10,714
Other	-	-	-	714	-	714
Pest control	-	-	-	726	-	726
Postage	-	-	-	258	-	258
Professional fees	-	-	-	10,733	-	10,733
Rent	-	50,208	50,208	-	-	50,208
Repairs and maintenance	-	-	-	3,227	-	3,227
Supplies	-	-	-	4,033	-	4,033
Taxes and fees	-	6,285	6,285	-	-	6,285
Utilities	497	32,041	32,538	15,545	-	48,083
Vehicle	563	-	563	-	-	563
Total nonpersonnel expenses	254,051	116,710	370,761	46,847	5,732	423,340
Total expenses	\$ 320,513	\$ 281,616	\$ 602,129	\$ 99,231	\$ 5,732	\$ 707,092

Goodlettsville Help Center, Inc. and Subsidiary
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program services			Supporting services		
	Help Center	Thrift Store	Total	Management and general	Fundraising	Total expenses
Personnel expenses						
Salaries and wages	\$ 34,579	\$ 168,851	\$ 203,430	\$ 42,000	\$ -	\$ 245,430
Payroll taxes	2,152	10,505	12,657	4,292	-	16,949
Total personnel expenses	36,731	179,356	216,087	46,292	-	262,379
Nonpersonnel expenses						
Client services	22,760	20	22,780	-	-	22,780
Copier	-	-	-	2,337	-	2,337
Depreciation	144	7,584	7,728	4,239	-	11,967
Dues	-	-	-	637	-	637
Food	151,965	-	151,965	-	-	151,965
Fundraising	-	-	-	-	1,807	1,807
Insurance	143	7,502	7,645	4,193	-	11,838
Merchant fees	-	9,114	9,114	-	-	9,114
Other	-	-	-	863	-	863
Pest control	-	-	-	368	-	368
Postage	-	-	-	238	-	238
Professional fees	-	-	-	12,860	-	12,860
Rent	-	41,261	41,261	-	-	41,261
Repairs and maintenance	-	-	-	4,794	-	4,794
Supplies	-	-	-	2,567	-	2,567
Taxes and fees	-	17,414	17,414	-	-	17,414
Utilities	532	27,940	28,472	15,618	-	44,090
Vehicle	3,412	-	3,412	-	-	3,412
Total nonpersonnel expenses	178,956	110,835	289,791	48,714	1,807	340,312
Total expenses	\$ 215,687	\$ 290,191	\$ 505,878	\$ 95,006	\$ 1,807	\$ 602,691

Goodlettsville Help Center, Inc. and Subsidiary**Consolidated Statements of Cash Flows**
For the Years Ended December 31, 2022 and 2021

	2022	2021
Cash, beginning of year	\$ 336,383	\$ 137,580
Cash flows from operating activities		
Change in net assets	93,921	178,604
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	12,587	11,967
Noncash lease expense	371	-
Change in:		
Inventory	6,888	12,341
Accrued expenses	1,778	1,852
Accrued payroll	43	(3,726)
Net cash provided (used) by operating activities	115,588	201,038
Cash flows used from investing activities		
Purchase of property and equipment	(6,737)	(2,171)
Purchase of certificate of deposit	(200,000)	(51,473)
Proceeds from sale of certificate of deposit	51,473	51,409
Net cash provided (used) by investing activities	(155,264)	(2,235)
Net change in cash	(39,676)	198,803
Cash, end of year	\$ 296,707	\$ 336,383

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Organization and Nature of Activities

Goodlettsville Help Center, Inc. and Subsidiary (the Organization) is a non-profit organization whose purpose is to help churches, businesses, and the community eliminate duplicate requests from needy families by providing a central location to meet their basic needs. Their needs can be assistance for utilities, food, shelter, prescriptions, transportation, and education. The Organization also acts as a liaison to the local police department for persons seeking assistance. A thrift store is open to the public with reduced rates to support the entire community. Generally, clients receiving direct assistance live in the Goodlettsville, Tennessee area, which encompasses portions of Davidson, Robertson, and Sumner counties.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Goodlettsville Help Center, Inc. (GHC) and Treasure Hunters Thrift Store, LLC (the Thrift Store). GHC is the sole member of the Thrift Store. All significant intercompany transactions have been eliminated.

Basis of Accounting

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

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with US GAAP, which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization does not have net assets with donor restrictions.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Measure of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing support services and interest and dividends earned on investments. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Use of Estimates

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

Cash and Certificate of Deposit

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash. Cash deposits and investments in certificates of deposit (CD's) are reported at carrying amounts which approximate fair value.

Inventory

The Thrift Store inventories, which consist of donated clothing, household goods, furniture, and various other items, are held for sale at the thrift store. Since there is no purchase cost to the organization, inventory, and donation revenues are recorded at fair value determined by the price at which the item can be sold on the date of donation.

The food inventories consist of donated food received from food drives, food companies, and grocery stores. Management estimates that food inventory turnover occurs semi-monthly, and the value of donated food is based on poundage times a standard rate. The donated food at December 31, 2022 and 2021 were valued at \$1.92 and \$1.79 per pound based on fair value, respectively.

Property and Equipment

Property and equipment with cost greater than \$500 and useful lives greater than one year are recorded at cost or at the estimated fair market value at the date of donation. Depreciation is calculated using the straight-line method over an estimated useful life of 5 to 39 years. Expenditures for repairs and maintenance are charged to expense as incurred. Donations of property and equipment are reported at their estimated fair value.

Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset 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 contributions. Absent donor-stipulations regarding how long those 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. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Leases (New Accounting Standard Adopted in 2022)

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Codification (ASC) Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset, representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statements of activities. The Organization adopted Topic 842 on January 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on January 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Organization's historical accounting treatment under ASC Topic 840, *Leases*.

The Organization elected the "package of practical expedients" under the transition guidance within Topic 842, in which the Organization does not reassess (1) the historical lease classifications, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the "hindsight" practical expedient and, therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on January 1, 2022.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or January 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Leases (New Accounting Standard Adopted in 2022)

The Organization has made an accounting policy election to account for lease and nonlease components in its contracts as a single lease component. The nonlease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

The Organization has made an accounting policy election to use the risk-free rate as the discount rate if the rate implicit in the lease is not readily determinable. The risk free rate is the rate of a zero coupon US Treasury instrument for the same period of time as the lease term.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Organization's operating lease of \$98,800 at January 1, 2022. The adoption of the new lease standard did not materially impact net earnings or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Revenue Recognition

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions. If donor-restricted support is given and the restriction is released in the same accounting period, the contribution is considered as unrestricted.

Contributed Nonfinancial Assets (New Accounting Standard Adopted in 2022)

Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their estimated fair values in the period received.

Income Taxes

GHC is a non-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Thrift Store is considered a disregarded entity for federal income tax purposes and is included on GHC's Form 990, Return of Organization Exempt from Income Tax.

Advertising Costs

The Organization expenses advertising costs as incurred. Advertising expenses for the years ended December 31, 2022 and 2021 were \$214 and \$263, respectively.

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 1. Summary of Significant Accounting Policies

Functional Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

	Method of allocation
Salaries and wages	Time and effort
Payroll taxes	Time and effort
Other expenses	Time and effort
Depreciation	Square footage
Insurance	Square footage
Utilities	Square footage

Note 2. Liquidity and Availability

The following represents the Organization's financial assets:

	2022	2021
Financial assets		
Cash	\$ 296,707	\$ 336,381
Certificate of deposit	<u>200,000</u>	<u>51,473</u>
Financial assets available to meet general expenditures over the next 12 months	\$ 496,707	\$ 387,854

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$190,000). As part of its liquidity plan, excess cash is invested in existing cash, savings, and certificate of deposit accounts.

Note 3. Inventory

Inventory consists of the following:

	2022	2021
Thrift store	\$ 29,026	\$ 24,531
Donated food	<u>10,097</u>	<u>21,480</u>
	\$ 39,123	\$ 46,011

The food inventories consist of donated food received from food drives, food companies, and grocery stores. Management estimates that food inventory turnover occurs semi-monthly, and the value of donated food is based on poundage times a standard rate. The donated food at December 31, 2022 and 2021 were valued at \$1.92 and \$1.79 per pound based on fair value, respectively.

Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 4. Property and Equipment

Property and equipment consist of the following:

	2022	2021
Land	\$ 100,000	\$ 100,000
Building	142,195	142,195
Equipment	28,625	21,888
Improvements	122,829	122,829
Vehicles	<u>8,221</u>	<u>8,221</u>
	401,870	395,133
Less: accumulated depreciation	<u>(171,563)</u>	<u>(158,976)</u>
Property and equipment, net	\$ 230,307	\$ 236,157

Note 5. Leases

The Company leases real estate under an operating lease agreement that has a term of five years. The Company's operating lease generally does not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended December 31, 2022:

Operating lease cost	\$ 36,462
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Supplemental cash flow information related to leases is as follows for the year ended December 31, 2022:

Cash paid for amounts included in measurement of lease liabilities:

Operating cash outflows, payments on operating leases	\$ 36,091
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Supplemental statement of financial position information related to leases is as follows as of December 31, 2022:

Operating lease	
Operating lease right-of-use assets	\$ 45,592
Operating lease liabilities, current portion	\$ 41,563
Operating lease liabilities, net of current portion	<u>-</u>
Total operating lease liabilities	\$ 41,563

Weighted-average remaining lease term

Operating leases	0.83 years
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Weighted-average discount rate

Operating leases	3.00%
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Goodlettsville Help Center, Inc. and Subsidiary
Notes to Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021

Note 5. Leases

Future undiscounted cash flows for the next five years and thereafter, as applicable, and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of December 31, 2022:

Years ending December 31,	Operating Leases
2023	\$ 42,084
Less imputed interest	<u>(521)</u>
Total present value of lease liabilities	\$ 41,563

Annual rent expense was \$50,208 in 2022 and \$41,261 in 2021.

Note 6. Contributed Nonfinancial Assets

The following represents contributed nonfinancial assets for the years ended December 31:

	2022	2021
Food	\$ 200,010	\$ 143,858

The Organization receives contributions of nonfinancial assets in the form of donated food. The Organization did not recognize any contributions of nonfinancial assets with donor-imposed restrictions.

Note 7. Concentrations

Credit Risk on Cash

The Organization maintains its cash balances in bank deposits that, at times, may exceed federally insured limits. The Organization had cash deposits in a financial institution in excess of the amount insured by the Federal Deposit Insurance Corporation in the amount of approximately \$245,000 at December 31, 2022 and \$90,000 at December 31, 2021.

Concentration of Revenue Sources

During 2022 and 2021, the Organization received approximately 25% and 18%, respectively, of its total revenues from in-kind food donations. Food donations from a single donor comprised approximately 24% and 13% of total revenues in 2022 and 2021, respectively.

Note 8. Subsequent Events

Management has evaluated subsequent events through September 12, 2023, the date on which the financial statements were available for issuance.