

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

FINANCIAL STATEMENTS

For the Years Ended
December 31, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
A Wider Bridge
San Francisco, California

Opinion

We have audited the accompanying financial statements of A Wider Bridge (a California nonprofit public benefit corporation), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of A Wider Bridge as of December 31, 2021 and 2020, 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 A Wider Bridge and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 these 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 A Wider Bridge's ability to continue as a going concern within one year after the date that the financial statements are 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 A Wider Bridge'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 A Wider Bridge'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.

Doran & Associates

October 31, 2022

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets:		
Cash and cash equivalents (Note 1)	\$ 861,353	\$ 699,611
Accounts receivable (Note 1)	-	12,629
Grants receivable (Note 1)	260,000	33,556
Prepaid expenses	41,937	3,734
Total current assets	<u>1,163,290</u>	<u>749,530</u>
Israel bonds (Note 1)	<u>2,569</u>	<u>1,646</u>
Total assets	<u>\$ 1,165,859</u>	<u>\$ 751,176</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and accrued expenses	\$ 115,965	\$ 53,010
Total liabilities	<u>115,965</u>	<u>53,010</u>
Net assets:		
Without donor restriction	584,894	574,610
With donor restriction (Note 3)	465,000	123,556
Total net assets	<u>1,049,894</u>	<u>698,166</u>
Total liabilities and net assets	<u>\$ 1,165,859</u>	<u>\$ 751,176</u>

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

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF ACTIVITIES
For the year ended December 31, 2021

	Without Donor Restriction	With Donor Restriction	Total
SUPPORT, REVENUE, AND TRANSFERS			
Public support:			
Foundation grants	\$ 685,000	\$ 519,000	\$ 1,204,000
Donations	297,556	-	297,556
PPP conditional grant (Note 4)	<u>113,515</u>	<u>-</u>	<u>113,515</u>
Total public support	<u>1,096,071</u>	<u>519,000</u>	<u>1,614,071</u>
Revenue:			
Interest and investment income, net	942	-	942
Program fees	<u>500</u>	<u>-</u>	<u>500</u>
Total revenue	<u>1,442</u>	<u>-</u>	<u>1,442</u>
Net assets released from restrictions, purpose and/or time restrictions met	<u>177,556</u>	<u>(177,556)</u>	<u>-</u>
Total support, revenue, and transfers	<u>1,275,069</u>	<u>341,444</u>	<u>1,616,513</u>
EXPENSES AND LOSSES			
Program services	895,107	-	895,107
Supporting services	<u>369,678</u>	<u>-</u>	<u>369,678</u>
Total expenses and losses	<u>1,264,785</u>	<u>-</u>	<u>1,264,785</u>
Change in net assets	10,284	341,444	351,728
Net assets, beginning of year	<u>574,610</u>	<u>123,556</u>	<u>698,166</u>
Net assets, end of year	<u>\$ 584,894</u>	<u>\$ 465,000</u>	<u>\$ 1,049,894</u>

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

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF ACTIVITIES (CONTINUED)
For the year ended December 31, 2020

	Without Donor Restriction	With Donor Restriction	Total
SUPPORT, REVENUE, AND TRANSFERS			
Public support:			
Foundation grants	\$ 685,800	\$ 135,112	\$ 820,912
Donations	287,847	-	287,847
In-kind services (Note 5)	<u>62,500</u>	<u>-</u>	<u>62,500</u>
Total public support	<u>1,036,147</u>	<u>135,112</u>	<u>1,171,259</u>
Revenue:			
Interest and investment income (loss), net	(12)	-	(12)
Program fees	<u>7,902</u>	<u>-</u>	<u>7,902</u>
Total revenue	<u>7,890</u>	<u>-</u>	<u>7,890</u>
Net assets released from restrictions, purpose and/or time restrictions met	<u>65,112</u>	<u>(65,112)</u>	<u>-</u>
Total support, revenue, and transfers	<u>1,109,149</u>	<u>70,000</u>	<u>1,179,149</u>
EXPENSES AND LOSSES			
Program services	777,288	-	777,288
Supporting services	<u>323,323</u>	<u>-</u>	<u>323,323</u>
Total expenses and losses	<u>1,100,611</u>	<u>-</u>	<u>1,100,611</u>
Change in net assets	8,538	70,000	78,538
Net assets, beginning of year	<u>566,072</u>	<u>53,556</u>	<u>619,628</u>
Net assets, end of year	<u>\$ 574,610</u>	<u>\$ 123,556</u>	<u>\$ 698,166</u>

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

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES
For the year ended December 31, 2021

	<u>Program Services</u>				<u>Total Program Services</u>	<u>Supporting Services</u>		<u>Total Supporting Services</u>	<u>Total</u>
	<u>Israel Missions</u>	<u>Community Engagement</u>	<u>Beyond the Bridge</u>	<u>Impact Grant</u>		<u>Administration</u>	<u>Fundraising</u>		
Payroll and Related Expenses	\$ 81,970	\$ 283,608	\$ 50,225	\$ 17,801	\$ 433,604	\$ 105,022	\$ 60,651	\$ 165,673	\$ 599,277
Program Expenses	32,377	15,311	-	177,760	225,448	270	16,678	16,948	242,396
Operating Expenses and Professional Services	17,500	203,634	-	-	221,134	155,365	3,916	159,281	380,415
Travel Expenses	-	1,217	-	-	1,217	127	201	328	1,545
Occupancy and Office Related	-	13,704	-	-	13,704	27,448	-	27,448	41,152
Total expenses included in the expense section on the Statement of Activities	<u>\$ 131,847</u>	<u>\$517,474</u>	<u>\$50,225</u>	<u>\$ 195,561</u>	<u>\$ 895,107</u>	<u>\$ 288,232</u>	<u>\$ 81,446</u>	<u>\$ 369,678</u>	<u>\$ 1,264,785</u>

The accompanying notes are an integral part of these financial statements

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)
For the year ended December 31, 2020

	<u>Program Services</u>				<u>Supporting Services</u>				<u>Total</u>
	<u>Israel Missions</u>	<u>Community Engagement</u>	<u>Beyond the Bridge</u>	<u>Impact Grant</u>	<u>Total Program Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total Supporting Services</u>	
Payroll and Related Expenses	\$ 115,230	\$ 236,608	\$ 70,268	\$ 18,647	\$ 440,753	\$ 99,180	\$ 70,157	\$ 169,337	\$ 610,090
Program Expenses	6,509	37,635	-	49,616	93,760	745	5,618	6,363	100,123
Operating Expenses and Professional Services	18,668	142,825	-	23,667	185,160	105,781	6,426	112,207	297,367
Travel Expenses	3,429	18,686	2,097	-	24,212	2,540	440	2,980	27,192
Occupancy and Office Related	34	33,369	-	-	33,403	31,619	817	32,436	65,839
Total expenses included in the expense section on the Statement of Activities	<u>\$ 143,870</u>	<u>\$469,123</u>	<u>\$ 72,365</u>	<u>\$91,930</u>	<u>\$ 777,288</u>	<u>\$ 239,865</u>	<u>\$ 83,458</u>	<u>\$ 323,323</u>	<u>\$ 1,100,611</u>

The accompanying notes are an integral part of these financial statements

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	2021	2020
<hr/>		
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 351,728	\$ 78,538
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on Israel bonds	(923)	(54)
Changes in assets and liabilities:		
Accounts receivable	12,629	(7,454)
Grants receivable	(226,444)	17,500
Prepaid expenses	(38,203)	3,673
Accounts payable and accrued expenses	62,955	9,359
Total adjustments	<u>(189,986)</u>	<u>23,024</u>
Net cash provided by operating activities	<u>161,742</u>	<u>101,562</u>
Net increase in cash and cash equivalents	161,742	101,562
Cash and cash equivalents, beginning of year	<u>699,611</u>	<u>598,049</u>
Cash and cash equivalents, end of year	<u>\$ 861,353</u>	<u>\$ 699,611</u>

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

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2021 and 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - A Wider Bridge is a California nonprofit public benefit corporation founded in 2011. Through education, advocacy, relationship-building, and grant-making, A Wider Bridge helps build a Jewish community that champions LGBTQ concerns and an LGBTQ community that champions Jewish concerns, including Israel. The Corporation's major sources of revenues are grants, donations, and program fees.

Net Assets - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor- (or certain grantor-) imposed restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Method of Accounting - The financial statements of the Corporation are prepared using the accrual basis of accounting, which reflects revenue when earned and expenses as incurred.

Cash and Cash Equivalents - Cash is defined as cash in demand deposit accounts as well as cash on hand. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and investments so near their maturity that the risk of changes in value due to changes in interest rates is negligible. These are generally investments with maturity dates within three months of the acquisition date.

Accounts and Grants Receivable - It is the practice of the Corporation to expense uncollectibles only after exhausting all efforts to collect the amounts due. There is no allowance for doubtful accounts and management believe all amounts will be collected in full.

Israel Bonds - Israel bonds consist of donated long-term bonds, with maturities through 2026.

Revenue and Revenue Recognition - The Corporation recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and right of return - are not recognized until the conditions on which they depend have been met. At December 31, 2021, the Corporation was awarded a grant for \$20,000, conditional upon progress toward specific goals and funder's ability to fund the award, to be recognized upon meeting these conditions.

Revenue, other than unconditional contributions, bequests, and grants, is recognized in the period in which service is provided.

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2021 and 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Expenses - The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, and insurance, which are allocated based on time studies and other measures of effort.

Furniture and Equipment - The Corporation records furniture and equipment at cost of acquisition, or, if donated, fair market value at date of donation. Depreciation is recognized using the straight-line method over the useful life of the assets. The Corporation capitalizes all furniture and equipment with a cost in excess of \$5,000.

Use of Estimates - The preparation of 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 reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Income Taxes - The Corporation is exempt from federal and state taxes under Section 501(c)(3) of the Internal Revenue Service Code and Section 23701d of the California Revenue and Taxation Code, and is considered by the IRS to be an organization other than a private foundation. In the opinion of management, there is no unrelated business income.

ASC 740-10, Accounting for Uncertainty in Income Taxes - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Corporation to report information regarding its exposure to various tax positions taken by the Corporation. The Corporation has determined whether any tax positions have met the recognition threshold and has measured the Corporation's exposure to those tax positions. Management believes that the Corporation has adequately addressed all relevant tax positions and that there are no unrecorded tax liabilities. Federal and state tax authorities generally have the right to examine and audit the previous three years of tax returns filed (four years for California). Any interest or penalties assessed to the Corporation are recorded in operating expenses. No interest or penalties from federal or state tax authorities were recorded in the accompanying financial statements.

Accounting Standards Update, ASU 2014-09, Revenue from Contracts with Customers (Topic 606) - In May 2014, the FASB provided a new five-step process for the analysis of contracts with customers and the recognition of revenue resulting from those contracts. Among other steps is the identification of performance obligations under the contracts and the allocation of a transaction price to those performance obligations. The amendment does not affect contributions or investment income. The Corporation has elected the practical expedient with regard to the application of this new standard. The new standard was effective for fiscal years beginning after December 15, 2019, and did not have an impact on the Corporation's reporting of earned revenue.

Accounting Standards Update, ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets - In September 2020, the FASB amended guidance regarding the way nonprofit organizations report nonfinancial assets, including donated goods and rent, in-kind professional services, etc. The amendment requires contributed nonfinancial assets to be presented separately from cash and other financial assets on the statement of activities, and the footnote disclosure must include a dis-aggregation by type, donor restrictions, if applicable, and other details about the nature and valuation of the nonfinancial assets received. The new standard is effective for fiscal years beginning after June 15, 2021, and could have an impact on the Corporation's reporting of contributed nonfinancial assets.

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2021 and 2020

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Standards Update, ASU 2016-02, Leases - In February 2016, the FASB issued amendments to the way lessees record lease transactions. Upon implementation, lessees will be required to recognize at commencement the right-of-use asset and a lease liability representing the lessee's obligation to make lease payments arising from the lease, as discounted, for all leases except short-term leases. This Standard is effective for annual financial statements issued for fiscal years beginning after December 15, 2021, and early adoption is permitted. Management is currently evaluating the impact the amendments to this ASU will have on the financial statements of the Corporation.

Subsequent Events - Subsequent events have been evaluated through October 31, 2022, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, consist of the following:

Cash and Short-Term Investments, excluding donor restricted cash	\$ 632,015
Undeposited Funds	<u>24,338</u>
Total	<u>\$ 656,353</u>

The Corporation has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. A Wider Bridge has a goal to maintain financial assets (cash and short-term investments) sufficient to meet 60 days of operating expenses which is approximately \$328,750.

NOTE 3 NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction are restricted by the donor for time and/or purpose and consisted of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Trips to Israel	\$ 60,000	\$ 75,000
Capacity building	25,000	-
Beyond the Bridge	25,000	25,000
"Equality For" Programming	20,000	15,000
Other North America programs	10,000	8,556
Grassroots outreach	75,000	-
Time restricted	<u>250,000</u>	<u>-</u>
	<u>\$ 465,000</u>	<u>\$ 123,556</u>

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2021 and 2020

NOTE 4 PPP CONDITIONAL GRANT

On February 25, 2021, the Corporation entered into an unsecured note payable to Itria Ventures, LLC as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act's "Paycheck Protection Program" which is guaranteed by the U.S. Small Business Administration. The loan was for \$113,515, was scheduled to mature on February 25, 2026, and bore interest at the fixed rate of 1% per annum. Payments of principal and interest were deferred for ten months after the covered period, as defined in the loan, then were to be made in equal payments until maturity. Under the terms of the program, some or all of the loan may be forgiven if funds are used during the covered period for costs identified in the CARES Act: payroll costs, covered rent obligations, and covered utility payments. On October 7, 2021, the loan was forgiven and the conditional grant was recognized as income.

NOTE 5 IN-KIND SERVICES

The Corporation receives the benefit of in-kind services that either (a) create or enhance a nonfinancial asset or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased by the organization if they had not been provided by contribution. Services requiring specialized skills are provided by accountants, architects, carpenters, doctors, electricians, lawyers, nurses, plumbers, teachers, and other professionals and craftspeople.

The following are the major categories of in-kind contributions measured at fair value using the market approach on a non-recurring basis during the year ended December 31, 2020, using quoted prices in active markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

<u>Description</u>	Fair Value Measurements Using			<u>Total</u>
	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Executive Director Services Provided In-Kind	\$ -	\$ 62,500	\$ -	\$ 62,500

NOTE 6 LINE OF CREDIT

On September 1, 2021, the Corporation entered into a business line of credit. The note allows for borrowing up to \$150,000, secured by business assets identified in the Security Agreement. Amounts drawn on this note shall bear interest at the rate of Prime plus 0.25%, which was 3.5% for 2021. The note matures September 1, 2022, at which time all outstanding balances must be repaid, and no amounts were drawn as of December 31, 2021.

NOTE 7 DEFINED CONTRIBUTION RETIREMENT PLAN

In 2021, the Corporation enrolled in a 401(k) defined contribution retirement plan. Employees of the Corporation who are age 21 years or older are eligible to participate, with an employer match of funds up to 3% of compensation. During the year ended December 31, 2021, the Corporation made employer match contributions to the plan totaling \$17,759.

A WIDER BRIDGE
(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2021 and 2020

NOTE 8 RISKS, UNCERTAINTIES AND CONCENTRATIONS

- The Corporation relies on a significant amount of funding received in the form of donations and grants from individuals and foundations to support its operations. The current global financial markets may have an impact on the level of funding provided by these funding sources. While it is impracticable to determine the impact of these events, management is taking steps to address potential changes in funding levels and reduce the Corporation's exposure to impact from these events.
- During the year ended December 31, 2021, the Corporation's primary funding was from four funders totaling \$800,000, accounting for 49% of total income for the year. One of those funders also accounted for grants receivable of \$125,000, or 48% of total grants receivable at year-end. During the year ended December 31, 2020, the Corporation's primary funding was from three funders totaling \$550,000, accounting for 47% of total income for the year.
- As of December 31, 2021, the Corporation had exceeded the Federal Depository Insurance Corporation cash limit of \$250,000 on its depository accounts. At December 31, 2021, the Corporation had approximately \$318,000 on deposit in excess of federally insured limits.
- Coronavirus Pandemic - As a result of the coronavirus pandemic, A Wider Bridge: closed its physical office in 2020 and did not reopen it in 2021. AWB did not take any in-person missions in 2021, but instead held several virtual missions. AWB did not hold in person fundraising events in 2021, but rather held a virtual event in January 2022. AWB did an extensive digital campaign using kiosk, and mobile advertising.