

STATEMENT 1

HANDS OF HOPE
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2022 AND 2021

Assets	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Current Assets		
Cash and equivalents	\$ 1,509,653	\$ 1,269,650
Cash and equivalents-restricted	132,595	394,994
Certificate of deposit		250,000
Investments	3,620	
Prepaid expenses	20,711	17,129
	<u>1,666,579</u>	<u>1,931,773</u>
Property and equipment:		
Buildings, improvements and land	1,104,504	437,199
Equipment and furnishings	157,704	98,810
Mobile medical unit	418,000	
Accumulated depreciation	(176,824)	(143,688)
Property and equipment, net	<u>1,503,384</u>	<u>392,321</u>
Total assets	<u><u>\$ 3,169,963</u></u>	<u><u>\$ 2,324,094</u></u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 313,929	\$ 15,027
Accrued payroll, PTO and related taxes	24,972	28,984
Total liabilities	<u>338,901</u>	<u>44,011</u>
Net Assets		
Without donor restrictions	2,698,467	1,885,089
With donor restrictions	132,595	394,994
Total net assets	<u>2,831,062</u>	<u>2,280,083</u>
Total liabilities and net assets	<u><u>\$ 3,169,963</u></u>	<u><u>\$ 2,324,094</u></u>

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

STATEMENT 2

HANDS OF HOPE TUCSON
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years Ended June 30, 2022 and 2021

	Year Ended June 30, 2022		Year Ended June 30, 2021	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
Public support and other revenue				
Contributions	\$1,163,558	\$380,202	\$1,758,147	\$452,364
In-kind contributions	173,397		148,214	
Fees for services	380	380	1,780	1,780
Special events, net of expenses of \$160,171 and \$28,221, respectively	328,787		38,237	
Bank merchant fees	(22,285)		(16,936)	
Interest and other income	5,403		832	
Gain on sale of building			255,435	
Payroll protection loan forgiveness			100,000	
Releases from restrictions-purpose satisfied	642,601	(642,601)	62,470	(62,470)
Total support and revenue	2,291,841	(262,399)	2,348,179	389,894
Expenses				
Program:				
Intervention	671,909		757,718	
Mobile medical unit	205,807			
Prevention/education	269,874		264,706	
Supporting services:				
General and administrative	198,408		253,542	
Fundraising	132,465		114,613	
Total expenses	1,478,463		1,390,579	
Changes in net assets	813,378	(262,399)	957,600	389,894
Net assets, beginning of year	1,885,089	394,994	927,489	5,100
Net assets, end of year	\$2,698,467	\$132,595	\$1,885,089	\$394,994
				\$2,280,083

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STATEMENT 3

HANDS OF HOPE TUCSON
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2020

	<u>June 30, 2021</u>	<u>June 30, 2021</u>
Cash flows from operating activities		
Changes in net assets	\$ 550,979	\$ 1,347,494
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	33,136	37,785
PPP loan forgiveness		(100,000)
Gain on sale of building		(255,435)
Changes in operating assets and liabilities:		
(Increase) decrease in prepaid expenses	(3,582)	232
Increase in accounts payable	298,902	2,166
(Decrease) in accrued payroll, PTO and related taxes	(4,012)	(22,145)
Net cash provided by operating activities	<u>875,423</u>	<u>1,010,097</u>
Cash flows from investing activities		
Purchases of property and equipment	(1,144,199)	
Proceeds from sale of building		479,699
Purchase of investments	(3,620)	
Proceeds (purchase) of certificate of deposit	250,000	(250,000)
Net cash provided by (used by) investing activities	<u>(897,819)</u>	<u>229,699</u>
Net change in cash and equivalents	(22,396)	1,239,796
Cash and equivalents at beginning of year	1,664,644	424,848
Cash and equivalents at end of year	<u>\$ 1,642,248</u>	<u>\$ 1,664,644</u>
Reported Components of Cash and Equivalents:		
Cash and equivalents	\$ 1,509,653	\$ 1,269,650
Cash and equivalents-restricted	132,595	394,994
	<u>\$ 1,642,248</u>	<u>\$1,664,644</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	<u>-</u>	<u>-</u>
Cash paid during the year for income taxes	<u>-</u>	<u>-</u>
In-kind services and supplies received	<u>\$ 173,397</u>	<u>\$ 148,214</u>

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HANDS OF HOPE TUCSON
STATEMENT OF FUNCTIONAL EXPENSES
Years Ended June 30, 2022 and 2021

Year Ended June 30, 2022	Programs			General and Administrative	Fundraising	Totals
	Intervention	Mobile Medical Unit	Prevention/ Education			
Payroll	\$ 308,547	\$ 149,629	\$ 151,334	\$ 136,008	\$ 71,856	\$ 817,374
Payroll taxes & employee benefits	65,356	16,198	24,419	13,046	9,628	128,647
Charitable donations	900		3,300	4,900		9,100
Client basic need items	33,251	619				33,870
Depreciation	15,058	4,613	6,049	4,447	2,969	33,136
Insurance	2,854	685	950	136	169	4,794
Occupancy	10,526	1,216	1,220	12,613	469	26,044
Outside services			36,000	4,539	100	40,639
Postage and printing	4,256	403	3,634	1,312	8,751	18,356
Professional fees	82,075	1,430	1,630	9,045	1,029	95,209
Promotion	69,671	3,658	8,010	131	30,105	111,575
Repairs and maintenance	24,116		81	955		25,152
Supplies	15,512	1,385	745	1,305	62	19,009
Technology	12,245	13,368	6,027	4,851	3,083	39,574
Telecommunications	8,582	2,167	1,282	1,360	656	14,047
Training/education and materials	6,757	5,441	14,467	1,147	769	28,581
Travel/auto	7,076	2,922	5,837	1,120	562	17,517
Miscellaneous	5,127	2,073	4,889	1,493	2,257	15,839
TOTAL FUNCTIONAL EXPENSES	\$ 671,909	\$ 205,807	\$ 269,874	\$ 198,408	\$ 132,465	\$ 1,478,463

Year Ended June 30, 2021	Programs		General and Administrative	Fundraising	Totals
	Intervention	Education			
Payroll	\$ 367,632	\$ 156,844	\$ 163,132	\$ 39,807	\$ 727,415
Payroll taxes & employee benefits	57,316	30,493	29,082	9,681	126,572
Charitable donations	12,650	12,000	100		24,750
Client basic need items	61,703				61,703
Depreciation	20,571	6,519	6,883	3,812	37,785
Insurance	4,955	1,847	2,096	262	9,160
Occupancy	8,937	5,327	5,251	35	19,550
Office expenses	9,708	8,083	4,026	1,823	23,640
Postage and printing	991	208	1,802	15,654	18,655
Professional fees	99,606	5,781	22,544	1,171	129,102
Promotion	59,400	5,577	1,902	29,296	96,175
Repairs and maintenance	20,816	4,896	5,047	24	30,783
Supplies	10,858	2,538	2,144	716	16,256
Telecommunications	5,072	2,881	3,270	284	11,507
Training and materials	9,169	15,062	157	347	24,735
Travel	2,585	1,031	949	662	5,227
Miscellaneous	5,749	5,619	5,157	11,039	27,564
TOTAL FUNCTIONAL EXPENSES	\$ 757,718	\$ 264,706	\$ 253,542	\$ 114,613	\$ 1,390,579

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