

# Helping Hands Clinic

## of Hamblen County

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April 23<sup>rd</sup>, 2026

Hamblen County  
Amanda Hale, Finance Director  
511 West Second North Street  
Morristown, TN 37814

Dear Amanda,

Enclosed please find the documents requested to be considered for financial contribution to the Helping Hands Clinic. We are a 501(c)(3) clinic providing primary care to patients between the ages of 19 and 64 who have no insurance and whose annual income falls within 200% of federal poverty guidelines. Patients must live or work in Hamblen County to receive care at our clinic.

In 2025, we saw 487 patients and provided 1,396 visits. The clinic paid over \$1,100 for prescriptions and completed 55 applications for free or reduced drugs for qualified patients to provide a years' worth of maintenance drugs. During 2025, the clinic provided care for 88 individuals under the jail-to-work program. Helping Hands Clinic continues to work with specialists to provide care for our patients that are in need. We request to receive the \$10,000 support from the County that we did in 2025. In order to continue providing care, we rely on funds from agencies including Hamblen County, City of Morristown, funds from the State of Tennessee Safety Net Program, and private donations from community churches and individuals.

Thank you for your consideration of our funding request for the amount of \$10,000. If you have any questions or require additional information, please do not hesitate to ask.

Thank You,



Amy Herndon, Treasurer

**Helping Hands Clinic  
Budget for the Year 2026**

	<b>2026</b>
<b>Income</b>	
City of Morristown	6,000
Gifts	20,000
Hamblen County	10,000
Interest Income	2,750
Medical Records Copy Fees	1,200
Safety Net Grant	120,000
United Way	10,404
<b>Total Income</b>	<b>170,354</b>
<b>Expenses</b>	
Salaries & Benefits	141,806
Supplies - Business	2,500
Supplies - Medical	1,500
Audit Fees	1,650
Insurance Expense	2,750
Transcription Expense	9,600
Purchased Services	300
Dues & Subscriptions	9,310
Utilities	5,650
Repairs & Maintenance	300
Miscellaneous Expense	300
<b>Total Expenses</b>	<b>175,666</b>
<b>Net Income</b>	<b>(\$5,312)</b>

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

AUDIT REPORT

December 31, 2024

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# DUANE CLINE, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 1951, 225 WEST FIRST NORTH STREET, SUITE 104  
MORRISTOWN, TENNESSEE 37816

DUANE CLINE, CPA

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MEMBERS:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TENNESSEE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

To the Board of Directors  
Helping Hands Clinic, Inc.  
Morristown, Tennessee

### **Opinion**

We have audited the accompanying financial statements of Helping Hands Clinic, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024 and the related statements of activities, functional expenses, and cash flows for the year 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 Helping Hands Clinic, Inc., as of December 31, 2024, 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.

### **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 Helping Hands Clinic, Inc 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's for the Audit of 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 Helping Hands Clinic, Inc ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibility***

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 Helping Hands Clinic, Inc.'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 Helping Hands Clinic, Inc.'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.



Duane Cline, CPA, LLC

August 8, 2025

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

STATEMENT OF FINANCIAL POSITION

December 31, 2024

ASSETS

Current Assets

Cash and Cash Equivalents	\$327,753
Accounts Receivable – Grantors	<u>23,583</u>

Total Current Assets	\$351,336
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Property and Equipment-net of accumulated depreciation	<u>-0-</u>
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Total Assets	<u>\$351,336</u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 2,516
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Net Assets

Unrestricted	<u>348,820</u>
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Total Liabilities and Net Assets	<u>\$351,336</u>
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The accompanying notes are an integral part of these financial statements.

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

STATEMENT OF ACTIVITIES

For the year ended December 31, 2024

SUPPORT AND REVENUE

Program Services and Contributions	\$174,084	
Interest Income	<u>5,733</u>	
Total Support and Revenue		\$179,817

EXPENSES

Program Services		
Medical Clinic	103,699	
Supporting Services		
Management and General	<u>11,283</u>	
Total Expenses		<u>114,982</u>

CHANGE IN NET ASSETS		64,835
NET ASSETS – Beginning		<u>283,985</u>
NET ASSETS – Ending		<u>\$348,820</u>

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

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2024

	<u>Program Service Costs</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 82,267	\$ 8,636	\$ 90,903
Medicine and supplies	10,499	-0-	10,499
Professional Fees	-0-	1,500	1,500
Telephone and Utilities	4,576	480	5,056
Insurance	3,113	327	3,440
Office Supplies and Expense	<u>3,244</u>	<u>340</u>	<u>3,584</u>
Total Expenses	<u>\$103,699</u>	<u>\$11,283</u>	<u>\$114,982</u>

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

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

STATEMENTS OF CASH FLOWS

For the year ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in Net Assets	\$ 64,835
Adjustments to reconcile changes in net Assets to net cash provided by operating activities:	
Decrease in accounts receivable	3,638
Increase in accounts payable	<u>390</u>
NET CASH PROVIDED BY (USED BY) OPERATING ACTIVITIES	68,863
CASH AND CASH EQUIVALENTS-Beginning	<u>258,890</u>
CASH AND CASH EQUIVALENTS-Ending	<u>\$327,753</u>

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

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Helping Hands Clinic, Inc. is a nonprofit organization incorporated under the laws of the State of Tennessee in 2003. The clinic is a primary care clinic that provides free healthcare to residents and employees of Hamblen County who have no health insurance and whose household income is less than 200% of the Federal Poverty Guidelines.

**BASIS OF ACCOUNTING**

The Clinic maintains its financial records on a cash basis throughout the year. At year-end the records are adjusted to utilize the accrual basis of accounting.

**BASIS OF PRESENTATION**

The Clinic's net assets and changes therein are classified as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that will be met either by actions of the organization and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Clinic. Generally, the donors of these assets permit all or part of the income earned on related investments be used for general or specific purposes.

Revenues are reported as increases in unrestricted net assets unless the use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

**DEPRECIABLE ASSETS**

Depreciable assets are recorded at cost or, in the case of donated assets, fair market value at the date of donation. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. The Organization generally capitalizes assets with cost of \$2,500 or more as purchases occur.

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

The Helping Hands Clinic, Inc. considers all highly liquid investments of six months or less to be cash equivalents.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

INCOME TAXES

The Clinic is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code. In addition, the Clinic has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509 (a) of the Code.

NOTE B – PROPERTY AND EQUIPMENT

Major classifications of depreciable assets and their respective depreciable lives are as follows:

		<u>Lives</u>
Furniture and Fixtures	\$7,304	5-7 yrs
Less: Accumulated Depreciation	<u>7,304</u>	
Net Property and Equipment	<u>\$ -0-</u>	

NOTE C – CONCENTRATIONS

GEOGRAPHICAL

The geographical area in which this organization operates is Hamblen County, Tennessee.

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2024

NOTE D – COMMITMENTS AND CONTINGENCIES

LITIGATION

The Clinic is unaware of any litigation, claims or assessments that are required to be disclosed in the financial statements. Management evaluated subsequent events through August 8, 2025, the date the financial statements were available to be issued. There were no subsequent events which would require recording or disclosure in the financial statements for this year end.

FUNDING

The Clinic receives a substantial amount of support from various contributors for operations. An operating grant from the State of Tennessee based on patients served provided funds of \$131,481 for the current year. A major reduction of funds by contributors, should this occur, may have a significant effect on future operations.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 20 2008**

HELPING HANDS CLINIC INC  
1307 LINCOLN AVE  
MORRISTOWN, TN 37813

Employer Identification Number:  
33-1066346  
DLN:  
17053054812058  
Contact Person: ID# 31536  
EDWARD S SCHLAACK  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated December 17, 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

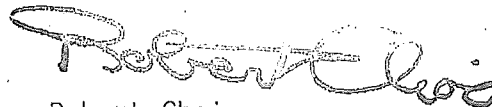
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)