

Helping Hands Clinic

of Hamblen County

April 1st, 2025

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 2024, we saw 581 patients and provided 1,514 visits. The clinic paid over \$1,550 for prescriptions and completed applications for free or reduced drugs for 61 qualified patients to provide a years' worth of maintenance drugs. During 2024, the clinic provided care for 48 individuals under the jail to work program. Helping Hands Clinic continues to work with specialists to provide care to our patients that are in need. We request to receive the \$10,000 support from the County that we did in 2024. 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 in 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

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.

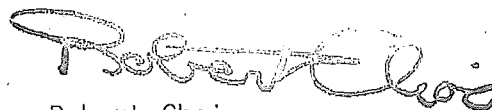
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of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

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

**Helping Hands Clinic
Budget for the Year 2025**

	2024
Income	
City of Morristown	7,125
Gifts	14,000
Hamblen County	10,000
Interest Income	6,500
Medical Records Copy Fees	1,100
Safety Net Grant	108,000
United Way	10,404
Total Income	157,129
Expenses	
Salaries & Benefits	119,022
Supplies - Business	4,250
Supplies - Medical	1,500
Audit Fees	1,550
Insurance Expense	3,440
Transcription Expense	6,250
Purchased Services	3,060
Dues & Subscriptions	9,000
Utilities	5,210
Total Expenses	153,282
Net Income	\$ 3,847

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

AUDIT REPORT

December 31, 2023

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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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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, 2023 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, 2023, 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

November 5, 2024

HELPING HANDS CLINIC, INC.

Morristown, Tennessee

STATEMENT OF FINANCIAL POSITION

December 31, 2023

ASSETS

Current Assets

Cash and Cash Equivalents	\$258,890
Accounts Receivable – Grantors	<u>27,221</u>

Total Current Assets	\$286,111
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Property and Equipment-net of accumulated depreciation	<u>-0-</u>
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Total Assets	<u>\$286,111</u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 2,126
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Net Assets

Unrestricted	<u>283,985</u>
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Total Liabilities and Net Assets	<u>\$286,111</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, 2023

SUPPORT AND REVENUE

Program Services and Contributions	\$197,361
Interest Income	<u>195</u>

Total Support and Revenue	\$197,556
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EXPENSES

Program Services	
Medical Clinic	93,893
Supporting Services	
Management and General	<u>9,597</u>

Total Expenses	<u>103,490</u>
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CHANGE IN NET ASSETS	94,066
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NET ASSETS – Beginning	<u>189,919</u>
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NET ASSETS – Ending	<u>\$283,985</u>
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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, 2023

	<u>Program Service Costs</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$68,424	\$7,149	\$ 75,573
Medicine and supplies	15,433	-0-	15,433
Professional Fees	-0-	1,400	1,400
Telephone and Utilities	4,313	451	4,764
Insurance	911	95	1,006
Office Supplies and Expense	<u>4,812</u>	<u>502</u>	<u>5,314</u>
Total Expenses	<u>\$93,893</u>	<u>\$9,597</u>	<u>\$103,490</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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in Net Assets	\$ 94,066
Adjustments to reconcile changes in net	
Assets to net cash provided by operating activities:	
Increase in accounts receivable	(27,221)
Decrease in accounts payable	<u>(61)</u>
NET CASH PROVIDED BY (USED BY) OPERATING ACTIVITIES	66,784
CASH AND CASH EQUIVALENTS-Beginning	<u>192,106</u>
CASH AND CASH EQUIVALENTS-Ending	<u>\$258,890</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, 2023

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, 2023

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, 2023

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 November 5, 2024, 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 \$149,599 for the current year. A major reduction of funds by contributors, should this occur, may have a significant effect on future operations.