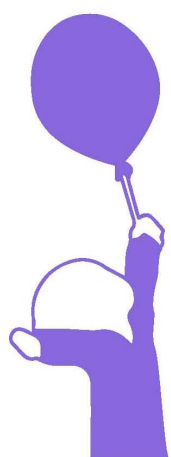


THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.

GAINESVILLE, GEORGIA



Children's Center for
Hope & Healing

FINANCIAL STATEMENTS

(including supplemental material)

FOR THE YEARS ENDED

December 31, 2022 and 2021

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.

GAINESVILLE, GEORGIA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Children's Center for Hope and Healing, Inc.
Gainesville, Georgia

Opinion

We have audited the accompanying financial statements of The Children's Center for Hope and Healing, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022 and 2021, and the related statements of activities 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 The Children's Center for Hope and Healing, Inc. as of December 31, 2022 and 2021, 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 The Children's Center for Hope and Healing, 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 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 Children's Center for Hope and Healing, Inc.'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, including omissions, 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 The Children's Center for Hope and Healing, 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 The Children's Center for Hope and Healing, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of State Awards Expended on page 12 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. Including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Alexander, Almand & Bangs, LLP

Alexander, Almand & Bangs, LLP

Gainesville, Georgia

September 22, 2023

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENTS OF FINANCIAL POSITION

	December 31,	
	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 161,556	\$ 172,963
Accounts receivable - grants	56,030	44,124
Accounts receivable - other	21,553	18,900
Prepaid Expenses	5,060	-
Total current assets	<u>244,199</u>	<u>235,987</u>
NON-CURRENT ASSETS		
Equipment	28,194	28,194
Leasehold improvements	1,505	1,505
Less: accumulated depreciation	<u>(25,673)</u>	<u>(24,162)</u>
Total property and equipment, net	4,026	5,537
Investments	<u>11,432</u>	<u>14,202</u>
Total non-current assets	<u>15,458</u>	<u>19,739</u>
TOTAL ASSETS	<u><u>\$ 259,657</u></u>	<u><u>\$ 255,726</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	<u>\$ 2,359</u>	<u>\$ 3,422</u>
Total current liabilities	<u>2,359</u>	<u>3,422</u>
NET ASSETS		
Net assets without donor restrictions	237,828	233,404
Net assets with donor restrictions	<u>19,470</u>	<u>18,900</u>
Total net assets	<u>257,298</u>	<u>252,304</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 259,657</u></u>	<u><u>\$ 255,726</u></u>

The accompanying notes are an integral part of these statements.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENTS OF ACTIVITIES

	For the Year Ended December 31, 2022			For the Year Ended December 31, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUES						
Public support						
Direct public support - contributions	\$ 47,503	\$ -	\$ 47,503	\$ 25,337	\$ -	\$ 25,337
Indirect public support - United Way	83,427	19,470	102,897	66,771	18,900	85,671
Indirect public support - 5% funds	25,716	-	25,716	24,778	-	24,778
Fundraising	43,271	-	43,271	55,996	-	55,996
Total public support	<u>199,917</u>	<u>19,470</u>	<u>219,387</u>	<u>172,882</u>	<u>18,900</u>	<u>191,782</u>
Revenue						
Grants	360,425	-	360,425	432,618	-	432,618
Investment and interest	(2,281)	-	(2,281)	1,855	-	1,855
In-kind services	137,436	-	137,436	132,200	-	132,200
Total revenue	<u>495,580</u>	<u>-</u>	<u>495,580</u>	<u>566,673</u>	<u>-</u>	<u>566,673</u>
Net assets released from restrictions						
Program service expenses	<u>18,900</u>	<u>(18,900)</u>	<u>-</u>	<u>23,723</u>	<u>(23,723)</u>	<u>-</u>
TOTAL PUBLIC SUPPORT AND REVENUES	<u>714,397</u>	<u>570</u>	<u>714,967</u>	<u>763,278</u>	<u>(4,823)</u>	<u>758,455</u>
EXPENSES						
Costs of direct benefits to donors	12,753	-	12,753	9,219	-	9,219
Program services	483,992	-	483,992	541,830	-	541,830
Fundraising	39,135	-	39,135	36,607	-	36,607
Management and general	174,093	-	174,093	168,872	-	168,872
Total expenses	<u>709,973</u>	<u>-</u>	<u>709,973</u>	<u>756,528</u>	<u>-</u>	<u>756,528</u>
CHANGE IN NET ASSETS	<u>4,424</u>	<u>570</u>	<u>4,994</u>	<u>6,750</u>	<u>(4,823)</u>	<u>1,927</u>
NET ASSETS, beginning of year	<u>233,404</u>	<u>18,900</u>	<u>252,304</u>	<u>226,654</u>	<u>23,723</u>	<u>250,377</u>
NET ASSETS, end of year	<u>\$ 237,828</u>	<u>\$ 19,470</u>	<u>\$ 257,298</u>	<u>\$ 233,404</u>	<u>\$ 18,900</u>	<u>\$ 252,304</u>

The accompanying notes are an integral part of these statements.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENTS OF CASH FLOWS

	For the Years Ended December 31,	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of support and revenues over expenses	\$ 4,994	\$ 1,927
Adjustments to reconcile excess to net cash provided by operating activities:		
Depreciation	1,511	1,568
Investment income, gains and losses	2,770	(1,550)
(Increase) decrease in:		
Accounts receivable - grants	(13,989)	9,585
Accounts receivable - other	(570)	4,823
Prepaid Expenses	(5,060)	-
Increase (decrease) in:		
Accounts payable	(1,063)	2,669
Net cash provided (used) by operating activities	(11,407)	19,022
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of fixed assets	-	(861)
Net cash provided (used) by investing activities	-	(861)
INCREASE (DECREASE) IN CASH	(11,407)	18,161
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	172,963	154,802
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 161,556	\$ 172,963

The accompanying notes are an integral part of these statements.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
STATEMENTS OF FUNCTIONAL EXPENSES

	For the Year Ended 2022					For the Year Ended 2021				
	Direct Benefit to Donors	Program Services	Supporting Services		Total	Direct Benefit to Donors	Program Services	Supporting Services		Total
			Fundraising	Management & General				Fundraising	Management & General	
EXPENSES										
Accounting	\$ -	\$ -	\$ -	\$ 15,845	\$ 15,845	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500
Consulting fees	-	-	-	252	252	-	-	-	-	-
Depreciation	-	-	-	1,511	1,511	-	-	-	1,568	1,568
Dues	-	-	-	1,589	1,589	-	-	-	1,106	1,106
Equipment rental	-	5,521	-	3,681	9,202	-	7,182	-	4,788	11,970
Insurance	-	11,221	-	1,247	12,468	-	11,393	-	1,266	12,659
Miscellaneous	-	7,020	-	7,020	14,040	-	6,034	-	6,034	12,068
Postage	-	230	-	538	768	-	242	-	565	807
Printing and publication	-	-	527	176	703	-	-	406	135	541
Program supplies	-	14,937	-	-	14,937	-	21,514	-	-	21,514
Public relations	12,753	-	5,713	2,052	20,518	9,219	-	2,741	1,329	13,289
Rent and utilities	-	45,051	-	19,308	64,359	-	41,051	-	17,593	58,644
Repairs	-	-	-	720	720	-	-	-	720	720
Salaries, wages and related expenses	-	259,279	32,895	111,675	403,849	-	317,172	33,460	113,693	464,325
Staff and board development	-	3,631	-	-	3,631	-	3,790	-	-	3,790
Telephone	-	6,346	-	1,586	7,932	-	7,862	-	1,965	9,827
Travel	-	192	-	21	213	-	-	-	-	-
In-kind goods and services	-	130,564	-	6,872	137,436	-	125,590	-	6,610	132,200
TOTAL EXPENSES	<u>\$ 12,753</u>	<u>\$ 483,992</u>	<u>\$ 39,135</u>	<u>\$ 174,093</u>	<u>\$ 709,973</u>	<u>\$ 9,219</u>	<u>\$ 541,830</u>	<u>\$ 36,607</u>	<u>\$ 168,872</u>	<u>\$ 756,528</u>

The accompanying notes are an integral part of these statements.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Children's Center for Hope and Healing, Inc. (CCHH) is a nonprofit organization that was incorporated in 1984 with the mission: "To restore dignity, trust and hope to individuals and families traumatized by child sexual abuse through accessible and effective therapy, advocacy and education." CCHH provides no-cost therapy through four distinctive programs: Victim Services, Project Pathfinder, Adult Services, and Prevention Services. CCHH programs provide treatment for approximately 650 families each year who live across 13 counties of Northeast Georgia. CCHH performs services through two sites: Gainesville and Cumming. CCHH is part of a limited number of agencies that offer counseling services to adults and children who are survivors of sexual abuse, and CCHH is the only agency in the Northeast Georgia area that offers the specialized services of Project Pathfinder.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase.

At times, cash and cash equivalents may exceed federally insured amounts. CCHH believes it mitigates any risk by depositing cash and investing in cash equivalents with major financial institutions. For 2022, cash on deposit in non-interest-bearing accounts is fully insured.

Investments

CCHH maintains investment funds at the North Georgia Community Foundation. The investments consist of money market accounts and investments with American Funds. These investments are measured at fair value using the Level 1 fair value hierarchy measurement. The realized and unrealized gains or losses have been recorded as investment and interest income on the statement of activities.

Support and Revenue Recognition

CCHH 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 a right of return – are not recognized until the conditions on which they depend have been met.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Support that is restricted by the donor to fund program costs beyond the current year is classified as an asset with donor restrictions. Assets related to endowment funds that hold funds with specified donor-imposed restrictions are also considered with donor restrictions.

Property and Equipment

Property and equipment are valued at actual cost if purchased or fair market value if contributed. Depreciation is provided using the straight-line basis over the following useful lives:

Computer equipment	3 – 5 years
Furnishings and equipment	7 – 10 years
Leasehold improvements	15 – 39 years
	- 7 -

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Functional Allocation of Expenses

Expenses are reported as decreases in net assets. The costs of programs, management, and fundraisers are presented in summary on the statement of activities and in more detail on the statements of functional expenses. The statements of activities and statements of functional expenses report certain categories of expenses that are attributable to more than one program or function. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

Certain costs have been allocated among program services and supporting services, based on the benefit received. The expenses, allocated on the basis of estimates of time and effort, include salaries, certain utilities, office and professional fees, training, and repairs. Because the main purpose of the Organization is accomplished through program services, a greater percentage of overall expenditures are allocated to programs. Management and general expenses include expenditures that are not directly identifiable to a specific program, fundraising, or development activity. Fundraising expenses are those expenditures directly associated with an activity as well as some personnel and other direct costs to carry out the activities.

Estimates

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

New Accounting Pronouncement

The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update (ASU) 2014-09, Revenue Recognition (Topic 606). This ASU provides a single, comprehensive revenue recognition model for all contracts with customers to improve comparability within industries, across industries, and across capital markets. The core principle of this ASU is that an entity recognizes revenues to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This ASU is effective for annual periods beginning after December 15, 2019 and has been implemented within the Organization to all periods presented and did not have a significant impact on the financial statements or disclosures.

The FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958). This ASU is intended to clarify and improve the scope and accounting guidance for contributions received and made, primarily by not-for-profit organizations. The amendments in this ASU provide a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction. ASU 2018-18 is effective for annual periods beginning after December 15, 2019 and has been implemented within the Organization and applied to all periods presented and did not have a significant impact on the financial statements or disclosures.

Income Tax

CCHH is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements.

CCHH files tax returns in the U.S. federal jurisdiction. The Center adopted FASB ASC 740, *Income Taxes Overall Disclosure, Unrecognized Tax Benefit Related Disclosures*, as of January 1, 2009. Management has established procedures to identify any unrecognized tax benefit. There were no unrecognized tax benefits for 2022.

Compensated Absences

CCHH does not accrue compensated absences because they are considered insignificant to the financial statements.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 2 – GRANTS RECEIVABLE

Grants receivable consist of the following as of:

	December 31,	
	2022	2021
PSSF Grants	\$ 7,860	\$ 5,492
VOCA Grant	48,170	38,632
	<u>\$ 56,030</u>	<u>\$ 44,124</u>

NOTE 3 – OTHER ACCOUNTS RECEIVABLE

Other accounts receivable consists of the following as of:

	December 31,	
	2022	2021
United Way - Dawson County	\$ 970	\$ 900
United Way - Forsyth County	15,500	15,000
United Way - Habersham County	3,000	3,000
United Way - Hall County	2,083	-
	<u>\$ 21,553</u>	<u>\$ 18,900</u>

No allowance for estimated uncollectibles is reported, as management believes the amounts are fully collectible. Amounts are expected to be collected within 90 days of year end.

NOTE 4 – AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets as of:

	December 31,	
	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 161,556	\$ 172,963
Grant receivable	56,030	44,124
Accounts receivable	21,553	18,900
Investments	11,432	14,202
Total financial assets	<u>\$ 250,571</u>	<u>\$ 250,189</u>
Financial assets not available to meet general expenditure needs within one year:		
Net assets with donor restrictions	<u>19,470</u>	<u>18,900</u>
Financial assets available to meet general expenditure needs within one year:	<u>\$ 231,101</u>	<u>\$ 231,289</u>

As part of the Organization's current liquidity management plan, the Organization has a goal to maintain financial assets to meet 3 months of normal operating expenses, which are on average, approximately \$ 177,493. In the event of an unanticipated liquidity need, the Organization feels there are enough financial assets to cover at least 3 months of necessary expenditures. In addition, the Organization is currently working on a more structured policy for its financial assets to prepare for unanticipated events.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 5 – FIXED ASSETS AND DEPRECIATION

Depreciation of assets is calculated on the straight-line basis over the estimated useful lives of the assets. The cost of such assets is as follows:

	December 31,	
	2022	2021
Equipment	\$ 28,194	\$ 28,194
Leasehold improvements	1,505	1,505
Less: accumulated depreciation	(25,673)	(24,162)
	<u>\$ 4,026</u>	<u>\$ 5,537</u>

Depreciation expense for the years ended December 31, 2022 and 2021 was \$ 1,511 and \$ 1,568, respectively.

There were no in-kind donations of assets in the current year.

NOTE 6 – DONATED GOODS AND SERVICES

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 fair values in the period received. Donated goods and services include:

	December 31,	
	2022	2021
Student intern counselors	\$ 119,196	\$ 96,800
Office cleaning	6,000	6,000
Accounting services	1,000	1,000
Conference speakers	-	6,000
IT support	7,740	8,400
Christmas gifts for donation	-	4,000
Venue rental	3,500	-
Office renovation	-	10,000
	<u>\$ 137,436</u>	<u>\$ 132,200</u>
Total Donated Goods and Services		

Student Intern Counselors – CCHH receives donated services from student interns who perform counseling services for the organization. The fair market value for student interns performing counseling services is calculated at \$ 22 per hour of donated service to the organization. As of December 31, 2022, and 2021, the organization had received 5,418 and 4,400 hours of service donated for student intern counseling services which totaled to \$ 119,196 and \$ 96,800, respectively.

Good and Services – Contributed goods and services are recognized by CCHH if the goods and services received (a) create or enhance long-lived assets, (b) are required for the operations of CCHH or (c) require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Donated goods and services include office cleaning and renovation, IT support, donated gifts for donation, venue rent, professional fees, and conference speaker fees. The total fair market value of goods and services totals \$ 18,240 and \$ 35,400 for the years ended December 31, 2022 and 2021, respectively.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 7– INVESTMENTS

The fair value of financial assets and liabilities are measured according to the *Fair Value Measurements and Disclosures* topic of the FASB Accounting Standards Codification. Fair value is required to be evaluated and adjusted according to the following valuation techniques.

Level 1 – Fair value is determined using quoted market prices in active markets for identical assets and liabilities.

Level 2 – Fair value is determined using quoted market prices in active markets for similar assets and liabilities.

Level 3 – Fair value is determined using unobservable market prices in a market that is typically inactive.

All investments are in the Level 1 category and are considered board-designated funds. These funds totaled \$ 11,432 and \$ 14,202 for the years ended December 31, 2022 and 2021, respectively.

CCHH is a beneficiary of a designated fund at the North Georgia Community Foundation and, therefore in accordance with Generally Accepted Accounting Principles (GAAP), does not record this fund. The fund had a balance of \$ 33,253 and \$ 41,347 of December 31, 2022 and 2021, respectively.

NOTE 8 – CASH FLOWS

For 2022 and 2021, there were no interest payments, tax payments, or non-cash investing or financing transactions.

NOTE 9 – LEASE COMMITMENTS

The Gainesville location's lease operates on a month-to-month basis; therefore, no lease obligation is recorded. The Cumming location amendment was signed on October 1st 2021 extending the lease to January 31, 2025. Rent rate will be \$ 1,350 per month until January 31, 2023. Rent from February 1, 2023 to January 31, 2024 will be 1,375.00 per month and rent from February 1, 2024 to January 31, 2025 will be 1,400.00 per month. Lease payments due within the next three years are as followed:

Year ending December 31,		
2023	\$	16,475
2024		16,775
2025		1,400
Total	\$	<u>34,650</u>

The rent expense totaled approximately \$ 49,850 and \$ 49,525 for the years ended December 31, 2022 and 2021, respectively, and are included in "Rent and utilities" on the statement of functional expenses.

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 22, 2023, the date the financial statements were available to be issued. There has not been a significant event that has occurred since the statement of financial position date.

THE CHILDREN'S CENTER FOR HOPE AND HEALING, INC.
SCHEDULE OF STATE AWARDS EXPENDED
For the Year Ended December 31, 2022

CONTRACT NAME/NUMBER	Cash Received	Expenditures	Due To State	Due From State
US Department of Justice Bureau of Justice Assistance Pass-Through from State Criminal Justice Coordinating Council VOCA Victim Assistance Grant Program				
2021-2022 / C20-8-093 - Current Year	\$ 146,036	\$ 146,036	-	\$ -
2021-2022 / C20-8-093 - Prior Year Receivable	38,622	-	-	-
2021-2022 / B50-8-223 - Current Year	45,272	45,272	-	-
2022-2023 / C21-8-053	-	23,261	-	23,261
2022-2023 / X50-8-178	-	24,909	-	24,909
Georgia County Departments of Family and Children Services Pass-Through Federal Funding Promoting Safe and Stable Families Latino Victim's Services				
2020-2021 / 366-3725 - Current Year	33,190	33,190	-	-
2020-2021 / 366-3725 - Prior Year Receivable	2,810	-	-	-
2022-2023 / 366-3725	10,177	14,126	-	3,949
Project Pathfinder Expansion Grant				
2021-2022 / 366-2653 - Current Year	54,637	54,637	-	-
2021-2022 / 366-2653 - Prior Year Receivable	2,681	-	-	-
2022-2023 / 366-2653	14,036	17,947	-	3,911
	<u>\$ 347,461</u>	<u>\$ 359,378</u>	<u>-</u>	<u>\$ 56,030</u>