

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

Open to Public Inspection

**A** For the **2022** calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>HANDSON TWIN CITIES</b>		<b>D</b> Employer identification number <b>41-0694710</b>
	Doing business as		<b>E</b> Telephone number <b>612-379-4900</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>1,616,101.</b>
	<b>672 TRANSFER ROAD</b>	<b>420</b>	<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code <b>SAINT PAUL, MN 55114</b>		<b>H(b)</b> Are all subordinates included? Yes No	
<b>F</b> Name and address of principal officer: <b>TRACY NIELSEN</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527			
<b>J</b> Website: <b>WWW.HANDSONTWINCITIES.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other			<b>L</b> Year of formation: <b>1999</b> <b>M</b> State of legal domicile: <b>MN</b>

<b>Part I Summary</b>		Prior Year	Current Year
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>HANDSON TWIN CITIES WORKS TO INSPIRE, EQUIP AND MOBILIZE A MOVEMENT OF PEOPLE TO MAKE A POSITIVE</b>		
	<b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>14</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>50000</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>255,564.</b>	<b>199,682.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,213,891.</b>	<b>1,410,384.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,344.</b>	<b>6,035.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>547.</b>	<b>0.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,472,346.</b>	<b>1,616,101.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>735,616.</b>	<b>838,972.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>33,753.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>583,728.</b>	<b>676,173.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,319,344.</b>	<b>1,515,145.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>153,002.</b>	<b>100,956.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>1,136,437.</b>	<b>End of Year</b> <b>1,407,090.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>431,446.</b>	<b>601,143.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>704,991.</b>	<b>805,947.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <i>Tracy Nielsen</i>	Date <b>7/31/2023</b>			
	<b>TRACY NIELSEN, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MARC A. KOTSONAS</b>	Preparer's signature <i>Marc Kotsonas</i>	Date <b>07/31/23</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00544551</b>
	Firm's name <b>MAHONEY ULBRICH CHRISTIANSEN &amp; RUSS, PA</b>	Firm's EIN <b>41-1647057</b>	Firm's address <b>10 RIVER PARK PLAZA, SUITE 800 SAINT PAUL, MN 55107</b>	Phone no. (651) 227-6695	

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: HANDSON TWIN CITIES WORKS TO INSPIRE, EQUIP, AND MOBILIZE A MOVEMENT OF PEOPLE TO MAKE A POSITIVE DIFFERENCE THROUGH COMMUNITY ENGAGEMENT AND SERVICE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 720,389. including grants of \$ ) (Revenue \$ 969,096. ) VOLUNTEER MOBILIZATION: AT HANDSON WE MAKE IT EASY TO TRANSFORM YOUR PASSION TO ACTION. WE CONNECT PEOPLE TO VOLUNTEER OPPORTUNITIES THAT ALIGN THEIR SKILLS AND INTERESTS.

BUILDING ON 104 YEARS OF EXPERIENCE AS THE NATION'S OLDEST SURVIVING VOLUNTEER CENTER, HANDSON TWIN CITIES AND OUR MORE THAN 720 NONPROFIT PARTNERS HELP OUR COMMUNITY MEMBERS TURN THEIR PASSION TO ACTION THROUGH VOLUNTEERISM. WE SUPPORT INDIVIDUALS WHO WANT TO VOLUNTEER AS AN EFFECTIVE REFERRAL SOURCE, WE SUPPORT NONPROFITS IN THEIR ABILITY TO RECRUIT AND RETAIN VOLUNTEERS, AND WE STRATEGICALLY CONSULT WITH CORPORATIONS IN THEIR EFFORTS TO INCORPORATE VOLUNTEERISM INTO THEIR

4b (Code: ) (Expenses \$ 430,498. including grants of \$ ) (Revenue \$ 441,288. ) CAPACITY BUILDING: HANDSON TWIN CITIES CONTINUES TO EXPAND OUR PRO BONO ADVISORY PROGRAM, WHICH SUPPORTS NONPROFITS AND BIPOC-LED SMALL BUSINESSES THROUGH HIGH-IMPACT CAPACITY-BUILDING PRO BONO PROJECTS BY LEVERAGING CORPORATE SECTOR TALENT.

THROUGH OUR PRO BONO ADVISORY PROGRAM, WE TAILOR PRO BONO OPPORTUNITIES FOR CORPORATE PARTNERS THAT MAKE A HUGE IMPACT IN OUR COMMUNITIES. IN WORKING WITH A CORPORATE PARTNER, WE TAKE A FULLY CUSTOMIZED CONSULTATIVE APPROACH TO ANY CREATION OF AN INTERNAL CORPORATE PRO BONO PROGRAM. FROM QUICK CONSULTATIONS TO DAY-LONG HACKATHONS; FROM ROBUST 12-WEEK PROJECTS; THE ENGAGEMENTS RANGE GREATLY DEPENDING ON COMMUNITY

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,150,887.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes rows 2a through 17 with various tax-related questions and answers.

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a		19
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		19
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed MN
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**THE ORGANIZATION - 612-379-4900**  
**672 TRANSFER ROAD, 420, SAINT PAUL, MN 55114**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TRACY NIELSEN EXECUTIVE DIRECTOR	40.00			X			134,114.	0.	12,195.	
(2) CHRISTINE PAGE CHAIR	1.00	X		X			0.	0.	0.	
(3) TARLENE RICHARDS VICE CHAIR	1.00	X		X			0.	0.	0.	
(4) MARY SELLKE SECRETARY	1.00	X		X			0.	0.	0.	
(5) TRACI NORUM TREASURER	1.00	X		X			0.	0.	0.	
(6) YVETTE BUTLER MEMBER	1.00	X					0.	0.	0.	
(7) DANIELLE IGBANUGO MEMBER	1.00	X					0.	0.	0.	
(8) APRIL RIORDAN MEMBER	1.00	X					0.	0.	0.	
(9) BRANDON BEATTY MEMBER	1.00	X					0.	0.	0.	
(10) ANN KNUTTILA MEMBER	1.00	X					0.	0.	0.	
(11) JOY MARSH MEMBER	1.00	X					0.	0.	0.	
(12) HALEY NELSON MEMBER	1.00	X					0.	0.	0.	
(13) JODI VOLLMERS MEMBER	1.00	X					0.	0.	0.	
(14) BRITTANY PRATHER MEMBER	1.00	X					0.	0.	0.	
(15) SUSAN SCHUSTER MEMBER	1.00	X					0.	0.	0.	
(16) NATHAN RAYGOR MEMBER	1.00	X					0.	0.	0.	
(17) DONNA SVENDSON MEMBER	1.00	X					0.	0.	0.	

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) RAPH THOMAS MEMBER	1.00	X						0.	0.	0.
(19) CAROLINE SHERMAN MEMBER	1.00	X						0.	0.	0.
(20) BRYAN THOMPSON MEMBER	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								134,114.	0.	12,195.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								134,114.	0.	12,195.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	199,682.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		199,682.			
Program Service Revenue	<b>2 a</b>	<b>MANAGED PROJECT FEES</b>	<b>Business Code</b>				
			900099	934,246.	934,246.		
	<b>b</b>	<b>SKILLS BASED FEES</b>	900099	441,288.	441,288.		
	<b>c</b>	<b>AFFILIATION FEES</b>	900099	28,976.	28,976.		
	<b>d</b>	<b>TRAINING FEES</b>	900099	5,874.	5,874.		
	<b>e</b>	.....					
	<b>f</b>	All other program service revenue .....					
<b>g</b>	<b>Total.</b> Add lines 2a-2f .....		1,410,384.				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		6,035.		6,035.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real			
				(ii) Personal			
	<b>b</b>	Less: rental expenses ...	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities			
				(ii) Other			
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>				
	<b>c</b>	Gain or (loss) .....	<b>7c</b>				
<b>d</b>	Net gain or (loss) .....						
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	.....	<b>Business Code</b>				
	<b>b</b>	.....					
	<b>c</b>	.....					
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....					
<b>12</b>	<b>Total revenue.</b> See instructions .....		1,616,101.	1,410,384.	0.	6,035.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	146,309.	87,785.	43,893.	14,631.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	578,408.	513,189.	52,575.	12,644.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,158.	9,137.	4,568.	1,453.
9 Other employee benefits .....	45,741.	44,537.	1,204.	
10 Payroll taxes .....	53,356.	44,455.	6,950.	1,951.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	843.		843.	
c Accounting .....	42,787.		42,787.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	93,443.		93,443.	
12 Advertising and promotion .....	1,814.		1,814.	
13 Office expenses .....	15,515.	4,187.	11,178.	150.
14 Information technology .....	25,924.	21,776.	3,370.	778.
15 Royalties .....				
16 Occupancy .....	79,600.	71,743.	6,384.	1,473.
17 Travel .....	1,055.	7.	1,048.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	55,595.	952.	54,643.	
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	11,081.	9,308.	1,441.	332.
23 Insurance .....	9,029.	7,584.	1,174.	271.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>MANAGED PROJECTS SUPPLI</b>	334,231.	334,231.		
b <b>SUBSCRIPTIONS/MEMBERSHI</b>	2,375.	1,996.	309.	70.
c <b>MISCELLANEOUS</b>	1,471.		1,471.	
d <b>VOLUNTEER RECOGNITION</b>	1,410.		1,410.	
e All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	1,515,145.	1,150,887.	330,505.	33,753.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	120,230.	<b>1</b>	157,488.
	<b>2</b> Savings and temporary cash investments .....	897,830.	<b>2</b>	920,185.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	8,295.	<b>4</b>	13,460.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	72,343.	<b>9</b>	65,525.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 14,396.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 10,193.	<b>10c</b>	4,203.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....	34,129.	<b>14</b>	24,821.
	<b>15</b> Other assets. See Part IV, line 11 .....	0.	<b>15</b>	221,408.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,136,437.	<b>16</b>	1,407,090.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	55,204.	<b>17</b>	69,699.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	367,761.	<b>19</b>	300,611.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	8,481.	<b>25</b>	230,833.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	431,446.	<b>26</b>	601,143.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	704,991.	<b>27</b>	805,947.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	704,991.	<b>32</b>	805,947.
	<b>33</b> Total liabilities and net assets/fund balances .....	1,136,437.	<b>33</b>	1,407,090.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,616,101.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,515,145.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	100,956.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	704,991.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	805,947.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

<b>Name of the organization</b> <p style="text-align:center">HANDSON TWIN CITIES</p>	<b>Employer identification number</b> <p style="text-align:center">41-0694710</p>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....

**g Provide the following information about the supported organization(s).**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	196,285.	240,535.	401,187.	255,564.	199,682.	1293253.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	196,285.	240,535.	401,187.	255,564.	199,682.	1293253.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						384,650.
<b>6 Public support.</b> Subtract line 5 from line 4.						908,603.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	196,285.	240,535.	401,187.	255,564.	199,682.	1293253.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		133.	1,722.	2,344.	6,035.	10,234.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						1303487.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	16,276,777.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	69.71 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	72.88 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

**HANDSON TWIN CITIES**

Employer identification number

**41-0694710**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  <b>HANDSON TWIN CITIES</b>	Employer identification number  <b>41-0694710</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>47,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>8,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>32,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>HANDSON TWIN CITIES</b>	Employer identification number  <b>41-0694710</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>15,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>HANDSON TWIN CITIES</b>	Employer identification number  <b>41-0694710</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____



Name of organization  <b>HANDSON TWIN CITIES</b>	Employer identification number  <b>41-0694710</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization HANDSON TWIN CITIES Employer identification number 41-0694710

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions 3-9 regarding monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, 2, and 3 regarding reporting of art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		14,396.	10,193.	4,203.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,203.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <b>RIGHT OF USE ASSETS, NET</b>	221,408.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	221,408.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>LEASE LIABILITIES</b>	230,833.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	230,833.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	1,616,101.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,616,101.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	1,616,101.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	1,515,145.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,515,145.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,515,145.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

HANDSON TWIN CITIES IS EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND APPLICABLE MINNESOTA STATUTES, EXCEPT TO THE EXTENT IT HAS TAXABLE INCOME THAT IS NOT RELATED TO ITS TAX EXEMPT PURPOSE. UNRELATED BUSINESS INCOME IS TAXED AT THE CORPORATE INCOME TAX RATE. HANDSON TWIN CITIES DID NOT HAVE ANY UNRELATED BUSINESS INCOME. THE HANDSON TWIN CITIES BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND ACCORDINGLY, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

HANDSON TWIN CITIES

Employer identification number

41-0694710

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DIFFERENCE THROUGH COMMUNITY ENGAGEMENT AND SERVICE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

CORPORATE SOCIAL RESPONSIBILITY STRATEGY.

WE BELIEVE THAT VOLUNTEERISM CAN REINFORCE PATTERNS OF POWER AND PRIVILEGE, HOWEVER, WHEN THOUGHTFULLY DESIGNED, IT CAN BE A PART OF SUPPORTING AN END TO RACIAL INEQUITY AND SOCIAL INJUSTICE. THEREFORE, WE HAVE CONTINUED TO DEVELOP A HOST OF RESOURCES AND EVENTS THROUGHOUT THE YEAR TO CONTEXTUALIZE THE VOLUNTEER EXPERIENCE AND BETTER PREPARE INDIVIDUALS TO SERVE COMMUNITY.

WE CONTINUE TO PROMOTE OUR PODCAST "REDEFINING VOLUNTEERISM," WE CONTINUED BOLD CONVERSATIONS ABOUT VOLUNTEERISM AND EQUITY, AND FEATURED HIGHLIGHTS OF OUR PARTNERS THAT HELP CONTEXTUALIZE THE VOLUNTEER EXPERIENCE, ALONG WITH THE CONTINUED OFFERING OF 1 CITY, 2 REALITIES, THE VIRTUAL REALITY EXHIBIT THAT HIGHLIGHTS SYSTEMIC INEQUITIES HERE IN OUR COMMUNITY.

DESPITE THE CONTINUED CHALLENGES RELATED TO THE COVID PANDEMIC, THIS YEAR HANDSON TWIN CITIES DISTRIBUTED MORE THAN 208,000 CUSTOMIZED KITS (SNACK PACKS, HYGIENE KITS, PACKAGED MEALS, ETC.), ENGAGED ABOUT 9,700 CORPORATE VOLUNTEERS, HOSTED MORE THAN 127 VOLUNTEER PROJECTS, AND PROVIDED APPROXIMATELY \$285,000 IN SUPPLIES AND GRANTS TO NONPROFIT PARTNERS.

Name of the organization

HANDSON TWIN CITIES

Employer identification number

41-0694710

MORE THAN 20,000 INDIVIDUALS ARE REGISTERED USERS OF THE HANDSON TWIN CITIES VOLUNTEER DATABASE, AND THE SITE IS A POWERFUL YEAR-ROUND FORCE FOR CONNECTING INDIVIDUALS WHO WANT TO VOLUNTEER WITH THE MOST PRESSING NEEDS OF OUR COMMUNITY PARTNERS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

NEED, CORPORATE CAPABILITIES AVAILABLE, AND CAPACITY TO PROVIDE.

CONNECTED FOR CHANGE DAYS (FORMERLY KNOWN AS IMPACT DAYS) ARE DAY-LONG, HACKATHON-STYLE WORKSHOPS THAT LEVERAGE CORPORATE SECTOR TALENT FOR SOCIAL SECTOR NEEDS. WE PAIR NONPROFITS IN NEED OF CAPACITY-BUILDING SUPPORT TO A TEAM OF EXPERTS IN THEIR FIELD WHO GIVE THEIR TIME PRO BONO TO TACKLE CHALLENGES AND DEVELOP TANGIBLE SOLUTIONS. WE OFFERED SIX IMPACT DAY EVENTS PER YEAR WITHIN THE FOLLOWING FUNCTIONAL AREAS: STRATEGY, HR, MARKETING, AND TECHNOLOGY AS WELL AS CONNECTED FOR SOCIAL JUSTICE AND CONNECTED FOR SUSTAINABILITY. PARTICIPATION IS FREE OF CHARGE TO NONPROFIT PARTICIPANTS.

THROUGHOUT 2022 WE WORKED WITH APPROXIMATELY 129 BIPOC-LED SMALL BUSINESSES AND NONPROFITS, ENGAGING MORE THAN 800 VOLUNTEERS IN 27,000 HOURS OF PRO BONO SUPPORT, A VALUE OF \$5.265M.

WE HOST A PRO BONO SCOPING WORKSHOP FREE FOR NONPROFIT PARTNERS. THIS INTERACTIVE WORKSHOP FOCUSES ON THE BEST PRACTICES OF PRO BONO AND GUIDES NONPROFITS THROUGH THE CREATION OF THEIR OWN SCOPE OF WORK TO HELP HONE NEEDS, SET EXPECTATIONS, AND IDENTIFY THE RIGHT PRO BONO VOLUNTEER EXPERTISE.



Name of the organization

HANDSON TWIN CITIES

Employer identification number

41-0694710

HANDSON TWIN CITIES ALSO OFFERS A NONPROFIT VOLUNTEER PROGRAM DEVELOPMENT CONSULTANCY TO PROVIDE CUSTOMIZED RESOURCES TO ORGANIZATIONS, ESPECIALLY THOSE UNDERSERVED, TO HELP INCREASE CAPACITY TO DELIVER ON MISSION AND BETTER LEVERAGE VOLUNTEERS. THIS PROGRAM IS ACCESSIBLE AND INCLUSIVE; AN OPPORTUNITY FOR ANY ORGANIZATION NO MATTER THE LEVEL OF "READINESS," CO-CREATED IN PARTNERSHIP WITH NONPROFITS TO MEET ORGANIZATIONS WHERE THEY ARE, IT IS FULLY CUSTOMIZED, INDIVIDUALIZED, AND ORGANIZATION CENTERED, AND TAKES A WHOLISTIC, STRATEGIC APPROACH FOR VOLUNTEER ENGAGEMENT.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS BY BEING SENT OUT ELECTRONICALLY FOR THEIR REVIEW AND DISCUSSED AND VOTED ON AT THE MONTHLY BOARD MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH YEAR IN JANUARY, EACH BOARD MEMBER IS REQUIRED TO READ AND SIGN THE CONFLICT OF INTEREST POLICY. IN ADDITION, AT EVERY BOARD MEETING THE MEETING IS STARTED BY GIVING A REMINDER OF THIS POLICY DIRECTLY AFTER THE MEETING IS CALLED TO ORDER.

FORM 990, PART VI, SECTION B, LINE 15:

HANDSON TWIN CITIES EMPLOYEES RECEIVE A PERFORMANCE REVIEW ON AN ANNUAL BASIS. AT THE TIME OF THEIR REVIEW COMPENSATION IS EVALUATED. COMPENSATION IS ALWAYS MEASURED BY USING THE MINNESOTA COUNCIL OF NONPROFITS ANNUAL SALARY AND BENEFITS GUIDELINES.

Name of the organization

HANDSON TWIN CITIES

Employer identification number

41-0694710

FORM 990, PART VI, SECTION C, LINE 19:

THE FORM 990 IS MADE AVAILABLE FOR PUBLIC INSPECTION THROUGH BEING POSTED ON GUIDESTAR. THE 990, GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE ALSO AVAILABLE UPON REQUEST TO ANY INDIVIDUAL, CORPORATION, ORGANIZATION OR PRIVATE ENTITY.

FORM 990, PAGE 12, PART XII, LINE 2C

THIS PROCESS HAS NOT CHANGED FROM THE PREVIOUS YEAR.



## **HANDSON TWIN CITIES**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2022**



# HANDSON TWIN CITIES

## FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

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Statement of Cash Flows	6
Notes to Financial Statements	7



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
HandsOn Twin Cities  
Saint Paul, Minnesota

### Opinion

We have audited the accompanying financial statements of HandsOn Twin Cities (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HandsOn Twin Cities, as of December 31, 2022, and the changes in their net assets and their 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 HandsOn Twin Cities 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 HandsOn Twin Cities' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

(Continued)

## **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 HandsOn Twin Cities' 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 HandsOn Twin Cities' 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.

## **Adoption of New Accounting Standard**

As discussed in Note 2 to the financial statements, HandsOn Twin Cities has adopted Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

## **Report on Summarized Comparative Information**

We have previously audited HandsOn Twin Cities' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 23, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Mahoney Ulbrich*  
*Christiansen & Russ, PA*

June 28, 2023

## HandsOn Twin Cities

### STATEMENT OF FINANCIAL POSITION

December 31, 2022  
(With Comparative Totals for 2021)

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash	\$ 1,077,673	\$ 1,018,059
Accounts receivable	13,460	8,295
Prepaid expenses	65,525	72,343
Right of use assets, net	221,408	-
Equipment and software, net	<u>29,024</u>	<u>37,740</u>
Total assets	<u>\$ 1,407,090</u>	<u>\$ 1,136,437</u>
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 8,687	\$ 4,978
Accrued vacation	61,012	50,226
Deferred revenue	300,611	367,761
Deferred excess rent	-	8,481
Lease liabilities	<u>230,833</u>	<u>-</u>
Total liabilities	<u>601,143</u>	<u>431,446</u>
Net assets without donor restrictions	<u>805,947</u>	<u>704,991</u>
Total liabilities and net assets	<u>\$ 1,407,090</u>	<u>\$ 1,136,437</u>

See Accompanying Notes to Financial Statements.

# HandsOn Twin Cities

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	2022	2021
Support and revenue:		
Support		
Contributions	\$ 175,069	\$ 169,293
Special events - contributions	24,613	1,094
PPP loan forgiveness	-	85,177
Total support	199,682	255,564
Revenue		
Managed project fees	934,246	708,715
Pro bono and skills-based fees	441,288	468,700
Affiliation fees	28,976	29,596
Training fees	5,874	6,880
Interest income	6,035	2,344
Other revenue	-	547
Total revenue	1,416,419	1,216,782
Total support and revenue	1,616,101	1,472,346
Expenses:		
Program services:		
Volunteer mobilization	720,389	545,913
Capacity building	430,498	404,220
Total program services	1,150,887	950,133
Management and general	330,505	318,702
Fundraising	33,753	50,509
Total expenses	1,515,145	1,319,344
Change in net assets without donor restrictions	100,956	153,002
Net assets without donor restrictions:		
Beginning of year	704,991	551,989
End of year	\$ 805,947	\$ 704,991

See Accompanying Notes to Financial Statements.



## HandsOn Twin Cities

### STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	2022					Total	2021
	Volunteer mobilization	Capacity building	Total program services	Management and general	Fundraising		
Salaries	\$ 268,901	\$ 324,756	\$ 593,657	\$ 92,809	\$ 26,055	\$ 712,521	\$ 625,006
Employee benefits	27,676	33,315	60,991	9,431	2,673	73,095	63,518
Payroll taxes	20,136	24,319	44,455	6,950	1,951	53,356	47,092
Total salaries and related	316,713	382,390	699,103	109,190	30,679	838,972	735,616
Advertising and marketing	-	-	-	1,814	-	1,814	14,585
Professional fees	9,851	11,925	21,776	140,443	778	162,997	187,750
Managed project supplies and materials	334,231	-	334,231	-	-	334,231	248,946
Conferences and meetings	-	952	952	54,093	-	55,045	34,634
Telephone and internet	-	-	-	3,920	-	3,920	-
Occupancy	49,155	22,588	71,743	6,384	1,473	79,600	62,759
Equipment rental and maintenance	1,894	2,293	4,187	1,548	150	5,885	4,942
Insurance	3,431	4,153	7,584	1,174	271	9,029	8,565
Depreciation and amortization	4,211	5,097	9,308	1,441	332	11,081	11,023
Travel	-	7	7	1,048	-	1,055	133
Subscriptions and memberships	903	1,093	1,996	309	70	2,375	1,109
Board expenses	-	-	-	550	-	550	281
Supplies	-	-	-	5,710	-	5,710	4,662
Volunteer and staff recognition	-	-	-	1,410	-	1,410	2,445
Miscellaneous expenses	-	-	-	1,471	-	1,471	1,894
Total expenses	<u>\$ 720,389</u>	<u>\$ 430,498</u>	<u>\$ 1,150,887</u>	<u>\$ 330,505</u>	<u>\$ 33,753</u>	<u>\$ 1,515,145</u>	<u>\$ 1,319,344</u>
2022 percentages	<u>47.5%</u>	<u>28.4%</u>	<u>76.0%</u>	<u>21.8%</u>	<u>2.2%</u>	<u>100.0%</u>	

See Accompanying Notes to Financial Statements.

## HandsOn Twin Cities

### STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 100,956	\$ 153,002
Adjustments to reconcile the change in net assets to net cash from operating activities:		
Depreciation and amortization	11,081	11,023
Deferred excess rent	(8,481)	(462)
Amortization of right of use assets	9,425	-
Changes in operating assets and liabilities:		
Accounts receivable	(5,165)	7,388
Prepaid expenses	6,818	(22,739)
Accounts payable	3,709	(7,976)
Accrued vacation	10,786	8,560
Deferred revenue	(67,150)	108,261
	61,979	257,057
 Cash flows from investing activities:		
Purchase of equipment	(2,365)	-
	59,614	257,057
 Cash, beginning of year	1,018,059	761,002
 Cash, end of year	\$ 1,077,673	\$ 1,018,059
 Noncash investing activity:		
Right of use assets acquired in exchange for lease liabilities	\$ 256,759	\$ -

See Accompanying Notes to Financial Statements.

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 1. ORGANIZATION

HandsOn Twin Cities is a nonprofit organization dedicated to equipping both volunteers and nonprofit organizations with the resources to effect change in their communities through volunteerism. HandsOn Twin Cities is the only organization in the Twin Cities of Minnesota that comprehensively works with volunteers, as well as with nonprofit organizations and community groups that use volunteers. HandsOn Twin Cities promotes volunteerism, refers thousands of volunteers to hundreds of nonprofit organizations in the nine-county metro area, manages projects for corporations and groups, and provides direct service volunteer programs to local nonprofit agencies. HandsOn Twin Cities also provides professional development and training for volunteer program managers within nonprofits, corporations, and government organizations to help establish and run effective volunteer programs.

HandsOn Twin Cities is a local action center of the HandsOn Network, which is the volunteer-focused arm of Points of Light Institute.

The core services of HandsOn Twin Cities are broadly defined as volunteer mobilization and capacity building.

**Volunteer Mobilization** - HandsOn Twin Cities is a significant force in the Twin Cities, referring volunteers that, in turn, touch the lives of hundreds of thousands of people. Volunteers are referred to organizations in various ways; the most popular is HandsOn Twin Cities' online database of opportunities at [www.handsontwincities.org](http://www.handsontwincities.org). The database includes both ongoing opportunities and a project calendar where individuals and groups can sign up for one-time projects. Through a recruitment and referral service, HandsOn Twin Cities refers thousands of motivated volunteers to hundreds of organizations throughout the greater Twin Cities - volunteers that mentor kids; visit the sick, dying, and elderly; help refurbish schools and outdoor spaces; and reach far into the community to bring relief and address serious social problems. Specific Volunteer Mobilization programs include Volunteer Awareness, Volunteer Referral, Volunteer Fairs, Speaking Engagements, Workplace Volunteerism, Citizen Academy, National Service Days, National Volunteer Week, Project Calendar, HandsOn Twin Cities Days, Internal Volunteer Program, Impact Now program, HandsOn Schools program, Managed Project program, Corporate Month of Service and TeamWorks program.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 1. ORGANIZATION (Continued)

**Capacity Building** - Nonprofits are better equipped to engage volunteers when there are strong volunteer management practices, systems, and infrastructures in place to support the work of the volunteers and the nonprofit staff. HandsOn Twin Cities works closely with volunteer program managers, corporate community relations managers, and employee resource groups to offer customized training and consulting designed to build capacity and meet organizational objectives when engaging volunteers. One key program that demonstrates the HandsOn support of capacity building is Service Enterprise. A Service Enterprise is an organization that fundamentally leverages volunteers and their skills across all departments of an agency, to successfully deliver on the social mission of the organization. When an organization leverages volunteers and achieves an effective volunteer management model, they are significantly more adaptable, sustainable, and better resourced to be more effective in addressing community needs and operate at half the median budget. To date, 50 Minnesota organizations have become certified as a Service Enterprise through Points of Light, HandsOn Twin Cities' national partner, with additional organizations working toward certification this year. HandsOn Twin Cities and Minnesota Association for Volunteer Administration (MAVA) are partners in the Service Enterprise Initiative.

Revenue and support are primarily from contributions and fees for services. Fees for services include working with businesses managing volunteer projects to engage their employees in community service.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Adoption of New Accounting Standard** - In 2022, HandsOn Twin Cities adopted Accounting Standard Update (ASU) 2016-02, *Leases (Topic 842)* using the modified retrospective approach using January 1, 2022 as the date of initial adoption. HandsOn Twin Cities elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed HandsOn Twin Cities to carry forward the historical lease classification. This ASU requires lessees to record most leases on their balance sheet as a "right of use" asset and related lease liability but recognize related expenses in a manner similar to existing accounting. As a result of implementing ASU 2016-02, HandsOn Twin Cities recognized right-of-use assets and lease liabilities of approximately \$257,000 at January 1, 2022. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended December 31, 2022.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Financial Statement Presentation** - HandsOn Twin Cities reports information regarding its financial position and activities in the following two categories of net assets based on the presence or absence of donor-imposed restrictions: net assets without donor restrictions and net assets with donor restrictions.

- Net assets without donor restrictions represent the portion of net assets that are not subject to donor restrictions.
- Net assets with donor restrictions arise from contributions that are restricted by donors for specific purposes or time periods. At December 31, 2022 and 2021, HandsOn Twin Cities has no net assets with donor restrictions.

**Receivables** - Accounts receivable are stated at the amount management expects to collect. Management reviews receivable balances at year end and establishes an allowance based on expected collections. Receivables are written off as a charge to the allowance when, in management's estimation, it is probable that the receivable is worthless. Management has evaluated the receivables at December 31, 2022 and 2021, and believes that no allowance is necessary.

**Equipment** - HandsOn Twin Cities capitalizes additions to equipment at cost or at the estimated fair value if donated. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized. The cost of maintenance and repairs is expensed as incurred and significant renewals and betterments are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives.

**Software** - HandsOn Twin Cities capitalizes additions to software at cost or at the estimated fair value if donated. Amortization is computed using the straight-line method over its estimated useful life.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Contributions** - Contributions are recognized when the donor makes an unconditional promise to give to HandsOn Twin Cities. Contributions are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires, either by passage of time or fulfillment by actions pursuant to those restrictions, net assets with donor restrictions are reclassified to net assets without donor restrictions.

**Contributed Materials** - Contributed materials are recorded as contributions at their estimated fair value when received.

**Contributed Services** - Contributed services are recorded as contributions if the service creates or enhances a nonfinancial asset or if the service requires specialized skills, is provided by an individual possessing those skills, and would typically need to be purchased. Community volunteers serve on boards and committees of HandsOn Twin Cities. These amounts have not been recognized in the financial statements as these services do not meet the criteria above.

**Managed Project Fees and Pro Bono and Skills-Based Fees** - Managed Project fees and Pro Bono and Skills-Based fees are recorded as revenue when the services are provided. Certain managed project and pro bono and skills-based contracts are for multiple services that occur over a period of time. Management estimates the value of each service under the contracts based on the size and nature of project, the level of effort required by staff and the supplies needed for each unique project. Fees received but not yet earned are shown as deferred revenue.

**Special Events, Training Fees, and Service Enterprise** - Special events, Training fees, and Service Enterprise fees are recorded as revenue when the event takes place. A portion of special events revenue is nonreciprocal and accounted for as contributions. Payments received but not yet earned are shown as deferred revenue.

**Affiliation Fees** - Affiliation fees are received from organizations for the right to use the services of HandsOn Twin Cities. As these services are always available to the organizations, affiliation fees are recognized as revenue evenly throughout the year. Fees received but not yet earned are shown as deferred revenue.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Leases** - HandsOn Twin Cities assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. All of HandsOn Twin Cities' leases are operating leases.

Right of use (ROU) assets represent HandsOn Twin Cities' right to use an underlying asset for the lease term, and lease liabilities represent HandsOn Twin Cities' obligation to make lease payments. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. HandsOn Twin Cities uses the implicit rate when it is readily determinable. When the leases do not provide an implicit rate, to determine the present value of lease payments, management uses a rate equal to the prime rate plus 1% at lease commencement.

Lease expense is recognized for these leases on a straight-line basis over the lease term. HandsOn Twin Cities' lease terms may include options to extend or terminate the lease when it is reasonably certain that HandsOn Twin Cities will exercise the option.

**Functional Expenses** - Expenses are recorded to program and support services directly when possible. Indirect expenses that benefit multiple functional areas require allocation on a reasonable basis that is applied consistently. Indirect expenses include insurance, occupancy, and depreciation, and have been allocated based on management's estimates of how employees spend their time.

**Advertising** - HandsOn Twin Cities charges the costs of advertising to expense as incurred.

**Income Taxes** - HandsOn Twin Cities is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and applicable Minnesota Statutes, except to the extent it has taxable income that is not related to its tax-exempt purpose. Unrelated business income is taxed at the corporate income tax rate. HandsOn Twin Cities did not have any unrelated business income in 2022 and 2021. HandsOn Twin Cities believes that it has appropriate support for any tax positions taken, and accordingly, does not have any uncertain tax positions that are material to the financial statements.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Prior Year Information** - The financial statements include certain prior-year summarized comparative information in total but not by net asset class and expenses by function. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with HandsOn Twin Cities' financial statements for the year ended December 31, 2021, from which the summarized information was derived.

### 3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting in their use, within one year of December 31, comprise the following:

	2022	2021
Cash	\$ 1,077,673	\$ 1,018,059
Accounts and grants receivable	13,460	8,295
Total financial assets available within one year	<u>\$ 1,091,133</u>	<u>\$ 1,026,354</u>

In addition to financial assets available to meet general expenditures over the next year, HandsOn Twin Cities operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

### 4. EQUIPMENT AND SOFTWARE

Equipment and software consist of the following:

	2022	2021	Estimated useful life - years
Computers and voice mail system	\$ 14,396	\$ 12,031	5
Software	46,540	46,540	5
Accumulated depreciation and amortization	<u>(31,912)</u>	<u>(20,831)</u>	
	<u>\$ 29,024</u>	<u>\$ 37,740</u>	

(Continued)



# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 5. REVENUE FROM CONTRACTS WITH CUSTOMERS

The following table provides information about changes in deferred revenue for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Deferred revenue, beginning of year	\$ 367,761	\$ 259,500
Revenue recognized that was included in deferred revenue at the beginning of the year	(271,561)	(201,700)
Increase in deferred revenue due to payments received during the year	<u>204,411</u>	<u>309,961</u>
Deferred revenue, end of year	<u>\$ 300,611</u>	<u>\$ 367,761</u>

### 6. RETIREMENT PLAN

HandsOn Twin Cities maintains a Simple IRA plan that covers substantially all of its employees. Employee contributions are voluntary, and HandsOn Twin Cities matches certain employee contributions at a maximum of 3% of salaries. Total employer matching contributions were \$19,296 and \$18,025 for 2022 and 2021, respectively.

### 7. LEASES

HandsOn Twin Cities current office lease began January 1, 2018, and expires March 31, 2025. HandsOn Twin Cities has the right to renew the lease for one additional five-year period at the end of the initial lease period (March 31, 2025). HandsOn Twin Cities expects to exercise this right to renew. The lease agreement requires monthly payments of \$2,146, increasing approximately 2.5% annually, plus a portion of the operating expenses of the building.

In June 2019, HandsOn Twin Cities entered into a warehouse lease agreement beginning July 1, 2019, and expiring March 31, 2025. In March 2022, HandsOn Twin Cities entered into a new lease agreement to move to a larger warehouse space at the same facility that expires March 31, 2025. The new lease agreement requires monthly payments of \$1,425 increasing approximately 3% annually, plus a portion of the operating expenses of the building.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 7. LEASES (Continued)

Rent expense was \$79,600 in 2022 and \$62,759 in 2021. Rent expense included \$34,352 of building operating expenses in 2022. The cash paid for amounts included in the measurement of lease liabilities was \$44,304 for the year ended December 31, 2022.

HandsOn Twin Cities leases its copy machine under an operating lease agreement that expires in October 2024. In addition to the minimum lease payment, additional image charges may be assessed. Copier rental expense included in equipment rental and maintenance was \$4,984 and \$4,842 in 2022 and 2021, respectively.

The weighted-average remaining lease term at December 31, 2022 is 6.3 years and the weighted average discount rate used in the calculations was 5.54%.

Future minimum lease commitments are as follows:

2023	\$	50,707
2024		51,223
2025		34,965
2026		31,200
2027		31,977
Thereafter		74,847
		<hr/>
		274,919
Less: present value discount		(44,086)
		<hr/>
	\$	<u>230,833</u>

### 8. RELATIONSHIP WITH NATIONAL NETWORK

HandsOn Twin Cities is a part of the HandsOn Network, a network of 250 volunteer action centers that mobilizes people to take action that changes the world. HandsOn Network is a program of Points of Light. Points of Light is the world's largest organization dedicated to volunteer service. HandsOn Twin Cities pays an annual fee to maintain their affiliation with Points of Light. In return, Points of Light provides resources and best practices, and acts as a referral source for companies and organizations wishing to engage in service in the Twin Cities.

(Continued)

# HANDSON TWIN CITIES

## NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

### 9. **CONCENTRATIONS**

HandsOn Twin Cities maintains bank accounts at two financial institutions which are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. Although at times the amount on deposit in these accounts may exceed the federally insured limit, HandsOn Twin Cities has never experienced any losses. At December 31, 2022 and 2021, HandsOn Twin Cities' deposits did not exceed federally insured limits at December 31, 2022 or 2021.

HandsOn Twin Cities received approximately 25% (\$406,300) and 14% (\$231,560) of its 2022 support and revenue from one foundation and one corporation, respectively.

HandsOn Twin Cities received approximately 25% (\$367,500) and 12% (\$176,005) of its 2021 support and revenue from one foundation and one corporation, respectively.

### 10. **PPP LOAN**

In 2021, HandsOn Twin Cities applied for and received \$84,457 in Paycheck Protection Program funding. All or a portion of this note was eligible for forgiveness if HandsOn Twin Cities used the proceeds from the note for payroll costs and other expenses in accordance with the requirements of the PPP. In December 2021, the entire loan principal balance of \$84,457 was forgiven along with \$720 of accrued interest.

### 11. **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 28, 2023, the date on which the financial statements were available for issue.