

**One Earth Philanthropy**  
**Statements of Financial Position**  
**December 31, 2022 and 2021**

---

	<b>ASSETS</b>	
	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 3,172,244	\$ 1,389,085
Investments	27,924	-
Contributions receivable, net	1,429,656	2,319,739
Prepaid expenses	28,677	14,590
Fixed assets, net	<u>47,739</u>	<u>20,139</u>
Total assets	<u>\$ 4,706,240</u>	<u>\$ 3,743,553</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable	\$ 71,438	\$ 24,187
Accrued expenses	378,105	129,625
Grants payable	<u>1,310,000</u>	<u>-</u>
Total liabilities	<u>1,759,543</u>	<u>153,812</u>
Net assets		
Without donor restrictions	821,028	816,730
With donor restrictions	<u>2,125,669</u>	<u>2,773,011</u>
Total net assets	<u>2,946,697</u>	<u>3,589,741</u>
Total liabilities and net assets	<u>\$ 4,706,240</u>	<u>\$ 3,743,553</u>

**One Earth Philanthropy**  
**Statements of Activities**  
**Years Ended December 31, 2022 and 2021**

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND LOSS						
Contributions	\$ 1,761,632	\$ 3,584,011	\$ 5,345,643	\$ 1,997,499	\$ 3,822,341	\$ 5,819,840
Unrealized loss on investments	(520)	-	(520)	-	-	-
Net assets released from restriction	4,231,353	(4,231,353)	-	1,049,330	(1,049,330)	-
Total revenue and loss	5,992,465	(647,342)	5,345,123	3,046,829	2,773,011	5,819,840
EXPENSES						
Program services	5,270,953	-	5,270,953	1,841,555	-	1,841,555
Management and general	499,460	-	499,460	277,179	-	277,179
Fundraising	217,754	-	217,754	121,395	-	121,395
Total expenses	5,988,167	-	5,988,167	2,240,129	-	2,240,129
CHANGE IN NET ASSETS	4,298	(647,342)	(643,044)	806,700	2,773,011	3,579,711
NET ASSETS, beginning of year	816,730	2,773,011	3,589,741	10,030	-	10,030
NET ASSETS, end of year	\$ 821,028	\$ 2,125,669	\$ 2,946,697	\$ 816,730	\$ 2,773,011	\$ 3,589,741

**One Earth Philanthropy**  
**Statements of Functional Expenses**  
**Years Ended December 31, 2022 and 2021**

	2022				2021			
	Program Services	Management and General	Fundraising	Totals	Program Services	Management and General	Fundraising	Totals
Salaries and benefits								
Salaries	\$ 953,327	\$ 203,549	\$ 109,506	\$ 1,266,382	\$ 395,553	\$ 97,314	\$ 46,026	\$ 538,893
Fringe and benefit	303,105	44,828	33,306	381,239	119,476	26,696	13,707	159,879
Skills development	57	354	14	425	-	404	-	404
Total salaries and benefits	1,256,489	248,731	142,826	1,648,046	515,029	124,414	59,733	699,176
Grants	2,390,014	-	-	2,390,014	1,048,594	-	-	1,048,594
Other operating expenses								
Occupancy	49,139	15,809	5,438	70,386	18,897	4,993	1,183	25,073
Professional fees	930,054	196,665	40,319	1,167,038	212,340	121,070	59,838	393,248
Conferences, conventions and meetings	674	150	-	824	47	-	-	47
Dues and subscriptions	686	60	-	746	397	164	-	561
Other	12,574	519	4,769	17,862	22,454	2,198	515	25,167
Sponsored events	26,092	-	15,000	41,092	2,500	-	-	2,500
Printing and publications	224	528	-	752	-	156	-	156
Telecommunications	15,044	23,000	496	38,540	5,811	10,426	126	16,363
Travel	89,963	13,998	8,906	112,867	15,486	13,758	-	29,244
Write off of receivable	500,000	-	-	500,000	-	-	-	-
Total other operating expenses	1,624,450	250,729	74,928	1,950,107	277,932	152,765	61,662	492,359
Total expenses	<u>\$ 5,270,953</u>	<u>\$ 499,460</u>	<u>\$ 217,754</u>	<u>\$ 5,988,167</u>	<u>\$ 1,841,555</u>	<u>\$ 277,179</u>	<u>\$ 121,395</u>	<u>\$ 2,240,129</u>

See accompanying notes.

**One Earth Philanthropy**  
**Statements of Cash Flows**  
**Years Ended December 31, 2022 and 2021**

---

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ (643,044)	\$ 3,579,711
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	11,850	4,861
Write-off of uncollectible receivables	(500,000)	-
Contributed securities	(28,444)	-
Unrealized loss on investments	520	
Change in discount on contributions receivable	3,688	14,186
Changes in operating assets and liabilities:		
Contributions receivable	1,386,395	(2,333,925)
Prepaid expenses	(14,087)	(14,590)
Accounts payable	47,251	24,187
Accrued expenses	248,480	129,625
Grants payable	1,310,000	-
Net cash provided by operating activities	<u>1,822,609</u>	<u>1,404,055</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of fixed assets	<u>(39,450)</u>	<u>(25,000)</u>
Net cash used in investing activities	<u>(39,450)</u>	<u>(25,000)</u>
CHANGES IN CASH AND CASH EQUIVALENTS	1,783,159	1,379,055
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,389,085</u>	<u>10,030</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 3,172,244</u></u>	<u><u>\$ 1,389,085</u></u>