



**AUDITED CONSOLIDATED  
FINANCIAL STATEMENTS**

**YEARS ENDED  
DECEMBER 31, 2021 AND 2020**

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Neighborhood Alliance and Subsidiary  
Elyria, Ohio

### Report on Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of Neighborhood Alliance (an Ohio nonprofit organization) and its wholly own subsidiary, which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Neighborhood Alliance and Subsidiary (the Agency) as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Agency 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 opinions.

#### Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Report on Summarized Comparative Information**

We have previously audited the Agency's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated March 18, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2023 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Barnes Wendling CPAs*

Sheffield Village, Ohio  
February 17, 2023

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

## Consolidated Statements of Financial Position

	December 31,	
	2021	2020
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 1,182,312	\$ 903,083
Grants receivable	407,218	490,895
Prepaid expenses	21,240	7,811
<b>TOTAL CURRENT ASSETS</b>	1,610,770	1,401,789
<b>Property and equipment</b>	4,775,167	4,745,284
Less accumulated depreciation	2,273,524	2,117,735
	2,501,643	2,627,549
<b>Other Assets</b>		
Beneficial interest in perpetual trusts	129,088	117,905
<b>TOTAL ASSETS</b>	<b>\$ 4,241,501</b>	<b>\$ 4,147,243</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Current portion of notes payable	\$ 60,507	\$ 54,355
Current portion of Paycheck Protection Program loan	-0-	197,249
Line of credit	-0-	125,000
Accounts payable	88,988	92,215
Accrued expenses	70,738	56,220
<b>TOTAL CURRENT LIABILITIES</b>	220,233	525,039
<b>Long-Term Debt</b>		
Notes payable, net of current portion	349,497	400,769
Paycheck Protection Program loan, net of current portion	-0-	254,615
	349,497	655,384
<b>TOTAL LIABILITIES</b>	569,730	1,180,423
<b>Net Assets</b>		
Without donor restriction	2,821,278	2,586,425
With donor restriction	850,493	380,395
<b>TOTAL NET ASSETS</b>	3,671,771	2,966,820
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,241,501</b>	<b>\$ 4,147,243</b>

See Notes to Financial Statements

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

### Consolidated Statements of Activities and Changes in Net Assets Year Ended December 31, 2021 with Summarized Financial Information for the Year Ended December 31, 2020

	Without Donor Restriction	With Donor Restriction	2021 Total	2020 Total
<b>Revenues, gains, and other support</b>				
Government agencies	\$ 3,092,040	\$ -0-	\$ 3,092,040	\$ 2,700,640
Program fees	281,918	-0-	281,918	337,550
Contributions	405,241	101,434	506,675	443,429
Donated property and equipment	11,757	-0-	11,757	1,800,000
Foundations	277,156	29,600	306,756	467,330
Capital campaign	-0-	517,415	517,415	11,872
Investment income	17,725	11,183	28,908	9,052
Gain on sale of property and equipment	121,046	-0-	121,046	-0-
Other income	460,387	-0-	460,387	167,958
	<u>4,667,270</u>	<u>659,632</u>	<u>5,326,902</u>	<u>5,937,831</u>
Net assets released from restrictions	<u>189,534</u>	<u>( 189,534)</u>	<u>-0-</u>	<u>-0-</u>
Total revenues, gains, and other support	4,856,804	470,098	5,326,902	5,937,831
<b>Expenses</b>				
Program services:				
Child enrichment services	980,363	-0-	980,363	859,991
Family support services	1,103,681	-0-	1,103,681	907,974
Emergency service	1,312,625	-0-	1,312,625	822,695
Senior enrichment services	683,078	-0-	683,078	641,453
Supporting services:				
Management and general	135,249	-0-	135,249	121,571
Fundraising	406,955	-0-	406,955	273,881
	<u>4,621,951</u>	<u>-0-</u>	<u>4,621,951</u>	<u>3,627,565</u>
Total expenses	4,621,951	-0-	4,621,951	3,627,565
Changes in net assets	234,853	470,098	704,951	2,310,266
Net assets, beginning of the year	<u>2,586,425</u>	<u>380,395</u>	<u>2,966,820</u>	<u>656,554</u>
<b>NET ASSETS, end of the year</b>	<u><b>\$ 2,821,278</b></u>	<u><b>\$ 850,493</b></u>	<u><b>\$ 3,671,771</b></u>	<u><b>\$ 2,966,820</b></u>

See Notes to Financial Statements

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

### Consolidated Statements of Functional Expenses Year Ended December 31, 2021 with Summarized Financial Information for the Year Ended December 31, 2020

	2020 Total	2021 Total	Program Services				Support Services	
			Child Enrichment Services	Family Support Services	Emergency Services	Senior Enrichment Services	Fund Raising	Management and General
Total salaries and related expenses	\$ 2,399,651	\$ 2,734,074	\$ 692,124	\$ 919,071	\$ 658,721	\$ 354,272	\$ 45,493	\$ 64,393
Professional fees and contracts	44,953	218,092	34,760	36,493	33,407	23,875	39,677	49,880
Supplies	283,093	366,036	88,683	70,576	83,151	103,513	5,412	14,701
Telephone	38,338	41,814	9,609	8,136	10,021	7,866	1,340	4,842
Postage and shipping	3,491	2,876	20	341	368	31	1,120	996
Occupancy	251,546	272,806	87,442	9,418	65,182	39,150	165	71,449
Rental and maintenance of equipment	71,898	64,261	11,015	15,301	8,555	8,443	7,821	13,126
Printing and publications	40,541	47,437	667	8,111	1,824	3,124	28,994	4,717
Mileage/operational travel	64,250	44,047	5,813	5,108	5,827	23,172	104	4,023
Conferences, conventions, and meetings	18,713	18,590	4,281	4,450	2,631	949	91	6,188
Specific assistance to individuals	149,981	421,121	-0-	-0-	412,327	8,794	-0-	-0-
Membership dues	10,477	10,576	536	3,675	1,075	942	1,248	3,100
Interest and fees	32,232	50,125	-0-	-0-	-0-	-0-	-0-	50,125
Insurance	65,905	60,580	15,221	17,555	10,552	9,133	2,536	5,583
Purchased services	8,159	10,273	1,705	580	3,531	658	143	3,656
Miscellaneous	7,065	16,276	-0-	-0-	-0-	-0-	-0-	16,276
Depreciation	137,272	163,225	28,487	4,866	15,453	99,156	1,105	14,158
Bad debts	-0-	79,742	-0-	-0-	-0-	-0-	-0-	79,742
Total expenses	<u>\$ 3,627,565</u>	<u>\$ 4,621,951</u>	<u>\$ 980,363</u>	<u>\$ 1,103,681</u>	<u>\$ 1,312,625</u>	<u>\$ 683,078</u>	<u>\$ 135,249</u>	<u>\$ 406,955</u>

See Notes to Financial Statements

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

### Consolidated Statements of Cash Flows

	Years Ended December 31,	
	2021	2020
<b>Cash Flows from Operating Activities</b>		
Changes in net assets	\$ 704,951	\$ 2,310,266
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	163,225	137,272
Donated property and equipment	-0-	( 1,800,000)
Gain on interest in perpetual trusts	( 11,183)	( 8,130)
Gain on sale of property and equipment	( 121,046)	-0-
Paycheck Protection Loan forgiveness	( 451,864)	-0-
(Increase) decrease in assets:		
Grants receivable	83,677	( 12,426)
Prepaid expenses	( 13,429)	( 1,609)
Increase (decrease) in liabilities:		
Accounts payable	( 3,227)	( 38,036)
Accrued expenses	14,518	( 9,904)
Net cash provided by operating activities	365,622	577,433
<b>Cash Flows from Investing Activities</b>		
Proceeds from sale of property and equipment	277,095	-0-
Purchase of property and equipment	( 193,368)	( 215,843)
Net cash provided by (used in) investing activities	83,727	( 215,843)
<b>Cash Flows from Financing Activities</b>		
Proceeds from Paycheck Protection Program loan	-0-	451,864
Repayments of long-term debt	( 45,120)	( 81,526)
Net (repayments) borrowings from line of credit	( 125,000)	( 24,586)
Net cash (used in) provided by financing activities	( 170,120)	345,752
Net increase in cash	279,229	707,342
Cash at beginning of the year	903,083	195,741
<b>Cash at end of the year</b>	<b>\$ 1,182,312</b>	<b>\$ 903,083</b>

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 1 - AGENCY DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Agency Description**

Neighborhood Alliance is a nonprofit social service agency with program operations throughout Lorain County, Ohio. Neighborhood Alliance receives funding support for its programs from a variety of public and private sources.

Neighborhood Alliance Holdings is a wholly owned subsidiary of Neighborhood Alliance. The entity holds all real estate Neighborhood Alliance utilizes in its operations.

#### **Consolidation**

The consolidated financial statements of Neighborhood Alliance and Subsidiary (the Agency) include the accounts of Neighborhood Alliance and its wholly owned subsidiary. All material intercompany accounts and transactions have been eliminated in consolidation.

#### **Basis of Accounting**

The consolidated financial statements of the Agency have been prepared utilizing the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities. Furthermore, the accounting policies adhered to by the Agency are generally consistent with the *Audit and Accounting Guide for Not-For-Profit Entities* issued by the American Institute of Certified Public Accountants.

#### **Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. The Agency is required to report information regarding its financial position and activities according to two classes of net assets:

##### **Net Assets without Donor Restrictions**

Net assets without donor restrictions represent net assets not restricted by donor-imposed stipulations.

##### **Net Assets with Donor Restrictions**

Net assets with donor restrictions include net assets where use by the Agency is limited by donor-imposed restrictions either expiring by the passage of time or fulfilled and removed by actions of the Agency pursuant to the stipulations.

The Agency reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of assets with explicit restrictions stating how the assets are to be used are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 1 - AGENCY DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Net Assets with Donor Restrictions (Continued)

The Agency records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restriction.

#### Cash

The Agency's cash balance consists of the following:

	December 31,	
	2021	2020
Cash	\$ 499,384	\$ 832,601
Endowed cash	66,958	70,482
Cash restricted to capital campaign	615,970	-0-
Total cash in the consolidated statements of cash flows	<u>\$ 1,182,312</u>	<u>\$ 903,083</u>

#### Grants Receivable

Grants receivable are due on the 30th day following the month of billing and bear no interest on the unpaid balance. Grants receivable are stated at the amount management expects to collect from balances outstanding at year end. Management reviews all outstanding grants receivable balances. Accounts are written off when deemed uncollectible. Management recorded an allowance for doubtful accounts of \$-0- as of December 31, 2021 and 2020. Bad debt expense for the years ended December 31, 2021 and 2020 was \$79,742 and \$-0-, respectively.

#### Concentration of Risk

Grants receivable are primarily due from governmental agencies. Deposits with the financial institution, net of outstanding checks, occasionally exceed federally insured limits.

#### Property and Equipment

These assets are stated at cost at the date of purchase or fair market value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets further described in Note 2. The Agency capitalized all expenditures for property and equipment in excess of \$500. Maintenance and repairs of property and equipment are charged to expense when incurred and major additions are capitalized. Depreciation expense was \$163,225 and \$137,272 for the years ended December 31, 2021 and 2020, respectively.

#### Paycheck Protection Program Loan

The Agency elected to account for the Paycheck Protection Program loan using the debt model. Under this method of accounting, the Agency recorded the loan from its bank as debt until the loan was formally forgiven, at which time the Agency recorded the debt forgiveness as other income.

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 1 - AGENCY DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

#### Fair Value Measurement

Fair value is defined as the price the Agency would receive to sell an investment or pay to transfer a liability in a timely transaction with an independent buyer in the principal market, or in the absence of a principal market the most advantageous market for the investment or liability. Accounting principles generally accepted in the United States of America establishes a three-tier hierarchy to distinguish between (A) inputs that reflect the assumptions market participants would use in pricing an asset or liability developed based on market data obtained from sources independent of the reporting entity (observable inputs) and (B) inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing an asset or liability developed based on the best information available in the circumstances (unobservable inputs) and to establish classification of fair value measurements for disclosure purposes. Various inputs are used in determining the value of the Agency's financial instruments. The inputs are summarized in the three broad levels listed below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets not sufficiently active to qualify as Level 1, other observable inputs, or inputs corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

Financial assets and liabilities are classified in their entirety based on the lowest level of input significant to the fair value measurement. The Agency's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 1 - AGENCY DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Fair Value Measurement (Continued)

The Agency has determined the fair value of the investments to be Level 2 of the hierarchy as follows:

Description	Level 1	Level 2	December 31, 2021 Total
Beneficial interest JP Morgan Chase	\$ -0-	\$ 118,620	\$ 118,620
Beneficial interest Community Foundation of Lorain County	-0-	10,468	10,468
	<u>\$ -0-</u>	<u>\$ 129,088</u>	<u>\$ 129,088</u>
Description	Level 1	Level 2	December 31, 2020 Total
Beneficial interest JP Morgan Chase	\$ -0-	\$ 108,218	\$ 108,218
Beneficial interest Community Foundation of Lorain County	-0-	9,687	9,687
	<u>\$ -0-</u>	<u>\$ 117,905</u>	<u>\$ 117,905</u>

The assets held by JP Morgan Trust reflected above are valued at the fair value of the units held by JP Morgan of which the Agency receives 50% of its annual earnings in perpetuity which is estimated to approximate the present value of expected future distributions from the trusts.

The change in value of the perpetual trusts and marketable securities is recognized as donor restricted revenue in the Statement of Activities.

A portion of the assets held at the Community Foundation of Greater Lorain County (Foundation) reflected above were provided by the Agency to be invested in perpetuity and the Agency named itself as the beneficiary. The assets are valued at the fair value of the Agency's share of the Foundation's master pooled investments.

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 1 - AGENCY DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Revenue Recognition

Revenues from government agencies and program fees are derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance obligations or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific contract or grant provisions. Performance obligations are typically satisfied at a point in time.

Contributions are reported as revenue when received or pledged. Contributions without donor-imposed restrictions and contributions with donor-imposed time or purpose restrictions met in the same period as the gift are reported as contributions without donor restriction. Other restricted gifts are reported as restricted contributions in net assets with donor restriction.

#### Comparative Consolidated Financial Statements

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's consolidated financial statements for the year ended December 31, 2020, from which the summarized information was derived.

#### Functional Allocation of Expenses

The cost of providing various programs and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, salaries and related expenses and occupancy costs have been allocated among programs and supporting services benefited.

### NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment as of December 31, 2021 and 2020 consisted of the following:

	2021	2020	Useful Life (years)
Land	\$ 70,831	\$ 108,531	
Land improvements	108,322	108,322	20 - 30
Buildings	2,316,638	2,441,068	20 - 40
Building improvements	1,140,881	1,139,337	5 - 40
Equipment and vehicles	1,090,600	900,131	3 - 10
Playground equipment	6,760	6,760	10
Leasehold improvements	41,135	41,135	5 - 10
	<u>4,775,167</u>	<u>4,745,284</u>	
Less accumulated depreciation	<u>2,273,524</u>	<u>2,117,735</u>	
	<u>\$ 2,501,643</u>	<u>\$ 2,627,549</u>	

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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### Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

#### NOTE 3 - LONG-TERM DEBT

The Agency had a note payable to PNC Bank in monthly installments of \$6,333 including interest at 4.83% and was secured by substantially all assets of the Agency. The note payable was set to mature in February 2028. The Agency refinanced the loan during the year ended December 31, 2021. The outstanding balance as of December 31, 2021 and 2020 was \$-0- and \$455,124, respectively.

The Agency has a note payable to PNC Bank in monthly installments of \$5,900 including interest at 3.83% and is secured by substantially all assets of the Agency. The note payable matures in June 2028. The outstanding balance as of December 31, 2021 and 2020 was \$410,004 and \$-0-, respectively.

Principal payments required to be made are as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2022	\$ 60,507
2023	58,136
2024	60,404
2025	62,822
2026	65,305
Thereafter	102,830
	<u>\$ 410,004</u>

Interest expense for all indebtedness for the years ended December 31, 2021 and 2020 was \$39,274 and \$32,232, respectively.

#### NOTE 4 - PAYCHECK PROTECTION PROGRAM LOAN

On March 27, 2020 the Coronavirus Aid, Relief, and Economic Securities (CARES) Act was signed into law. Under the CARES Act, the Agency applied for and received a Paycheck Protection Program (PPP) loan from the Small Business Administration (SBA) through their bank. The Agency received proceeds of \$451,864 in May 2020. The loan bore interest at 1.00%. The Agency applied for, and received, formal forgiveness for the full amount of the loan from the SBA in May 2021.

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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### Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

#### NOTE 5 - LINE OF CREDIT

The Agency has a demand line of credit from a bank with a maximum borrowing of \$150,000 with interest at prime (3.25% as of December 31, 2021) plus 1.01%. The line is secured by substantially all assets of the Agency. At December 31, 2021 and 2020, \$0- and \$125,000, respectively, had been borrowed against the line of credit.

#### NOTE 6 - DONATION OF BUILDINGS AND EQUIPMENT

During the year ended December 31, 2020, the Agency received a donation of real property from an individual. The land and building were determined to have a fair market value of \$1,800,000. These assets were placed into service during the year ended December 31, 2020, and are included within property and equipment.

#### NOTE 7 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were restricted for the following purposes:

	December 31,	
	2021	2020
Program restrictions:		
Child enrichment services	\$ 8,336	\$ 12,442
Senior enrichment services	1,539	65,766
Rising Titans	30,141	19,722
Capital campaign	614,431	94,079
Endowment:		
Endowed cash	66,958	70,482
Beneficial interest	129,088	117,905
	<u>\$ 850,493</u>	<u>\$ 380,396</u>

#### NOTE 8 - ENDOWMENT

The Agency's endowment includes donor-restricted endowment funds. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 8 - ENDOWMENT (CONTINUED)

#### Interpretation of Relevant Law

The Management and Board of Directors of the Agency have interpreted the Unified Prudent Management of Institutional Funds Act (UPMIFA), as adopted by the State of Ohio, as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as donor-restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

#### Return Objectives and Risk Parameters

The Agency has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds the Agency must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner intended to preserve and build corpus to a sufficient level that allows for a diversified investment strategy.

#### Strategies Employed for Achieving Objectives

To satisfy its investment objective, the Agency relies on a low risk long-term strategy in which investment returns are achieved through current yield (interest) through money market funds and equity securities.

#### Spending Policy and How the Investment Objectives Relate to Spending Policy

At December 31st of each calendar year, a spending rate of 5% is applied to the fair market value of the endowment in accordance with the donor's terms. This is applicable to the funds under the Agency's control. Endowed funds held outside of the Agency are managed externally.

Endowment net asset composition by type of fund as of December 31, 2021 and 2020:

	Donor Restricted 2021	Donor Restricted 2020
Donor-restricted endowment funds	<u>\$ 196,046</u>	<u>\$ 188,387</u>

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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### Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

#### NOTE 8 - ENDOWMENT (CONTINUED)

Changes in endowment net assets for the years ended December 31, 2021 and 2020:

	Donor Restricted 2021		Donor Restricted 2020
Endowment net assets, January 1, 2021	\$ 188,387	Endowment net assets, January 1, 2020	\$ 183,966
Investment return	11,183	Investment return	8,129
Appropriation	( 3,524)	Appropriation	( 3,708)
Endowment net assets, December 31, 2021	<u>\$ 196,046</u>	Endowment net assets, December 31, 2020	<u>\$ 188,387</u>

The Agency is also a beneficiary of funds directly provided to and held by the Community Foundation of Lorain County. Based on the funding of these accounts, the Agency does not record them on its consolidated financial statements. The value of the funds at December 31, 2021 and 2020 was \$499,701 and \$460,515, respectively. Earnings of \$16,662 and \$922 were distributed to the Agency during the years ended December 31, 2021 and 2020, respectively.

#### NOTE 9 - LEASE COMMITMENTS

The Agency leases office space and equipment under non-cancelable operating leases. The Agency's total monthly lease payments range from \$152 - \$3,000. The total amount charged to expense was \$63,773 and \$62,262, respectively during the years ended December 31, 2021 and 2020.

Future minimum payments on these non-cancelable leases are as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2022	\$ 22,732
2023	22,124
	<u>\$ 44,856</u>

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

### NOTE 10 - CONTINGENCIES

The Agency operates in an environment subject to extensive federal and state laws, rules, and regulations, including payment for services, conduct of operations and facility and professional licensure. Changes in law and regulatory interpretations could reduce the Agency's revenue. The Agency is, from time to time, subject to claims and suits for damages arising in the normal course of business. Management believes the ultimate resolution of any claims will not have a material adverse effect on the financial position, changes in net assets, or liquidity of the Agency.

### NOTE 11 - INCOME TAX

The Agency is exempt from Federal income taxes under Section 501(c)(3) and is classified as an Agency that is not a "Private Foundation" as defined in Section 509(a) of the Internal Revenue Code.

The Agency did not identify any material unrecognized tax benefits upon evaluation of tax positions taken and therefore, there was no material effect on the Agency's financial condition or results of operations.

The Agency evaluates at each balance sheet date uncertain tax positions taken, if any, to determine the need to record liabilities for taxes, penalties, and interest. The Agency's policy is to record interest and penalties on uncertain tax provisions as income tax expense. As of December 31, 2021 and 2020, the Agency had no accrued taxes, interest or penalties related to uncertain tax positions. The Agency estimates the unrecognized tax benefit will not change significantly within the next twelve months.

### NOTE 12 - SUPPLEMENTAL CASH FLOW INFORMATION

Cash paid for interest was \$39,274 and \$32,232 for the years ended December 31, 2021 and 2020, respectively.

### NOTE 13 - LIQUIDITY AND AVAILABILITY

The Agency regularly monitors the availability of resources required to meet its operating needs while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Agency considers all expenditures related to its ongoing programs and support services to be general expenditures.

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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### Notes to Consolidated Financial Statements Years Ended December 31, 2021 and 2020

#### NOTE 13 - LIQUIDITY AND AVAILABILITY (CONTINUED)

As of December 31, 2021 and 2020, the following table show the total financial assets held by the Agency and the amounts of those financial assets which could readily be made available within one year of the statement of financial position date to meet general expenditures:

	December 31,	
	2021	2020
Cash	\$ 1,182,312	\$ 903,083
Less: Endowed cash	( 66,958)	( 70,482)
Less: Capital campaign restricted cash	( 615,970)	-0-
Grants receivable	407,218	490,895
Financial assets available to meet the cash needs for general expenditure within one year	<u>\$ 906,602</u>	<u>\$ 1,323,496</u>

Agency generally operates with a balanced budget and anticipates collecting sufficient revenue to cover the portion of general expenditures not covered by the financial assets listed above.

#### NOTE 14 - SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through February 17, 2023, the date which the consolidated financial statements were available to be issued.

**TITLE 2 U.S. CODE OF FEDERAL REGULATIONS PART 200  
AUDIT REQUIREMENTS**

## NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

### Schedule of Expenditures of Federal Awards Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Current Year Expenditures	Passed Through to Subrecipients
<b>Major Programs:</b>			
<b>U.S. Department of Health and Human Services</b>			
Passed through the Ohio Department of Developmental Disabilities and the Lorain County Board of Commissioners Special Education - Grants for Infants and Families - Help Me Grow Early Intervention Part C	84.181	\$ 568,696	
<b>U.S. Department of Housing &amp; Urban Development</b>			
Passed through the Ohio Department Services Agency Emergency Solutions Grant Program - CARES	14.231	350,290	
Emergency Solutions Grant Program	14.231	226,850	
Total Major Programs:		<u>\$ 1,145,836</u>	<u>\$ -</u>
<b>Nonmajor Programs:</b>			
<b>U.S. Department of Health and Human Services</b>			
Passed through Western Reserve Area Agency on Aging Special Programs for the Aging - Title III: Part C - Nutrition Services	93.045	\$ 380,172	
Part B - Grants for Supportive Services and Senior Centers	93.044	34,116	
Part C - Nutrition Services	93.045	58,971	
Total U.S. Department of Health and Human Services - Aging Cluster:		473,259	-
Passed through the Lorain County Department of Jobs and Family Services Temporary Assistance for Needy Families	93.558	214,277	
Total U.S. Department of Health and Human Services - 477 Cluster:		214,277	-
Passed through the Lorain County Department of Jobs and Family Services Social Services Block Grant	93.667	200,000	
Total U.S. Department of Health and Human Services		887,536	-
<b>U.S. Department of Housing &amp; Urban Development</b>			
Passed through the Lorain	14.218	53,863	
Total U.S. Department of Housing & Urban Development		53,863	-
<b>U.S. Department of Agriculture</b>			
Passed through the Ohio Department of Education Child and Adult Care Food Program (CACFP)	10.558	54,122	
Total U.S. Department of Agriculture		54,122	-
<b>Federal Emergency Management Agency</b>			
Passed through United Way (as a fiscal agent) Emergency Food and Shelter National Board Program	97.024	87,510	
Total Federal Emergency Management Agency		87,510	-
Total Nonmajor Programs:		1,083,031	-
Total Expenditures of Federal Awards:		<u>\$ 2,228,867</u>	<u>\$ -</u>

# **NEIGHBORHOOD ALLIANCE AND SUBSIDIARY**

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## **Notes to Schedule of Expenditures of Federal Awards Year Ended December 31, 2021**

### **NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Neighborhood Alliance and Subsidiary (the Agency) under the programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title U.S. Code of Federal Regulations (CFR), Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **NOTE 3 - INDIRECT COST RATE**

The Agency has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors  
Neighborhood Alliance and Subsidiary  
Elyria, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Neighborhood Alliance and Subsidiary (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 17, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Neighborhood Alliance and Subsidiary's (the Agency) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS (CONTINUED)*

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Barnes Wendling CPAs*

Sheffield Village, Ohio  
February 17, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

The Board of Directors  
Neighborhood Alliance and Subsidiary  
Elyria, Ohio

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Neighborhood Alliance and Subsidiary's (the Agency) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended December 31, 2021. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE (CONTINUED)

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE (CONTINUED)

**Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Barnes Wendling CPAs*

Sheffield Village, Ohio  
February 17, 2023

# NEIGHBORHOOD ALLIANCE AND SUBSIDIARY

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## Schedule of Findings and Questioned Costs

### Section I - Summary of Auditors' Results

#### Consolidated financial statements

Type of auditors' report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	____yes	__x__no
Significant deficiency(s) identified not considered to be material weaknesses?	____yes	__x__none reported
Noncompliance material to consolidated financial statements noted?	____yes	__x__no

#### Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____yes	__x__no
Significant deficiency(s) identified not considered to be material weaknesses?	____yes	__x__none reported
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with Federal Register 2 CFR Part 200, Subpart F?	____yes	__x__no

#### CFDA Numbers

#### Name of Federal Program or Cluster

84.181	Help Me Grow Early Intervention Part C
14.231	Emergency Solutions Grant Program
Dollar threshold used to distinguish Type A and Type B programs:	\$ 750,000
Auditee qualified as a low risk auditee?	____yes      __x__no