CLINTONVILLE-BEECHWOLD
COMMUNITY RESOURCES CENTER

FINANCIAL STATEMENTS

DECEMBER 31, 2022 and 2021

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

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Winkel Green & Company LLP
certified public accountants

Joshua Frymier, CPA Robert Winkel, CPA Stephen Green, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Clintonville-Beechwold Community Resources Center:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Clintonville-Beechwold Community Resources Center (CRC) (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 the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Clintonville-Beechwold Community Resources Center as of December 31, 2022, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 Standard,* 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 Financial Statements section of our report.

We are required to be independent of Clintonville-Beechwold Community Resources Center 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 obtain 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 (GAAP); 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 CRC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditors' 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 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 my involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 CRC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CRC'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 Comparative Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reported dated August 16, 2023 on our consideration of CRC'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 CRC'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 CRC's internal control over financial reporting and compliance.

Wall Stum & Company LLP

Columbus, Ohio
August 16, 2023

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Financial Position
December 31, 2022 and December 31, 2021

ASSETS

	2022	2021
Current Assets		
Cash & Cash Equivalents - Operating	$ 604,942	$ 924,057
Accounts Receivable	196,616	226,243
COHHIO Accounts Receivable	-	835,589
Prepaid Expenses	13,522	7,661
Food Pantry Inventory	29,137	25,268
Total Current Assets	844,217	2,018,818
Investment - Columbus Foundation (Endowment)	251,065	304,812
Fixed Assets		
Building, Land and Equipment	1,386,712	1,382,507
Accumulated Depreciation	(598,122)	(516,470)
Total Fixed Assets	788,590	866,037
Other Assets		
Right-to-Use Asset (net of $14,030 amortization)	70,152	-
Deposits	1,000	1,000
Total Other Assets	71,152	1,000
Total Assets	$ 1,955,024	$ 3,190,667

LIABILITIES

Current Liabilities		
Accounts Payable	$ 59,105	$ 75,062
COHHIO Accounts Payable	-	966,115
Accrued Expenses	96,670	120,191
Deferred Revenue	-	361,669
Current Portion of Right-to-Use Liability	41,616	-
Total Current Liabilities	197,391	1,523,037
Long-Term Liabilities		
Right-to-Use Liability	70,899	-
Less: Current Portion of Right-to-Use Liability	(41,616)	-
Total Long-Term Liabilities	29,283	-
Total Liabilities	226,674	1,523,037

NET ASSETS

Net Assets Without Donor Restrictions	1,687,678	1,412,302
Net Assets With Donor Restrictions	40,672	255,328
Total Net Assets	1,728,350	1,667,630
Total Net Assets and Liabilities	$ 1,955,024	$ 3,190,667

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Activities
For the fiscal year ending December 31, 2022 with comparative totals from December 31, 2021

	Without Donor Restriction	With Donor Restriction	2022 Total	2021 Total
Public Support and Revenue				
Support	$ 695,030	$ 62,402	$ 757,432	$ 1,051,516
United Way	182,747	-	182,747	107,370
Government Fees and Grants	3,287,591	-	3,287,591	1,777,067
Non-Cash Food and Other Donations	933,011	-	933,011	1,009,568
Total Public Support	5,098,379	62,402	5,160,781	3,945,521
Other Revenue				
Investment Income (Loss)	(53,114)	-	(53,114)	49,622
Special Event Revenue, Net of Expenses	30,570	-	30,570	30,478
Miscellaneous Income	13,548	-	13,548	2,880
Net Assets Released From Restrictions	277,058	(277,058)	-	-
Total Other Revenue	268,062	(277,058)	(8,996)	82,980
Total Public Support and Revenue	5,366,441	(214,656)	5,151,785	4,028,501
Expenses				
Program Services				
Family Services	1,890,705	-	1,890,705	1,992,630
Youth Services	357,738	-	357,738	348,205
Senior Services	1,047,807	-	1,047,807	1,125,871
Other Program Services	1,269,815	-	1,269,815	336,035
Total Program Services	4,566,065	-	4,566,065	3,802,741
Supporting Services				
Management and General	426,343	-	426,343	349,737
Fundraising	98,657	-	98,657	106,056
Total Supporting Services	525,000	-	525,000	455,793
Total Expenses	5,091,065	-	5,091,065	4,258,534
Other Income				
Pass Through Grant Funding Revenue	-	-	-	-
Pass Through Grant Funding Expense	-	-	-	-
Total Other Income	-	-	-	-
Increase (Decrease) in Net Assets	275,376	(214,656)	60,720	(230,033)
Net Assets - Beginning of Year	1,412,302	255,328	1,667,630	1,897,663
Net Assets - End of Year	$ 1,687,678	$ 40,672	$ 1,728,350	$ 1,667,630

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Functional Expenses
For the fiscal year ending December 31, 2022 and comparative totals for December 31, 2021

	PROGRAM SERVICES					SUPPORTING SERVICES			
	Family Services	Youth Services	Senior Services	Other Program Services	Total Program Services	Management and General	Fundraising	Total 2022	Total 2021
Salaries	$ 263,156	$ 263,575	$ 540,591	$ 135,246	$1,202,568	$ 161,428	$ 72,701	$1,436,697	$1,148,548
Employee Benefits	15,394	15,907	25,138	9,415	65,854	45,032	2,175	113,061	144,651
Payroll Taxes	22,520	22,168	47,175	11,387	103,250	14,604	6,340	124,194	92,099
Total Salaries and Related Expenses	301,070	301,650	612,904	156,048	1,371,672	221,064	81,216	1,673,952	1,385,298
Professional Fees	-	-	-	-	-	43,377	-	43,377	12,022
Program Service Providers	451,310	13,125	232,069	-	696,504	-	-	696,504	201,184
Supplies	34,505	11,023	3,225	21,136	69,889	9,178	-	79,067	77,022
Telephone	2,817	6,265	12,863	986	22,931	4,212	392	27,535	20,057
Postage	205	64	1,058	86	1,413	2,334	-	3,747	3,385
Occupancy	-	422	94	-	516	87,099	-	87,615	67,488
Printing and Publications	1,043	-	1,865	-	2,908	14,352	13,854	31,114	37,308
Automobile and Travel	1,163	265	72,920	3,051	77,399	98	-	77,497	62,357
Kids Club Rent	-	16,479	-	-	16,479	-	-	16,479	11,779
Conferences and Meetings	1,200	3,217	3,289	750	8,456	3,588	-	12,044	7,891
Material Assistance	1,065,764	-	45,383	1,083,611	2,194,758	-	-	2,194,758	1,422,750
Information Technology	3,771	3,487	7,294	1,535	16,087	6,632	3,195	25,914	18,938
Membership Dues	-	-	-	-	-	1,000	-	1,000	1,088
Interest	-	-	-	-	-	1,717	-	1,717	-
Miscellaneous	-	-	-	-	-	13,346	-	13,346	7,597
Bad Debt	-	-	-	-	-	4,316	-	4,316	700
Total Before Depreciation and Amortization	1,862,848	355,997	992,964	1,267,203	4,479,012	412,313	98,657	4,989,982	3,336,864
Amortization	-	-	-	-	-	14,030	-	14,030	-
Depreciation	27,857	1,741	54,843	2,612	87,053	-	-	87,053	72,998
Total	$1,890,705	$ 357,738	$ 1,047,807	$ 1,269,815	$4,566,065	$ 426,343	$ 98,657	$5,091,065	$3,409,862

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Functional Expenses
For the fiscal year ending December 31, 2021

	PROGRAM SERVICES					SUPPORTING SERVICES		
	Family Services	Youth Services	Senior Services	Other Program Services	Total Program Services	Management and General	Fundraising	Total 2021
Salaries	$ 285,605	$ 245,441	$ 496,998	$ 48,577	$1,076,621	$ 158,437	$ 76,950	$1,312,008
Employee Benefits	33,079	21,018	45,495	1,515	101,107	59,377	2,501	162,985
Payroll Taxes	23,353	19,620	44,438	4,310	91,721	13,490	6,346	111,557
Total Salaries and Related Expenses	342,037	286,079	586,931	54,402	1,269,449	231,304	85,797	1,586,550
Professional Fees	-	-	-	-	-	22,377	-	22,377
Program Service Providers	7,485	18,178	263,106	-	288,769	-	-	288,769
Supplies	6,615	9,297	30,846	6,454	53,212	4,981	-	58,193
Telephone	3,762	5,900	6,966	498	17,126	2,762	65	19,953
Postage	406	-	3,185	12	3,603	1,579	-	5,182
Occupancy	4,570	3,476	13,355	2,400	23,801	52,699	604	77,104
Printing and Publications	480	-	2,288	-	2,768	18,508	16,121	37,397
Automobile and Travel	707	260	75,352	2,612	78,931	129	-	79,060
Kids Club Rent	-	12,835	-	-	12,835	-	-	12,835
Conferences and Meetings	200	1,855	2,958	306	5,319	8,083	-	13,402
Material Assistance	1,595,900	-	75,443	265,676	1,937,019	-	-	1,937,019
Information Technology	3,203	8,621	11,763	1,119	24,706	3,370	3,469	31,545
Membership Dues	-	-	-	-	-	688	-	688
Miscellaneous	-	-	-	-	-	3,257	-	3,257
Bad Debt	-	-	-	-	-	-	-	-
Total Before Depreciation	1,965,365	346,501	1,072,193	333,479	3,717,538	349,737	106,056	4,173,331
Depreciation	27,265	1,704	53,678	2,556	85,203	-	-	85,203
Total	$1,992,630	$ 348,205	$ 1,125,871	$ 336,035	$3,802,741	$ 349,737	$ 106,056	$4,258,534

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Cash Flows
For the fiscal years ending December 31, 2022 and December 31, 2021

	2022	2021
Cash Flows From Operating Activities		
(Decrease) Increase in Net Assets	$ 60,720	$ (230,033)
Adjustments to Reconcile Change in Net Assets To Net Cash Provided by Operating Activities		
Depreciation	87,053	85,203
(Increase) Decrease in Accounts Receivable	29,627	(114,041)
(Increase) in COHHIO Accounts Receivable	835,589	(835,589)
Decrease (Increase) in Prepaid Expenses	(5,861)	3,022
Decrease (Increase) in Food Pantry Inventory	(3,869)	37,283
(Decrease) Increase in Accounts Payable	(15,957)	(9,931)
Increase in COHHIO Accounts Payable	(966,115)	966,115
(Increase) in Right-to-Use Assets	(70,152)	-
Increase in Right-to-Use Liabilities	70,899	-
Increase (Decrease) in Accrued Expenses	(23,521)	4,811
Increase in Deferred Revenue	(361,669)	361,669
Net Cash Provided by Operating Activities	(363,256)	268,509
Cash Flows From Investing Activities		
Endowment (Contributions)	-	-
Endowment (Income) Reinvested	53,747	(47,624)
Acquisition of Property and Equipment	(9,606)	(115,969)
Net Cash (Used) by Financing Activities	44,141	(163,593)
Cash Flows From Financing Activities		
Payments on Mortgage Payable	-	(188,339)
Net Cash (Used) by Investing Activities	-	(188,339)
Net (Decrease) Increase in Cash and Cash Equivalents	(319,115)	(83,423)
Cash and Cash Equivalents, Beginning of Year	924,057	1,007,480
Cash and Cash Equivalents, End of Year	$ 604,942	$ 924,057

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Activities
For the fiscal year ending December 31, 2021

	Without Donor Restriction	With Donor Restriction	2021 Total
Public Support and Revenue			
Support	$ 880,336	$ 171,180	$ 1,051,516
United Way	107,370	-	107,370
Government Fees and Grants	1,692,574	84,493	1,777,067
Non-Cash Food and Other Donations	1,009,568	-	1,009,568
Total Public Support	3,689,848	255,673	3,945,521
Other Revenue			
Investment Income (Loss)	49,622	-	49,622
Special Event Revenue, Net of Expenses	30,478	-	30,478
Miscellaneous Income	2,880	-	2,880
Net Assets Released From Restrictions	181,908	(181,908)	-
Total Other Revenue	264,888	(181,908)	82,980
Total Public Support and Revenue	3,954,736	73,765	4,028,501
Expenses			
Program Services			
Family Services	1,992,630	-	1,992,630
Youth Services	348,205	-	348,205
Senior Services	1,125,871	-	1,125,871
Other Program Services	336,035	-	336,035
Total Program Services	3,802,741	-	3,802,741
Supporting Services			
Management and General	349,737	-	349,737
Fundraising	106,056	-	106,056
Total Supporting Services	455,793	-	455,793
Total Expenses	4,258,534	-	4,258,534
Other Income			
Pass Through Grant Funding Revenue	1,717,834	-	1,717,834
Pass Through Grant Funding Expense	(1,717,834)	-	(1,717,834)
Total Other Income	-	-	-
Increase (Decrease) in Net Assets	(303,798)	73,765	(230,033)
Net Assets - Beginning of Year	1,716,100	181,563	1,897,663
Net Assets - End of Year	$ 1,412,302	$ 255,328	$ 1,667,630

See Notes To The Financial Statements

Note 1 – Summary of Significant Accounting Policies

Center

Clintonville-Beechwold Community Resources Center (CRC) is a social service agency providing a wide spectrum of services to individuals in Franklin County, Ohio, mostly in the Clintonville-Beechwold neighborhood. CRC is a United Way Funded Partner.

Basis of Presentation

The financial statements of CRC have been prepared on the accrual basis.

CRC has adopted Accounting Standards Update (ASU) 2016-14, "Not-For-Profit Entities – Presentation of Financial Statements of Not-For-Profit Entities." In accordance with ASU 2016-14, contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

CRC has also adopted ASU 958-10-65-1, "Not-For-Profit Entities – Presentation of Financial Statements". Under ASC 958-10-65-1, CRC isre quiredt o report information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions, and net assets with donor restrictions.

The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Note 1 – **Summary of Significant Accounting Policies (Continued)**

Basis of Presentation (Continued)

CRC's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

Cash and Cash Equivalents

CRC maintains cash balances at a local bank and a credit union firm. Additionally, as of December 31, 2022 and 2021 the Federal Deposit Insurance Corporation insures the balances maintained at the bank up to $250,000. As of December 31, 2022 and 2021, CRC had funds of $352,993 and $595,599 in excess of these limits.

For purposes of the statements of cash flows, CRC considers all highly liquid investments with original maturities of three months or less to be cash equivalents; this would include the cash and cash equivalent – operating as well as cash – agency funds.

Fixed Assets

Fixed assets consist of building, land, equipment, furnishings and improvements. Any additions of $1,000 plus are recorded at cost when purchased or if donated at fair market value at date of donation. Depreciation is computed on the estimated useful lives of the assets using the straight-line method.

Accrued Vacation Liability

Vacations earned by employees are accrued monthly at their current rate of pay and at a rate based upon years of service, and is included in Accrued Expenses on the statement of financial position.

Food Pantry Inventory

Inventory consists of food and non-food items stored at CRC's food pantry location. CRC's largest inventory donor (Mid-Ohio Food Bank) hired an independent accountant to perform a per-pound calculation to determine the value of items donated to its constituents. The results of this review produced a per-pound valuation for inventory at $1.69 per pound. This calculation, which is considered the most reliable information available, is used by CRC to value inventory.

Note 1 – **Summary of Significant Accounting Policies (Continued)**

Support

Donations received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

CRC chooses to show restricted contributions, whose restrictions are met in the same period, as unrestricted support.

Federal Income Tax

CRC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, CRC may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of CRC and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the fiscal year ending December 31, 2022 and 2021.

CRC files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Ohio. CRC is generally no longer subject to examination by the Internal Revenue Service for years before December 31, 2019.

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 1 – **Summary of Significant Accounting Policies (Continued)**

Revenue Recognition

For the periods ending December 31, 2022 and 2021, the organization has operated under the ASC 958-606 (Update) on revenue recognition regarding contributions. The modified standard stipulates that a contribution is recognized as unconditional and therefore recognized as revenue if any donor-imposed conditions are met (barriers and right of return to contributor or release from obligation by the donor.) CRC believes that all contributions recognized meet the modified standard as unconditional. Those contributions that were deemed as conditional are reflected as deferred revenue, totaling $0 and $361,669 as of December 31, 2022 and 2021, respectively.

Note 2 – **Investment – Columbus Foundation/Unrestricted Endowment**

The Board of CRC has established an endowment fund at the Columbus Foundation. CRC has full access to the funds which are unrestricted and can be used for any purpose that the Board wishes, including general operations. Accordingly, the fund is included in Net Assets Without Donor Restrictions. The funds are carried at fair market value. The Board currently intends to reinvest all income and, accordingly, no formal spending policy is in place except that two-thirds board vote is needed to withdraw funds. The Board has a general investment policy to help ensure diversification of the funds and monitors the account to ensure compliance with the needs of CRC. The following is the activity for the years ending December 31:

	2022	2021
Beginning Balance	$304,812	$257,188
Contributions	---	---
Investment Gains/(Losses)	(52,639)	48,540
Withdrawals	---	---
Fees	(1,108)	(916)
Ending Balance	$251,065	$304,812

Note 3 –**Pass-Through Revenue and Expenses**

In 2021, CRC facilitated a grant between the Coalition on Homelessness and Housing in Ohio (COHHIO) and three local non-profit organizations (settlement houses). CRC obtains reimbursement submissions from each settlement house and subsequently submits a reimbursement request to COHHIO. Upon receipt of funds from COHHIO, the funds are passed from CRC through to each of the settlement houses. Revenue and expenses of $1,717,834 related to these transactions are shown as other income and expense on the Statement of Activities for the fiscal year December 31, 2021.

Note 3 – **Building, Land, and Equipment**

A summary of fixed assets are as follows:

	2021	2020
Vehicles	$337,793	$343,794
Building Improvements	139,077	139,077
Furniture and Fixtures	100,708	90,503
Buildings	762,033	762,033
Land	47,100	47,100
	1,386,712	1,382,507
Less: Accumulated Depreciation	(598,122)	(516,470)
Total	$788,590	$866,037

Note 4 – **Facility**

In 1980 Clintonville-Beechwold Community Resources Center received a deed from the City of Columbus for the property at 14 W. Lakeview to be used to house CRC. In 2009, the property was donated to the center from the City of Columbus. The gift was valued at $192,600 ($149,100 for the building and $43,500 for the land).

Note 5 – **Fundraising**

Special Event Fundraising generated revenue of $41,085 and $42,201 in 2022 and 2021, respectively. Direct fundraising expenses were $10,715 and $11,723 in 2022 and 2021, respectively. Net proceeds were $30,570 and $30,478 for the fiscal year ending December 31, 2022 and 2021, respectively.

Note 6 –**Tax Deferred Annuity Plan**

CRC has established a 403(b) Tax Deferred Annuity Plan. Employees who have completed two years of service are eligible to participate. Employees earn a year of service for each 12-month period beginning on their date of hire and any 12-month period beginning with the anniversary of their date of hire during which they work at least 1,000 hours. The eligible participants may elect to defer a portion of their compensation for contribution to the plan. CRC will contribute an amount equal to 5% of the participating employee's annual compensation. Pension expense was $34,407, and $38,438 for the years ending December 31, 2022 and 2021, respectively.

Note 7 – Donated Materials and Services

Donated services are recognized as contributions in accordance with ASC 605, "Revenue Recognition," if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by CRC. Volunteers also serve meals and various other services throughout the year that are not recognized as donations in the financial statements since the recognition criteria under ASC 605 were not met. CRC receives a substantial amount of donated materials and services throughout the year. These include food, clothing and miscellaneous items, as well as volunteer mileage and time.

The largest source of in-kind food donation is from the Mid-Ohio Food Bank, which donated approximately 549,861 and 370,577 pounds of fresh produce and other food items to CRC on weekly Tuesday night deliveries and through the direct retail pickup program during the years ended December 31, 2022 and 2021, respectively. CRC utilizes a per-pound valuation for in-kind food donations of $1.69 per pound. This valuation was calculated by an independent accountant hired by Mid-Ohio Food Bank to determine the value of food donated to its constituents. This calculation is considered to be the most reliable information available, and is used to value all Mid-Ohio Food Bank in-kind food received by CRC. Accordingly, Mid-Ohio Food Bank in-kind food donation reflected in the financial statements totaled $832,433 and $626,275 during the years ended December 31, 2022 and 2021, respectively. All donated food is distributed through CRC's Family Services Program's Choice Food Pantry.

Additionally, Mid-Ohio Food Bank also provides donated food to CRC in the form of food boxes for senior citizens through the Commodity Supplemental Food Program (CSFP). These donations totaled approximately 16,166 and 16,485 pounds of food during the years ended December 31, 2022 and 2021, respectively, and accordingly, Mid-Ohio CSFP in-kind donations are reflected in the financial statements totaled $27,317 and $27,860 for the years ended December 31, 2022 and 2021, respectively.

CRC's Board of Trustees volunteered in excess of 1,000 hours, a significant contribution of their time, to the CRC. The value of this time, the countless hours contributed by 500+ volunteers throughout the year, and other donations of materials and services are not reflected in the accompanying statements because they are not susceptible to objective measurement or valuation.

Note 8 – **Revenue With and Without Donor Restrictions**

Contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

During 2011, an individual transferred title and donated land valued at $3,600 to be used by CRC for the sole purpose of maintaining a garden. During 2014 a small building was donated to be set on this land. The building was valued at $1,200. These assets are considered permanently restricted and are included as Net Assets with Donor Restrictions on the statement of financial position.

CRC receives donations restricted to specific uses. As of December 31, 2022 and 2021, Net Assets with Donor Restrictions were comprised of funds with the following uses:

	2022	2021
Breakfast Club	$ 1,922	$ 1,745
Bus Passes	---	200
Children's Library	128	143
City of Columbus – Kids Club	---	20,000
COAAA Lyft	---	---
COVID-19 Relief	---	23,000
Custodial Community Projects	30,349	23,702
Development (Capital Campaign)	---	717
Family Services	---	207
FCC Catalyst	---	---
Food Pantry – Various	---	52,773
Jeff Stevens	---	8,898
Kids Club	---	70
Kinship Care	---	6,929
Mentor—IHO James "Jim" Pantalos	---	254
OSU Emergency –Village in the Ville	3,000	5,176
Village in the Ville	473	556
Senior Services	---	4,647
Total Temporarily Restricted	$35,872	$149,017
Total Permanently Restricted	$ 4,800	$ 4,800
Total Net Assets with Donor Restrictions	$ 40,672	$153,817

Note 9 – **Liquidity**

The following reflects CRC's financial assets as of the statement date of the financial position. Financial assets at year-end are reduced by amounts not available for general use due to donor-imposed restrictions that will not expire within one year of the financial position date. Donor restricted amounts that will become available for general use within the year subsequent to December 31, 2022 include Breakfast Club, Children's Library, OSU Emergency, Solar Panels, and Village in the Ville.

	2022	2021
Financial Assets at Year-End	$ 1,052,623	$ 2,290,701
Investment – Columbus Foundation (Endowment)	(251,065)	(304,812)
Custodial Community Projects	(30,349)	(23,701)
Permanently Restricted Net Assets	(4,800)	(4,800)
Financial Assets Available for Use Within 1 Year	$ 766,409	$ 1,957,388

CRC defines financial assets as Cash/Cash Equivalents, Accounts Receivable, Grants Receivable (when applicable), and Investment-Columbus Foundation.

	2022	2021
Cash/Cash Equivalents	$ 604,942	$924,057
Accounts Receivable	196,616	1,061,832
Investment- Columbus Foundation (Endowment)	251,065	304,812
Financial Assets at Year-end	$1,052,623	$2,290,701

Note 10 – **Concentration of Credit Risk**

During 2022, support for CRC operations was received from the Coalition on Homelessness and Housing in Ohio (COHHIO) of $639,559, Mid-Ohio Food Bank of $859,750, and the City of Columbus of $1,101,853 which totaled $2,601,162. This support represented 50% of the total support for the period.

During 2021, support for CRC operations was received from the Coalition on Homelessness and Housing in Ohio (COHHIO) of $2,365,104, Mid-Ohio Food Bank of $654,135, and the City of Columbus of $808,082 which totaled $3,827,321. This support represented 66% of the total support for the period.

All support from Mid-Ohio Food Bank consists of donated food. See Note 7 for more details.

Note 11 – Operating Lease

During 2022 the Organization implemented Leases (Topic 842), which stipulates that lease terms greater than one year must now be recognized at the present value of the lease payments as a Right-to-Use asset with a corresponding lease obligation as a liability.

The Organization leases space located at 3230 and 3232 N High Street for operating purposes. The lease call began in September 2022, for a period of two years, through September 2024. The lease does not specify renewal terms, and the Organization is uncertain at this time of whether or not the lease will be renewed.

The following summarizes the line items in the balance sheet which include amounts for Operating Leases as of December 31, 2022:

Operating Lease Right-of-Use assets $70,152 – net of $14,030 amortization

Operating Lease Liability $70,899 – Current portion $41,616

The components of Operating Lease Expense are included on the Statement of Functional Expenses. The costs associated with this lease was $15,000 for the year ended December 31, 2022.

Future required minimum lease payments are as follows for the fiscal years ending December 31:

Year	Amount
2023	$45,000
2024	33,750
	$ 78,750

Prior to the implementation of Leases (842), the Organization held an operating lease for additional space for a period which ended in March 2022. Rental payments on this lease total $7,455 and $17,785 for the years ended December 31, 2022 and 2021, respectively.

Note 12 – ASC 958-320 – Fair Value of Assets

CRC has adopted ASC 958-320 "Not-For-Profit Entities – Investments". ASC 958-320 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 958-320 are as follows:

Level 1 Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the Fund has the ability to access at the measurement date;

Level 2 Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly, including inputs in markets that are not considered to be active;

Level 3 Inputs that are unobservable.

Note 12 – **ASC 958-320 – Fair Value of Assets (Continued)**

Inputs are used in applying the various techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility, statistics, specific and broad credit data, liquidity statistics, and other factors. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by the management. The management considers observable data to be that market data which is readily available regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market. The categorization of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to the manager's perceived risk of that instrument.

In making the aforementioned valuations, management will consult with their brokers, investment managers and various other entities in analyzing data which determines fair market values.

Fair values of assets measured on a recurring basis at December 31, 2022 are as follows:

	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments – Endowment	$251,065	$---	$251,065	$---
Total Investments	$251,065	$---	$251,065	$---

Fair values of assets measured on a recurring basis at December 31, 2021 are as follows:

	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments – Endowment	$304,812	$---	$304,812	$---
Total Investments	$304,812	$---	$304,812	$---

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. The endowment fund is CRC's proportionate share of a pool of investments held by the Columbus Foundation, and is determined to be a level 2 fair value.

Note 13 – **Related Parties**

CRC has entered into an arrangement to provide accounting services for an organization of which CRC's senior director is a board member. Total payments made to CRC from this related organization for accounting services totaled $2,730 and $263 for the years ended December 31, 2022 and 2021 respectively.

Note 14 – **Deferred Revenue**

Deferred revenue reflected on the statement of financial position is related to conditional grant funding. Under ASU 958 (Update), contributions for which conditions have not yet been met are not recognized as revenue until the period in which said conditions are met. Deferred revenue as of December 31, 2021 totaling $361,669 is related to an advanced portion of two conditional grants. This revenue was recognized based on actual spending in 2022, with no portion returned to grantors.

	2022	2021
Deferred Revenue		
Conditional Grants Advanced	$---	$361,669
	$---	$361,669

Note 15 – **Expense Allocation**

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of time estimates and effort. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of CRC.

Note 11 – **Correction of Prior Period**

During the previous year, the Net Assets with Donor Restrictions balance on the Statement of Financial Position was overstated by $101,511 (with the Net Assets Without Donor Restrictions balance understated by $101,511). The amounts were noted during the current year and a prior period adjustment was made accordingly to restate beginning balances accordingly.

Note 16 -- **Subsequent Events**

Subsequent events were evaluated through August 16, 2023, which is the date the financial statements were available for issuance.

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Passed Through to Subrecipients	Expended by CRC	Total Federal Expenditures
U.S. Department of the Treasury				
Passed through Franklin County Board of Commissioners				
Passed through Central Community House				
FERA Stable Housing Initiative	21.023	-	327,837	327,837
U.S. Department of the Treasury				
Passed through City of Columbus				
CERA Stable Housing Initiative	21.023	-	823,352	823,352
	Total 21.023	-	1,151,189	1,151,189
U.S. Department of Health and Human Services				
Passed through Coalition on Homelessness and Housing in Ohio				
Housing Now for Homeless Families	93.558	$ -	$ 639,559	$ 639,559
U.S. Department of Health and Human Services				
Passed through Franklin County Department of Jobs and Family Services				
Temporary Assistance for Needy Families (TANF) Kids Club	93.558	-	38,675	38,675
	Total 93.558	-	678,234	678,234
US Department of Health and Human Services				
Passed through City of Columbus - Central Ohio Area Agency on Aging				
Title III - Supportive Services	93.044	-	60,862	60,862
US Department of Health and Human Services				
Passed through City of Columbus - Central Ohio Area Agency on Aging				
Title III - Supportive Services and Transportation Services	93.044	-	35,000	35,000
US Department of Health and Human Services				
Passed through City of Columbus - Central Ohio Area Agency on Aging				
Title III Kinship Care	93.044	-	96,625	96,625
	Total 93.044	-	192,487	192,487

See Notes to Schedule of Expenditures of Federal Awards

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Passed Through to Subrecipients	Expended by CRC	Total Federal Expenditures
Federal Emergency Management Agency				
Emergency Food and Shelter Program	97.024	-	22,022	22,022
	Total 97.024	-	22,022	22,022
US Department of Transportation				
Passed through Mid-Ohio Regional Planning Commission				
Transportation for Older Adults and People with Disabilities	20.513	-	49,057	49,057
	Total 20.513	-	49,057	49,057
		$ -	$ 2,092,989	$ 2,092,989

See Notes to Schedule of Expenditures of Federal Awards

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Note 1 – **Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of CRC under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of CRC, it is not intended to and does not present the financial position, changes in net assets or cash flows of CRC.

Note 2 – **Summary of Significant Accounting Policies**

The Schedule has been prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance),* wherein certain types of expenditures are not allowable or are limited as to reimbursement. CRC has not elected to use the 10% de minimis 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 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees of
Clintonville-Beechwold Community Resources Center (hereafter "CRC")
Columbus, 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 financial statements of CRC (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 16, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CRC's internal control. Accordingly, we do not express an opinion on the effectiveness of CRC'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 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CRC's 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 CRC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CRC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Winkel Green & Company LLP
Columbus, Ohio

August 16, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Clintonville-Beechwold Community Resources Center (hereafter "CRC")
Columbus, Ohio

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited CRC's 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 CRC's major federal programs for the year ended December 31, 2022. CRC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CRC 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, 2022.

Basis of 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 Auditor's Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of Clintonville-Beechwold Community Resources Center 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 obtain 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 CRC'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 requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CRC's federal programs.

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 CRC'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, representations, 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 judgement made by a reasonable user of the report on compliance about CRC'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 CRC'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 CRC'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 repost on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CRC's internal control. 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.

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.

Report on Internal Control Over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of CRC as of and for the year ended December 31, 2022, and have issued our report thereon dated August 16, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Winkel Green & Company LLP
Columbus, Ohio

August 16, 2023

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2022

Part A:

Summary of Audit Results

1. The audited financial statements were prepared in accordance with GAAP.
2. The auditor's report expresses an unmodified opinion on the financial statements of CRC.
3. No material weaknesses were identified in relation to internal control over financial reporting.
4. No significant deficiencies were identified in relation to internal control over financial reporting.
5. No instances of noncompliance material to the financial statements of CRC were disclosed during the audit.
6. No material weaknesses related to internal control over major federal programs were identified during the audit.
7. No significant deficiencies related to internal control over major federal programs were identified during the audit.
8. The auditor's report on compliance for the major federal award program for CRC expresses an unmodified opinion.
9. There were no audit findings relative to the major federal award program for CRC in accordance with 2 CFR 200.516(a).
10. Programs tested as a major program were:
    Assistance Listing Number 21.023
    - ERA –City of Columbus
    - ERA –Franklin County Board of Commissioners
11. The threshold for distinguishing Type A and B programs was $750,000.
12. CRC was determined to be a low-risk auditee.

Part B:

Findings at the financial statement level: None

Part C:

Findings and Questioned Costs – Federal Awards: None

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Audit Reports

None.