CLINTONVILLE-BEECHWOLD
COMMUNITY RESOURCES CENTER

FINANCIAL STATEMENTS

DECEMBER 31, 2021 and 2020

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

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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, 2021, 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, 2021, 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.

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 fro 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 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 30, 2021. In our opinion, the comparative information presented herein as of and for the year ended December 31, 2020, 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 September 23, 2022 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.

Columbus, Ohio
September 23, 2022

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Financial Position
December 31, 2021 and December 31, 2020

ASSETS

	2021	2020
Current Assets		
Cash & Cash Equivalents - Operating	$ 924,057	$ 1,007,480
Accounts Receivable	226,243	112,202
COHHIO Accounts Receivable	835,589	-
Prepaid Expenses	7,661	10,683
Food Pantry Inventory	25,268	62,551
Total Current Assets	2,018,818	1,192,916
Investment - Columbus Foundation (Endowment)	304,812	257,188
Fixed Assets		
Building, Land and Equipment	1,382,507	1,266,538
Accumulated Depreciation	(516,470)	(431,267)
Total Fixed Assets	866,037	835,271
Other Assets		
Deposits	1,000	1,000
Total Other Assets	1,000	1,000
Total Assets	$ 3,190,667	$ 2,286,375

LIABILITIES

Current Liabilities		
Accounts Payable	$ 75,062	$ 84,993
COHHIO Accounts Payable	966,115	-
Accrued Expenses	120,191	115,380
Deferred Revenue	361,669	-
Current Portion of Long-Term Debt	-	13,618
Total Current Liabilities	1,523,037	213,991
Long-Term Liabilities		
Mortgage Payable	-	188,339
Less: Current Portion of Long-Term Debt	-	(13,618)
Total Long-Term Liabilities	-	174,721
Total Liabilities	1,523,037	388,712

NET ASSETS

Net Assets Without Donor Restrictions	1,412,302	1,716,100
Net Assets With Donor Restrictions	255,328	181,563
Total Net Assets	1,667,630	1,897,663
Total Net Assets and Liabilities	$ 3,190,667	$ 2,286,375

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Activities
For the fiscal year ending December 31, 2021 with comparative totals from December 31, 2020

	Without Donor Restriction	With Donor Restriction	2021 Total	2020 Total
Public Support and Revenue				
Support	$ 880,336	$ 171,180	$ 1,051,516	$ 896,413
United Way	107,370	-	107,370	198,885
Government Fees and Grants	1,692,574	84,493	1,777,067	1,652,319
Non-Cash Food and Other Donations	1,009,568	-	1,009,568	1,152,792
Total Public Support	3,689,848	255,673	3,945,521	3,900,409
Other Revenue				
Investment Income (Loss)	49,622	-	49,622	41,608
Special Event Revenue, Net of Expenses	30,478	-	30,478	20,355
Paycheck Protection Program Loan Forgiveness	-	-	-	200,000
Miscellaneous Income	2,880	-	2,880	47,192
Net Assets Released From Restrictions	181,908	(181,908)	-	-
Total Other Revenue	264,888	(181,908)	82,980	309,155
Total Public Support and Revenue	3,954,736	73,765	4,028,501	4,209,564
Expenses				
Program Services				
Family Services	1,992,630	-	1,992,630	1,419,741
Youth Services	348,205	-	348,205	301,851
Senior Services	1,125,871	-	1,125,871	1,003,036
Other Program Services	336,035	-	336,035	308,520
Total Program Services	3,802,741	-	3,802,741	3,033,148
Supporting Services·				
Management and General	349,737	-	349,737	267,406
Fundraising	106,056	-	106,056	109,308
Total Supporting Services	455,793	-	455,793	376,714
Total Expenses	4,258,534	-	4,258,534	3,409,862
Other Income				
Pass Through Grant Funding Revenue	1,717,834	-	-	-
Pass Through Grant Funding Expense	(1,717,834)	-	-	-
Total Other Income	-	-	-	-
Increase (Decrease) in Net Assets	(303,798)	73,765	(230,033)	799,702
Net Assets - Beginning of Year	1,716,100	181,563	1,897,663	1,097,961
Net Assets - End of Year	$ 1,412,302	$ 255,328	$ 1,667,630	$ 1,897,663

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Activities
For the fiscal year ending December 31, 2020

	Without Donor Restriction	With Donor Restriction	2020 Total
Public Support and Revenue			
Support	$ 775,444	$ 120,969	$ 896,413
United Way	190,885	8,000	198,885
Government Fees and Grants	1,602,319	50,000	1,652,319
Non-Cash Food and Other Donations	1,152,792	-	1,152,792
Total Public Support	3,721,440	178,969	3,900,409
Other Revenue			
Investment Income (Loss)	41,608	-	41,608
Special Event Revenue, Net of Expenses	20,355	-	20,355
Paycheck Protection Program Loan Forgiveness	200,000	-	200,000
Miscellaneous Income	47,192	-	47,192
Net Assets Released From Restrictions	221,422	(221,422)	-
Total Other Revenue	530,577	(221,422)	309,155
Total Public Support and Revenue	4,252,017	(42,453)	4,209,564
Expenses			
Program Services			
Family Services	1,419,741	-	1,419,741
Youth Services	301,851	-	301,851
Senior Services	1,003,036	-	1,003,036
Other Program Services	308,520	-	308,520
Total Program Services	3,033,148	-	3,033,148
Supporting Services			
Management and General	267,406	-	267,406
Fundraising	109,308	-	109,308
Total Supporting Services	376,714	-	376,714
Total Expenses	3,409,862	-	3,409,862
Increase (Decrease) in Net Assets	842,155	(42,453)	799,702
Net Assets - Beginning of Year	873,945	224,016	1,097,961
Net Assets - End of Year	$ 1,716,100	$ 181,563	$ 1,897,663

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Functional Expenses
For the fiscal year ending December 31, 2021 and comparative totals for December 31, 2020

	PROGRAM SERVICES					SUPPORTING SERVICES			
	Family Services	Youth Services	Senior Services	Other Program Services	Total Program Services	Management and General	Fundraising	Total 2021	Total 2020
Salaries	$ 285,605	$ 245,441	$ 496,998	$ 48,577	$1,076,621	$ 158,437	$ 76,950	$1,312,008	$1,148,548
Employee Benefits	33,079	21,018	45,495	1,515	101,107	59,377	2,501	162,985	144,651
Payroll Taxes	23,353	19,620	44,438	4,310	91,721	13,490	6,346	111,557	92,099
Total Salaries and Related Expenses	342,037	286,079	586,931	54,402	1,269,449	231,304	85,797	1,586,550	1,385,298
Professional Fees	-	-	-	-	-	22,377	-	22,377	12,022
Program Service Providers	7,485	18,178	263,106	-	288,769	-	-	288,769	201,184
Supplies	6,615	9,297	30,846	6,454	53,212	4,981	-	58,193	77,022
Telephone	3,762	5,900	6,966	498	17,126	2,762	65	19,953	20,057
Postage	406	-	3,185	12	3,603	1,579	-	5,182	3,385
Occupancy	4,570	3,476	13,355	2,400	23,801	52,699	604	77,104	67,488
Printing and Publications	480	-	2,288	-	2,768	18,508	16,121	37,397	37,308
Automobile and Travel	707	260	75,352	2,612	78,931	129	-	79,060	62,357
Kids Club Rent	-	12,835	-	-	12,835	-	-	12,835	11,779
Conferences and Meetings	200	1,855	2,958	306	5,319	8,083	-	13,402	7,891
Material Assistance	1,595,900	-	75,443	265,676	1,937,019	-	-	1,937,019	1,422,750
Information Technology	3,203	8,621	11,763	1,119	24,706	3,370	3,469	31,545	18,938
Membership Dues	-	-	-	-	-	688	-	688	1,088
Miscellaneous	-	-	-	-	-	3,257	-	3,257	7,597
Bad Debt	-	-	-	-	-	-	-	-	700
Total Before Depreciation	1,965,365	346,501	1,072,193	333,479	3,717,538	349,737	106,056	4,173,331	3,336,864
Depreciation	27,265	1,704	53,678	2,556	85,203	-	-	85,203	72,998
Total	$1,992,630	$ 348,205	$ 1,125,871	$ 336,035	$3,802,741	$ 349,737	$ 106,056	$4,258,534	$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, 2020

	PROGRAM SERVICES					SUPPORTING SERVICES		
	Family Services	Youth Services	Senior Services	Other Program Services	Total Program Services	Management and General	Fundraising	Total 2020
Salaries	$ 195,335	$ 210,057	$ 461,083	$ 55,438	$ 921,913	$ 147,737	$ 78,898	$1,148,548
Employee Benefits	23,966	21,434	44,300	2,003	91,703	50,325	2,623	144,651
Payroll Taxes	14,694	18,067	38,872	4,732	76,365	9,907	5,827	92,099
Total Salaries and Related Expenses	233,995	249,558	544,255	62,173	1,089,981	207,969	87,348	1,385,298
Professional Fees	-	-	-	-	-	12,022	-	12,022
Program Service Providers	7,790	10,976	182,418	-	201,184	-	-	201,184
Supplies	26,454	9,222	33,143	4,816	73,635	3,260	127	77,022
Telephone	3,380	3,501	10,128	765	17,774	2,056	227	20,057
Postage	-	55	2,434	22	2,511	874	-	3,385
Occupancy	16,574	4,307	29,093	5,673	55,647	10,853	988	67,488
Printing and Publications	99	-	1,620	-	1,719	17,154	18,435	37,308
Automobile and Travel	430	138	58,709	2,870	62,147	167	43	62,357
Kids Club Rent	-	11,779	-	-	11,779	-	-	11,779
Conferences and Meetings	500	2,045	2,434	299	5,278	2,613	-	7,891
Material Assistance	1,105,029	4,115	84,472	229,134	1,422,750	-	-	1,422,750
Information Technology	2,131	4,695	8,341	578	15,745	1,053	2,140	18,938
Membership Dues	-	-	-	-	-	1,088	-	1,088
Miscellaneous	-	-	-	-	-	7,597	-	7,597
Bad Debt	-	-	-	-	-	700	-	700
Total Before Depreciation	1,396,382	300,391	957,047	306,330	2,960,150	267,406	109,308	3,336,864
Depreciation	23,359	1,460	45,989	2,190	72,998	-	-	72,998
Total	$1,419,741	$ 301,851	$ 1,003,036	$ 308,520	$3,033,148	$ 267,406	$ 109,308	$3,409,862

See Notes To The Financial Statements

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER

Statements of Cash Flows
For the fiscal years ending December 31, 2021 and December 31, 2020

	2021	2020
Cash Flows From Operating Activities		
(Decrease) Increase in Net Assets	$ (230,033)	$ 799,702
Adjustments to Reconcile Change in Net Assets To Net Cash Provided by Operating Activities		
Depreciation	85,203	72,998
(Increase) Decrease in Accounts Receivable	(114,041)	97,647
(Increase) in COHHIO Accounts Receivable	(835,589)	-
Decrease (Increase) in Prepaid Expenses	3,022	(4,012)
Decrease (Increase) in Food Pantry Inventory	37,283	(5,558)
(Decrease) Increase in Accounts Payable	(9,931)	27,649
Increase in COHHIO Accounts Payable	966,115	-
Increase (Decrease) in Accrued Expenses	4,811	(1,230)
Increase in Deferred Revenue	361,669	-
Net Cash Provided by Operating Activities	268,509	987,196
Cash Flows From Investing Activities		
Endowment (Contributions)	-	(28,000)
Endowment (Income) Reinvested	(47,624)	(33,214)
Acquisition of Property and Equipment	(115,969)	(121,307)
Net Cash (Used) by Financing Activities	(163,593)	(182,521)
Cash Flows From Financing Activities		
Payments on Mortgage Payable	(188,339)	(12,915)
Net Cash (Used) by Investing Activities	(188,339)	(12,915)
Net (Decrease) Increase in Cash and Cash Equivalents	(83,423)	791,760
Cash and Cash Equivalents, Beginning of Year	1,007,480	215,720
Cash and Cash Equivalents, End of Year	$ 924,057	$ 1,007,480

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 is required to 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, 2021 and 2020 the Federal Deposit Insurance Corporation insures the balances maintained at the bank up to $250,000. As of December 31, 2021 and 2020, CRC had funds of $595,599 and $677,781 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, 2021 and 2020.

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, 2017.

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, 2021 and 2020, the ASC 958-606 (Update) has modified the revenue recognition regarding contributions, which are effective for the reporting year beginning January 1, 2019. 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 as of December 31, 2021

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:

	2021	2020
Beginning Balance	$257,188	$195,974
Contributions	---	28,000
Investment Gains/(Losses)	48,540	33,995
Withdrawals	---	---
Fees	(916)	(781)
Ending Balance	$304,812	$257,188

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

Beginning in 2021, CRC agreed to facilitate 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	$343,794	$339,953
Building Improvements	139,077	39,078
Furniture and Fixtures	90,503	81,703
Buildings	762,033	758,704
Land	47,100	47,100
	1,382,507	1,266,538
Less: Accumulated Depreciation	(516,470)	(431,267)
Total	$866,037	$835,271

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 $42,201 and $25,980 in 2021 and 2020, respectively. Direct fundraising expenses were $11,723 and $5,625 in 2021 and 2020, respectively. Net proceeds were $30,478 and $20,355 for the fiscal year ending December 31, 2021 and 2020, 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 $38,438, and $34,175 for the years ending December 31, 2021 and 2020, 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 370,577 and 621,252 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, 2021 and 2020, 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 $626,275 and $1,049,916 during the years ended December 31, 2021 and 2020, 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 16,485 and 22,766 pounds of food during the years ended December 31, 2021 and 2020, respectively, and accordingly, Mid-Ohio CSFP in-kind donations are reflected in the financial statements totaled $27,860 and $38,475 for the years ended December 31, 2021 and 2020, 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, 2021 and 2020, Net Assets with Donor Restrictions were comprised of funds with the following uses:

	2021	2020
Breakfast Club	$ 1,745	$ 220
Bus Passes	200	200
Children's Library	143	143
City of Columbus – Kids Club	20,000	---
COAAA Lyft	---	3,232
COVID-19 Relief	23,000	35,000
Custodial Community Projects	23,702	23,316
Development (Capital Campaign)	717	717
Family Services	207	363
FCC Catalyst	---	25,000
Food Pantry – Various	52,773	20,495
Jeff Stevens	8,898	43,898
Kids Club	70	---
Kinship Care	6,929	793
Mentor—IHO James "Jim" Pantalos	254	254
OSU Emergency –Village in the Ville	5,176	20,000
Staff Appreciation	---	250
Solar Panels	101,511	---
Village in the Ville	556	915
Senior Services	4,647	1,967
Total Temporarily Restricted	$149,017	$176,763
Total Permanently Restricted	$ 4,800	$ 4,800
Total Net Assets with Donor Restrictions	$ 255,328	$ 181,563

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, 2021 include Breakfast Club, Bus Passes, Children's Library, COVID Relief – 2021, COAAA Lyft, Development, Family Services, FCC Catalyst, Food Pantry – Various, Jeff Stevens Fund, Kinship Care, Mentor IHO Jim Panalos, OSU Emergency 2021, Senior Services, Staff Appreciation, and Village in the Ville.

	2021	2020
Financial Assets at Year-End	$ 2,290,701	$ 1,376,870
Investment – Columbus Foundation (Endowment)	(304,812)	(257,188)
Custodial Community Projects	(23,701)	(23,316)
Permanently Restricted Net Assets	(4,800)	(4,800)
Financial Assets Available for Use Within 1 Year	$ 1,957,388	$ 1,091,566

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

	2021	2020
Cash/Cash Equivalents	$ 924,057	$1,007,480
Accounts Receivable	1,061,832	112,202
Investment- Columbus Foundation (Endowment)	304,812	257,188
Financial Assets at Year-end	$2,290,701	$1,376,870

Note 10 – **Concentration of Credit Risk**

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.

During 2020, support for CRC operations was received from the United Way of $198,885, Mid-Ohio Food Bank of $1,049,916 and the City of Columbus of $930,175 which totaled $2,178,976. This support represented 52% 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 2017, CRC began leasing additional space located at 3230 N High St. The lease runs for 5 years from April 1, 2017 through March 31, 2022. The rental rate begins at $1,400 per month, and will increase by 1.5% annually. CRC has an option to extend the lease for an additional 5 years under the same terms, if they so choose. Rental payments on this lease total $17,785 and $17,524 for the years ended December 31, 2021 and 2020, respectively. Future required minimum lease payments are as follows for the fiscal years ending December 31:

Year	Amount
2022	$2,970
	$ 2,970

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.

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.

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

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 of assets measured on a recurring basis at December 31, 2020 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	$257,188	$---	$257,188	$---
Total Investments	$257,188	$---	$257,188	$---

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**

During 2020, CRC entered into an arrangement to enter into an agency relationship for an organization for which CRC's former executive director was a board member. Under this arrangement, CRC accepted funds on behalf of this organization, and disbursed those funds to five partner settlement houses as determined by grant agreements. Funds accepted on behalf of this organization totaled $500,000. Of that $500,000, CRC disbursed $308,000 to partner settlement houses. CRC utilized the remaining $192,000 for programs under The Coronavirus Relief Fund (Assistance Listing Number #21.019). There were no such agency transactions for the year ended December 31, 2021.

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 $263 and $788 for the years ended December 31, 2021 and 2020, 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 of $361,669 is related to an advanced portion of two conditional grants. Revenue will be recognized based on actual spending, with any unused portion of the grant being returned to grantors.

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

Note 15 -- **Mortgage**

In a prior year, CRC entered into a loan arrangement with a bank. The arrangement (note) called for 59 payments of $2,071 (principal and interest) and a balloon payment of $281,139 (principal and interest) that was due May 2018. The loan was refinanced through Heartland Bank during 2017. The new arrangement (note) spans 15 years and calls for 180 payments of $1,744 (principal and interest). The note carries an interest rate of 3.99%. and is due May 2032. The building at 3222 N. High Street serves as collateral (book value was $432,796 as of December 31, 2020). The loan was paid off with a balloon payment in November 2021. The mortgage balance as of December 31, 2021 is $0.

Note 16 – **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 17 – **Paycheck Protection Program**

To assist CRC with the impact of the Coronavirus Pandemic, a Paycheck Protection Program ("PPP") loan of $200,000 was obtained from the Small Business Association (SBA). The substance of the loan was that it may be forgiven under the provisions of the Coronavirus Aid Relief and Economic Security ("CARES") Act. The loan was forgiven in its entirety and is reflected as loan forgiveness on the Statement of Activities for the year ended December 31, 2020.

Note 18 -- **Subsequent Events**

Subsequent events were evaluated through September 23, 2022, 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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Passed Through to Subrecipients	Expended by CRC	Total Federal Expenditures
U.S. Department of Health and Human Services					
Passed through Coalition on Homelessness and Housing in Ohio					
Housing Now for Homeless Families	93.558	N/A	$ 1,717,834	$ 648,683	$ 2,366,517
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	25-21-3475	-	20,102	20,102
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	25-22-3576	-	33,316	33,316
Total U.S. Department of Health and Human Services - 93.558			1,717,834	702,101	2,419,935
US Department of Health and Human Services					
Passed through City of Columbus - Central Ohio Area Agency on Aging					
Title III - Supportive Services	93.044	N/A	-	27,125	27,125
US Department of Health and Human Services					
Passed through City of Columbus - Central Ohio Area Agency on Aging					
COVID-19 CARES Title III - Supportive Services and Emergency Services	93.044	N/A	-	92,599	92,599
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	N/A	-	116,754	116,754
US Department of Health and Human Services					
Passed through City of Columbus - Central Ohio Area Agency on Aging					
Title III Kinship Care	93.044	N/A	-	20,620	20,620
Total U.S. Department of Health and Human Services - 93.044/Aging Cluster			-	257,098	257,098
U.S. Department of Health and Human Services					
Home Energy Development Program	93.568	N/A	-	260	260
Total U.S. Department of Health and Human Services - 93.568			-	260	260
Total U.S. Department of Health and Human Services			1,717,834	959,459	2,677,293

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, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Passed Through to Subrecipients	Expended by CRC	Total Federal Expenditures
U.S. Department of the Treasury					
Passed through City of Columbus					
CERA Stable Housing Initiative	21.023	N/A	-	100,565	100,565
Total U.S. Department of the Treasury - 21.023			-	100,565	100,565
Federal Emergency Management Agency					
Emergency Food and Shelter Program	97.024	N/A	-	10,000	10,000
Total Federal Emergency Management Agency - 97.024			-	10,000	10,000
US Department of Transportation					
Passed through Mid-Ohio Regional Planning Commission					
Transportation for Older Adults and People with Disabilities	20.513	N/A	-	1,488	1,488
Total U.S. Department of Transportation - 20.513/Transit Services Program Cluster			-	1,488	1,488
Total Federal Expenditures			$ 1,717,834	$ 1,071,512	$ 2,789,346

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, 2021

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, 2021. 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, 2021, 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 September 23, 2022.

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.

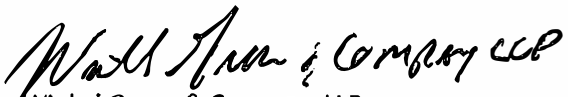
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies 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

September 23, 2022

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, 2021. 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, 2021.

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, 2021, and have issued our report thereon dated September 23, 2022, 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.

Wall Green & Company LLP

Winkel Green & Company LLP
Columbus, Ohio

September 23, 2022

CLINTONVILLE-BEECHWOLD COMMUNITY RESOURCES CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

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 93.558
    - Housing Now for Homeless Families
    - Temporary Assistance for Needy Families (TANF) Kids Club
11. The threshold for distinguishing Type A and B programs was $750,000.
12. CRC was determined not 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, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Prior Audit Reports

None.