

# TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

**FOR THE YEAR ENDING**

June 30, 2023

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**Prepared For:**

Erie Neighborhood House  
1701 W Superior St  
Chicago, IL 60622

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**Prepared By:**

Sasseti LLC  
2107 SWIFT DRIVE, SUITE 210  
OAK BROOK, IL 60523

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**Amount of Tax:**

No payment is required.

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**Make Check Payable To:**

Not applicable

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**Mail Tax Return To:**

Office of the Attorney General  
Charitable Trust Bureau  
115 S. LaSalle St  
Chicago, IL 60603

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**Return must be mailed on or before:**

Please mail as soon as possible.

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**Special Instructions:**

The report should be signed and dated by an authorized individual(s).

We recommend that you use certified mail with postmarked receipts for proof of timely filing.

**ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT**

PMT #	_____
AMT	_____
INIT	_____

**Illinois Attorney General Kwame Raoul**  
**Charitable Trust Bureau, 115 S. LaSalle St**  
**Chicago, IL 60603**

**CO # 01-019,609**

**Report for the Fiscal Period:**

**Beginning** 07/01/2022

**& Ending** 06/30/2023

**Make Checks Payable to Illinois Charity Bureau Fund**

- Check all items attached:**
- Copy of IRS Return
  - Audited Financial Statements
  - Reviewed Financial Statements
  - Copy of Form IFC
  - \$15 Annual Report Filing Fee
  - \$100 Late Report Filing Fee

Federal ID # 36-3043253

MO DAY YR

Date organization was created: 11/26/1915

Are contributions to the organization tax deductible?  Yes  No

MO DAY YR

Legal Name: <b>ERIE NEIGHBORHOOD HOUSE</b>	YEAR-END AMOUNTS	
Mail Address: <b>1701 W SUPERIOR ST</b>	A) ASSETS	A) \$ <b>14,202,289.</b>
City, State: <b>CHICAGO, IL</b>	B) LIABILITIES	B) \$ <b>4,039,621.</b>
Zip Code: <b>60622</b>	C) NET ASSETS	C) \$ <b>10,162,668.</b>
<b>I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:</b>	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV. (GROSS AMTS.)	<b>99.091 %</b>	D) \$ <b>10,681,349.</b>
E) GOVERNMENT GRANTS AND MEMBERSHIP DUES	%	E) \$
F) OTHER REVENUES	<b>0.909 %</b>	F) \$ <b>98,020.</b>
G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G) \$ <b>10,779,369.</b>
<b>II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:</b>		
H) OPERATING CHARITABLE PROGRAM EXPENSE	<b>84.517 %</b>	H) \$ <b>9,471,303.</b>
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	<b>84.517 %</b>	J) \$ <b>9,471,303.</b>
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J)		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	<b>1.144 %</b>	K) \$ <b>128,246.</b>
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	<b>85.662 %</b>	L) \$ <b>9,599,549.</b>
M) MANAGEMENT AND GENERAL EXPENSE	<b>10.391 %</b>	M) \$ <b>1,164,484.</b>
N) FUNDRAISING EXPENSE	<b>3.947 %</b>	N) \$ <b>442,292.</b>
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N)	100 %	O) \$ <b>11,206,325.</b>
<b>III. SUMMARY OF ALL PAID FUNDRAISER &amp; CONSULTANT ACTIVITIES:</b> (Attach Attorney General Report of Individual Fundraising Campaign (Form IFC). One for each PFR.)		
<b>PROFESSIONAL FUNDRAISERS:</b>		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) \$ <b>0.</b>
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) \$
<b>PROFESSIONAL FUNDRAISING CONSULTANTS:</b>		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ <b>0.</b>
<b>IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:</b>		
T) NAME, TITLE: <b>CRISTINA DE LA ROSA, EXECUTIVE DIRECTOR</b>		T) \$ <b>124,849.</b>
U) NAME, TITLE: <b>JESSICA RODRIGUEZ, SR. DIR. DEVELOPMENT AND COMM</b>		U) \$ <b>94,352.</b>
V) NAME, TITLE: <b>LESLIE OKAMURA, SENIOR DIRECTOR OF FINANCE</b>		V) \$ <b>88,864.</b>
<b>V. CHARITABLE PROGRAM DESCRIPTION:</b> CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES	List on back side of instructions CODE	
W) DESCRIPTION: <b>DAY CARE CENTERS</b>	W) #	<b>110</b>
X) DESCRIPTION: <b>ADULT</b>	X) #	<b>041</b>
Y) DESCRIPTION: <b>YOUTH</b>	Y) #	<b>040</b>

<b>IF THE ANSWER TO ANY OF THE FOLLOWING QUESTIONS IS YES, ATTACH A DETAILED EXPLANATION:</b>		YES	NO
1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? .....	1.		<input checked="" type="checkbox"/>
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? .....	2.		<input checked="" type="checkbox"/>
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PART TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? .....	3.		<input checked="" type="checkbox"/>
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? .....	4.		<input checked="" type="checkbox"/>
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? .....	5.		<input checked="" type="checkbox"/>
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC) .....	6.		<input checked="" type="checkbox"/>
7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? .....	7.		<input checked="" type="checkbox"/>
7b. IF "YES", ENTER (I) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (II) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (III) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (IV) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____ .			
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? .....	8.		<input checked="" type="checkbox"/>
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? .....	9.		<input checked="" type="checkbox"/>
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? .....	10.		<input checked="" type="checkbox"/>
11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: <b>PNC BANK, 500 FIRST AVENUE, MAILSTOP: P7-PFSC-03-W, PITTSBURGH, PA 15219</b>  <b>BEVERLY BANK &amp; TRUST, 10258 S WESTERN AVE, CHICAGO, IL 60643</b>			
12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: <b>LESLIE OKAMURA - 312-563-5800</b>			

• ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS •

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS, AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

**BE SURE TO INCLUDE ALL FEES DUE:**

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

<b>CRISTINA DE LA ROSA</b>	<i>C. De La Rosa</i>	4/29/24
PRESIDENT or TRUSTEE (PRINT NAME)		DATE
<b>Heather Mejia</b>	<i>Heather Mejia</i>	4/29/24
TREASURER or TRUSTEE (PRINT NAME)		DATE
<b>TIMOTHY G. GRIFFITH</b>	<i>Timothy Griffith</i>	April 26, 2024
PREPARER (PRINT NAME)	SIGNATURE	DATE

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form as it may be made public.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2022**

Open to Public Inspection

**A** For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>ERIE NEIGHBORHOOD HOUSE</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1701 W SUPERIOR ST</b> City or town, state or province, country, and ZIP or foreign postal code <b>CHICAGO, IL 60622</b>	<b>D</b> Employer identification number <b>36-3043253</b>
	<b>F</b> Name and address of principal officer: <b>CRISTINA DE LA ROSA</b> <b>SAME AS C ABOVE</b>	<b>E</b> Telephone number <b>312-563-5800</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3)    501(c) (    ) (insert no.)    4947(a)(1) or    527		<b>G</b> Gross receipts \$ <b>12,467,550.</b>
<b>J</b> Website: <b>WWW.ERIEHOUSE.ORG</b>		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? Yes No If "No," attach a list. See instructions
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation    Trust    Association    Other		<b>H(c)</b> Group exemption number
	<b>L</b> Year of formation: <b>1915</b>	<b>M</b> State of legal domicile: <b>IL</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>SINCE 1870, ERIE NEIGHBORHOOD HOUSE HAS BEEN AN AGENT OF HOPE AND CHANGE TO IMMIGRANT AND</b>		
	<b>2</b>	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>29</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>29</b>
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>192</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>625</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>2,937,500.</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>6,927,231.</b>	<b>8,843,777.</b>
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-33,046.</b>	<b>65,714.</b>
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>-45,522.</b>	<b>32,306.</b>
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>9,786,163.</b>	<b>10,779,369.</b>
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>101,666.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>7,386,593.</b>	<b>7,564,891.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) <b>442,292.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,683,314.</b>	<b>3,513,188.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>10,171,573.</b>	<b>11,206,325.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>-385,410.</b>	<b>-426,956.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>11,699,595.</b>	<b>End of Year</b> <b>14,202,289.</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>1,407,608.</b>	<b>4,039,621.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>10,291,987.</b>	<b>10,162,668.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer 	Date <b>4/29/24</b>
<b>Preparer Use Only</b>	Print/Type preparer's name <b>TIMOTHY G. GRIFFITH</b>	
	Preparer's signature <b>TIMOTHY G. GRIFFITH</b>	Date <b>04/26/24</b>
	Check if self-employed <input type="checkbox"/>	PTIN <b>P00299751</b>
	Firm's name <b>SASSETTI LLC</b>	Firm's EIN <b>36-2239746</b>
	Firm's address <b>2107 SWIFT DRIVE, SUITE 210 OAK BROOK, IL 60523</b>	Phone no. (708) <b>386-1433</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
ERIE NEIGHBORHOOD HOUSE PROVIDES THE MOST COMPREHENSIVE SUPPORT IMMIGRANT AND LOW-INCOME FAMILIES IN CHICAGO NEED TO THRIVE. THROUGH EDUCATION, LEGAL SERVICES, MENTAL HEALTH, AND WELLNESS PROGRAMS AND MORE, WE EMPOWER THE PEOPLE WE SERVE TO BUILD POWERFUL COMMUNITIES AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 3,718,755. including grants of \$ 1,119. ) (Revenue \$ 3,421,085. )
EARLY CHILDHOOD EDUCATION PROVIDES HOLISTIC EDUCATION AND DEVELOPMENT PROGRAMMING FOR YOUNG CHILDREN FROM INFANCY THROUGH AGE 5 THROUGH THESE CRITICAL YEARS. CHILDREN IN OUR PROGRAM BUILD KINDERGARTEN-READINESS SKILLS, WITH A FOCUS ON LANGUAGE AND LITERACY, MATH, AND SCIENCE. OUR CLASSROOMS PROVIDE A SAFE, NURTURING ENVIRONMENT WHERE EACH CHILD IS VALUED AND ENCOURAGED TO EXPRESS THEIR FEELINGS, DEVELOP POSITIVE SELF-ESTEEM, AND MAKE FRIENDS. INTEGRATED INTO ECE PROGRAMMING, ERIE HOUSE OFFERS IN- HOUSE MENTAL HEALTH SERVICES TO CHILDREN AND FAMILIES.

4b (Code: ) (Expenses \$ 541,883. including grants of \$ 50. ) (Revenue \$ 373,532. )
COMMUNITY LITERACY AND TUTORING: THE ADULT LITERACY PROGRAM INCLUDES ESL INSTRUCTION, ADULT BASIC EDUCATION ONE-ON-ONE AND SMALL GROUP TUTORING (ESL, ABE, AND CIVICS), AND INTER-DEPARTMENTAL PROGRAMMING INCLUDING BASIC, INTERMEDIATE, AND ADVANCED TECHNOLOGY EDUCATION. WHILE THE PRIMARY GOALS ARE ACADEMIC, THE ULTIMATE GOAL IS TO EMPOWER ADULTS TO IMPROVE THEIR OWN EDUCATION AND EMPLOYMENT OPTIONS AND PARTICIPATE FULLY IN THEIR COMMUNITIES.

4c (Code: ) (Expenses \$ 1,488,735. including grants of \$ 8,419. ) (Revenue \$ 1,499,447. )
SCHOOL-AGE PROGRAM PROVIDES CHILDREN AGES 5-12 WITH THE CRITICAL RESOURCES, INNOVATIVE CURRICULA, PROFESSIONAL STAFF, AND LICENSED FACILITIES REQUIRED TO DELIVER ACADEMIC ENRICHMENT THAT SUPPORTS STUDENT SUCCESS, PROVIDES GUIDANCE AND PRACTICE IN LIFE SKILLS, OFFERING POSITIVE RECREATIONAL ALTERNATIVES TO PROMOTE HEALTHY BODIES, RELATIONSHIPS, AND LIFE CHOICES WHILE FOSTERING MEANINGFUL PARENTAL INVOLVEMENT. THE PROGRAM OFFERS A CHOICE-BASED PHILOSOPHY THAT DEVELOPS AUTONOMY, SELF-SUFFICIENCY, INDEPENDENT DECISION-MAKING, AND PROBLEM-SOLVING SKILLS THROUGH PROJECT-BASED ACTIVITIES.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 3,850,176. including grants of \$ 118,658. ) (Revenue \$ 3,349,415. )

4e Total program service expenses 9,599,549.

**Part IV Checklist of Required Schedules**

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

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

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

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

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

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 44	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	29	
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	1b	29	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed IL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**LESLIE OKAMURA - 312-563-5800**  
**1701 W SUPERIOR ST, CHICAGO, IL 60622**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CRISTINA DE LA ROSA EXECUTIVE DIRECTOR	40.00			X			124,849.	0.	12,691.	
(2) LESLIE OKAMURA SR. DIRECTOR OF FINANCE	40.00			X			88,864.	0.	18,625.	
(3) NICOLAS GUZMAN PRESIDENT	5.00	X		X			0.	0.	0.	
(4) CRAIG CASTELLI VICE PRESIDENT	5.00	X		X			0.	0.	0.	
(5) HEATHER MEJIA TREASURER	5.00	X		X			0.	0.	0.	
(6) CARLOS RAMIREZ SECRETARY	5.00	X		X			0.	0.	0.	
(7) ALEX ZAFIROVSKI BOARD MEMBER	2.00	X					0.	0.	0.	
(8) AMANDA GOMEZ BOARD MEMBER	2.00	X					0.	0.	0.	
(9) ANNE HOWANIEC BOARD MEMBER	2.00	X					0.	0.	0.	
(10) ASHLEY GALSTON BOARD MEMBER	2.00	X					0.	0.	0.	
(11) CHRIS MICEIKA BOARD MEMBER	2.00	X					0.	0.	0.	
(12) CHRISTOPHER TERZICH BOARD MEMBER	2.00	X					0.	0.	0.	
(13) DAN HARTNETT BOARD MEMBER	2.00	X					0.	0.	0.	
(14) DIANA MARQUEZ BOARD MEMBER	2.00	X					0.	0.	0.	
(15) EDGAR MONTALVO BOARD MEMBER	2.00	X					0.	0.	0.	
(16) ELIZABETH BINKLEY BOARD MEMBER	2.00	X					0.	0.	0.	
(17) FRANCES DELGADO BOARD MEMBER	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GAIL TAGGERT BOARD MEMBER	2.00	X						0.	0.	0.
(19) KAHLIL HOGAN BOARD MEMBER	2.00	X						0.	0.	0.
(20) LAVINE DOUGLAS BOARD MEMBER	2.00	X						0.	0.	0.
(21) LIBRADA KILLIAN BOARD MEMBER	2.00	X						0.	0.	0.
(22) LOUIS LEONARDI BOARD MEMBER	2.00	X						0.	0.	0.
(23) MARIO SANCHEZ BOARD MEMBER	2.00	X						0.	0.	0.
(24) MONIQUE MERVIN BOARD MEMBER	2.00	X						0.	0.	0.
(25) NADINE O'MALLEY BOARD MEMBER	2.00	X						0.	0.	0.
(26) PAULA YEN LOUBANE BOARD MEMBER	2.00	X						0.	0.	0.
<b>1b Subtotal</b>								213,713.	0.	31,316.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								213,713.	0.	31,316.

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

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

**Section B. Independent Contractors**

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) RISA JOSIAS BOARD MEMBER	2.00	X						0.	0.	0.
(28) SADIE SALAZAR BOARD MEMBER	3.00	X						0.	0.	0.
(29) SANDY PUNDMANN BOARD MEMBER	2.00	X						0.	0.	0.
(30) STEPHANIE MALDONADO BOARD MEMBER	2.00	X						0.	0.	0.
(31) VERONICA CORTEZ BOARD MEMBER	4.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns	34,998.				
	<b>1 b</b>	Membership dues					
	<b>1 c</b>	Fundraising events	279,954.				
	<b>1 d</b>	Related organizations					
	<b>1 e</b>	Government grants (contributions)					
	<b>1 f</b>	All other contributions, gifts, grants, and similar amounts not included above	1,522,620.				
	<b>1 g</b>	Noncash contributions included in lines 1a-1f	\$ 11,420.				
	<b>1 h</b>	<b>Total.</b> Add lines 1a-1f		1,837,572.			
Program Service Revenue	<b>2 a</b>	GOVERNMENT CONTRACTS	624410	6,707,340.	6,707,340.		
	<b>2 b</b>	CHILDCARE FEES	624410	1,932,083.	1,932,083.		
	<b>2 c</b>	PROGRAM SERVICE FEES	624410	204,354.	204,354.		
	<b>2 d</b>						
	<b>2 e</b>						
	<b>2 f</b>	All other program service revenue					
	<b>2 g</b>	<b>Total.</b> Add lines 2a-2f		8,843,777.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		95,147.		95,147.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties					
	<b>6 a</b>	Gross rents	(i) Real				
			(ii) Personal				
	<b>6 b</b>	Less: rental expenses					
	<b>6 c</b>	Rental income or (loss)					
	<b>6 d</b>	Net rental income or (loss)					
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				1,494,843.			
	<b>7 b</b>	Less: cost or other basis and sales expenses		1,524,276.			
	<b>7 c</b>	Gain or (loss)		-29,433.			
<b>7 d</b>	Net gain or (loss)		-29,433.		-29,433.		
<b>8 a</b>	Gross income from fundraising events (not including \$ 279,954. of contributions reported on line 1c). See Part IV, line 18						
		<b>8 a</b>	174,718.				
<b>8 b</b>	Less: direct expenses		161,413.				
<b>8 c</b>	Net income or (loss) from fundraising events		13,305.		13,305.		
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19						
		<b>9 a</b>	5,936.				
<b>9 b</b>	Less: direct expenses		2,492.				
<b>9 c</b>	Net income or (loss) from gaming activities		3,444.		3,444.		
<b>10 a</b>	Gross sales of inventory, less returns and allowances						
		<b>10 a</b>					
		<b>10 b</b>					
<b>10 c</b>	Less: cost of goods sold						
<b>10 d</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>	OTHER INCOME	624410	15,557.	15,557.		
	<b>11 b</b>						
	<b>11 c</b>						
	<b>11 d</b>	All other revenue					
	<b>11 e</b>	<b>Total.</b> Add lines 11a-11d		15,557.			
<b>12</b>	<b>Total revenue.</b> See instructions		10,779,369.	8,859,334.	0.	82,463.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	128,246.	128,246.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	124,849.	105,752.	12,540.	6,557.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	6,154,541.	5,150,981.	737,897.	265,663.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....	823,773.	691,834.	96,291.	35,648.
<b>10</b> Payroll taxes .....	461,728.	388,040.	53,782.	19,906.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....				
<b>c</b> Accounting .....				
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	14,203.		14,203.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	331,408.	279,701.	29,262.	22,445.
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....	924,731.	870,815.	23,397.	30,519.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	879,712.	749,030.	95,695.	34,987.
<b>17</b> Travel .....				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	92,418.	88,303.	1,720.	2,395.
<b>20</b> Interest .....	56,630.		56,630.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	164,293.	133,665.	23,506.	7,122.
<b>23</b> Insurance .....	58,191.	47,695.	8,055.	2,441.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a CONTRACTUAL SERVICES</b>	520,254.	519,234.	820.	200.
<b>b FOOD</b>	230,858.	230,858.		
<b>c STAFF DEVELOPMENT</b>	92,675.	88,937.	3,040.	698.
<b>d CULTURAL EVENTS</b>	53,316.	51,177.	1,641.	498.
<b>e All other expenses</b> _____	94,499.	75,281.	6,005.	13,213.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	11,206,325.	9,599,549.	1,164,484.	442,292.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	777,913.	<b>1</b>	988,714.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	2,253,950.	<b>3</b>	2,767,044.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	34,900.	<b>9</b>	22,148.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 7,138,057.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,579,999.	5,477,520.	<b>10c</b> 5,558,058.
	<b>11</b> Investments - publicly traded securities .....	3,155,312.	<b>11</b>	3,249,049.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	0.	<b>15</b>	1,617,276.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	11,699,595.	<b>16</b>	14,202,289.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	612,243.	<b>17</b>	673,930.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	89,865.	<b>19</b>	116,347.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	705,500.	<b>25</b>	3,249,344.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,407,608.	<b>26</b>	4,039,621.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	9,125,087.	<b>27</b>	8,765,568.
	<b>28</b> Net assets with donor restrictions .....	1,166,900.	<b>28</b>	1,397,100.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	10,291,987.	<b>32</b>	10,162,668.
	<b>33</b> Total liabilities and net assets/fund balances .....	11,699,595.	<b>33</b>	14,202,289.

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,779,369.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,206,325.
3	Revenue less expenses. Subtract line 2 from line 1	3	-426,956.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,291,987.
5	Net unrealized gains (losses) on investments	5	297,637.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,162,668.

**Part XII Financial Statements and Reporting**

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

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

	Yes	No
1		
2a		X
b	X	
c	X	
3a	X	
3b	X	

Form 990 (2022)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2022**

Open to Public Inspection

<b>Name of the organization</b> <b>ERIE NEIGHBORHOOD HOUSE</b>	<b>Employer identification number</b> <b>36-3043253</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

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

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	7326956.	2337977.	3203419.	2937500.	1837572.	17643424.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	572,570.	7462814.	9801900.	6927231.	8843777.	33608292.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	7899526.	9800791.	13005319.	9864731.	10681349.	51251716.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....	111,345.	125,200.	54,140.	68,440.	72,264.	431,389.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....	38,886.	3,797.	314,295.	1410398.	185,736.	1953112.
<b>c</b> Add lines 7a and 7b .....	150,231.	128,997.	368,435.	1478838.	258,000.	2384501.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						48867215.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....	7899526.	9800791.	13005319.	9864731.	10681349.	51251716.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	114,982.	80,874.	55,944.	91,839.	95,147.	438,786.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	114,982.	80,874.	55,944.	91,839.	95,147.	438,786.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....		10,170.	6,340.		16,749.	33,259.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	1,200.	17,241.		31,382.	15,557.	65,380.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	8015708.	9909076.	13067603.	9987952.	10808802.	51789141.

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

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	94.36 %
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	92.70 %

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	.85 %
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	1.24 %

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

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

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

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

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

Schedule A (Form 990) 2022

**Part VI**

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

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ERIE NEIGHBORHOOD HOUSE; Employer identification number: 36-3043253

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), number of modified easements, states where located, monitoring policy, staff hours, expenses, and section 170(h)(4)(B) requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include 1a (text of footnote), 1b (amounts for art collection), and 2 (amounts for financial gain).

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3,155,312.	3,652,001.	2,978,393.	3,020,217.	3,018,772.
b Contributions					
c Net investment earnings, gains, and losses	357,940.	-400,615.	780,224.	118,454.	138,543.
d Grants or scholarships					
e Other expenditures for facilities and programs	250,000.	79,712.	92,049.	150,000.	130,853.
f Administrative expenses	14,203.	16,362.	14,567.	10,278.	6,245.
g End of year balance	3,249,049.	3,155,312.	3,652,001.	2,978,393.	3,020,217.

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,420,860.		3,420,860.
b Buildings		615,090.	615,090.	0.
c Leasehold improvements		2,400,642.	659,563.	1,741,079.
d Equipment		206,412.	170,683.	35,729.
e Other		495,053.	134,663.	360,390.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,558,058.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET	1,617,276.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	1,617,276.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LINE OF CREDIT	1,630,000.
(3) LEASE LIABILITY	1,619,344.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,249,344.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	11,336,426.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	297,637.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	109,718.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	163,905.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	571,260.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	10,765,166.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	14,203.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	14,203.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	10,779,369.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	11,465,745.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	109,718.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	163,905.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	273,623.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	11,192,122.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	14,203.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	14,203.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	11,206,325.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE ORGANIZATION ACCOUNTS FOR ANY POTENTIAL INTEREST OR PENALTIES RELATED TO POSSIBLE FUTURE LIABILITIES FOR UNRECOGNIZED INCOME TAX BENEFITS AS INTEREST EXPENSE OR INCOME TAX EXPENSE, RESPECTIVELY, IN THE FINANCIAL STATEMENTS. THERE WERE NO INCOME TAX, RELATED INTEREST OR PENALTIES DURING THE YEAR ENDED JUNE 30, 2023. IN ADDITION, THE ORGANIZATION HAS TAKEN NO UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2023. THE ORGANIZATION'S INCOME TAXES ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE AUTHORITIES. THERE ARE CURRENTLY NO EXAMINATIONS FOR ANY TAX PERIODS PENDING OR IN PROGRESS.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

DIRECT COST OF SPECIAL EVENTS 163,905.

**Part XIII** Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT COST OF SPECIAL EVENTS 163,905.



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		ANNUAL GALA (event type)	SPRING GOLF OUTING (event type)	1 (total number)		
Revenue	1	Gross receipts	399,752.	33,000.	21,920.	454,672.
	2	Less: Contributions	262,407.	5,000.	12,547.	279,954.
	3	Gross income (line 1 minus line 2)	137,345.	28,000.	9,373.	174,718.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs			2,000.	2,000.
	7	Food and beverages	63,194.	5,184.	2,820.	71,198.
	8	Entertainment	500.		500.	1,000.
	9	Other direct expenses	69,695.	12,679.	4,841.	87,215.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				161,413.
11	Net income summary. Subtract line 10 from line 3, column (d)				13,305.	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue		5,936.	5,936.
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			2,492.
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				2,492.
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				3,444.

9 Enter the state(s) in which the organization conducts gaming activities: IL

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_





**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
**Attach to Form 990.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **ERIE NEIGHBORHOOD HOUSE** Employer identification number **36-3043253**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....
- 3** Enter total number of other organizations listed in the line 1 table .....

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
DIRECT ASSISTANCE TO INDIVIDUALS	320	119,107.	0.		
SCHOLARSHIPS FOR YOUTH	10	9,139.	0.		

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE ORGANIZATION ONLY GRANTS SCHOLARSHIPS OR DIRECT ASSISTANCE TO THOSE WHO DEMONSTRATE FISCAL NEED THROUGH AN APPLICATION PROCESS.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

ERIE NEIGHBORHOOD HOUSE

Employer identification number

36-3043253

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

LOW-INCOME COMMUNITIES IN CHICAGO, ENABLING CHILDREN TO DEVELOP TO  
THEIR FULLEST POTENTIAL AND FAMILIES TO MEET THE CHALLENGES OF POVERTY  
AND BUILD A BRIGHTER FUTURE. ERIE HOUSE'S MISSION IS TO EMPOWER OUR  
COMMUNITYLATINX IMMIGRANTS ALONGSIDE INDIVIDUALS AND FAMILIES OF ALL  
BACKGROUNDSTHROUGH EDUCATION, ACCESS TO CRITICAL SERVICES, AND  
ADVOCACY, WORKING TOGETHER TO CREATE A JUST AND INCLUSIVE SOCIETY.

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

CONSTANTLY EVOLVE TO MEET OUR COMMUNITY'S NEEDS. OUR SERVICES ARE  
CLUSTERED INTO THREE AREAS: 1) CHILDREN AND YOUTH, 2) ADULTS, AND 3)  
FAMILIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PROYECTO CUDATE PROVIDES COMMUNITY WELLNESS AND RESTORATIVE JUSTICE  
PROGRAM THAT WORKS TO SUPPORT, INFORM, AND EDUCATE THE COMMUNITY WITH  
THE GOAL OF STRENGTHENING THE INDIVIDUAL AND FAMILY UNIT AND PREVENT  
VIOLENCE IN THE HOME AND COMMUNITY IN LITTLE VILLAGE AND SURROUNDING  
AREAS.

EXPENSES \$ 1,597,733. INCLUDING GRANTS OF \$ 2,805. REVENUE \$ 1,441,387.

LEGAL SERVICES

EXPENSES \$ 1,051,882. INCLUDING GRANTS OF \$ 110,027. REVENUE \$ 879,254.

HEALTH AND LEADERSHIP

EXPENSES \$ 1,098,699. INCLUDING GRANTS OF \$ 3,197. REVENUE \$ 995,622.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization ERIE NEIGHBORHOOD HOUSE	Employer identification number 36-3043253
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**WORKFORCE DEVELOPMENT**


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EXPENSES \$ 101,862. INCLUDING GRANTS OF \$ 2,629. REVENUE \$ 33,152.

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


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THE 990 IS REVIEWED AND DISCUSSED BY THE FINANCE COMMITTEE MEMBERS. AFTER THE APPROVAL BY THE FINANCE COMMITTEE TREASURER, THE 990 IS DISTRIBUTED TO THE BOARD OF DIRECTORS.

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


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ON AN ANNUAL BASIS, MEMBERS OF THE BOARD OF DIRECTORS COMPLETE A STATEMENT REGARDING ANY POSSIBLE CONFLICTS OF INTEREST. THESE STATEMENTS ARE MAINTAINED BY THE ADMINISTRATIVE ASSISTANT FOR THE BOARD.

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


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EXECUTIVE COMPENSATION IS DETERMINED AND APPROVED BY THE PERSONNEL COMMITTEE OF THE BOARD OF DIRECTORS, WHICH CONSISTS OF THE BOARD'S EXECUTIVE COMMITTEE PLUS THE HUMAN RESOURCE DIRECTOR. THE BOARD OF DIRECTORS IS INFORMED OF ANY COMPENSATION CHANGES. EXECUTIVE COMPENSATION IS DETERMINED BY THE BOARD, WHICH RESEARCHES AND COMPARES TO EXECUTIVE DIRECTOR SALARIES FOR OTHER ORGANIZATIONS WITHIN THE SAME SCOPE OF WORK, AGENCY AND BUDGET SIZE, AND YEARS OF EXPERIENCE.

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


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DOCUMENTS AVAILABLE UPON REQUEST.

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**FORM 990, PART XII, LINE 2C**


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THERE WERE NO CHANGES TO THE AUDIT SELECTION PROCESS FROM THE PRIOR

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**Erie Neighborhood House**  
Financial Statements  
June 30, 2023

**Sassetti**



CERTIFIED PUBLIC ACCOUNTANTS

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To the Board of Directors  
Erie Neighborhood House  
Chicago, Illinois

## INDEPENDENT AUDITORS' REPORT

### **Opinion**

We have audited the accompanying financial statements of Erie Neighborhood House (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, 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 financial statements referred to above present fairly, in all material respects, the financial position of Erie Neighborhood House as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Erie Neighborhood House and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial

likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Erie Neighborhood House'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 Erie Neighborhood House'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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of program expenses and revenues and 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*, are presented for purposes of additional analysis and are 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023, on our consideration of Erie Neighborhood House'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 Erie Neighborhood House'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 Erie Neighborhood House's internal control over financial reporting and compliance.

### **Report on Summarized Comparative Information**

We have previously audited Erie Neighborhood House's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 5, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Sassetti LLC*

Oak Brook, Illinois  
December 5, 2023

ERIE NEIGHBORHOOD HOUSE  
STATEMENT OF FINANCIAL POSITION  
YEAR ENDED JUNE 30, 2023, WITH COMPARATIVE TOTALS FOR JUNE 30, 2022

	2023	2022
<b>ASSETS</b>		
Cash and cash equivalents	\$ 988,714	\$ 777,913
Investments	3,249,049	3,155,312
Accounts and pledges receivable, net	667,552	567,143
Due from governmental agencies, net	2,099,492	1,686,807
Prepaid expenses	22,148	34,900
Property and equipment, net	5,558,058	5,477,520
Right of use asset	1,617,276	-
Total Assets	\$ 14,202,289	\$ 11,699,595
<b>LIABILITIES</b>		
Line of credit	\$ 1,630,000	\$ 705,500
Accounts payable	302,198	263,271
Accrued expenses	371,732	348,972
Refundable advances	116,347	89,865
Lease liability	1,619,344	-
Total Liabilities	4,039,621	1,407,608
<b>NET ASSETS</b>		
Without donor restrictions	8,765,568	9,125,087
With donor restrictions	1,397,100	1,166,900
Total net assets	10,162,668	10,291,987
Total Liabilities and Net Assets	\$ 14,202,289	\$ 11,699,595

The accompanying notes are an integral part of these financial statements.

ERIE NEIGHBORHOOD HOUSE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023, WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2023	2022
<b>REVENUE AND OTHER SUPPORT</b>				
Contributions of cash and other financial assets	\$ 704,700	\$ 806,500	\$ 1,511,200	\$ 2,507,011
Contributions of nonfinancial assets	121,138	-	121,138	137,874
Special events	460,608	-	460,608	463,862
United Way of Chicago	34,998	-	34,998	35,001
Grants from governmental agencies	6,707,340	-	6,707,340	5,459,054
Subsidized childcare fees	1,932,083	-	1,932,083	1,341,089
Program fees	204,354	-	204,354	127,088
Investment return, net	349,148	-	349,148	(421,512)
Miscellaneous income	15,557	-	15,557	31,382
Net assets released from restrictions	576,300	(576,300)	-	-
<b>Total Revenue and Other Support</b>	<b>11,106,226</b>	<b>230,200</b>	<b>11,336,426</b>	<b>9,680,849</b>
<b>EXPENSES</b>				
Program services	9,711,916	-	9,711,916	8,809,990
Management and general	1,151,631	-	1,151,631	1,041,018
Fundraising	602,198	-	602,198	587,355
<b>Total Expenses</b>	<b>11,465,745</b>	<b>-</b>	<b>11,465,745</b>	<b>10,438,363</b>
<b>CHANGE IN NET ASSETS</b>	<b>(359,519)</b>	<b>230,200</b>	<b>(129,319)</b>	<b>(757,514)</b>
<b>NET ASSETS BEGINNING OF YEAR</b>	<b>9,125,087</b>	<b>1,166,900</b>	<b>10,291,987</b>	<b>11,049,501</b>
<b>NET ASSETS END OF YEAR</b>	<b>\$ 8,765,568</b>	<b>\$ 1,397,100</b>	<b>\$ 10,162,668</b>	<b>\$ 10,291,987</b>

The accompanying notes are an integral part of these financial statements.

ERIE NEIGHBORHOOD HOUSE  
STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023, WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	Supporting Services			Totals
	Program Services	Management and General	Fundraising	
Salaries	\$ 5,256,733	\$ 750,437	\$ 272,220	\$ 6,279,390
Payroll taxes	388,040	53,782	19,906	461,728
Insurance benefits	597,309	83,092	30,832	711,233
Retirement benefits	94,525	13,199	4,816	112,540
Professional fees	279,701	29,262	22,445	331,408
Contributed professional services	112,367	1,350	7,421	121,138
Contributed supplies	-	-	-	2,933
Contractual services	519,234	820	200	520,254
Program and office supplies	424,977	1,745	3,870	430,592
Duplicating expense	65,089	980	650	66,719
Cultural events	51,177	1,641	498	53,316
Parent involvement	31,286	-	-	31,286
Food	230,858	-	-	230,858
Telephone	71,030	9,826	3,385	84,241
Postage and shipping	5,323	150	242	5,715
Insurance - general	47,695	8,055	2,441	58,191
Occupancy	599,010	74,257	20,610	693,877
Vehicle expense	5,227	919	279	6,425
Building and equipment expense	150,020	21,438	14,377	185,835
Printing and promotion	148,017	104	1,184	149,305
Meetings, conferences and travel	88,303	1,720	2,395	92,418
Software expense	552	-	-	552
Staff development	88,937	3,040	698	92,675
Dues and subscriptions	137,329	7,321	13,736	158,386
Bank and credit fees	11,975	2,157	6,993	21,125
Internet services	38,768	4,995	1,514	45,277
Scholarships	9,139	-	-	9,139
Special events	-	-	163,905	163,905
Direct assistance	119,107	91	-	119,198
Interest	-	56,630	-	56,630
Depreciation and amortization	133,665	23,506	7,122	164,293
Miscellaneous	6,523	1,114	459	8,096
<b>Total expenses</b>	<b>\$ 9,711,916</b>	<b>\$ 1,151,631</b>	<b>\$ 602,198</b>	<b>\$ 11,465,745</b>
				<b>\$ 10,438,363</b>

The accompanying notes are an integral part of these financial statements.

ERIE NEIGHBORHOOD HOUSE  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (129,319)	\$ (757,514)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	164,293	161,794
Noncash lease expense	206,069	-
Unrealized and realized (gain) loss on investments	(268,204)	496,989
Donated securities	-	(5,352)
(Increase) decrease in operating assets		
Accounts and pledges receivable	(100,409)	(507,559)
Due from governmental agencies	(412,685)	(155,411)
Prepaid expenses	12,752	(16,401)
Increase (decrease) in operating liabilities		
Accounts payable	38,927	71,461
Accrued expenses	22,760	30,390
Refundable advances	26,482	11,024
Lease liability	(204,001)	-
Net Cash Used in Operating Activities	(643,335)	(670,579)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for acquisition of property and equipment	(244,831)	(179,420)
Purchases of investments	(1,524,261)	(75,477)
Proceeds from sales of investments	1,698,728	80,530
Net Cash Used in Investing Activities	(70,364)	(174,367)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from line of credit	5,840,000	5,041,000
Payments on line of credit	(4,915,500)	(4,335,500)
Net Cash Provided by Financing Activities	924,500	705,500
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	210,801	(139,446)
Cash and cash equivalents:		
Beginning of year	777,913	917,359
End of year	\$ 988,714	\$ 777,913
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS		
Interest paid	\$ 56,630	\$ 7,413
Income taxes paid	\$ -	\$ -
NONCASH OPERATING ACTIVITIES		
Right-of-use asset obtained in exchange for lease liability	\$ 1,774,762	\$ -

The accompanying notes are an integral part of these financial statements.

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – Since 1870, Erie Neighborhood House (the “Organization”) has been an agent of hope and change to immigrant low-income communities in Chicago, enabling children to develop to their fullest potential and families to overcome the challenges of poverty and build a brighter future. Through education, legal services, mental health, and wellness programs and more, Erie House empowers those served to build powerful communities and constantly evolve to meet the community’s needs.

With six sites spread across West and Southwest Chicago, including West Town, Near West Side, Little Village, Humboldt Park and Berwyn/Cicero, Erie House provides services to over 14,000 people annually strengthening community, building leadership, and encouraging civic engagement.

The Organization receives funding through government grants, contributions from individuals, corporations and foundations, and special events.

Basis of Presentation - The accompanying financial statements have been prepared on the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses when the related liabilities for goods and services are incurred, regardless of the timing of cash flows. The accounts of the Organization are maintained in accordance with the principles of fund accounting, whereby resources are classified for accounting and reporting purposes into net assets established according to their nature and purposes. The Organization is required to present its net assets in the following two categories:

*Net assets without donor restrictions* represents the portion of expendable funds that are available for the daily operations of the Organization, which are not limited by donor restriction as to use but can be designated by the Board of Directors for investment, capital assets, or other activities.

*Net assets with donor restrictions* consist of donor-restricted contributions for specified projects as well as contributions received with time restrictions. Upon satisfaction of time or purpose restrictions, these donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Donor restricted contributions for which the restriction is satisfied in the same year as the contribution is received are accounted for as unrestricted support.

Adopted Accounting Pronouncements – The Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2016-02, *Leases* (Topic 842) in which lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The Organization adopted the standard on July 1, 2022. The adoption of ASU No.2016-02 increased the Organization’s total assets by \$1,774,762 and liabilities by \$1,774,762 based on a discounted calculation of the future lease payments. A discount of 2.88% was used for the present value calculation of the future lease payments.

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the Statement of Financial Position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term at the commencement date.

Operating lease ROU assets and operating lease liabilities are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. As most leases do not provide an implicit rate, the Organization has elected to use a risk-free borrowing rate based on the information available at the commencement date in determining the present value of future payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives and initial direct costs incurred. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for minimum lease payments is recognized on a straight-line basis over the lease term.

Cash Flows - The Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents. Cash paid for interest was \$56,630 for the year ended June 30, 2023.

Cash Balances in Excess of Insured Amounts - The Organization maintains its cash in accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses due to these limits.

Receivables – Due from governmental agencies are uncollateralized obligations from government agencies, which are generally paid within 30 days from the billing date. Receivables are stated at the invoice amount. The carrying amount of contracts receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected.

Accounts and pledges receivable are recorded when pledged or amounts become unconditional. The Organization estimates any allowance for uncollectible accounts based on an analysis of specific account history and experience.

Revenue Recognition– The Organization has the following types of revenue and support:

*Contributions, including United Way of Chicago* - The Organization receives support and revenue from various funding sources in order to support their programs. Grants may be recognized as revenue either when received or based on a cost-reimbursement methodology as stated in the grant agreement, depending on whether it is determined to be conditional or unconditional. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance related barrier or other measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions/barriers on which they depend are substantially met.

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

Unconditional promises to give are recognized as revenues in the period received. All contributions are available for unrestricted use unless explicit donor stipulations specify how or when the contributions may be used. Unconditional promises to give due in subsequent years are reported at the present value of their estimated future cash flows, using risk adjusted interest rates applicable to those years in which the promises are to be received. Contributions of assets other than cash are recorded at their estimated fair value.

*Donated Goods and Services* - Donated marketable securities, equipment and other assets converted to cash are recorded as contributions at fair value at the date of donation. Any assets received and not converted to cash are recorded as contributions at their estimated fair values at the date of donation.

Contributions of services are required to be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

*Contributions of nonfinancial assets:*

The Organization was the recipient of the following contributed goods and services during the year ended June 30, 2023:

Type of Contributed Nonfinancial Asset or Service	Value	Utilization in Programs/Activities	Donor- Imposed Restrictions
Professional services (legal)	\$ 100,134	Management and general	None
Professional services (childcare programs)	9,584	Program	None
Gift cards and supplies	11,420	Fundraising	None
	<u>\$ 121,138</u>		

Valuation techniques and inputs for each type of nonfinancial asset or service are as follows:

Type of Nonfinancial Asset or Service	Inputs and Valuation Techniques Used to Estimate Fair Value
Professional Services (legal and childcare programs)	Based on current rates for similar services.
Gift cards and supplies	Based on estimates of wholesale values that would be received for selling similar products in the U.S.

*Grants from Governmental Agencies* - The Organization has cost-reimbursable grants and contracts with state and local government agencies and other organizations. Revenue from these grants and contracts is conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Revenue from these government grants and contracts is recognized when the Organization has incurred expenditures in compliance with the specific contract or grant provisions plus allowable indirect expenses which are based on the 10% de minimus rate with the federal government. Amounts related to these conditional grants that are recognized and released in the same year are included as grants and contributions

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

without donor restrictions in the accompanying statement of activities. Revenue recognized on these grants and contracts for which billings have not been presented to or collected from the grantors is included in grants and contributions receivable in the accompanying statements of financial position.

*Subsidized Childcare Fees* – As a qualified childcare provider in the State of Illinois, the Organization accepts children that qualify for free or reduced childcare, as determined by the State of Illinois Department of Human Services. Childcare subsidies are considered revenue from contracts with customers and is recognized as an exchange transaction. The Organization bills the State of Illinois, Illinois Action for Children, or the City of Chicago Department of Family Services monthly for children in the subsidy program based on the days attended, plus any additional quality rating amounts, on a fee for service basis and no funds are received in advance. Revenue is recognized over the month or other agreed upon contract term as the customers are simultaneously receiving and consuming the benefits of the service.

*Program fees* – Program service fees are considered revenue from contracts with customers and are recognized as exchange transactions. Program service fees represent parent co-pays for extended day care or for private pay children to provide childcare or education services during the agreed upon contract period as well as other class fees or fees for service for other adult programming. Revenue is recognized over the month or other agreed upon contract term as the customers are simultaneously receiving and consuming the benefits of the service. Any private pay or co-pay fees received in advance of the contract period are included as deferred revenues.

*Special Events* – Special event revenue for tickets is recorded as deferred revenue when received and recognized as earned when the underlying event occurs. Contributions or other donations received as part of the special event is recognized as a contribution when pledged or given.

Investments - Investments are reported at fair value determined at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Fair value is based on quoted prices in active markets and changes in fair value are recorded as unrealized gains or losses. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Property and Equipment - Property and equipment are recorded at cost or fair value if contributed. It is the Organization’s policy to capitalize expenditures for long-lived assets if they are over \$5,000. Repairs and maintenance are charged to expense, and renewals and betterments that extend the useful lives of assets are capitalized.

Depreciation is provided using the straight-line method over the following estimated useful lives:

	Years
Building	25
Building and leasehold improvements	5-30
Furniture and equipment	5-10
Software	5
Vehicles	7

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

Impairment of Long-lived Assets - The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. There were no impairment indicators at June 30, 2023.

Accrued Vacation – The Organization accrues unused vacation pay for employees. Vacation is calculated on a fiscal year basis and encouraged to be taken by June 30th of each year. However, if an employee is unable to use all of their accrued vacation hours in a fiscal year, the employee may rollover a maximum of three (3) vacation days into the next fiscal year; these will be the first days used in the new fiscal year.

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

Income Taxes - The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Internal Revenue Code. Therefore, the Organization has made no provision for income taxes in the accompanying financial statements.

The Organization accounts for any potential interest or penalties related to the possible future liabilities for unrecognized income tax benefits as interest expense or income tax expense, respectively, in the financial statements. There were no income tax related interest or penalties during the year ended June 30, 2023. In addition, the Organization has taken no uncertain tax positions as of June 30, 2023. The Organization’s income taxes are subject to examination by federal and state taxing authorities three years after they are filed. There are currently no examinations for any tax periods pending or in progress.

Functional Expenses - The statement of functional expenses presents the expenses by function and natural classification. Expenses directly attributable to specific functional areas are reported as expenses of those functional areas. Certain categories of expenses are attributed to one or more program or supporting function of the Organization, which were allocated based on salaries attributable to the programs as determined by time and effort studies. Expenses allocated to programs include salaries and benefits of the executive officers, finance, accounting and administrative personnel, depreciation, office rent and maintenance, and repairs.

Prior Year Summarized Comparative Financial Information - The financial statements include certain prior-year summarized comparative financial information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Future Accounting Pronouncements – Measurement of Credit Losses on Financial Instruments (ASC 326) – This standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. The ASU is effective for annual periods beginning after December 15, 2022. The Organization is in the process of evaluating any impact to the financial statements.

Subsequent Events – The Organization evaluated all significant events or transactions through December 5, 2023, the date that the financial statements were available to be issued.

2. INVESTMENTS

Investments at June 30, 2023 are summarized as follows:

	Cost	Market Value	Accumulated Unrealized Gain
Mutual funds	\$ 2,277,580	\$ 2,713,332	\$ 435,752
Exchange traded funds	360,016	399,454	39,438
Money market	136,263	136,263	-
	<u>\$ 2,773,859</u>	<u>\$ 3,249,049</u>	<u>\$ 475,190</u>

Investment return consisted of the following for the year ended June 30, 2023:

Interest and dividends	\$ 95,147
Net realized and unrealized gains	268,204
Investment fees	(14,203)
	<u>\$ 349,148</u>

Investment securities are exposed to various risks including interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Financial Position.

3. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**Level 1**

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

**Level 2**

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3**

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in methodologies for the year ended June 30, 2023.

Investments in mutual funds are accounted for at fair value on a recurring basis and are accounted for as Level 1 inputs.

The Organization's money market funds are classified within Level 1 and valued based on quoted market prices and are deemed to be actively traded. There have been no transfers between the levels during the year ended June 30, 2023.

Fair value of investments recorded on a recurring basis at June 30, 2023 were as follows:

	Level 1	Level 2	Level 3	Total
<b>Mutual funds</b>				
Fixed income	\$ 1,056,467	\$ -	\$ -	\$ 1,056,467
Equity securities	1,656,865	-	-	1,656,865
Money market	136,263	-	-	136,263
<b>Exchange traded funds</b>				
Equity securities	399,454	-	-	399,454
Total investments held	<u>\$ 3,249,049</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,249,049</u>

4. ACCOUNTS AND PLEDGES RECEIVABLE

Accounts and pledges receivable reflect amounts receivable from non-governmental sources. Pledges are recorded as promises to give in the period in which the promise is received. The Organization has recorded an allowance for uncollectible receivables of \$31,471 as of June 30,

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

2023 which is based on combined assessment of collectability of due from governmental agencies, accounts and pledges receivable.

Pledges are expected to be realized in the following periods:

In one year or less	\$ 607,552
Between one year and five years	60,000
	\$ 667,552

5. DUE FROM GOVERNMENTAL AGENCIES

The Organization has entered into contracts with the City of Chicago through the Department of Family and Support Services as well as other state and local government agencies. The contracts provide for reimbursement of subsidized childcare services based on a per diem rate limited to a specified maximum.

Management assesses the allowance for doubtful amounts due from governmental agencies based on historical results and specific information from the agencies. As of June 30, 2023, the total allowance of \$31,471 contemplates collectability of both due from governmental agencies, accounts and pledges receivable. Vouchers submitted for covered expenses, services and advances and other government grants receivable are as follows at June 30, 2023:

City of Chicago Department of Health	\$ 5,531
City of Chicago Department of Planning and Development	123,418
Chinese Mutual Aid Association	84,871
Carole Robertson Center for Learning	146,408
Department of Children and Family Services	41,036
Department of Family Support Services	550,248
Illinois Coalition for Immigrant and Refugee Rights	2,700
Illinois Criminal Justice Information Authority	122,229
Illinois Department of Commerce and Economic Opportunity	27,759
Illinois Department of Human Services	581,513
Illinois Board of Education	22,158
MFS	15,081
The Resurrection Project	352,983
West Side United	23,557
Total due from governmental agencies	\$ 2,099,492

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

6. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2023:

Land	\$ 3,420,860
Property held for development	267,221
Building	615,090
Building and leasehold improvements	2,400,643
Furniture and equipment	160,168
Software	143,611
Vehicles	46,244
Construction in progress	<u>84,220</u>
Total property and equipment	7,138,057
Less: accumulated depreciation	<u>(1,579,999)</u>
	<u>\$ 5,558,058</u>

Depreciation and amortization expense for the year ended June 30, 2023 was \$164,293.

7. PROPERTY HELD FOR DEVELOPMENT

Under the terms of a joint-venture termination agreement with another non-profit entity, the Organization received two adjacent properties located in the Little Village neighborhood of Chicago during 2010. The Organization recorded this transfer of property at the approximate fair value at the time of the transfer. The properties, which are valued at approximately \$267,000, are recorded under property and equipment as property held for development.

8. LIQUIDITY AND AVAILABLE RESOURCES

The following table reflects certain of The Organization's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year or are classified as assets held in perpetual trust.

	<u>2023</u>
Cash and cash equivalents	\$ 988,714
Investments	3,249,049
Receivables	<u>2,767,044</u>
Total financial assets available within one year	7,004,807
Less: Amounts unavailable for general expenditure within one year, due to:	
Donor restricted investment	500,000
Amounts receivable between one and five years	<u>60,000</u>
Total financial assets available to management for general expenditure within one year	<u>\$ 6,444,807</u>

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

The Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations come due. In addition, the Organization has \$870,000 available on its line of credit as of the date of these financial statements.

9. LINE OF CREDIT

The Organization has a line of credit agreement with a bank with maximum limit of \$2,500,000 which expires February 28, 2024. The line carries an interest rate of the sum of the Daily Bloomberg Short-Term Bank Yield Index Rate (BSBY) plus 1.75%. Collateral on this line of credit is substantially all assets of the Organization, including cash, receivables, properties, and investments. The balance on the line was \$1,630,000 as of June 30, 2023.

10. RESTRICTIONS ON NET ASSETS

The net assets with donor restrictions consist of donor-restricted contributions for specified projects as well as contributions received with time restrictions. The net assets with donor restrictions consist of the following at June 30, 2023:

Time Restricted Foundation and Non-profit Grants:	
Chicago Community Trust	\$ 65,000
Healthy Communities Foundation	200,000
IMC Charitable	120,000
Purpose Restricted Foundation and Non-profit Grants:	
Robert R. McCormick Foundation	100,000
UPS	150,000
Telligen	75,000
Walder Foundation	90,000
Unidos US CRyS	27,100
Herbalife	50,000
Conagra	20,000
Investments with donor restrictions	500,000
	\$ 1,397,100

Foundation and non-profit grants were received during the year ended June 30, 2023 to be expended in subsequent periods. Investments in the amount of \$500,000 are restricted as of June 30, 2023. The earnings on the assets of this fund may be used to fund operations.

Net assets for program services of \$576,300 were released from restrictions during the year ended June 30, 2023.

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

11. DISAGGREGATION OF REVENUE

Revenue from contracts with customers disaggregated by category for the year ended June 30, 2023 is as follows:

Revenue recognized over time:		
Subsidized childcare fees	\$	1,932,083
Parent fees		204,354
Total revenue from exchange transactions	\$	2,136,437

The beginning and ending contract balances were as follows:

	July 1, 2022	June 30, 2023
Accounts receivable	\$ 139,554	\$ 215,601

12. CONCENTRATIONS

The Organization received 28% of its revenue and other support from the Illinois Department of Health and Human Services for the year ended June 30, 2023.

For the year ended June 30, 2023, 62% of the Organization's pledge receivable balance consists of amounts due from three funders. 70% percent of the Organization's due from government agencies consist of amounts due from the City of Chicago Department of Family and Support Services and Illinois Department of Human Services.

13. CONDITIONAL GRANTS

Conditional grants are grants that include a specific condition in order to earn the revenue. Conditional grants are not recorded in revenue until the condition of the grant is met (generally, when the service is provided). The Organization has conditional grants from the following state and local government agencies to provide early education, childcare, employment training, legal protection, and advocacy. These grants are available to be used during fiscal year 2024 on qualifying expenses:

Carole Robertson Center for Learning	\$	394,687
West Side Health Equity Collaborative		36,090
Cook County Justice Advisory Council		692,894
Illinois Housing Development Authority		218,490
After School Matters		24,139
Chicago Dept. of Housing		15,590
Department of Public Health		801,263
Department of Family & Support Services		365,564
Resurrection Project		62,400
	\$	2,611,117

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

14. RETIREMENT PLAN

The Organization has a 403(b) retirement plan which covers eligible employees. Employees are eligible to make elective deferrals up to Internal Revenue Service limits, immediately upon being hired. Employees that work more than 1,000 hours per year become eligible for matching contributions up to 2.5%, one year after their hire date. Employees with 10 years or more of service are matched at 3%. Employees with 20 years or more of service are matched at 4%.

Retirement plan expense for the year ended June 30, 2023, was \$112,542.

15. RELATED PARTY TRANSACTIONS

During the year ended June 30, 2023, the Organization received donations of \$72,264 from members of management and the board of directors.

16. LEASES

The Organization leases certain property for its immigrant resource center in the Little Village neighborhood. The lease is on a month-to-month basis.

In August 2021, the Organization entered into a lease for office space for its Immigration and Legal Services program. The lease expires July 31, 2026, with an option to renew for an additional five years. The Organization entered into a lease for office space for its childcare program which commenced July 2022 and ends June 2027. The lease has an option to renew for 5 years.

Monthly rent is recorded on a straight-line basis over the term of the leases. The operating leases are included in the Statement of Financial Position at the present value of the lease payments at a 2.88% discount rate. The discount rate was a risk-free rate. The renewal option has been included in the measurement of the lease liability. As of June 30, 2023, the weighted average remaining lease term for the Organization's operating leases was approximately 9 years.

Total rent expense for all leases for the year ended June 30, 2023 was \$268,289. Future minimum payments for leases are as follow:

<u>For the year ending June 30,</u>	<u>Amount</u>
2024	\$ 204,000
2025	204,000
2026	204,000
2027	204,480
2028	208,080
Thereafter	809,880
Total undiscounted future lease payments	1,834,440
Less: present value discount	(212,829)
Total lease liabilities	<u>\$ 1,621,611</u>

ERIE NEIGHBORHOOD HOUSE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

17. CONTINGENCY

The Organization has received significant revenues from federal, state and city agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and may be subject to audit by the grantor agencies. Management believes that any disallowance would not be material to the financial statements.

18. WALLACE FOUNDATION

The Organization received funds from the Wallace Foundation during July 2011 that are to be held in perpetuity. However, these funds are available for current use. These unrestricted funds are to be used to support the general mission of the Organization and those activities necessary to ensure the quality of programs or the stability of the Organization. These funds can be used as an internal line of credit but must be restored back to \$125,000 as of the close of the following fiscal year. Funds may require repayment to the Wallace Foundation if the Organization fails to comply with the terms of the agreement, significant organization leadership changes occur, or upon the dissolution of the Organization. The balance in this account was \$125,000 at June 30, 2023.

19. UNION

In May of 2018, the employees of the Organization voted in favor for the formation of a union and an agreement was signed December 31, 2019. The current contract runs through January 31, 2027. The Organization's staff (representing approximately 60% of the Organization's employees), except for confidential employees, managerial employees, guards, and supervisors, are members of the American Federation of State, County and Municipal Employees, Council 31, AFSCME.

SUPPLEMENTARY INFORMATION

ERIE NEIGHBORHOOD HOUSE  
SCHEDULE OF PROGRAM EXPENSES AND REVENUES  
YEAR ENDED JUNE 30, 2023

	Adult Program	Early Childhood Education	Legal Services	Health and Leadership	Workforce Development	Projecto Cuidate	Early Learning Program	Program Totals
<b>Expenses</b>								
Salaries	\$ 355,887	\$ 1,963,295	\$ 584,277	\$ 514,486	\$ 67,138	\$ 884,262	\$ 887,388	\$ 5,256,733
Payroll taxes	26,419	144,604	43,251	37,642	4,910	64,954	66,260	388,040
Insurance benefits	40,348	224,226	66,556	57,509	7,690	100,467	100,513	597,309
Retirement benefits	6,298	36,290	10,391	9,025	1,199	15,680	15,642	94,525
Professional fees	11,600	67,707	19,044	69,140	2,188	80,776	29,246	279,701
Donated goods and services	8,779	46,982	11,130	9,815	1,279	16,844	17,538	112,367
Contractual services	254	271,665	7,617	368	48	211,138	28,144	519,234
Program and office supplies	1,284	147,279	31,560	174,264	215	20,603	49,772	424,977
Duplicating expense	4,152	34,000	1,456	5,730	474	5,945	13,332	65,089
Cultural events	1,746	3,485	1,037	3,782	800	6,708	33,619	51,177
Parent involvement	-	31,286	-	-	-	-	-	31,286
Food	-	153,506	-	6,167	-	8,144	63,041	230,858
Telephone	5,197	23,811	8,241	7,254	992	13,330	12,205	71,030
Postage and shipping	64	348	4,466	120	11	167	147	5,323
Insurance - general	3,101	17,108	6,980	4,490	585	7,705	7,726	47,695
Occupancy	30,298	326,518	66,991	39,963	4,940	65,064	65,236	599,010
Vehicle expense	354	1,952	581	512	67	879	882	5,227
Building and equipment expense	18,565	53,789	13,549	21,108	1,557	20,506	20,946	150,020
Printing and promotion	45	74,279	6,902	57,097	9	7,140	2,545	148,017
Meetings, conference and travel	1,450	9,870	11,331	24,987	2,049	6,699	31,917	88,303
Software	-	-	-	-	-	-	552	552
Staff development	1,509	38,472	9,739	15,267	1,328	16,584	6,038	88,937
Dues and subscriptions	14,197	26,273	27,838	26,688	729	26,862	14,742	137,329
Bank, credit and investment fees	811	4,472	1,331	1,174	153	2,014	2,020	11,975
Internet services	8,775	11,114	3,157	4,943	363	5,625	4,791	38,768
Scholarships	-	844	-	-	-	-	8,295	9,139
Special events	-	-	-	-	-	-	-	-
Direct assistance	50	275	110,598	3,197	2,629	2,805	124	119,678
Interest expense	-	-	-	-	-	-	-	-
Miscellaneous	429	2,365	704	684	81	1,192	1,068	6,523
Depreciation	9,050	49,922	14,856	13,102	1,707	22,484	22,544	133,665
<b>Total Expenses</b>	<b>550,662</b>	<b>3,765,737</b>	<b>1,063,583</b>	<b>1,108,514</b>	<b>103,141</b>	<b>1,614,577</b>	<b>1,506,273</b>	<b>9,712,487</b>
<b>Revenues and Other Support</b>								
Contributions	1,000	-	255,500	201,871	241,500	4,550	224,505	928,926
Donated goods and services	2,000	9,584	-	-	-	-	649	12,233
Special events	-	-	50	-	-	-	4,552	4,602
Grants from governmental agencies	373,532	2,558,395	855,344	995,622	33,052	1,441,387	341,895	6,599,227
Subsidized childcare fees	-	835,672	-	-	-	-	1,096,411	1,932,083
Other income and program fees	-	27,018	23,910	-	100	-	61,141	112,169
PPP loan forgiveness	-	-	15,081	85,410	-	-	-	100,491
Investment return, net	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	495	-	-	-	-	495
<b>Total Revenues and Other Support</b>	<b>\$ 376,532</b>	<b>\$ 3,430,669</b>	<b>\$ 1,150,380</b>	<b>\$ 1,282,903</b>	<b>\$ 274,652</b>	<b>\$ 1,445,937</b>	<b>\$ 1,729,153</b>	<b>\$ 9,690,226</b>

The accompanying notes are an integral part of these financial statements.

ERIE NEIGHBORHOOD HOUSE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass Through Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Head Start Cluster			
Passed through City of Chicago			
Department of Family and Support Services			
Head Start	*	93.600	113808
Head Start	*	93.600	189367
Head Start	*	93.600	190277
Head Start	*	93.600	181207
Passed through Carole Robertson Center for Learning			
Head Start	*	93.600	331,926
Head Start	*	93.600	139125/121111 & 147476
			<u>227,099</u>
Subtotal - Head Start Cluster			1,151,039
Passed through Illinois Department of Human Services			
Temporary Assistance for Needy Families	93.558	FCSAR04815	38,181
Passed through Illinois Department of Human Services			
MaryLee Allen Promoting Safe and Stable Families Program	93.556	4955289011	193,923
Passed through Health Resources & Services Administration			
Congressional Directives	93.493	22CE1HS47268	95,113
Passed through Rush Univeristy Medical Center			
Activities to Support State, Tribal, and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	185467	<u>37,552</u>
<b>Total U.S. Department of Health and Human Services</b>			1,515,808
<b>U.S. Department of Education</b>			
Passed through Chinese Mutual Aid Association			
Adult Education - Basic Grants to State	84.002	N/A	<u>216,285</u>
<b>Total U.S. Department of Education</b>			216,285
<b>U.S. Department of Housing and Urban Development</b>			
CDBG - Entitlement Grants Cluster			
Passed through City of Chicago			
Department of Public Health			
Community Development Block Grants	14.218	173602	408,992
Passed through City of Chicago			
Department of Family and Support Services			
Community Development Block Grants	14.218	85784/177391	33,052
Passed through City of Chicago			
Department of Planning and Development			
Community Development Block Grants	14.218	178764	<u>24,997</u>
<b>Total U.S. Department of Housing and Urban Development/Cluster Total</b>			467,041
See Notes to Schedule of Federal Awards			

ERIE NEIGHBORHOOD HOUSE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of the Treasury</b>			
Passed through Illinois Department of Human Services Coronavirus State & Local Fiscal Recovery Funds	21.027	FCSAR04815	\$ 47,272
Passed through City of Chicago Department of Family and Support Services Coronavirus State & Local Fiscal Recovery Funds	21.027	218471	<u>142,221</u>
Assistance Listing Subtotal			189,493
Passed through The Resurrection Project Social Impact Partnerships to Pay for Results Act (SIPPR)	21.017	ENH-FY22002	35,000
Passed through Illinois Housing Development Authority Homeowner Assistance Fund	21.026	52146	40,591
Emergency Rental Assistance Program	21.023	52089/52398	71,233
Passed through Cook County Coronavirus Relief Fund	21.019	1205-NT897C3-08	<u>3,218</u>
<b>Total U.S. Department of the Treasury</b>			339,535
<b>U.S. Department of Agriculture</b>			
Passed through Illinois State Board of Education Child and Adult Care Food Program	10.558	64-108-8100-51	<u>192,667</u>
<b>Total U.S. Department of Agriculture</b>			192,667
<b>U.S. Department of Justice</b>			
Passed through Illinois Criminal Justice Information Authority Crime Victim Assistance	16.575	218403	340,922
Crime Victim Assistance	16.575	219382	<u>184,373</u>
<b>Total U.S. Department of Justice</b>			<u>525,295</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 3,256,631</u>

\* Audited as a major program

See Notes to Schedule of Federal Awards

## ERIE NEIGHBORHOOD HOUSE

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

#### **Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Erie Neighborhood House under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Erie Neighborhood House, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows, if applicable, of Erie Neighborhood House Pass-through entity identifying numbers are presented where available.

The Organization has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### **Basis of Accounting**

The accompanying schedule of expenditures of Federal awards is presented on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles in Title 2 U.S. Code of Federal Regulations (CFR) 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.

#### **Payments to Subrecipients**

Erie Neighborhood House provided no Federal awards to sub-recipients during the year ended June 30, 2023.

#### **Non - Cash Assistance**

Erie Neighborhood House neither received nor disbursed Federal awards in the form of non-monetary assistance during the year ended June 30, 2023.

#### **Insurance, Loans, and Loan Guarantees**

During the year ended June 30, 2023, Erie Neighborhood House received no insurance, loans, loan guarantees or other Federal assistance for the purpose of administering Federal programs.



INDEPENDENT AUDITOR'S 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

Board of Directors  
Erie Neighborhood House  
Chicago, Illinois

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 Erie Neighborhood House (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 5, 2023.

**Internal Control over Financial Reporting**

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Erie Neighborhood House'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Sassetti LLC*

December 5, 2023  
Oak Brook, Illinois



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

Board of Directors  
Erie Neighborhood House

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

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

We have audited Erie Neighborhood House'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 Erie Neighborhood House's major federal programs for the year ended June 30, 2023. Erie Neighborhood House'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, Erie Neighborhood House 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 June 30, 2023.

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

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

We are required to be independent of Erie Neighborhood House and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Erie Neighborhood House's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

***Auditor's 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 Erie Neighborhood House's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Erie Neighborhood House'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 Erie Neighborhood House'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 Erie Neighborhood House's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Erie Neighborhood House's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

*Sassetti LLC*

December 5, 2023  
Oak Brook, Illinois

ERIE NEIGHBORHOOD HOUSE  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2023

**PART I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statement Section**

Type of auditors' report issued:		Unmodified	
<hr/>			
Internal control over financial reporting:			
Material weakness (es) identified?	_____ Yes	_____ X _____ No	
Significant deficiency (ies) identified?	_____ Yes	_____ X _____ No	
Noncompliance material to financial statements noted?	_____ Yes	_____ X _____ No	

**Federal Awards Section**

Dollar threshold used to determine Type A programs:		\$750,000	
<hr/>			
Auditee qualified as low-risk auditee?	_____ X _____ Yes	_____ _____ No	
Type of auditor's report on compliance for major programs:		Unmodified	
<hr/>			
Internal control over major programs:			
Material weakness (es) identified?	_____ Yes	_____ X _____ No	
Significant deficiency (ies) identified?	_____ Yes	_____ X _____ No	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	_____ Yes	_____ X _____ No	

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
93.600	Head Start Cluster

ERIE NEIGHBORHOOD HOUSE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023

**PART II - FINANCIAL STATEMENT AUDIT FINDINGS**

NONE

**PART III - FEDERAL PROGRAM AUDIT FINDINGS**

NONE

**PART IV - SUMMARY OF PRIOR AUDIT FINDINGS**

NONE