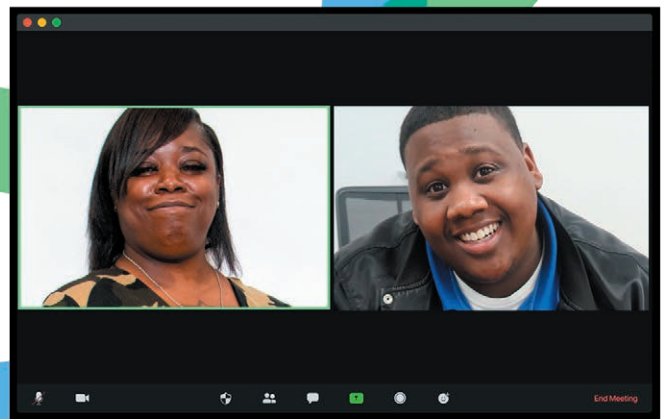
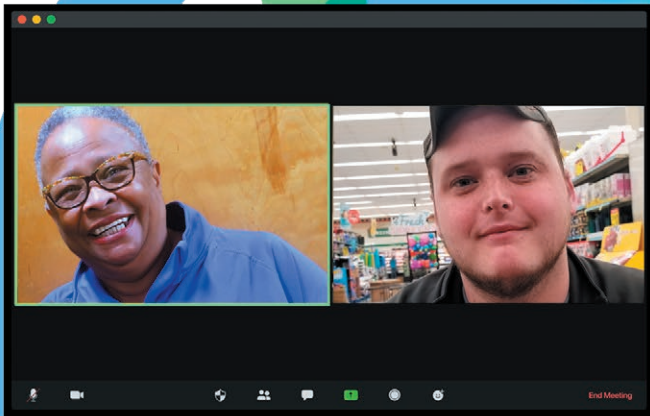


2020 Annual Report



A message from the board chair and president & CEO



Our Vision: We will lead the effort to eliminate poverty in our community.
Our Mission: Cincinnati Works will partner with all willing and capable people living in poverty to assist them in advancing to economic self-sufficiency through employment.



708 Walnut Street
 Cincinnati, OH 45202
 513.744.WORK (9675)
 www.cincinnatiworks.org



Dear Friends,

The COVID-19 pandemic shook us all from our routines. Whether we were suddenly working from home, out of work, or working overtime, the virus forced us into new schedules and circumstances. Our work may never be the same, and that is as exciting as it is scary.

In 2020, the community needed us in new ways, so we innovated. This Annual Report highlights the many ways we adapted.

There are many stories to tell from 2020, including many captured in the following pages. Stories of lessons learned, programs built and challenges met. Stories of small victories and big dreams and the on-going struggle to be better today than yesterday, no matter what today brings.

Because of COVID-19, the poverty rate rose sharply. Some industries are fundamentally changed. Some individuals face barriers they've never faced before.

The need has never been greater. Our work has never been more important than right now. As you read about the new ways we connected with our Members and the impact of our Financial Coaches, please consider investing in Cincinnati Works.

For all the ways our world changed last year, our Members' determination and your generosity continue to inspire us.

With deep gratitude,

David Herche
 Chairman of the Board

Peggy E. Zink
 President & CEO

2020 OUTCOMES

Total Served:
1,210

- 252 Members
- 630 non-Members
- 337 frontline employees

Workforce Development:

252 Members served
 • 164 attained employment
 (and 53% retained employment)

- 50% earned wages above poverty level
 (including 29% above self-sufficiency)
- \$13.99 average wage
 (4% increase over 2019)

630 non-Members served

During the pandemic, we shifted resources to help people when, where, and how they needed us. We conducted job fairs (virtual and in-person), screened applicants for local employers, wrote resumes, helped with online applications and interview prep, connected people with community resources, and found childcare.

Workforce Connection:

10 employers contracted with Cincinnati Works to have a coach on-site

337 frontline employees served by an on-site workforce coach

84% retained employment
 (11% increase over 2019)

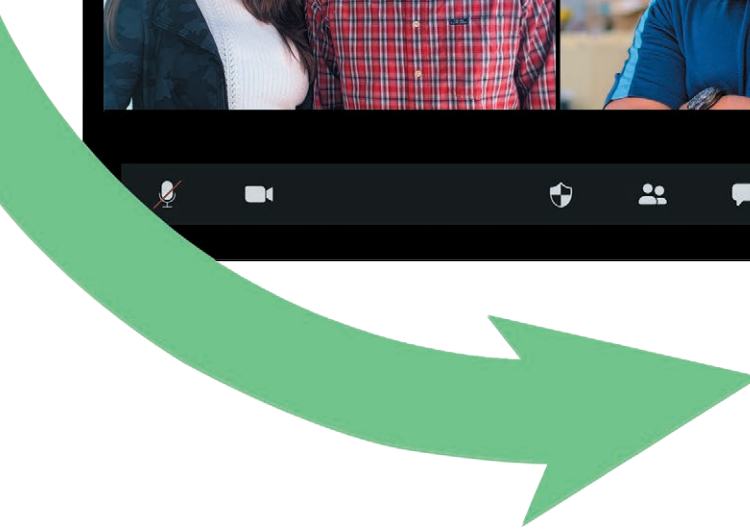
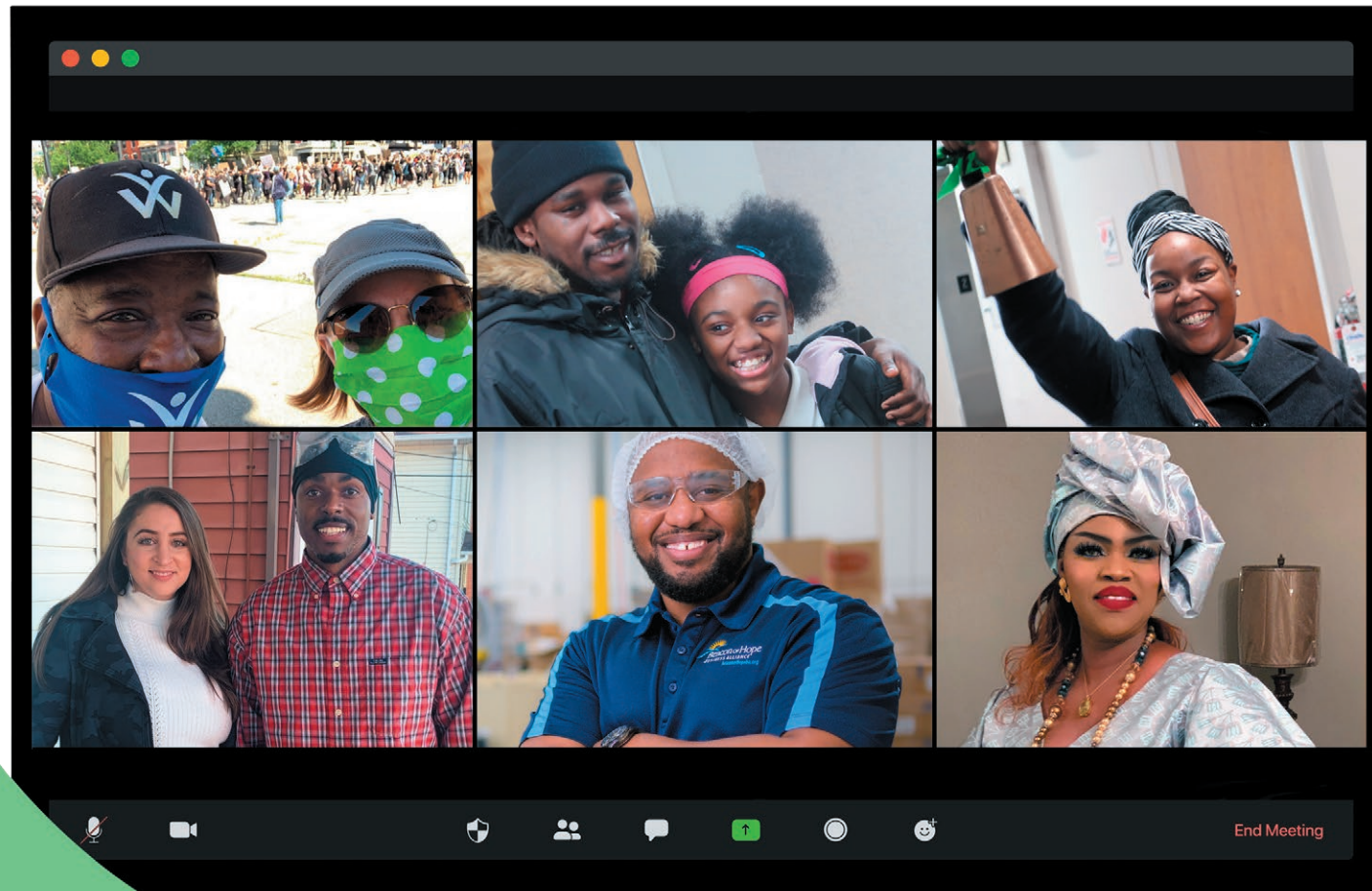
Financial Coaching:

23 Members increased net income

51 Members increased net worth

97 Members increased credit score

Going Virtual



Piece by piece, the Cincinnati Works Member Suite was completed in 2020: a tech-enabled, rearrangeable classroom; a kitchen and lounge; huddle rooms for private conversations with coaches; walls with bright colors and inspirational quotes.

When the year ended, though, there were still unopened boxes in corners of the space. The refrigerator remained empty and the coffee maker unused. The couch was removed, along with multiple tables and chairs. The classroom hosted just one JumpStart workshop.

When the Suite is finally full and fully utilized, it will be used in ways we did not imagine when the renovation started in late 2019.

Because, for all the ways the COVID-19 pandemic wreaked havoc in 2020, it forced an evolution at Cincinnati Works that should benefit our Members as much as the new Suite. We adapted many of our services to be delivered virtually, and some of those virtual services are sure to continue, even when it is safe to gather in-person.

“COVID made us try so many things. Everybody stepped out of their comfort zone. Everybody,” said Terri Wilson, Director of Member Education & Intake. “We’ve made a lot of updates, changes, movements, but they’ve all been in the direction we need to take our Members - where we can serve our Members better. One thing everybody at Cincinnati Works can agree on is, it’s about the Members first.”

Beyond Office Walls and Office Hours

When we closed our office in March 2020 to help limit the spread of COVID, our professional development coaches immediately began connecting with Members by phone, email, as and video chat. During the first six weeks, coaches logged 963 touches with 354 Members - comparable to the same period in 2019, despite not having a single face-to-face meeting.

For Members who lost their job or lost hours due to the pandemic, the virtual connection was a welcome opportunity to research emergency resources. For Members who were still working, it was a way to maintain a relationship with their coach that was not limited by office walls or office hours.

That relationship is critical to helping Members retain jobs, not merely acquire them. It has been central to Cincinnati Works since the organization was founded 25 years ago.

“Retention is what gets us to our mission,” said Calista Hargrove, Vice President of Workforce Development.

Hargrove and Glenna Parks, Director of Coaching Services, have long talked about a day when all coaching was done virtually. “COVID gave us time to test what that might look like,” Hargrove said.

JumpStart Via Zoom

Adapting the JumpStart workshop to a virtual world was not as easy.

Members have told us they value the personal relationships they form with their classmates and instructors, as well as the practical experience of mock interviews with volunteers from a variety of industries. Zoom may not be the ideal medium for those experiences, but it is a viable option that opens other possibilities.

Wilson worked with coaches to update the curriculum, tightening it from three days to two and emphasizing the skills necessary to apply and interview for jobs online, which is how many employers are hiring during the pandemic. The schedule still leaves time for multiple mock interviews, and a core group of volunteers - many from the Cincinnati Works Young Professionals Board join each week to practice with Members via Zoom.

Nick Jones joined the staff late in the year as Virtual Designer & Facilitator and has become the lead instructor for JumpStart. He has previous experience leading virtual training sessions and he has extensively studied best practices in teaching, be it virtual or in-person.

“Studies have shown that you can learn as well virtually as in-person,” he said. “It is a matter of how you are taught.”

Wilson has been impressed with how well Members have adapted to the new format and content. “We still see their improvement in mock interviews from the first one to the last one, we still see their confidence increasing, we see them getting more comfortable with technology,” she said. “So we know we are efficient, because we see how they are responding.” [continued on page 5]

Closing the Digital Divide

As the curriculum was updated for a virtual format, Cincinnati Works staff had to address a simultaneous challenge of making Zoom accessible for Members who might lack reliable internet service and appropriate devices. Our community partners have been invaluable.

The Cincinnati Public Library allowed our Members to use computers on the second floor of the downtown branch, a convenient and spacious location where they can maintain social distancing. A Cincinnati Works staff member is on-site at the Library to manage the Zoom meetings and provide technical support to Members.

Other Members connected on-site at The Care Center in Loveland. Those Members utilize The Care Center for other services, so having remote JumpStart allowed us to easily integrate our expertise with The Care Center's expertise. It is a model that could be replicated with other partners across Greater Cincinnati.

Wilson and Jones are working on creating a "virtual library" of training sessions that our Members can access whenever and wherever they prefer. It could

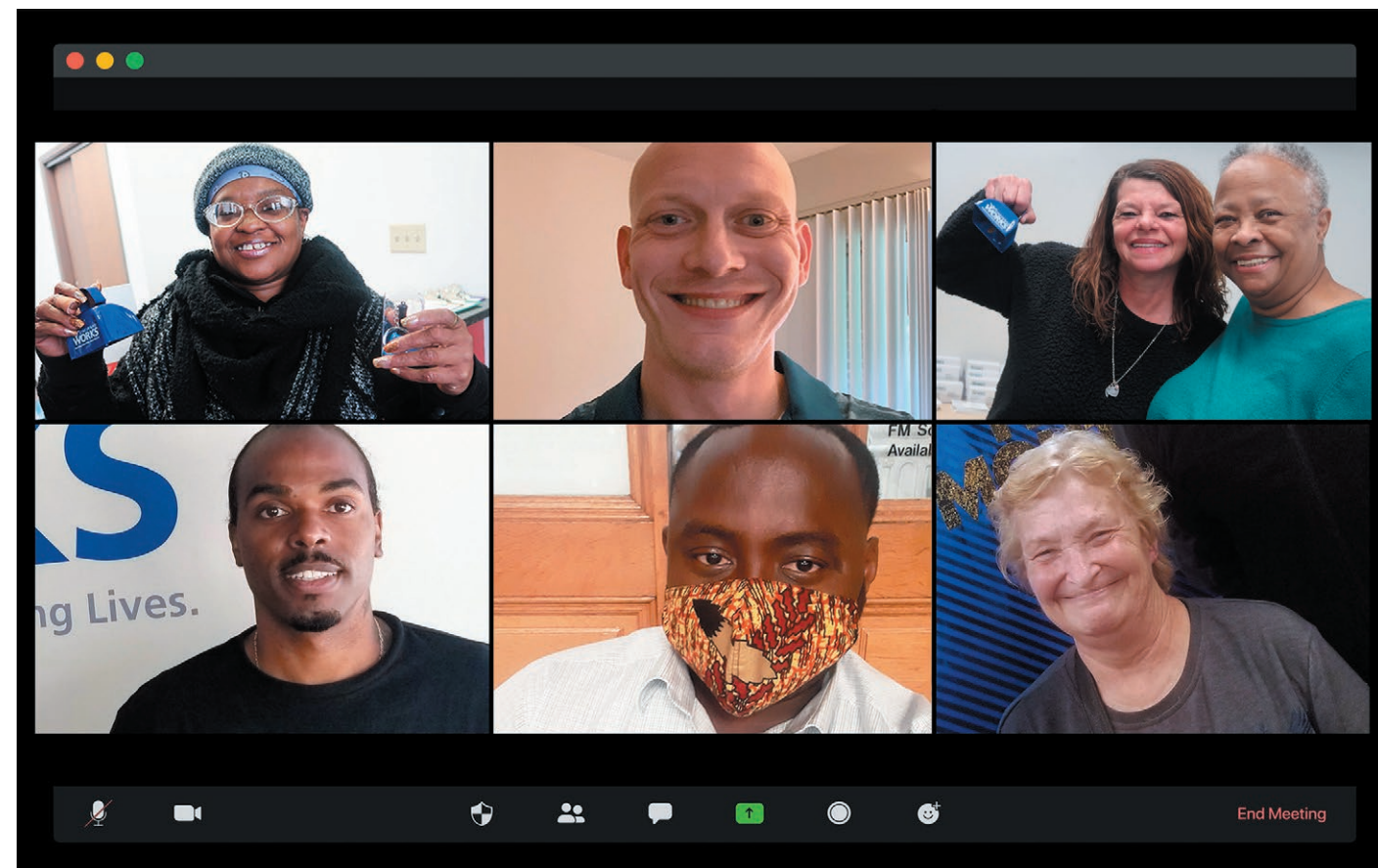
include segments of JumpStart, for Members who want to refresh a job-search skill they learned in the workshop long ago. Or perhaps resurrecting the Succeed and EmpowerYou workshops, which were designed for Members who are currently working and want to retain and advance within the job.

Our intake process is also undergoing a digital facelift. As consumers become accustomed to instant information and feedback, we want to provide the same for prospective Members. By automating portions of the intake process, we are able to connect with them sooner and start their journey more quickly.

The internet is becoming our second front door.

"It's a platform with so much potential that we are just beginning to scratch the surface of," Wilson said.

The same could be said of our Members. After 25 years of seeing individual potential emerge, we are optimistic that another generation will benefit from our knowledge and expertise - whether they connect within our beautiful new Member Suite or across a computer screen.



"I was thrilled that Members continued to work on their long-term financial goals as much as possible despite the unimaginable impact of the pandemic."

-Lisa Mauthe, Director of Financial Wellness

Financial Coaching: 'A Missing Piece'

Tracy improved her credit score by 94 points and saved money for some needed home repairs. Darrell invested in equipment for a second career. Nick paid off outstanding traffic fines and began saving for a car. Derek paid down debt and rebuilt his savings in the wake of a fire that destroyed much of his personal property. Onie improved her credit score by 90 points, bought a car, and began saving money for her grandchildren.

While the COVID-19 pandemic wreaked havoc on the job market in 2020, financial stability became more important than ever - and Cincinnati Works Members engaged in financial coaching like never before.

In all, 258 Members met regularly with a Cincinnati Works financial coach in 2020; 97 increased their credit score and 51 increased their net worth.

It was a reflection of how enthusiastically our Members want to learn more about their finances - and a result of how intentionally we invested in the subject.

"The answer to poverty is asset-building," said Calista Hargrove, Vice President of Workforce Development.

Cincinnati Works added financial coaching more than a decade ago through a partnership with the Local Initiatives Support Corporation (LISC), which set up Financial Opportunity Centers at organizations like ours across the country. At the end of the 5-year partnership with LISC, leadership at Cincinnati Works had seen the importance of financial coaching and made it a permanent program.

[continued on page 7]



"We figured out that it was a missing piece for individuals in poverty," Hargrove said. "Some people are only going to go so far with career advancement, but there is always a need for financial coaching, and it shows with how they engage with us. We see individuals making great progress with their finances, and they are staying in touch with their financial coach even more than they do with their professional development coach. They see the results."

To accommodate the increased engagement in financial coaching, Cincinnati Works has invested in the program, adding a Director of Financial Wellness - Lisa Mauthe - who leads a team of three full-time financial coaches and multiple volunteers.

They helped 314 Members file 2019 income tax returns and claim a combined \$494,704 in federal and state refunds in 2020, with nearly \$100,000 invested in retirement or other long-term wealth-building accounts.



"I was thrilled that Members continued to work on their long-term financial goals as much as possible, despite the unimaginable impact of the pandemic," Mauthe said. "Their commitment to the changes they want to see in their lives is inspiring. The amounts people squirreled away was impressive—sometimes \$20 and sometimes \$300."

In addition to hiring a team of financial coaches in recent years, Cincinnati Works formalized the process for Members who utilize emergency funds, such as Project LIFT through the Child Poverty Collaborative; Prevention, Retention, Contingency funds through Jobs & Family Services; and the various COVID relief funds available in 2020. Members meet with a financial coach as part of the application process, which helps ensure that the funds are helping Members build long-term security and not simply filling a short-term need.

"The goal is to get them to a forever plan," Hargrove said.



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* Special thanks to our multi-year investors who generously provide dependable, on-going support

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We are grateful for the individuals who invest in Cincinnati Works. Your support strengthens our community by transforming the lives of our neighbors working to escape poverty. Every effort has been made to list donors and respect anonymous contributions as requested.

Please forgive any errors and notify Cincinnati Works with changes by calling 513.744.5613
* Denotes Multi-Year Investors who generously provide dependable, ongoing support. ^ Denotes Member

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Cincinnati Works, Inc. Financial Statements

December 31, 2020 and 2019

INDEPENDENT AUDITORS' REPORT

Board of Trustees,
Cincinnati Works, Inc.

Report on the financial statements

We have audited the accompanying financial statements of Cincinnati Works, Inc. (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cincinnati Works, Inc. as of December 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
March 8, 2021

STATEMENTS OF FINANCIAL POSITION

December 31, 2020 and 2019

ASSETS	2020	2019
Assets:		
Cash and cash equivalents	\$ 1,467,454	\$ 1,282,543
Investments	1,051,488	929,466
Accounts receivable	186,832	29,781
Contributions receivable, net	1,231,624	1,535,640
Prepaid expenses and other assets	32,387	46,489
Furniture and equipment, net	270,923	265,360
Total assets	<u>\$ 4,240,708</u>	<u>\$ 4,089,279</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 23,083	\$ 23,558
Accrued expenses	63,708	25,718
Total liabilities	<u>86,791</u>	<u>49,276</u>
Net Assets:		
Without donor restrictions	2,136,287	1,824,807
With donor restrictions	2,017,630	2,215,196
Total net assets	<u>4,153,917</u>	<u>4,040,003</u>
Total liabilities and net assets	<u>\$ 4,240,708</u>	<u>\$ 4,089,279</u>

STATEMENTS OF ACTIVITIES

Years Ended December 31, 2020 and 2019

	2020	2019
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions and grants	\$ 849,709	\$ 909,616
Investment return, net	128,884	181,236
Contributed goods and services	107,516	107,114
Employer fees	473,678	242,615
Other income	665,175	157,398
Acquisition of Beacon of Hope	- 0	103,787
Net assets released from restrictions	2,294,908	2,547,238
Total revenues and other support	<u>4,519,870</u>	<u>4,249,004</u>
Expenses:		
Workforce development	2,053,589	2,139,481
Workforce Connection	716,805	603,692
Transportation	176,851	138,269
The Network	16,844	207,913
Total program services	<u>2,964,089</u>	<u>3,089,355</u>
Management and general	870,685	645,999
Fundraising	373,616	394,125
Total support services	<u>1,244,301</u>	<u>1,040,124</u>
Total expenses	<u>4,208,390</u>	<u>4,129,479</u>
Change in net assets without donor restrictions	<u>311,480</u>	<u>119,525</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Revenues and other support:		
Contributions & grants – The Network	- 0	30,000
Other contributions and grants	2,097,342	2,309,866
Net assets release from restrictions	<u>(2,294,908)</u>	<u>(2,547,238)</u>
Change in net assets without donor restrictions	<u>(197,566)</u>	<u>(207,372)</u>
Change in net assets	113,914	(87,847)
Net assets, beginning of year	4,040,003	4,127,850
Net assets, end of year	<u>\$ 4,153,917</u>	<u>\$ 4,040,003</u>

STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended December 31, 2020	Program					Management and General	Fundraising	Total Expenses
	Workforce Development	Workforce Connection	Transportation	The Network	Total			
Salaries, wages and benefits	\$ 1,714,683	622,141	127,162	15,328	2,479,314	597,736	252,562	3,329,612
Occupancy and utilities	139,532	41,806	8,862	785	190,985	115,567	20,967	327,519
Equipment and supplies	41,112	13,272	28	199	54,611	11,483	5,570	71,664
Professional services	65,697	13,872	-	267	79,836	104,920	48,932	233,688
Direct job seeker and advancement	73,300	136	300	-	73,736	-	-	73,736
Marketing	6,807	5,509	-	-	12,316	21	42,578	54,915
Other	12,458	20,069	40,499	265	73,291	40,958	3,007	117,256
	<u>\$ 2,053,589</u>	<u>716,805</u>	<u>176,851</u>	<u>16,844</u>	<u>2,964,089</u>	<u>870,685</u>	<u>373,616</u>	<u>4,208,390</u>

Year Ended December 31, 2019	Program					Management and General	Fundraising	Total Expenses
	Workforce Development	Workforce Connection	Transportation	The Network	Total			
Salaries, wages and benefits	\$ 1,780,240	529,108	109,532	175,381	2,594,261	466,441	236,805	3,297,507
Occupancy and utilities	137,009	25,965	-	12,429	175,403	97,545	18,064	291,012
Equipment and supplies	29,032	9,214	1,295	2,601	42,142	7,639	6,370	56,151
Professional services	43,039	10,167	10,728	8,988	72,922	49,114	75,303	197,339
Direct job seeker and advancement	114,228	1,212	8,526	-	123,966	-	-	123,966
Marketing	11,849	9,203	-	1,079	22,131	2,235	50,390	74,756
Other	24,084	18,823	8,188	7,435	58,530	23,025	7,193	88,748
	<u>\$ 2,139,481</u>	<u>603,692</u>	<u>138,269</u>	<u>207,913</u>	<u>3,089,355</u>	<u>645,999</u>	<u>394,125</u>	<u>4,129,479</u>

STATEMENTS OF CASH FLOWS

Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 113,914	\$ (87,847)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Discount on contributions receivable	8,014	6,123
Depreciation	78,168	62,953
Net realized and unrealized gain on investments	(103,639)	(146,168)
Acquisition of Beacon of Hope	-	(103,787)
Changes in assets and liabilities:		
Accounts receivable	(157,051)	16,982
Contributions receivable	296,002	365,077
Prepaid expenses and other assets	14,102	(9,916)
Accounts payable	(475)	(13,318)
Accrued expenses	37,990	(29,526)
Net cash provided (used) by operating activities	<u>287,025</u>	<u>60,573</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of furniture and equipment	(83,731)	(121,771)
Cash from acquisition	-	65,534
Purchases of investments	(167,485)	(1,230,553)
Sales and maturities of investments	149,102	1,404,322
Net cash provided (used) by investing activities	<u>(102,114)</u>	<u>117,532</u>
Net change in cash and cash equivalents	184,911	178,105
Cash and cash equivalents at beginning of year	1,282,543	1,104,438
Cash and cash equivalents at end of year	<u>\$ 1,467,454</u>	<u>\$ 1,282,543</u>
Supplemental disclosures:		
Acquisition of Beacon of Hope non-cash assets and liabilities		
Accounts receivable	\$ -	8,500
Accounts payable	-	(20,161)
Furniture and equipment	-	49,914
	<u>\$ -</u>	<u>38,253</u>

1. NATURE OF OPERATIONS:

Cincinnati Works, Inc. (the "Organization") is a not-for-profit corporation serving the Greater Cincinnati community, whose mission is to partner with all willing and capable people living in poverty to assist them in advancing to economic self-sufficiency through employment. The Organization's revenue and other support are derived principally from contributions and grants.

The Organization serves the Greater Cincinnati community through its Workforce Development programs that provide job seekers with soft skills, access to employers, and lifetime coaching to be successful, promotable employees.

Workforce Connection is a fee-based service that assists local employers and their employees to improve employee retention through the use of on-site employment coaches that facilitate job retention services, work supports, education and training.

The Organization provides fee-based transportation services to assist its members to reach employer partner locations that lie beyond traditional bus lines.

The Network provides consulting, training, and a forum for other communities working on eliminating poverty throughout the United States.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of presentation

The financial statements of the Organization are presented on the accrual basis of accounting. Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization, or the passage of time. Certain net assets are subject to donor-imposed stipulations that must be maintained in perpetuity by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general purposes.

Contributions, including certain grants from foundations, corporations, and government agencies, are recorded in the appropriate net asset class when the promise to give is For grants where the receipt of payment is conditional, revenue is recognized as contractual services are performed and the eligible expenses are incurred. When a donor stipulated time or purpose restriction ends, net assets with donor restrictions are reclassified to net assets

without donor restrictions and reported in the statements of activities as net assets released from restrictions. Gifts and investment income with donor-imposed restrictions for which the restriction is met in the same period are recorded as with donor restriction and then released from restriction.

Contributions to be received after one year are discounted at a rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue. Allowance is made for uncollectible contributions based upon management's judgment and the creditworthiness of the donor. No allowance was deemed necessary in 2020 or 2019.

Contributions of services are recognized as revenue at their estimated fair value only when the services received require specialized skills possessed by the individuals providing the service and their service would typically need to be purchased if not donated. Recorded contributed services are primarily related to counseling services and are recorded in salaries and wages.

The Organization's revenue from contracts with customers are included in employer fees on the statements of activities and consists of revenue earned for ongoing services provided to other organizations related to coaching and mentoring. Contracts typically have short durations and are considered to be earned over a period of time. Revenue is earned and billed when the performance obligation of the contract is completed.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

The Organization considers all liquid investments with original maturities of three months or less to be cash equivalents. The Organization maintains cash in deposit accounts, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. Cash in excess of federally insured limits is approximately \$887,000 and \$742,000 on December 31, 2020 and 2019, respectively.

Accounts receivable

Accounts receivable are stated at the original invoiced amount less an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its receivables and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. The Organization believes all receivables are fully collectible at December 31, 2020 and 2019.

Investments

Investments in marketable and debt securities with readily determinable fair values are reported at their fair values in the statements of financial position. Dividends, interest income, realized gains and losses on security transactions, unrealized holding gains or losses on investments and investment expenses are included as investment return on the statements of activities.

Furniture and equipment

The Organization's policy is to capitalize furniture and equipment purchased or donated having a cost in excess of \$1,000. All items are recorded at cost less accumulated depreciation. Computer equipment, software and licenses are depreciated on a straight-line basis over a three-year period. Furniture is depreciated on a straight-line basis over a five-year period.

Income taxes

The Organization is exempt from federal income tax under Internal Revenue Code (the "Code") section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated business income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the benefited programs and supporting services based on direct identification, time studies and other methods. The following functional expense categories are allocated based on monthly time studies: salaries, wages and benefits, occupancy and utilities, equipment and supplies, marketing, and other expenses.

Concentration of credit risk

Concentrations within revenue and receivables exist when an individual donor equals or exceeds 10% of total revenue and receivables, respectively. During 2020, two donors accounted for 36% of total contribution revenue and two donors accounted for 50% of total contributions receivable. During 2019, two donors accounted for 37% of total contribution revenue and three donors accounted for 50% of total contributions receivable.

Subsequent events

The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through March 8, 2021, the date on which the financial statements were available to be issued.

3. CONTRIBUTIONS RECEIVABLE, NET:

Contributions receivable at December 31 consisted of the following:

	2020	2019
Due within one year	\$ 1,045,415	1,138,280
Due in one to five years	<u>186,750</u>	<u>405,915</u>
	1,232,165	1,544,195
Less unamortized discount at 0.17% and 1.62%	<u>541</u>	<u>8,555</u>
	<u>\$ 1,231,624</u>	<u>1,535,640</u>

4. FURNITURE AND EQUIPMENT:

Furniture and equipment consist of the following at December 31:

	2020	2019
Furniture	\$ 128,990	86,398
Software	190,339	190,339
Equipment	<u>133,989</u>	<u>148,834</u>
	453,318	425,571
Less accumulated depreciation	<u>182,395</u>	<u>160,211</u>
Furniture and equipment, net	<u>\$ 270,923</u>	<u>265,360</u>

5. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions exist for the following purposes as of December 31:

	2020	2019
Subject to the passage of time	\$ 786,500	949,000
Subject to expenditures for specific purpose:		
Workforce Development	819,210	932,366
Workforce Connection	249,915	204,455
Transportation	40,000	-
The Network	83,396	100,000
Other	<u>9,234</u>	<u>-</u>
	1,988,255	2,185,821
Investment held in perpetuity	<u>29,375</u>	<u>29,375</u>
Total net assets with donor restrictions	<u>\$ 2,017,630</u>	<u>2,215,196</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the passage of time. A summary of restrictions satisfied is as follows for the years ending December 31:

	2020	2019
Time restriction expired	\$ 779,000	602,719
Satisfaction of purpose restrictions:		
Workforce Development	1,100,696	1,308,985
Workforce Connection	295,136	337,118
Transportation	-	50,000
The Network	16,604	196,786
Other	<u>103,472</u>	<u>51,630</u>
	<u>1,515,908</u>	<u>1,944,519</u>
Total net assets released from donor restrictions	<u>\$ 2,294,908</u>	<u>2,547,238</u>

6. FAIR VALUE MEASUREMENTS:

Generally accepted accounting principles establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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.

Fair value methods and assumptions on investments consisting of cash and cash equivalents, fixed income, equities and real assets are valued on Level 1 inputs.

The preceding methods described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table presents the Organization's assets at December 31, 2020 that are measured at fair value on a recurring basis and are categorized using the fair value hierarchy:

	Quoted prices in active markets for identical assets	Significant other observable inputs	Significant unobservable inputs
	Total	(Level 1)	(Level 2) (Level 3)
Investments:			
Cash and cash equivalents	\$ 35,181	35,181	-
Fixed income funds	324,696	324,696	-
Equity funds:			
Large cap global and domestic	385,238	385,238	-
Small and mid-cap domestic	45,408	45,408	-
Developing international	153,025	153,025	-
Emerging markets	67,099	67,099	-
Real estate funds	<u>40,841</u>	<u>40,841</u>	-
	<u>\$ 1,051,488</u>	<u>1,051,488</u>	<u>-</u>

The following table presents the Organization's assets at December 31, 2019 that are measured at fair value on a recurring basis and are categorized using the fair value hierarchy:

	Quoted prices in active markets for identical assets	Significant other observable inputs	Significant unobservable inputs
	Total	(Level 1)	(Level 2) (Level 3)
Investments:			
Cash and cash equivalents	\$ 43,361	43,361	-
Fixed income funds	289,621	289,621	-
Equity funds:			
Large cap global and domestic	336,910	336,910	-
Small and mid-cap domestic	36,646	36,646	-
Developing international	129,919	129,919	-
Emerging markets	56,563	56,563	-
Real estate funds	<u>36,446</u>	<u>36,446</u>	<u>-</u>
	<u>\$ 929,466</u>	<u>929,466</u>	<u>-</u>

7. OFFICE LEASE:

The Organization leases office space under a noncancelable operating lease which is subject to terms of renewal and escalation clauses. Rent expense for 2020 and 2019 totaled \$186,156 and \$166,960, respectively. On August 30, 2019, the Organization extended the office space operating lease from January 2020 through 2026.

Future minimum lease payments as of December 31, 2020 are as follows:

2021	\$ 205,240
2022	211,260
2023	217,280
2024	223,720
2025	230,160
Thereafter	<u>236,880</u>
	<u>\$ 1,324,540</u>

The Organization has the option to terminate the lease after five years. If exercised, the Organization will be subject to termination fee of \$45,000.

During 2020 and 2019, a former board member subleased certain office space and reimbursed the Organization for this and certain other office expenses totaling \$8,367 and \$8,139, respectively.

8. RETIREMENT PLAN:

The Organization has a defined contribution plan (the "Plan") covering substantially all employees. Under the terms of the Plan, the Organization has the discretion to make contributions to the Plan. In addition, employees may elect to participate in the salary deferral portion of the Plan. Participants vest in employer contributions at a rate of 33.3% each year and are fully vested after three years. During 2020 and 2019, employer contributions totaled \$230,448 and 219,815, respectively.

9. LIQUIDITY:

The goal of the Organization is generally to maintain financial assets to meet at least 90 days of operating expenses. The Organization is substantially supported by contributions and grants and invests excess cash in short-term investment accounts to earn interest.

The following table presents the financial assets available to meet cash needs for general expenditures within one year at December 31:

	2020	2019
Financial assets:		
Cash and cash equivalents	\$ 1,467,454	1,282,543
Investments	1,051,488	929,466
Accounts receivable	186,832	29,781
Contributions receivable, current	1,045,415	1,138,280
Financial assets available at year-end	<u>3,751,189</u>	<u>3,380,070</u>
Less those unavailable for general expenditures within one year due to:		
Contributions receivable with purpose restrictions	159,915	323,540
Restricted investments unavailable for operations	29,375	29,375
Cash with donor restrictions	<u>583,654</u>	<u>243,346</u>
	<u>772,944</u>	<u>596,261</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,978,245</u>	<u>2,783,809</u>

10. BEACON OF HOPE BUSINESS ALLIANCE INC. ACQUISITION:

Effective August 1, 2019, Cincinnati Works, Inc. acquired Beacon of Hope Business Alliance Inc. ("Beacon of Hope") to improve its member experience. As a result, Beacon of Hope's assets, liabilities and net assets have been added to the Organization's statement of financial position. Below is a listing of assets and liabilities of Beacon of Hope that were received as part of the acquisition as of August 1, 2019, with no consideration paid and recorded at estimated fair value:

Cash	\$ 65,534
Accounts receivable	8,500
Furniture and equipment, net	49,914
Accounts payable	(20,161)
Net assets without donor restrictions	<u>\$ 103,787</u>

11. RISKS AND UNCERTAINTIES:

On March 11, 2020, the World Health Organization declared the outbreak of novel coronavirus (COVID-19) as a global pandemic. The COVID-19 pandemic has caused business disruption through closings of offices and significant fluctuations in stock market indices. The extent of the impact of the COVID-19 pandemic on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the pandemic.

12. PAYCHECK PROTECTION PROGRAM:

On May 6, 2020 in response to the outbreak of COVID-19, the Organization entered into a loan of \$565,300 under the Small Business Administration's (SBA) Paycheck Protection Program (PPP). The loan bears interest at 1% and is due on May 6, 2022. The PPP program allows for a portion of the loan (up to the full amount) to be forgiven based on qualifying expenses. The loan is considered a conditional contribution in accordance with Accounting Standards Update (ASU) ASU 2018-08, which also encompasses cancellation of liabilities. During 2020, the Organization incurred qualifying expenses of \$565,300 and recognized the full amount in other income on the statement of activities.

On February 8, 2021, the Organization entered into a second loan totaling \$565,300 under the SBA PPP. The loan bears interest at 1% and matures in February 2026.

13. CONDITIONAL CONTRIBUTIONS:

As of December 31, 2020, the Organization has an outstanding balance of approximately \$232,000 related to cost reimbursement grants with contract terms spanning multiple fiscal years. No amounts have been recognized during 2020 as the conditions have not been satisfied.

14. UPCOMING PRONOUNCEMENTS:

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of the lease commencement. Leases will be classified as either financing or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the Organization's year ending December 31, 2022.

Management is currently in the process of evaluating the impact of adoption of this ASU on the financial statements, which is expected to have a significant impact on the financial statements and disclosures.

2020 PARTNERSHIPS

A generation of Cincinnati Works Members have benefited from the wisdom, passion and empathy of Jacque Edmerson, a behavioral health counselor provided to Cincinnati Works by the Bethesda Foundation - TriHealth, who has worked on-site at our office for more than 20 years. Her presence has been particularly valuable during the pandemic.

From 1-on-1 conversations over the phone to counseling sessions at local employers to a video message that was emailed to Members, "Miss Jacque" has provided support and insight throughout a difficult time.

"I've spoken with people who are somewhat discouraged, because they see people coping in a fashion that is not conducive to a good outcome," she said in the taped message to Members. "During these stressful times, we need to be about loving each other, treating each other more kindly, standing by each other."

There are so many things in this world that we can't control, but we can control our behavior and how we deal with this situation. Whenever you are feeling stress, I'm telling you to delete whatever that negativity is and turn it around and make it into something positive."

In addition to our longstanding relationship with TriHealth, Cincinnati Works has similarly integrated partnerships with the Ohio Justice & Policy Center, Dress for Success, and Preservation of Affordable Housing - sharing a full-time staffmember on-site at their office or ours. And we work closely with many other local organizations to ensure seamless support for our Members. Our core partners include:

- 4C for Children
- The Care Center
- Cincinnati Chamber of Commerce Workforce Innovation Center
 - Cincinnati - Hamilton County Community Action Agency
 - Cincinnati Metro
 - Cincinnati Public Schools
 - Freestore Foodbank
- Hamilton County Department of Jobs & Family Services
 - Legal Aid Society
- Lighthouse Youth Services
 - Project LIFT
- Public Library of Cincinnati & Hamilton County
 - St. Vincent de Paul



'I Am Very Determined'

Neesha Earles lost her job due to COVID-19 but not her perspective.

She has held multiple positions as a nursing aide but longed for a career as a nurse, a goal she shared with Cincinnati Works financial coach Nina Vogt. The pandemic gave Earles time to think, and Vogt provided a sounding board. Earles decided to follow her passion and pursue a degree in nursing.

"It won't be just a job," she said. "It's something I know I will be happy to do every day."

Earles and Vogt discussed a budget, and Earles quickly set about making it work. She took a temporary job as a temperature-taker to save money throughout the summer, then enrolled full-time at Hondros College of Nursing. She lined up her classes to coincide with her 3-year-old daughter's preschool schedule.

After the fall semester, she accepted a full-time job as a medical assistant with UC Health. She is gaining valuable work experience and plans to utilize tuition reimbursement to continue her nursing studies through the University of Cincinnati. And she is saving toward her other long-term goal of buying a house.

"Neesha is taking full advantage of all the resources available to her during this time," Vogt said, "and she is leaving no stone unturned."

Earles has been a Cincinnati Works Member since 2013 but re-engaged last summer thanks to a partnership between Cincinnati Works and Preservation of Affordable Housing (POAH), which manages the housing complex where Earles and her daughter live. In addition to pursuing her goals of a nursing degree and a home, Earles improved her credit score by 76 points in the first three months of working with Vogt.

"I am very determined because I've been through so much," she said. "Now I am at peace with myself. I know what I want for myself and my daughter. That is my main priority."



See the Potential, Not the Past

Frank Comer earned a GED and an Associate's Degree while in prison, discovered a passion for helping others, and honed a skill for writing. He was determined to build a life for himself and ready to work for it, but he needed someone to see his potential and not just his past.

Comer completed the JumpStart job-readiness workshop in February 2020, and he gained valuable, practical experience with completing job applications and interviewing for a job - two new experiences for him. He eventually was hired at Nehemiah Manufacturing, and he has worked there steadily and enthusiastically ever since.

Each time he checked in with his Cincinnati Works coach, Comer expressed gratitude for the opportunity at Nehemiah and a growing confidence in himself. By the end of the year, he was training new hires in the warehouse. "They think of me that much to be able to train a guy," he wrote in an email to his coach.

Comer's long-term goal is to earn a degree in sociology. He was drawn to it while at the Chillicothe Correctional Institution. He documented all the steps he took in earning his parole, in the hope that it will benefit others at CCI.



Through Workforce Connection, local companies contract with Cincinnati Works to provide on-site coaching at their worksite to serve their frontline employees. Our coaches help address issues that might otherwise cause an employee to leave or be fired, and they work with employees to develop long-term personal, professional, and financial goals.



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Workforce Coach
Cincinnati Works



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Linda Barksdale-Humphries
Recruiter / Chaplain

Branden Bates

Phoenix Outreach Worker

Carol Buschhaus Training Facilitator

Alyssa Beck Legal Coordinator

Peter Beck Financial Coach

Jennifer Bennett-Phillips

Workforce Coach

Terana Boyd Job Search &

Data Analysis Coordinator

Vicki Camardo

Advancement Coach

Sharon Carr Financial Coach

Mike Cheney

Chief Financial Officer

Tevis Clark

Professional Development Coach

Monica Coleman

Beacon of Hope Driver

Brittany Collins

Development Manager

Belinda Coulter-Harris

Customer Service Representative
& Intake Coordinator

William Davis

Beacon of Hope Driver

Dubonna Dawkins Workforce
Development Program Manager,
Dress for Success

Jacqueline Edmerson

Director of Clinical Services

Joseph Ellis

Beacon of Hope Driver

Darlene Gray

Professional Development Coach

Rose Hampton

Beacon of Hope Driver

Calista Hargrove

Vice President, Workforce Development

Yolanda Hill

Professional Development Coach

Chuck Honkomp

Beacon of Hope Driver

Kristina Johnson Workforce Coach

Nick Jones

Virtual Designer & Facilitator

Leslie Kish

Director of Strategic Partnerships

Melissa Knight

Administrative Services Manager

Davinn Knight

Phoenix Outreach Worker

Samuel Logan

Beacon of Hope Driver

Lisa Mauthe

Director of Financial Wellness

Stephanie McNeel

Beacon of Hope Driver

Vickie Mertz Volunteer Coordinator
& Training Facilitator

Dawn Mitic

Beacon of Hope Driver

Miranda Millard

Employer Relationship Lead

Matthew Mooney

Vice President & General Manager,
Workforce Connection

Mitch Morris

Phoenix Outreach Coordinator / Mentor

Mitchell Morris, Jr.

Phoenix Outreach Worker

Martha Nicks

Professional Development Coach

Glenna Parks

Director of Coaching Services

Heath Parks

Director of Information Systems

Scott Priestle

Marketing & Communications Manager

Taisha Rojas-Parker

Director of Workforce Solutions

Susan Roschke

Grants & Compliance Officer

Katie Schad Beacon of Hope

Transportation Manager

Karen Sieber

Vice President, Development &

External Relations

Regina Smith

Beacon of Hope Driver

Shirley Smith

Communication Specialist

Wayne Spencer

Beacon of Hope Driver

Chris Sutton Workforce Coach

Nina Terry Advancement Coach

TC Thomason Workforce Coach

Franklin Thornton

Staffing Specialist

Justin Tucker Workforce Coach

Billie Vega Staffing Specialist

Nina Vogt Financial Coach

Adam White Director of

Employment Services

Dan Whitehead

Beacon of Hope Driver

Edna Williams Customer

Service Representative &

Administrative Coordinator

Charles Williams

Phoenix Outreach Worker

Ken Wilson Community

Engagement Specialist

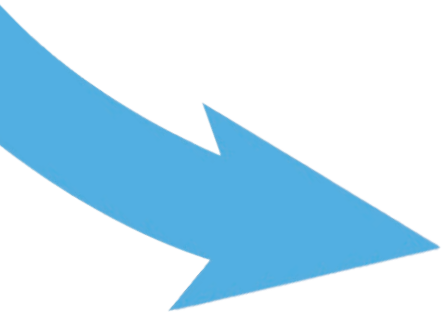
Terri Wilson Director of

Member Education & Intake

Jessica Wright

Employer Relations Director

Peggy Zink President / CEO



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