

EXTENDED TO NOVEMBER 17, 2025

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Department of the Treasury
Internal Revenue ServiceUnder 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 for instructions and the latest information.**2024**
Open to Public
Inspection**A** For the 2024 calendar year, or tax year beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

17 N STATE STREET

Room/suite

1400

City or town, state or province, country, and ZIP or foreign postal code

CHICAGO, IL 60602

F Name and address of principal officer: NINA IDEMUDIA
SAME AS C ABOVE**D** Employer identification number

36-2967283

E Telephone number

(773) 278-4800

G Gross receipts \$

4,761,232.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.CNT.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1978 **M** State of legal domicile: IL**Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROMOTE MORE EQUITABLE, SUSTAINABLE, AND RESILIENT URBAN COMMUNITIES.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	24
	6	Total number of volunteers (estimate if necessary)	14
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 5,015,350. Current Year: 4,221,728.
	9	Program service revenue (Part VIII, line 2g)	304,435. 443,177.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	39. 8,532.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	117,098. 87,795.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,436,922. 4,761,232.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	350,200. 690,751.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,123,430. 2,408,637.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	34,650.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,165,987. 2,299,066.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,639,617. 5,398,454.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	797,305. -637,222.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 4,235,827. End of Year: 3,683,587.
	21	Total liabilities (Part X, line 26)	967,065. 1,052,047.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,268,762. 2,631,540.

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.

Sign Here	Signature of officer		Date	
	NINA IDEMUDIA, CEO		7/11/2025	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	JILL M. BOYLE, CPA	JILL M. BOYLE, CPA	07/01/25	P01246734
Firm's address	Firm's name	Firm's EIN	Phone no.	
	SIKICH LLC	36-3168081	(630) 566-8400	
Firm's address		1415 W. DIEHL RD. SUITE 400 NAPERVILLE, IL 60563-2349		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form 990 (2024)

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:

DELIVER INNOVATIVE ANALYSIS AND SOLUTIONS THAT SUPPORT COMMUNITY-BASED ORGANIZATIONS AND LOCAL GOVERNMENTS TO CREATE NEIGHBORHOODS THAT ARE EQUITABLE, SUSTAINABLE, AND RESILIENT. CNT WORKS WHERE URBAN FORM, THE BUILT ENVIRONMENT, AND INFRASTRUCTURE OF OUR CITIES INTERSECTS WITH

- 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
- ☒
- 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
- ☒
- 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 \$ **1,924,084.** including grants of \$) (Revenue \$)
THE TRANSPORTATION AND COMMUNITY DEVELOPMENT PROGRAM PROMOTES THE CREATION OF AFFORDABLE AND LIVABLE COMMUNITIES THAT MINIMIZE THE NEED FOR CARS; EFFICIENT, AFFORDABLE, AND ACCESSIBLE PUBLIC TRANSPORTATION SYSTEMS; AND ECONOMIC DEVELOPMENT THAT TAKES FULL ADVANTAGE OF LOCATION TO TRANSIT.

4b (Code:) (Expenses \$ **1,179,941.** including grants of \$) (Revenue \$)
THE SUSTAINABLE STRATEGIES AND URBAN ANALYTICS PROGRAM PROVIDES EVIDENCE-BASED TOOLS, ANALYSIS, AND STRATEGIES TO HELP CITIES DEVELOP AND MANAGE SOLUTIONS THAT PROMOTE SUSTAINABILITY AND EQUITY.

4c (Code:) (Expenses \$ **938,808.** including grants of \$ **690,751.**) (Revenue \$ **448,872.**)
THE WATER PROGRAM PROMOTES POLICIES AND IMPLEMENTS PROGRAMS THAT ALLEVIATE DAMAGE FROM URBAN FLOODING; ENCOURAGES THE ADOPTION OF GREEN INFRASTRUCTURE TO MANAGE STORMWATER AND IMPROVE COMMUNITIES; REDUCES WASTE IN WATER USE; AND PROTECTS REGIONAL WATER RESOURCES.

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **4,042,833.**

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 Schedule B, Schedule of Contributors? 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 Section 501(c)(3) organizations. 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. See instructions</i>		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
22 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? If "Yes," complete Schedule I, Parts I and III	X	
23 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? If "Yes," complete Schedule J	X	
24a 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b 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? If "Yes," complete Schedule L, Part I		X
26 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? If "Yes," complete Schedule L, Part II		X
27 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? If "Yes," complete Schedule L, Part III		X
28 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):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	51	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	24		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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
1a Enter the number of voting members of the governing body at the end of the tax year 11 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.		
b Enter the number of voting members included on line 1a, above, who are independent 10		
2 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
3 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
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a 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 Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 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
10a Did the organization have local chapters, branches, or affiliates?		X
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 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?		
a The organization's CEO, Executive Director, or top management official	X	
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.		
16a 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 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?		

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
LUCY GEGLIO - (773) 269-4035
17 N STATE STREET, 1400, CHICAGO, IL 60602

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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) NINA IDEMUDIA DIRECTOR AND CEO	37.50	X		X				211,166.	0.	0.
(2) SHAVION SCOTT MANAGING DIRECTOR	37.50				X			139,461.	0.	0.
(3) LUCIA GEGLIO MANAGING DIRECTOR	37.50				X			138,462.	0.	0.
(4) JENNIFER MCGRAW MANAGING DIRECTOR	37.50				X			127,066.	0.	0.
(5) MIRIAM SAVAD CHIEF STRATEGY AND PROGRAM OFFICER	37.50			X				74,672.	0.	0.
(6) ROBERT DEAN (THRU 03/1/24) CHIEF STRATEGY AND PROGRAM OFFICER	37.50			X				38,240.	0.	0.
(7) BENNETT JOHNSON III CHAIR	0.50	X		X				0.	0.	0.
(8) BO KEMP VICE CHAIR	0.50	X		X				0.	0.	0.
(9) LOUIS ROSENTHAL TREASURER	0.50	X		X				0.	0.	0.
(10) JEREMY LIU SECRETARY	0.50	X		X				0.	0.	0.
(11) MARGARET O'DELL DIRECTOR	0.50	X						0.	0.	0.
(12) OLGA BAUTISTA DIRECTOR	0.50	X						0.	0.	0.
(13) KIRK CHAMBERLAIN (THRU 12/24/24) DIRECTOR	0.50	X						0.	0.	0.
(14) OBINNA EKWEME (THRU 12/24/24) DIRECTOR	0.50	X						0.	0.	0.
(15) RICK GUZMAN (THRU 10/1/24) DIRECTOR	0.50	X						0.	0.	0.
(16) ANN KALAYIL DIRECTOR	0.50	X						0.	0.	0.
(17) PJ MCGUIRE (THRU 12/24/24) DIRECTOR	0.50	X						0.	0.	0.

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	2,151,540.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,070,188.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		4,221,728.			
	Program Service Revenue	2 a	PROGRAM INCOME	Business Code	900099	443,177.	443,177.
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		443,177.			
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		7,902.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real 82,100.			
	b	Less: rental expenses	6b	0.			
	c	Rental income or (loss)	6c	82,100.			
	d	Net rental income or (loss)		82,100.			82,100.
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities 630.			
	b	Less: cost or other basis and sales expenses	7b	0.			
	c	Gain or (loss)	7c	630.			
	d	Net gain or (loss)		630.			630.
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	Business Code	900099	5,695.	5,695.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		5,695.			
12	Total revenue. See instructions		4,761,232.	448,872.	0.	90,632.	

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

☒ X

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	680,751.	680,751.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	10,000.	10,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	324,078.	213,950.	109,962.	166.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,625,580.	1,073,179.	551,570.	831.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	291,901.	204,305.	87,417.	179.
10 Payroll taxes	167,078.	116,940.	50,036.	102.
11 Fees for services (nonemployees):				
a Management				
b Legal	5,378.	4,616.	711.	51.
c Accounting	59,696.	51,243.	7,889.	564.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,903,651.	1,525,736.	352,695.	25,220.
12 Advertising and promotion	13,442.	6,324.	7,118.	
13 Office expenses	6,606.	620.	2,379.	3,607.
14 Information technology	42,895.	36,821.	5,669.	405.
15 Royalties				
16 Occupancy	3,574.	2,412.	1,160.	2.
17 Travel	16,730.	7,794.	6,684.	2,252.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,265.	4,691.	7,374.	1,200.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,424.	6,314.	3,105.	5.
23 Insurance	33,496.		33,496.	
24 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.)				
a OPERATING LEASE	129,413.	86,821.	42,526.	66.
b DUES & SUBSCRIPTION	36,090.	58.	36,032.	
c SUPPLIES	24,891.	10,258.	14,633.	
d BAD DEBT	515.		515.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,398,454.	4,042,833.	1,320,971.	34,650.
26 Joint costs. 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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,000,000.	1	1,608,178.
	2 Savings and temporary cash investments	713,333.	2	6,219.
	3 Pledges and grants receivable, net	1,048,746.	3	1,566,715.
	4 Accounts receivable, net	103,921.	4	155,419.
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	45,474.	9	143,752.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 550,993.		
	b Less: accumulated depreciation	10b 535,050.	25,367.	10c 15,943.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	298,986.	15	187,361.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,235,827.	16	3,683,587.	
Liabilities	17 Accounts payable and accrued expenses	313,341.	17	584,142.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	653,724.	25	467,905.
	26 Total liabilities. Add lines 17 through 25	967,065.	26	1,052,047.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>			
	and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	869,046.	27	800,866.
	28 Net assets with donor restrictions	2,399,716.	28	1,830,674.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>			
	and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	3,268,762.	32	2,631,540.	
33 Total liabilities and net assets/fund balances	4,235,827.	33	3,683,587.	

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck 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	4,761,232.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,398,454.
3	Revenue less expenses. Subtract line 2 from line 1	3	-637,222.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,268,762.
5	Net unrealized gains (losses) on investments	5	
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	2,631,540.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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.	X	
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?	X	
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	X	

Form 990 (2024)

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 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number

36-2967283

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		
Total						

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2094445.	2262961.	2612686.	5015350.	4221728.	16207170.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2094445.	2262961.	2612686.	5015350.	4221728.	16207170.
5 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)						1978632.
6 Public support. Subtract line 5 from line 4.						14228538.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2094445.	2262961.	2612686.	5015350.	4221728.	16207170.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	49,709.	55,520.	75,528.	81,639.	90,002.	352,398.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,618.	7,641.	4,282.	35,498.	5,695.	55,734.
11 Total support. Add lines 7 through 10						16615302.
12 Gross receipts from related activities, etc. (see instructions)					12	2,586,196.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	85.64	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	83.32	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2023. 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 stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2024. 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 stop here. 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 10% -facts-and-circumstances test - 2023. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. 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"/>		

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 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>		
8 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>		
9a 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 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>		
c 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>		
10a 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 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)

11 Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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	Minimum Asset Amount (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	Distributable Amount. 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).		

Schedule A (Form 990) 2024

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS

2020 AMOUNT: \$ 2,618.

2021 AMOUNT: \$ 7,641.

2022 AMOUNT: \$ 4,282.

2023 AMOUNT: \$ 35,498.

2024 AMOUNT: \$ 5,695.

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number (EIN)

36-2967283

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527

exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,

line 17b \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC).

If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

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

Schedule C (Form 990) 2024

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)		1,578.													
c Total lobbying expenditures (add lines 1a and 1b)		1,578.													
d Other exempt purpose expenditures		5,396,876.													
e Total exempt purpose expenditures (add lines 1c and 1d)		5,398,454.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		419,923.													
<table><thead><tr><th>IF the amount on line 1e, column (a) or (b), is:</th><th>THEN the lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>over \$17,000,000</td><td>\$1,000,000.</td></tr></tbody></table>	IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000	\$1,000,000.			
IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:														
not over \$500,000	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		104,981.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	271,230.	309,383.	381,981.	419,923.	1,382,517.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,073,776.
c Total lobbying expenditures	190.	1,443.	32.	1,578.	3,243.
d Grassroots nontaxable amount	67,808.	77,346.	95,495.	104,981.	345,630.
e Grassroots ceiling amount (150% of line 2d, column (e))					518,445.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2024

SCHEDULE D

(Form 990)

(Rev. December 2024)

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

**Open to Public
Inspection**

Name of the organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number

36-2967283

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1	\$	
(ii) Assets included in Form 990, Part X	\$	

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	\$	
b Assets included in Form 990, Part X	\$	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

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 in 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

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:

(i) Unrelated organizations? _____

(ii) Related organizations? _____

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

4 Describe in Part XIII the intended uses of the organization's endowment funds.

	Yes	No
3a(i)		
3a(ii)		
3b		

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				
b Buildings				
c Leasehold improvements				
d Equipment		550,993.	535,050.	15,943.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B).)				15,943.

Schedule D (Form 990) (Rev. 12-2024)

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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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) OPERATING RIGHT-OF-USE ASSET	187,361.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	187,361.

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)	OPERATING LEASE	189,915.
(3)	REFUNDABLE ADVANCE	277,990.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		467,905.

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 ... ☒

Schedule D (Form 990) (Rev. 12-2024)

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.

1	Total revenue, gains, and other support per audited financial statements	1	4,835,594.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	74,362.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	74,362.
3	Subtract line 2e from line 1	3	4,761,232.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,761,232.

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.

1	Total expenses and losses per audited financial statements	1	5,472,816.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	74,362.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	74,362.
3	Subtract line 2e from line 1	3	5,398,454.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	5,398,454.

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:

CENTER FOR NEIGHBORHOOD TECHNOLOGY WAS GRANTED AN EXEMPTION FROM FEDERAL INCOME TAXES BY THE INTERNAL REVENUE SERVICE PURSUANT TO THE PROVISIONS OF INTERNAL REVENUE CODE SECTION 501(C)(3). CNT QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(1)(A)(VI) AND HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A)(1). THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE EXAMINATIONS BY TAX AUTHORITIES FOR TAX YEARS PRIOR TO 2020.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number
36-2967283

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ACCESS LIVING OF METROPOLITAN CHICAGO - 115 W CHICAGO AVE - CHICAGO, IL 60654	36-3310774	501(C)(3)	25,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION IN CMAP CARE PROGRAM
ACTIVE TRANSPORTATION ALLIANCE 35 E WACKER DR, SUITE 1782 CHICAGO, IL 60601	36-3385886	501(C)(3)	31,750.	0.			PARTICIPATION IN CMAP CARE PROGRAM, PARTICIPATION IN BUS RAPID TRANSIT WORKING
ALLIANCE TO END HOMELESSNESS IN SUBURBAN COOK - 4415 W HARRISON ST, SUITE 228 - HILLSIDE, IL 60162	20-1880398	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
AUSTIN COMING TOGETHER 5049 W HARRISON CHICAGO, IL 60644	45-0920919	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
BATAVIA COMMUNITY DIVERSITY INITIATIVE - 2071 ALEXANDER DRIVE - BATAVIA, IL 60510	85-2853413	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
BRONZEVILLE HOUSING AND COMMUNITY DEVELOPMENT PARTNERSHIP - 349 E 87TH ST - CHICAGO, IL 60619	83-0487739	501(C)(3)	21,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, BUS RAPID TRANSIT ENGAGEMENT WORK

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **33.**
- 3** Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (Rev. 12-2024)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COALITION FOR A BETTER CHINESE AMERICAN COMMUNITY - 2301 S ARCHER AVE, STE 1 - CHICAGO, IL 60616	81-4209494	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
ELGIN BIKE HUB NFP 12 RUGBY PLACE ELGIN, IL 60120	83-1649021	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
EMERALD SOUTH ECONOMIC DEVELOPMENT COLLABORATIVE - 503 EAST 61ST STREET BOX #147 - CHICAGO, IL 60637	83-1478837	501(C)(3)	28,250.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, SUPPORT FOR NATURE NEAR TRANSIT
THE ENDELEO INSTITUTE, INC. 901 EAST 95TH ST CHICAGO, IL 60619	45-3209641	501(C)(3)	108,667.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, SUPPORT FOR NATURE NEAR TRANSIT
EQUITICITY 1655 S BLUE ISLAND AVE, 753 CHICAGO, IL 60608	85-3668073	501(C)(3)	54,500.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION ON TRANSPORTATION EQUITY
FAITH IN PLACE 1100 E 55THST., AC-1 CHICAGO, IL 60615	36-4540756	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
FAR SOUTH CDC 837 WEST 115TH STREET CHICAGO, IL 60643	36-2946248	501(C)(3)	31,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION IN CMAP CARE PROGRAM, BUS
FOUNDATION FOR HOMAN SQUARE 333 SOUTH WABASH AVE, SUITE 2800 CHICAGO, IL 60604	36-4032118	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
GARFIELD PARK COMMUNITY COUNCIL 300 N CENTRAL PARK DR CHICAGO, IL 60624	45-4055306	501(C)(3)	6,000.	0.			BUS RAPID TRANSIT ENGAGEMENT WORK

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER AUBURN GRESHAM DEVELOPMENT CORPORATION - 1159 W 79TH ST - CHICAGO, IL 60620	36-4377387	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
GREATER ENGLEWOOD CHAMBER OF COMMERCE - 825 W. 69TH ST, 2ND FLOOR - CHICAGO, IL 60621	30-0964184	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
GREATER SOUTHWEST DEVELOPMENT CORPORATION - 2601 W 63RD ST - CHICAGO, IL 60629	36-2858304	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
GROW GREATER ENGLEWOOD, INC 6533 S. STEWART AVE CHICAGO, IL 60621	47-2755538	501(C)(3)	6,000.	0.			BUS RAPID TRANSIT ENGAGEMENT WORK
INDO-AMERICAN CENTER, INC 6328 N CALIFORNIA AVE CHICAGO, IL 60659	36-3689665	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
KOREAN AMERICAN SENIOR CENTER, INC 5008 N KEDZIE AVE CHICAGO, IL 60625	36-3519498	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
LOGAN SQUARE NEIGHBORHOOD ASSOCIATION - 2840 N MILWAUKEE AVE - CHICAGO, IL 60618	36-2638491	501(C)(3)	29,417.	0.			PARTICIPATION IN CMAP CARE PROGRAM, SUPPORT FOR NATURE NEAR TRANSIT PROGRAM, PARTICIPATION ON
LITTLE VILLAGE ENVIRONMENTAL JUSTICE ORGANIZATION - 2445 S SPAULDING AVE - CHICAGO, IL 60623	36-4259477	501(C)(3)	48,500.	0.			PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE, PARTICIPATION
METROPOLITAN PLANNING COUNCIL 140 S DEARBORN ST SUITE 1400 CHICAGO, IL 60603	36-2382849	501(C)(3)	46,750.	0.			PARTICIPATION IN ELEVATED SYSTEMS CHANGE WORKING GROUP, PARTICIPATION ON TRANSPORTATION EQUITY

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL ASSOCIATION FOR THE ADVANCEMENT OF COLORED PEOPLE ILLINOIS STATE CONFER - 2010 DEWEY AVENUE	80-0737563	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM
NEIGHBORS FOR ENVIRONMENTAL JUSTICE - PO BOX 9363 - CHICAGO, IL 60609	83-2706522	501(C)(3)	9,000.	0.			COMMUNITY AIR QUALITY MONITORING, BUS RAPID TRANSIT ENGAGEMENT WORK
NEIGHBORSPACE 445 N. SACRAMENTO BLVD CHICAGO, IL 60612	36-4105593	501(C)(3)	13,250.	0.			SUPPORT FOR NATURE NEAR TRANSIT PROGRAM
NORTHWEST SIDE HOUSING CENTER 4201 NORTH 27TH STREET, SEVENTH FLO MILWAUKEE, WI 53216	20-1413891	501(C)(3)	31,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, BUS RAPID TRANSIT ENGAGEMENT WORK,
OAI, INC 180 N. WABASH AVE., SUITE 750 CHICAGO, IL 60601	36-4385280	501(C)(3)	15,000.	0.			PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS
YOUTH AND FAMILY CENTER OF MCHENRY COUNTY - 1011 N GREEN ST - MCHENRY, IL 60098	27-0627562	501(C)(3)	10,000.	0.			PARTICIPATION IN CMAP CARE PROGRAM

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
PARTICIPATION IN CMAP CARE PROGRAM	1	10,000.	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:
CNT GRANTS ARE ASSESSED UPON EXECUTION FOR ANY RESTRICTIONS OR REQUIREMENTS. FINANCIAL RESTRICTIONS ARE DENOTED IN A STANDARD LOG THAT SHOWS EXPENDITURES AND REVENUES TO DATE, AND BOTH THE FINANCE LEAD AND PROGRAM LEADS ARE RESPONSIBLE FOR ENSURING RESTRICTIONS ARE ADHERED TO.

PART II, LINE 1, COLUMN (H):
NAME OF ORGANIZATION OR GOVERNMENT: ACTIVE TRANSPORTATION ALLIANCE
(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN CMAP CARE PROGRAM, PARTICIPATION IN BUS RAPID TRANSIT WORKING GROUP, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE

NAME OF ORGANIZATION OR GOVERNMENT:
EMERALD SOUTH ECONOMIC DEVELOPMENT COLLABORATIVE
(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, SUPPORT FOR NATURE NEAR TRANSIT PROGRAM, SUPPORT FOR NATURE NEAR TRANSIT PROGRAM

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: THE ENDELEO INSTITUTE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, SUPPORT FOR NATURE NEAR TRANSIT PROGRAM, BUS RAPID TRANSIT ENGAGEMENT WORK

NAME OF ORGANIZATION OR GOVERNMENT: EQUITICITY

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE, BUS RAPID TRANSIT ENGAGEMENT WORK

NAME OF ORGANIZATION OR GOVERNMENT: FAR SOUTH CDC

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION IN CMAP CARE PROGRAM, BUS RAPID TRANSIT ENGAGEMENT WORK

NAME OF ORGANIZATION OR GOVERNMENT: LOGAN SQUARE NEIGHBORHOOD ASSOCIATION

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN CMAP CARE PROGRAM, SUPPORT FOR NATURE NEAR TRANSIT PROGRAM, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE

NAME OF ORGANIZATION OR GOVERNMENT:

LITTLE VILLAGE ENVIRONMENTAL JUSTICE ORGANIZATION

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE, PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE

NAME OF ORGANIZATION OR GOVERNMENT: METROPOLITAN PLANNING COUNCIL

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN ELEVATED SYSTEMS CHANGE WORKING GROUP, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S EXECUTIVE COMMITTEE, PARTICIPATION ON TRANSPORTATION EQUITY NETWORK'S ADVOCACY COMMITTEE

NAME OF ORGANIZATION OR GOVERNMENT: NORTHWEST SIDE HOUSING CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: PARTICIPATION IN STELLAR EV WORKING GROUP TRAININGS, BUS RAPID TRANSIT ENGAGEMENT WORK, PARTICIPATION IN CMAP CARE PROGRAM

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number

36-2967283

Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table><tr><td><input type="checkbox"/> First-class or charter travel</td><td><input type="checkbox"/> Housing allowance or residence for personal use</td></tr><tr><td><input type="checkbox"/> Travel for companions</td><td><input type="checkbox"/> Payments for business use of personal residence</td></tr><tr><td><input type="checkbox"/> Tax indemnification and gross-up payments</td><td><input type="checkbox"/> Health or social club dues or initiation fees</td></tr><tr><td><input type="checkbox"/> Discretionary spending account</td><td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td></tr></table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2									
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table><tr><td><input checked="" type="checkbox"/> Compensation committee</td><td><input type="checkbox"/> Written employment contract</td></tr><tr><td><input type="checkbox"/> Independent compensation consultant</td><td><input type="checkbox"/> Compensation survey or study</td></tr><tr><td><input type="checkbox"/> Form 990 of other organizations</td><td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td></tr></table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment?	4a	X								
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X								
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization?	5a	X								
b Any related organization?	5b	X								
If "Yes" on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization?	6a	X								
b Any related organization?	6b	X								
If "Yes" on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X								
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X								
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9									

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Lined area for supplemental information.

SCHEDULE O
(Form 990)

(Rev. December 2024)
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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization CENTER FOR NEIGHBORHOOD TECHNOLOGY	Employer identification number 36-2967283
---	---

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
DISPARITIES BY RACE AND INCOME.

FORM 990, PART VI, SECTION A, LINE 4:
THE BYLAWS WERE REVIEWED AND UPDATED AS PART OF AN ANNUAL BOARD RETREAT TO ENSURE THEY MATCHED THE STATED DIRECTION AND OPERATING PROCEDURES OF THE BOARD,

FORM 990, PART VI, SECTION B, LINE 11B:
PRIOR TO FILING, THE DRAFT 990 IS FORWARDED TO THE ENTIRE BOARD OF DIRECTORS VIA EMAIL. THE BOARD REVIEWS AND RAISES ANY QUESTIONS. THE BOARD THEN APPROVES THE DRAFT 990 VIA AN EMAILED MOTION.

FORM 990, PART VI, SECTION B, LINE 12C:
THE BOARD OF DIRECTORS REAFFIRMS THE ORGANIZATION'S CONFLICT OF INTEREST POLICY EACH YEAR DURING THEIR LAST MEETING OF THE YEAR AND AT THE SAME TIME COMPLETE AND SIGN THE POLICY.

FORM 990, PART VI, SECTION B, LINE 15:
AN ANNUAL PERFORMANCE REVIEW OF THE CEO IS PERFORMED BY THE INDEPENDENT OFFICERS OF THE BOARD. THE CHAIRPERSON USES THE REVIEW TO PROVIDE A WRITTEN REPORT TO THE BOARD TO SUBSTANTIATE COMPENSATION, DUTIES AND GOALS FOR THE COMING YEAR. FOR OTHER OFFICERS AND KEY EMPLOYEES, THE CEO CONDUCTS ANNUAL PERFORMANCE REVIEWS TO DETERMINE COMPENSATION, DUTIES AND GOALS FOR THE COMING YEAR.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:	
OTHER PROFESSIONAL FEES:	
PROGRAM SERVICE EXPENSES	1,525,736.
MANAGEMENT AND GENERAL EXPENSES	352,695.
FUNDRAISING EXPENSES	25,220.
TOTAL EXPENSES	1,903,651.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,903,651.

FORM 990, PART XII, LINE 2C
THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

CENTER FOR NEIGHBORHOOD TECHNOLOGY

Employer identification number
36-2967283

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
RIVERSIDE POWER & THERMAL LLC	UNFUNDED DEVELOPMENT				
17 N STATE STREET	VEHICLE FOR A PROSPECTIVE				CENTER FOR NEIGHBORHOOD
CHICAGO, IL 60602	COGENERATION PROJECT	ILLINOIS			TECHNOLOGY

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ALTERNATIVE TRANSPORTATION FOR CHICAGOLAND INC - 68-0493308, 17 NORTH STATE STREET, CHICAGO, IL 60602	ADVANCING PARTNERSHIPS AND TECHNOLOGY TO IMPROVE URBAN MOBILITY	ILLINOIS	501(C)(3)	LINE 7			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)

[illegible][illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII	Supplemental Information
-----------------	---------------------------------

Provide additional information for responses to questions on Schedule R. See instructions.

Provide additional information for responses to questions on Schedule IV. Use instructions.



SIKICH.COM

May 3, 2025

Office of the Attorney General
Charitable Trust Bureau
Attn: Annual Report Section
115 S. LaSalle, 12th Floor
Chicago, IL 60601-3175
Fax: (312) 814-2596

Re: Center for Neighborhood Technology
17 N State Street, STE 1400
Chicago, IL 60602
FEIN: 36-2967283
Co. Number: 01-011007
Tax Period Ended: December 31, 2024

Dear Madame or Sir:

The above-named taxpayer respectfully requests an extension of time to file their exempt organization return, Form AG990-IL for the period indicated above until November 15, 2025 to align with the Federal extension (included). The taxpayer requests this extension to gather data needed to file a complete and accurate return.

If you have any questions, please contact me at (630) 566-8560.

Very Truly,

A handwritten signature in black ink that reads 'Heather Bonifas'.

Heather Bonifas, CPA
Tax Senior Manager



**CENTER FOR NEIGHBORHOOD
TECHNOLOGY AND ALTERNATIVE
TRANSPORTATION SERVICES
FOR CHICAGOLAND**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

For the Year Ended December 31, 2024



SIKICH.COM

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND
TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	1-3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4-5
Consolidated Statement of Activities	6
Consolidated Statement of Functional Expenses	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9-18
SINGLE AUDIT SECTION	
Consolidated Schedule of Expenditures of Federal Awards	19
Notes to Schedule of Expenditures of Federal Awards	20
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 <i>Government Auditing Standards</i>	21-22
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	23-25
Schedule of Findings and Questioned Costs	26-27



3051 Hollis Dr., 3rd Floor
Springfield, IL 62704
217.793.3363

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Center for Neighborhood Technology and
Alternative Transportation Services of Chicagoland
Chicago, Illinois

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland (non-profit organizations), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland as of December 31, 2024 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland'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 consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The remaining accompanying financial information listed as “Supplementary Information” in the table of contents is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. The information on the Schedule of Expenditures of Federal Awards and the “Supplementary Information” is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 6, 2025 on our consideration of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland’s internal control over financial reporting with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and the results of that testing, and not to provide an opinion on the effectiveness of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland’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 Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland’s internal control over financial reporting and compliance.

Prior Period Summarized Comparative Information

The consolidated financial statements of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland as of December 31, 2023 were audited by other auditors whose report dated April 30, 2024, expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent in all material respects, with the audited financial statements from which it has been derived.

Sikich CPA LLC

Springfield, Illinois
May 6, 2025

FINANCIAL STATEMENTS

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGO**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of December 31, 2024

(with Summarized Comparative Financial Information as of December 31, 2023)

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,614,397	\$ 2,713,333
Receivables		
Contributions and grants	1,466,715	748,746
Services performed	153,518	102,648
Other	1,901	1,273
Prepaid expenses	143,752	45,474
Total current assets	3,380,283	3,611,474
NONCURRENT ASSETS		
Long-term contributions and grants receivable	100,000	300,000
Property and equipment, net	15,943	25,367
Operating right-of-use asset	187,361	298,986
Total noncurrent assets	303,304	624,353
TOTAL ASSETS	\$ 3,683,587	\$ 4,235,827

(This statement is continued on the following page.)

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGO**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As of December 31, 2024
(with Summarized Comparative Financial Information as of December 31, 2023)

	2024	2023
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 509,268	\$ 125,141
Accrued payroll and related costs	74,874	78,584
Operating lease liability, current	117,720	109,616
Refundable advances	277,990	463,809
Total current liabilities	979,852	777,150
NONCURRENT LIABILITIES		
Operating lease liability, less current portion	72,195	189,915
Total noncurrent liabilities	72,195	189,915
Total liabilities	1,052,047	967,065
NET ASSETS		
Without donor restrictions	800,866	869,046
With donor restrictions	1,830,674	2,399,716
Total net assets	2,631,540	3,268,762
TOTAL LIABILITIES AND NET ASSETS	\$ 3,683,587	\$ 4,235,827

See accompanying notes to consolidated financial statements.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGO**

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024
(With Summarized Comparative Financial Information for the Year Ended December 31, 2023)

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
PUBLIC SUPPORT AND REVENUE				
Contributions	\$ 285,188	\$ 1,785,000	\$ 2,070,188	\$ 3,358,493
Government grants	2,151,540	-	2,151,540	1,474,896
Program income	443,177	-	443,177	304,435
Rental income	82,100	-	82,100	81,600
Interest and dividends	7,902	-	7,902	39
Donated services	74,362	-	74,362	164,569
Employee retention credit	-	-	-	181,961
Miscellaneous	6,325	-	6,325	35,498
Net assets released from restrictions, satisfaction of program restrictions	2,354,042	(2,354,042)	-	-
Total public support and revenue	5,404,636	(569,042)	4,835,594	5,601,491
EXPENSES				
Program services				
Transportation and community development	1,998,446	-	1,998,446	1,241,154
Water	938,808	-	938,808	1,703,738
Sustainability strategies and urban analytics	1,179,941	-	1,179,941	701,687
Total program services	4,117,195	-	4,117,195	3,646,579
Management and general	1,320,971	-	1,320,971	1,057,678
Fundraising	34,650	-	34,650	99,929
Total expenses	5,472,816	-	5,472,816	4,804,186
CHANGE IN NET ASSETS	(68,180)	(569,042)	(637,222)	797,305
NET ASSETS, BEGINNING OF YEAR	869,046	2,399,716	3,268,762	2,471,457
NET ASSETS, END OF YEAR	\$ 800,866	\$ 1,830,674	\$ 2,631,540	\$ 3,268,762

See accompanying notes to consolidated financial statements.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGO**

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2024
(With Summarized Comparative Financial Information for the Year Ended December 31, 2023)

	2024							
	Program Services				Supporting Services			
	Transportation and Community Development	Water	Sustainability Strategies and Urban Analytics	Total	Management and General	Fundraising	Total	2023 Total
EXPENSES								
Salaries and wages	\$ 551,063	\$ 272,005	\$ 464,061	\$ 1,287,129	\$ 661,532	\$ 997	\$ 1,949,658	\$ 1,712,467
Payroll taxes and employee benefits	138,630	66,793	115,822	321,245	137,453	281	458,979	410,962
Professional and contractual fees	1,257,415	572,434	553,680	2,383,529	366,964	26,240	2,776,733	2,315,260
Workshop and meetings	2,900	-	1,791	4,691	7,374	1,200	13,265	34,645
Travel	1,548	1,337	4,909	7,794	6,684	2,252	16,730	16,412
Occupancy	-	-	-	-	-	-	-	9,147
Operating lease costs	37,192	18,540	31,089	86,821	42,526	66	129,413	127,556
Utilities	1,043	527	842	2,412	1,160	2	3,574	3,255
Telephone	-	-	-	-	-	-	-	7,129
Insurance	-	-	-	-	33,496	-	33,496	38,775
Equipment rental and maintenance	-	-	-	-	-	-	-	4,728
Supplies	-	5,658	4,600	10,258	14,633	-	24,891	47,709
Postage and printing	-	149	455	604	1,484	3,130	5,218	2,172
Advertising and promotion	5,894	-	430	6,324	7,118	-	13,442	1,536
Dues and subscriptions	40	18	-	58	36,032	-	36,090	32,379
Depreciation and amortization	2,705	1,347	2,262	6,314	3,105	5	9,424	11,648
Bank and merchant fees	16	-	-	16	895	477	1,388	121
Credit loss expense	-	-	-	-	515	-	515	15,307
Miscellaneous	-	-	-	-	-	-	-	12,978
TOTAL EXPENSES	\$ 1,998,446	\$ 938,808	\$ 1,179,941	\$ 4,117,195	\$ 1,320,971	\$ 34,650	\$ 5,472,816	\$ 4,804,186

See accompanying notes to consolidated financial statements.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGO**

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024 (with Summarized Comparative
Financial Information for the Year Ended December 31, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (637,222)	\$ 797,305
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation and amortization	9,424	11,648
Noncash lease expense	2,009	(9,610)
Credit loss expense	515	15,307
(Increase) decrease in		
Receivables	(569,982)	(194,642)
Prepaid expenses	(98,278)	60,244
Increase (decrease) in		
Accounts payable and accrued expenses	380,417	103,358
Refundable advances	(185,819)	33,692
Net cash flows from operating activities	<u>(1,098,936)</u>	<u>817,302</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	<u>-</u>	<u>(12,284)</u>
Net cash flows from investing activities	<u>-</u>	<u>(12,284)</u>
CHANGE IN CASH AND CASH EQUIVALENTS	(1,098,936)	805,018
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,713,333</u>	<u>1,908,315</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,614,397</u></u>	<u><u>\$ 2,713,333</u></u>

See accompanying notes to consolidated financial statements.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Center for Neighborhood Technology (CNT) is a creative think-and-do tank whose mission is to promote more livable and sustainable urban communities. Founded in 1978 as an Illinois not-for-profit organization, CNT combines rigorous research and analysis with effective actions that offer paths to scale. CNT has tackled a wide range of issues, always with an eye toward simultaneously improving the environment, strengthening the economy, and advancing equity.

CNT works across disciplines and issues, including transportation and community development, energy, water, and climate change:

The Transportation and Community Development program promotes the creation of affordable and livable communities that minimize the need for cars; efficient, affordable, and accessible public transportation systems; and economic development that takes full advantage of passenger and freight rail assets.

The Water program promotes policies and implements programs that alleviate damage from urban flooding; encourages the adoption of green infrastructure to manage stormwater and improve communities; reduces waste in water use; and protects regional water resources.

CNT's Sustainability Strategies and Urban Analytics program helps consumers and communities obtain needed information and services to control energy costs.

CNT's affiliate, Alternative Transportation Services of Chicagoland (ATC), was founded in 2002 as an Illinois not-for-profit organization. ATC's mission is to create an integrated, multimodal transportation system, reducing reliance on vehicle ownership. ATC was dissolved during 2024, and had no balances or activity for 2024.

Income Tax Status

Center for Neighborhood Technology was granted an exemption from federal income taxes by the Internal Revenue Service pursuant to the provisions of Internal Revenue Code Section 501(c)(3). CNT qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi) and has been classified as an organization that is not a private foundation under Section 509(a)(1). The Organization is no longer subject to U.S. federal or state examinations by tax authorities for tax years prior to 2020.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Consolidated Financial Statements

The accompanying financial statements reflect the consolidation of the financial statements of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland (collectively referred to as the Organization). All material inter-organization accounts and transactions have been eliminated in consolidation.

Basis of Accounting

The accounts and consolidated financial statements are maintained on the accrual basis of accounting and accordingly, reflect all significant accounts receivable, payable, and other liabilities in conformity with accounting principles generally accepted in the U.S. and applicable to non-profit organizations.

Basis of Presentation

The Organization report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions as required by accounting principles generally accepted in the United States of America (USGAAP).

Without Donor Restrictions

Net assets that are available for use in general operations and not subject to donor (or certain grantor) restrictions. Items that affect this net asset category principally consist of gifts without restrictions, including those designated by the Board, fees for service and related expenses associated with the core activities of the Organization. There were no net assets with board designations as of December 31, 2024.

With Donor Restrictions

Net assets that are subject to donor-imposed restrictions that will be met either by actions of the Organization or the passage of time. Items that affect this net asset category are gifts for which donor-imposed restrictions have not been met and pledges.

Use of Estimates

The preparation of consolidated financial statements in conformity with USGAAP 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 consolidated financial statements and the reported amounts of the revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of bank deposits in federally insured accounts. The accounts may, at times, exceed the federally insured limit of \$250,000. The Organization has never experienced any such losses in these accounts. As of December 31, 2024, the Organization's cash balances exceeded federally insured limits by approximately \$1,125,000.

Contributions and Grants Receivable

Contributions and grants receivable consist of unconditional promises to give by donors, some of which are due in installments. Unconditional promises to give are recorded in the year the promises are made, either without restriction, or with restriction for the subsequent period. Contributions receivable are carried net an allowance for doubtful accounts. The Organization records an allowance for doubtful accounts based on specifically identified amounts that are not certain to be collected. Management has deemed no allowance for doubtful accounts to be necessary at December 31, 2024.

Unconditional contributions and grants receivable expected to be collected within one year are reported at their net realizable value. Unconditional contributions and grants receivable expected to be collected in more than one year are initially reported at fair value determined using the discounted present value of estimated future cash flows technique based on a risk adjusted rate at the date the contribution or grant is made. The Organization had \$100,000 expected to be received in greater than one year as of December 31, 2024. The discount was considered immaterial and not recorded as of December 31, 2024.

Property and Equipment

Property and equipment are stated at cost. Acquisitions of property and equipment in excess of \$2,000 and those items which substantially increase the useful lives of existing assets are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which are:

Equipment	3-7 years
Furniture and fixtures	7-8 years
Software	3 years

Advertising Costs

Advertising costs are expensed as incurred.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets Released from Restrictions

Net assets were released from restriction by incurrence of expenses satisfying the restricted purpose or by occurrence of events specified under the terms of the agreements.

Contributions

The Organization recognizes contributions when cash, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend on have been met. At December 31, 2024, the Organization had no conditional promises to give.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Government Grants

A portion of the Organization's revenue is derived from cost-reimbursable federal and state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Government grant revenue is classified as income without donor restrictions unless the use of the income is limited by donor restrictions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statement of financial position. The Organization received \$277,990 in cost-reimbursable grants that have not been recognized at December 31, 2024 and therefore are recognized in the consolidated statement of financial position as refundable advances. As of December 31, 2024, the Organization had conditional grant awards of approximately \$6,912,000. These awards are conditional upon incurring allowance expenditures under the grants. Subsequent to year-end, two contracts were ended due to the Federal funding freeze. The amount of conditional grants as of December 31, 2024 related to these two grants was \$483,306.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Program Income

Program income is reported at the amount that reflects the consideration to which the Organization expected to be entitled to exchange for services provided. The revenue is recognized over time, as performance obligations are satisfied. These contracts are often accounted for as a single performance obligation. The Organization recognizes revenue over time as the work is performed, based primarily on contract cost incurred to date. Customer payments on contracts are typically due within 30 days of billing.

Contract Assets and Liabilities

The timing of revenue recognition, billings, and cash collections results in billed accounts receivable (contract assets) and customer advances and deposits (contract liabilities) in the consolidated statement of financial position. Typically billing occurs after the services are performed and result in accounts receivable (contract assets)

Contract assets include amounts due under the terms of the contracts as of December 31, 2024. Contract assets are reported as receivables for services performed on the consolidated statement of financial position, and were \$102,648 as of January 1, 2024. There were no contract liabilities as of January 1, 2024.

Significant Judgements

Significant judgements include the Organization's methodology for earning revenues over time as performance obligations are satisfied. The Organization recognizes revenue over time as the work is performed, primarily on contract cost incurred. This method is the most accurate depiction of the Organization's performance because it directly measures the value of the services transferred to the customer.

Various economic factors could affect the recognition of revenues and cash flows, including the demand for services, ability to provide services, availability of labor, and prompt payment for goods and services.

Contributed Services

The Organization receives donated legal services. In-kind contributions are shown both as support and expenditures and are recorded at the fair market value of the services at the time of the donation. The amounts included in the consolidated financial statements are only those allowable under USGAAP.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain Vulnerabilities and Concentrations

During 2024, the Organization received approximately 24% of their revenue from two entities. These two entities also make up 15% of total receivables. Any negative change in the economy could have an impact on contributions and fundraising efforts, as well as government grants. In recent years, the Organization funding base has become more diversified.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and the consolidated statement of functional expenses. Salaries and wages and payroll taxes and benefits are allocated based on time spent. Occupancy, operating lease costs, utilities, and depreciation are allocated based on estimated monthly usage. All other expenses are directly identifiable expenses, charged to the specific program or supporting service.

Comparative Financial Information

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with USGAAP. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended December 31, 2023, from which the summarized information was derived.

Subsequent Events

USGAAP establishes general standards of accounting for, and disclosure of, events that occur after the date of the consolidated statement of financial position but before financial statements are issued or are available to be issued. The Organization has evaluated subsequent events through May 6, 2025, which is the date the statements were available to be issued.

On January 27, 2025, the OMB of the United States Federal Government instituted a pause (freeze) on the disbursement of certain federal grant and loan funds, which became effective on January 28, 2025. The extent to which the funding freeze impacts the Organization's operations, financial results, and cash flows, both current and future, will depend on future developments, which are highly uncertain and cannot be predicted with any measure of certainty or probability.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. FINANCIAL ASSETS AND LIQUIDITY

The Organization receives significant contributions with donor restrictions to be used in accordance with the associated purpose restrictions. The following table reflects the Organization's financial assets as of December 31, 2024, reduced by amounts that are not available to meet general expenditures within one year of the consolidated statement of financial position date because of contractual restrictions. Amounts not available to meet general expenditures within one year include net assets with donor restrictions. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities described in Note 1 as well as the conduct of services undertaken to support those activities to be general expenditures.

Financial assets at December 31, 2024 is as follows:

Cash and cash equivalents	\$ 1,614,397
Accounts and contributions receivable	<u>1,622,134</u>
	3,236,531
Less net assets with donor restrictions	<u>(1,730,674)</u>
TOTAL	<u>\$ 1,505,857</u>

In addition to financials assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

3. PROPERTY AND EQUIPMENT

As of December 31, 2024, property and equipment consist of the following:

Equipment	\$ 503,094
Furniture and fixtures	46,109
Software	<u>1,790</u>
Total	550,993
Less accumulated depreciation and amortization	<u>(535,050)</u>
PROPERTY AND EQUIPMENT, NET	<u>\$ 15,943</u>

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. RETIREMENT PLAN

The Organization has a 401(k) defined contribution plan for the benefit of its employees, allowing both employee and employer contributions. Contributions to the plan are made for all employees over twenty-one years of age, with at least one (1) year of service. Employer contributions are at the annual discretion of the Board of Directors. The Organization did not contribute to the 401(k) plan for the year ended December 31, 2024.

5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at December 31, 2024 are available for the following projects:

Transportation	\$ 494,457
Water program	295,309
Sustainable communities and urban analytics	540,908
Time	<u>500,000</u>
 TOTAL	 <u>\$ 1,830,674</u>

6. RIVERSIDE POWER AND THERMAL, LLC

CNT is the sole owner of Riverside Power and Thermal, LLC, an unfunded development vehicle for a prospective cogeneration project, in exchange for future payments contingent upon successful completion of the project. As of December 31, 2024, there were no investments made in the LLC by any of the partners, and the contingent payment is the only liability.

7. OPERATING LEASES

The Organization entered in a lease agreement for the rental of office space beginning December 1, 2017 and originally expiring August 31, 2023. In 2023, the lease was renewed, however, as of August 1, 2023, the Organization remeasured its operating right-of-use asset and lease liability at that time with an increase to both the asset and liability of \$343,046. The updated lease calls for monthly rent payments in the amount of \$9,933 plus annual escalations as defined in the lease agreement, resulting in an increase to \$10,182 as of August 1, 2024.

The Organization has made the election afforded in the guidance under Accounting Standards Codification (ASC) Topic 842, which allows the use of the risk-free discount rate for their lease, which is based on the borrowing rate for the United States Federal Government for a period comparable to the lease terms. At the remeasurement date, this rate was 4.51%.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. OPERATING LEASES (Continued)

Summary of lease-related assets and liabilities as of December 31, 2024

Operating lease right-of-use asset	\$ 545,458
Accumulated amortization	<u>(358,097)</u>
TOTAL OPERATING LEASE RIGHT-OF-USE ASSET	<u>\$ 187,361</u>
Operating lease liability, current	\$ 117,720
Operating lease liability, non-current	<u>72,195</u>
TOTAL OPERATING LEASE LIABILITIES	<u>\$ 189,915</u>

Components of lease cost as of December 31, 2024:

Operating lease cost	\$ 122,450
Variable lease cost	<u>6,963</u>
TOTAL LEASE COST	<u>\$ 129,413</u>

Lease term and discount rate:

Weighted-average remaining lease term (years), operating leases	1.6
Weighted average discount rate, operating leases	4.51%

Maturity of operating lease liabilities are as follows:

2025	\$ 123,424
2026	<u>73,010</u>
Total future undiscounted lease payments	196,434
Less interest	<u>(6,519)</u>
PRESENT VALUE OF LEASE LIABILITIES	<u>\$ 189,915</u>

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

8. RENTAL INCOME

The Organization also subleases a portion of their space to another Organization under an operating lease. The lease which commenced January 2020 and originally expired August 31, 2023, was amended with the amendment of their current lease and now expires July 31, 2026 with the new start date as August 1, 2023. The amendment calls for lease payments of \$6,800 in year one and ending with payments of \$7,000 in year three. Rental income for the year ended December 31, 2024 is \$82,100.

Future minimum rental income is to be received as follows:

2025	\$ 83,300
2026	<u>49,000</u>
TOTAL	<u><u>\$ 132,300</u></u>

9. IN-KIND CONTRIBUTION REVENUE

The Organization received contributions of nonfinancial assets for the year ended December 31, 2024 of legal fees, totaling \$74,362. These services are valued using current labor rates provided by the service provider and are included in professional and contractual fees on the statement of functional expense and are not utilized for programs. The in-kind contributions are received without donor restrictions.

10. EMPLOYEE RETENTION CREDIT

During the year ended December 31, 2023, the Organization recognized income relating to the Employee Retention Credit (ERC) when funds were received. The ERC is a refundable tax credit provided by Coronavirus Aid, Relief, and Economic Security (CARES) Act. The IRS has extended the statute of limitations to five years with respect to ERC claims. Should the IRS subsequently audit ERC amounts and determine the Organization did not meet the eligibility requirements, a legal liability for repayment of previously recognized ERC amounts could be incurred.

SINGLE AUDIT SECTION

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
ALTERNATIVE TRANSPORTATION SERVICES FOR CHICAGOLAND**

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Passed Through Grantor/ Program Title	ALN	Contract Number	Pass-through to Subrecipients	Disbursements or Expenditures
U.S. Department of Interior				
Passed through National Fish and Wildlife Foundation Great Lakes Restoration	15.662	0501.19.065892	\$ -	\$ 13,345
U. S. Department of Transportation				
Passed through National Academy of Sciences Highway Research and Development Program	20.200	HR 08-161	-	80,574
Passed through University of Texas at Austin Highway Research and Development Program	20.200	UTAUS-SUB000001300	-	4,068
Total Highway Research and Development Program			-	84,642
Passed through University of Illinois Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	IL-2022-038-00	41,557	96,299
Passed through University of Minnesota Public Transportation Innovation	20.530	P010431502	-	54,608
U.S. Department of Treasury				
Passed through Cook County COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	636,952
Passed through City of Evanston COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ERHND5HHDDL8	-	314,011
Passed through City of Chicago COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	215783	-	499,922
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			-	1,450,885 (M)
U.S. Environmental Protection Agency				
Passed through Delta Institute Environmental Finance Center Grants	66.203	N/A	-	9,380
Passed through BIG, NFP Surveys, Studies, Investigations, Training and Special Purpose Activities relating to Environmental Justice	66.309	TCTACCNT060123	-	16,391
TOTAL FEDERAL AWARDS			\$ 41,557	\$ 1,725,550

(M) Program was audited as a major program.

See notes to schedule of expenditures of federal awards.

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal grant activity of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland (the Organization), under programs of the federal government for the year December 31, 2024. 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*. Because this schedule presents only a selected portion of the operations of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland it is not intended to and does not present the financial position, changes in net assets or cash flows of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *2 CFR Part 230 - Cost Principles for Non-Profit Organizations (OMB Circular A-122)*, wherein certain types or expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Organization has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NON-CASH ASSISTANCE, LOANS OUTSTANDING, AND INSURANCE

The Organization did not receive any federal non-cash assistance, federal loans, or federal insurance for the year ended December 31, 2024.

DE MINIMIS RATE

The Organization did not elect to use the de minimis rate of 10% for the year ended December 31, 2024.

**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**

To the Board of Directors of
Center for Neighborhood Technology and Alternative
Transportation Services for Chicagoland
Chicago, Illinois

We have audited in accordance with auditing standards accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated May 6, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 the Organization'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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free of 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 result 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.

Sibich CPA LLC

Springfield, Illinois
May 6, 2025

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

To the Board of Directors
Center for Neighborhood Technology and Alternative
Transportation Services for Chicagoland
Chicago, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland (the Organization)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland's major federal programs for the year ended December 31, 2024. Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland'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, Center for Neighborhood Technology and Alternative Transportation Services for Chicagoland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization'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 the Organization'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 judgement made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 the 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Sikich CPA LLC

Springfield, Illinois
May 6, 2025

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(s) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(s) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) ☐ Yes ☒ No

Identification of major programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

**CENTER FOR NEIGHBORHOOD TECHNOLOGY AND
AND ALTERNATIVE TRANSPORTATION SERVICES
FOR CHICAGOLAND**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2024

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Financial Statement Findings

None