

May 6, 2022

Mayor Allen Joines
Mayor Pro Tempore Denise Adams
Members of City Council
City of Winston-Salem
101 N. Main Street
Winston-Salem, NC 27101

Dear Mayor Joines, Mayor Pro Tempore Adams, and City Council Members,

Thank you for the opportunity to present this funding proposal for City American Rescue Plan Act funds. On behalf of the Forsyth County Digital Equity Committee (FCDE), we respectfully submit the attached proposal for \$2 million, **Bridging the Digital Divide and Bringing Digital Equity** to the City of Winston-Salem. WinstonNet, a 501(c)(3) organization, serves as the fiscal agent for the FCDE Committee.

We will support Winston-Salem’s economic development goals such as reducing youth violence and decreasing the unemployment rate across disadvantaged Census tracts by:

1. Providing digital literacy training, computer education, Internet training, cyber security, and job skills training;
2. Providing an Internet-enabled device to those who complete training;
3. Building a Learning Lab for pre-teens and teens to utilize technology through the arts and gain meaningful and transferable skills in the Martin L. King Jr. Community Center (MLK Center); and
4. Building out the existing computer lab for residents of all ages to learn more specialized computer training and job skills to advance their careers in the MLK Center.

We believe that the Project Team’s combined experience can help the City move its economic development goals forward, while providing residents with training, education, and job opportunities that were not previously available.

We are open to discussing this proposal with you and look forward to hearing from you.

Thank you,
The Forsyth County Planning Committee
Martha Blevins Allman, Wake Forest University
Darlie Dudley, Housing Authority of the City of Winston-Salem
Layla Garms, The Winston-Salem Foundation
Quentin Gunter, Winston-Salem State University
Adam Hill, Forsyth Futures
Lakisha Jordan, WinstonNet
Tom Kureczka, City of Winston-Salem
Margaret Robinson, Community Advocate/Supporter



Margaret Robinson,
Winston-Salem
Resident

WINSTONNET AND FCDE PROPOSAL

Bridging the Digital Divide and Bringing Digital Equity to the City of Winston-Salem

Proposal Summary

WinstonNet and the Forsyth County Digital Equity Committee (FCDE) request \$2 million from the City of Winston-Salem to train at least 1,250 residents in digital literacy, computer education, Internet training, cyber security, and job security skills training. When training is complete, every attendee in the program will receive an Internet-enabled device to further their education and employment goals. Selected residents are all from disadvantaged and minority neighbors in targeted American Rescue Plan Act (ARPA) / Qualified Census Tracts (QCTs). Additionally, the Project Team will buildout two labs in the Martin L. King Jr. Community Center (MLK Center): a technology Learning Lab for pre-teens and teens to provide them a safe space to learn and grow skills; and a computer lab for all adult residents to assist with job and employment skills. The goal of the training and buildouts of the MLK Center is to drive economic development in the City – the first through training and job opportunities, and the second to lower crime and promote youth education. Over the last year and a half, the Project Team has invested signification funding into producing the *Digital Equity Plan* and programming to prepare for this next step—the Pilot program.

Introduction to the WinstonNet and A/R360

WinstonNet’s (www.WinstonNet.org) mission is to close the digital divide in the City of Winston-Salem and throughout Forsyth County. Over the past 24 years, WinstonNet has focused on digital equity and inclusion to ensure that all individuals have the information technology devices and technology needed to become prosperous, educated, and employed citizens of our community. WinstonNet will serve as the fiscal agent for this grant and support the project partners on the ground.

Managing the day-to-day operations of the grant and each of the partners is A/R360 Consultants, LLC (www.AR360Consultants.com), a woman-owned and led small business. A/R360 has been in the training, economic development, and workforce space for more than twenty years. A/R360 has applied for, partnered with, and carried out grant programs and projects ranging from \$5,000 to \$12 million, from Foundation to local, state, and federal grants. As a result, A/R360 is well-prepared to launch, program, and help complete this Pilot program. A/R360’s focus is to work with organizations looking to advance the lives of every individual in their community through technology, educational opportunities, and partnerships.

APPLICANT AND PARTNERS:

Main Applicant:
WinstonNet

Managing Partner:
A/R360 Consultants, LLC

On-the-Ground Partners:

Boston Thurmond United

Masjid Al-Muminun
Islamic religious center

Neighbors for Better
Neighborhoods

The Partnership for
Prosperity

Wake Forest University

Winston-Salem State
University

WinstonNet and A/R360 (the Project Team) have brought a group of local partners, including Boston Thurmond United, the Masjid Al-Muminun Islamic religious center, Neighbors for Better Neighborhoods, and The Partnership for Prosperity, together. These Partners will directly reach more than 1,250 individuals with training, education, and Internet-enabled devices. These partners have more than 80 years of combined experience with, and in their communities, providing direct service, training, human services, and residential support.

In addition to these partnerships, there will be several other on-the-ground partners assisting in carrying out the Pilot program's work, including Wake Forest University and Winston-Salem State University. Both universities will hire and host Fellows to support the Pilot program. The Universities are well-versed in finding, engaging, and staffing these students who will assist with training, work with partners, move the Pilot program forward, and fill other roles.

The Need / The Problem Statement

Internet access has been hailed as the civil rights issue of the 21st century. Americans use the Internet to access healthcare, education, entertainment, banking, and jobs online. Unfortunately, the world wide web is not universally accessible to everyone in our nation, across North Carolina, Forsyth County, and Winston-Salem. Residents of rural, low wealth, and communities of color are excluded from the Internet's benefits at alarming rates. Just as previous generations worked to make progress in areas like rural electrification or the construction of the interstate highway system, today, we must take steps to ensure that the Internet is accessible and available to all residents, regardless of race or socioeconomic status. Getting the Internet to every individual is foundational to promoting opportunity and empowering individuals and communities. The Internet should be as ubiquitous as water, sewer, and electricity access.

The challenge of achieving digital equity and inclusion is great, and bringing access and devices to underserved communities is only the beginning. To take advantage of the Internet's possibilities, residents need three things: 1) adequate Internet-enabled devices; 2) access to affordable and robust high-speed Internet services; 3) the skills to utilize these devices effectively, along with quality technical support.

The Forsyth County Digital Equity Planning and Steering Committees were formed to address the issues of digital equity and inclusion in the County. They began to do so by publishing their **Forsyth County Digital Equity Plan (Plan)**, whose initial first steps are laid out in the Pilot program.

The Internet plays a vital role in the lives of Forsyth County residents, and those who do not have consistent or convenient access to broadband Internet in the home are at a distinct disadvantage. Although broadband Internet access should not be held up as a solution to all that ails us as a society, digital equity is a powerful tool that plays a vital role in reducing systematic and long-term inequities. Getting online can make life-changing tasks simple and accessible; for example, granting access to financial services regardless of physical location, unlocking employment opportunities, enabling remote work, and removing barriers to entrepreneurship.

Forsyth County Digital Equity Plan, 2021

While the City's unemployment rate is the same as the County's (3.6%), below that of the State (3.9%), and below that of the nation (4.0%), not everyone across the City has an equal opportunity to participate in the workforce. Communities of color often lag behind their white counterparts in having access to employment opportunities, partly due to the digital divide, which disproportionately impacts low-income communities of color. For example, the following is found in reviewing three Census Tracts located in the center of our proposed Pilot program.

Census Tract	Total Population	Percent of Households that Do Not Have an Internet-Enabled Device at Home	Southern Boundary of Census Tract
37067000301	1,946	32%	West Northwest Boulevard
37067000302	1,999	26.7%	North Cherry Street
37067000600	2,219	38.40%	New Walkertown Road

Not having easy access to an Internet-enabled device typically means that those residents do not have a working knowledge of digital literacy, computers, the Internet, or basic computer job skills to look for employment.

By increasing the digital literacy, computer knowledge, cyber security, and job skills for 1,250 residents located throughout Census Tracts identified by ARPA as those most in need, the Project Team hopes to help empower them to seek new employment and grow a skill set for the future. In addition, these 1,250 new workers will help grow the City’s economy, and will help to stabilize neighborhoods and families.

The second target audience for this Pilot program is pre-teens and teens. A recent increase in youth violence has raised concerns over engaging these young residents; providing safe and secure environments; and minimizing violence in this population. The Project Team’s proposal to create a Learning Lab for teens called the Computer Art Music (CAM) Lab will seek to address these concerns. William Royston, Director of Recreation for the City, and our Project Team will work together with a cohort of teens to manage the CAM Lab space, which will be housed in the MLK Center.

Funding for the CAM Lab will provide teens with entertainment and learning experiences after school and in the evenings. The CAM Lab will utilize computer technology and coding, visual arts education, and music development to teach teens about the intersection of arts and technology. The Lab will also provide tools for technology certifications that the students can use to receive credits in high school and college, and find future skilled employment.

To create the CAM Lab, the Project Team will build out the computer lab in the MLK Center, updating the computers to allow for more accessible and advanced technology training. This updated lab will be the first Lab in the City to offer this new technology and open to residents citywide.

Pilot Program Plan

The Pilot program will consist of five parts:

1. Communications;
2. Training;
3. Partnerships;
4. Device/Technology; and
5. Administrative/Project Management.

A brief timeline of the 18-month Pilot program is below. (A detailed timeline is attached.)

- **First Three Months** – Development of Training Materials; and Preparation for Buildout of MLK Center.
- **Second Three Months** – Digital Navigators on the ground in the City will be trained in all training programs provided.
- **Final Year** – Training Program implemented (detailed below); and Buildout of MLK Center.

Communications

Communications activities include research, development, writing, and production of all printed and electronic materials. These printed deliverables will be used for training residents and will be customized to meet the needs of different audiences. The Project Team will make all materials available for reproduction on its website, www.FCDigitalEquity.org, once the materials are finalized. Materials will be printed and distributed as part of this Pilot program.

The Project Team will create an Oversight Committee to provide recommendations and suggestions throughout the Pilot program. Invitations to participate in the Oversight Committee will be made to members of the FCDE Planning and Steering Committees; City Council Members or their appointees; City Staff; and other pertinent organizations. A/R360 will provide management of the Oversight Committee and work with the WinstonNet and the FCDE Planning Committee on keeping the City Council Members abreast of progress on the Pilot program.

Other communications activities include developing and tracking performance measurements, evaluating resources; and the outreach plan for the Pilot program, including any Press Releases.

Training

Training activities include providing the following to at least 1,250 low-income and minor residents living in Census Tracts most greatly affected by COVID-19.

- Digital literacy training highlights the importance of connecting to the Internet and the resources available for social and health services, banking, and employment.
- Computer education for helping our cohort understand the basics of working with a computer and accessing the Internet.
- Internet training so that residents know how to access the Internet, what the Internet offers, setting up an email address, and accessing essential services, such as healthcare information, City information, etc.
- Cyber security training so that residents understand what cyber security is and how to keep both themselves and their computer safe.
- Job skills training so that residents can create a resume and apply for a job online. Additionally, before they leave training, they will have completed a resume and applied for at least one job.

Residents enrolled in the Pilot program must complete each training session to be eligible to receive a free Internet-enabled device. Partner organizations working directly with their residents are responsible for choosing which residents can participate.

Training will be offered in multiple community centers throughout the City, chosen based on the location of where most of the residents selected for the program live. At least one training program will be held in the MLK Center, in the newly renovated computer lab. Each training will be completed by a local Digital Navigator, a City resident who a member of the Project Team has trained via the train-the-trainer method.

Wraparound services, a key finding of the **Forsyth County Digital Equity Plan**, will be provided to residents that may need transportation to the training site (to be determined), childcare, adult care, etc. These wraparound services are critical to the success of many training programs, and often make the difference between residents taking the step forward to getting a job and not. Wraparound services will be performed by a partner organization, if possible. If not,

APPLICANT AND PARTNERS:

Digital Literacy Resources Guide

Digital Equity and Internet Training

Job Seeker Services Training

Wraparound Services Guide

the Project Team will work with a relevant service agency or non-profit organization. Funding for wraparound services has been built into the budget for this Pilot Program.

Partnerships

Partnerships for this Pilot program will include Boston Thurmond United, the Masjid Al-Muminun Islamic religious center, Neighbors for Better Neighborhoods, and The Partnership for Prosperity. These organizations will work closely within their neighborhoods to identify residents to participate in the Pilot program; partner with the Project Team to monitor each resident’s progress through the training program; award certificates of training completion, and give an Internet-enabled device to each successful resident. Additionally, each organization will work on marketing the program and the opportunities for pre-teens and teens’ engagement at the MLK Center throughout their communities. Finally, the Project Team will use funds targeted for wraparound services to provide transportation for residents and targeted youth to community centers across the City, as needed.

Other partners include the FCDE Steering Committee (list attached in appendix), who have a presence in the City and throughout Forsyth County. They may also participate on the Oversight Committee and provide guidance on overall strategy and provide feedback on the Pilot program during regularly scheduled bi-monthly meetings.

Devices / Technology

The Project Team will provide at least 1,250 Internet-enabled devices to residents across the City of Winston-Salem. These devices will be Windows® or Google® Chromebook devices, which residents will be trained on before receiving. The Chrome-based devices will be provided to homes with school-aged children, so that parents can learn the devices that are most likely being used by their children. The Project Team has not determined how many devices will be Windows versus Chromebook yet; at this time, it is not planned to provide any Apple® products.

The technology needed for the CAM Lab includes equipment for musicians and allows for small group productions. A detailed list is to the right, including allowing for increased power to the Center, minimum construction, and daily hours of room usage. Acoustic modifications have been included in the cost, as other activities will continue in the Recreation Center, while teens are using the space.

Technology is needed to support upgrading the computer lab in the MLK Center so that specialized training can occur, such as website/page content development; .Net type development; and cyber security training. This is included in the Pilot program budget. These upgraded labs are important, as they allow in-depth training for individuals in specific career paths. An overview of the needs for the Labs is to the right.

The training provided in the Pilot program will be able to be replicated in all of the community center computer labs across the City.

DEVICES AND TECHNOLOGY:

1,250 Internet-enabled devices

For the CAM Lab (not an exhaustive list):

- Vocal microphones with stands
- Acoustic drum set
- Electronic keyboard
- Digital stage box
- 2-active monitors
- 32-channel digital recording console
- Computer
- Recording software and license

For Specialty Lab (not an exhaustive list):

- Server
- Desktops and Laptops
- Printer
- 2 Large Screen TVs and Vivi devices
- Software and licensing

For Recreation Centers:

- Smart boards

The Project Team has added smart boards to our Pilot program budget. Unfortunately, this Pilot program cannot reach every Recreation Center and resident with limited time and resources. However, the Pilot program can make incremental progress toward reaching more residents via smart boards, making it possible to host web courses, interactive sessions, and more. This is an important step that the Project Team can take to bring residents closer to digital literacy training. Therefore, the Team has budgeted a smart board for every Recreation Center.

Administrative / Project Management

WinstonNet will oversee the overarching fiscal policies and finances of the Pilot program. A/R360 will manage compliance and reporting, as well as, day-to-day operations of the program. Together, with the FCDE Planning Committee, the Project Team will provide administrative and project management support to partners, residents, and agencies to carry out the work.

The Objectives and The Outcomes

The Project Team will train 1,250 individuals and provide them with an Internet-enabled device. Each new resident trained and with a device means another individual who has built their resume and applied for at least one job. The Project Team’s long-term goal is to apply for a larger Federal Infrastructure project to follow up with these individuals to see if they have found employment and if their Internet-enabled devices have been updated.

Additionally, during the Pilot program, the Team will build a CAM Lab and upgraded computer lab in the MLK Center, opening these new spaces to as many residents as possible. Our goal is to welcome 100 residents monthly to the new spaces as soon as the spaces are complete. Every pre-teen and teen in the community center is one less child on the street. Therefore, these community centers and others like them are important for the community.

The Project Team will build an online portal where all data and metrics about this Pilot program can be tracked—from completing each training document to training the first Digital Navigator to welcoming the first resident into the training program and monitoring their progress through training modules. The Pilot program will be measured daily, weekly, and monthly. The Project Team is confident in the model’s success, having completed previous training models like this, and looks forward to a successful project in Winston-Salem.

OBJECTIVES / OUTCOMES:

- 1,250 Residents Trained
- 1,250 Devices Provided
- 100+ Residents Visit CAM Lab Monthly
- 100+ Residents Visit Specialty Lab Monthly

The Capacity

WinstonNet will be hiring a full-time Project Director and a part-time Administrative Staff member to support this project. Funding for the Project Director position will be paid in part by The Winston-Salem Foundation (funding has already been approved); funding for the Administrative Staff will come from this funding request.

The A/R360 Team will not need to hire any additional consultants to complete this Pilot program. Beyond WinstonNet, no other partner in this Pilot program will need to hire any additional staff to support the work of the Pilot program.

Evaluation Plan

The Pilot program will be managed across two platforms: Asana,® a project management software, which will track project progress; and an online software that will track program success in terms of achievements – a project management software, which will track project progress; and an online software that will track program success in terms of achievements – training completed, residents entered into the program (including contact information), etc. The Project Team will evaluate the Pilot program’s objectives periodically to ensure that it moves forward on its tasks and objectives.

The Project Team will provide quarterly reporting to the Council Members on the status of the Pilot program.

The ultimate success of the Pilot program will be verified by the successful outcomes of the participants – feedback received; jobs applied for; jobs accepted; the number of teens who participated in the CAM Lab; etc.

Pilot Program Budget

This Pilot Program budget includes broad categories for communications, training, partnerships, device/technology, and administrative costs, broken down in the following manner.

Expense	Category
\$398,100	Communications
\$270,000	Training
\$294,500	Partnerships
\$564,000	Device/Technology
\$473,400	Administrative/Project Management
\$2,000,000	Total Cost

Sustained Impact

This Pilot Program is the proof of concept for a larger project for Federal Infrastructure funding to take this project across the County. The Project Team believes that with buy-in from the City and with support from the State (to come); and via the FCDE Planning Committee’s *Digital Equity Plan*, available at www.FCDigitalEquity.org, this proof of concept makes the case that digital equity and literacy is needed for all residents across the County and State.

Long-Term Sustainability Plan

The Project Team is preparing to apply for multiple grants to continue the next phase of this Program. Applications include Forsyth County ARPA Round 2 (the Project Team was not funded in Round 1); Federal Infrastructure Grant (funded through the State), as this funding becomes available; and Foundation grants. The Winston-Salem/Forsyth County System has a representative that serves on the FCDE Committee and will discuss opportunities for joint funding. *The Committee is dedicated to continuing, and finding the funding for, this Program to promote economic development, job growth, and bridging the digital divide in Winston-Salem and Forsyth County.*

Best Practice Examples

This Pilot Program is a uniquely designed for the unique needs of the residents of the City of Winston-Salem. Elements of this Pilot have been taken from these nationally recognized, award-winning Programs.

National Digital Inclusion Alliance - www.digitalinclusion.org - This nonprofit organization supports communities nationwide by providing digital equity tools and resources.

The Pilot Program will incorporate many of the best practice Digital Navigator, trainings, and Guidebooks, into the training materials that the Project Team is developing.

Pathways Out of Poverty - This is a \$7.9 million grant program from the U.S. Department of Labor (DOL) for the National Association of Regional Councils (NARC), where several of the Project Team members were staff. Through this program, NARC partnered with four regions across the nation, in three states and with two national partners and multiple local agencies, to facilitate the training and certification processes for dislocated and disadvantaged workers in green technology jobs. The partners in this project ultimately certified over 5,500 workers and secured employment for another 525. This program is recognized as a success by the U.S. DOL, in part because the project team understood that workers often need other services to be successful – elder and childcare, as well as transportation. The project team worked with local agencies to provide these wraparound services for each worker to better ensure their and their families' success.

The Pilot Program will incorporate many of the elements of the *Pathways Out of Poverty* program - training, certificates, wraparound services, and partnerships. A/R360 Team Members who managed the *Pathways Out of Poverty* program are part of the Pilot Program Project Team.

Attachments

- Page 9 - Timeline of Pilot Program
- Page 10 - Partnership List
- Page 11 - City of Winston-Salem Grant Application
- Page 17 - WinstonNet 2021 Financial Audit

Pilot Program 18-Month Timeline

Making the City of Winston-Salem An Economic Driver for the County
A Project with WinstonNet, the Forsyth County Digital Equity Committee, AR2BU Consultants, and its local nonprofit partners

Program Activity Is Active	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	
Communications																				
Oversight Committee																				
Performance Measurements																				
Outreach and Communications Strategy																				
Communications and Education Support																				
Evaluation of Resources Residents and Organizations/Agencies																				
Develop Digital Literacy Resources Guide																				
Develop Digital Equity and Internet Training																				
Develop Job Seeker Services Training																				
Develop Workaround Services Guide																				
Training																				
Train Digital Navigators and Digital Experts																				
Train Navigators and Digital Experts to Train Residents on Digital Equity, Computer, and Cyber-Security Training to Residents																				
Provide Job Seeker Services to Residents																				
Partnerships																				
Information Sharing																				
Partnership Meetings																				
Provide Workaround Services																				
Direct Support to Nonprofit Organizations																				
Device/Infrastructure																				
Devices in Homes, as allocated by partnership in the proposal																				
Recreation Center Technology Updates for Pre-Teens and Teens																				
Recreation Center Computer Updates for All Ages																				
Administration																				
Administrative Tasks																				
Financial Tasks																				

**Partner Organizations for
Bridging the Digital Divide and Bringing Digital Equity
to the
City of Winston-Salem, NC
Pilot Program**

- Action4Equity
- Boston-Thurmond United
- Child Care Resource Center
- Children’s Defense Fund Freedom School-Old Town Community
- City of Winston-Salem, NC
- Forsyth County, NC
- Forsyth County Public Libraries
- Forsyth County / City of Winston-Salem Resident, Margaret Robinson
- Forsyth Futures
- The Forsyth Promise
- Forsyth Technical Community College (Forsyth Tech)
- Forsyth Technical Community College’s Neighborhood Empowerment Through Technology
- Goodwill Industries of Northwest North Carolina
- Greater Winston Salem, Inc.
- Housing Authority of the City of Winston-Salem
- The Kate B. Reynolds Charitable Trust
- Masjid Al-Muminun Islamic Religious Center
- Neighbors for Better Neighborhoods
- The Partnership for Prosperity
- Piedmont Triad Regional Council
- Quality Education Academy
- Salem College
- United Way of Forsyth County
- University of North Carolina School of the Arts
- Wake Downtown
- Wake Forest Baptist Medical Center
- Wake Forest University
- WinstonNet
- The Winston-Salem Foundation
- Winston-Salem/Forsyth County Schools
- Winston-Salem State University
- Z. Smith Reynolds Foundation

City of Winston-Salem Grant Proposal

A. General Application Information

A.1. *Organization Name*

WinstonNet

A.2. *Organization Address*

1300 Bolton Street
Winston-Salem, NC 27103

A.3. *Organization Phone Number*

336-624-6143

A.4. *Organization Email*

info@email.winstonnet.org

A.5. *Organization Website*

winstonnet.org

A.6. *Executive Director/CEO*

Lakisha Jordan

A.7. *Primary Contact First Name*

Lindsey

A.8. *Primary Contact Last Name*

Riley

A.9. *Primary Contact Professional Title*

Vice President

A.10. *Primary Contact Email*

lindsey.riley@ar360consultants.com

A.11. *Primary Contact Phone*

202.679.6116

A.12. *Secondary Contact First Name*

No secondary contact

A.17. *DUNS*

784345717

B. Project Overview

B.1. Based on the Compliance and Reporting Guidance, Appendix 1, which of these ARPA eligible areas does your request address? (select all that apply)

Services to Disproportionately Impacted Communities
Negative Economic Impacts

B.2. Pick the category that best fits your application:

Workforce Development

B.3. Amount of Requested Funding

\$2,000,000

C. General Project Narrative

C.1. Provide description of project and how funds will be used.

WinstonNet and the Forsyth County Digital Equity Committee (FCDE) will train at least Winston-Salem residents in digital literacy, computer education, Internet training, cyber security, and job security skills training. When training is complete, every attendee in the program will receive an Internet-enabled device to further their education and employment goals. Selected residents are all from disadvantaged and minority neighbors in targeted American Rescue Plan Act (ARPA) / Qualified Census Tracts (QCTs). Additionally, the Project Team will buildout two labs in the Martin L. King Jr. Community Center (MLK Center): a technology Learning Lab for pre-teens and teens to provide them a safe space to learn and grow skills; and a computer lab for all adult residents to assist with job and employment skills. The goal of the training and buildouts of the MLK Center is to drive economic development in the City – the first through training and job opportunities, and the second to lower crime and promote youth education. Over the last year and a half, the Project Team has invested significant funding into producing the *Digital Equity Plan* and programming to prepare for this Pilot program.

C.2. How will a participant access the proposed project/program, use the services, and derive a beneficial outcome from participation?

Non-profit partners across the City of Winston-Salem will work with the Project Team to bring residents into the program. Residents will access the training via Community Learning Centers, run by WinstonNet, across the City of Winston-Salem. Initial training will be provided at the MLK Center, but will ultimately be offered throughout the City via Digital Navigators. Once residents are trained on the use of the computers, Internet, cyber safety, and basic employment skills, opportunities for employment and job advancement will open for these individuals. Ultimately, the goal of the Pilot Program is to open new opportunities for these QCT residents to advance their economic mobility, driving the economic vitality of the entire City.

C.3. Total estimated number of unique participants to be served annually.

625 annually; 1,250 for the Pilot Program

C.4. Will program beneficiaries be only residents of Winston-Salem?

The Pilot Program targets residents in QCT in the City of Winston-Salem; however, residents in the City of Winston-Salem or Forsyth County are welcome to attend, if they choose. No one with an address within Forsyth County will be turned away.

C.5. Total Operating Funding Request
\$1,811,000

C.6. Total Capital Funding Request
\$189,000

C.7. Capital Spending Timeframe
18 months

C.8. Operating Spending Timeframe
18 months

D. Project Budget Categories

<i>Operating Costs</i>	<i>Total</i>
Communications	\$398,000
Training - Development and Printing	\$270,000
Partnerships - Support	\$294,500
Devices	\$375,000
Administrative/Project Management	\$793,400
	\$2,131,000

<i>Capital Costs</i>	<i>Total</i>
Technology for MLK Center	\$189,000
	\$189,000

Total \$2,320,000

Project/Program Revenue Categories

<i>Operating Costs</i>	<i>Total</i>
Kate B. Reynolds Foundation	\$25,000
Z. Smith Reynolds Foundation	\$25,000
AT&T	\$5,000
A/R360 Consultants, LLC	\$50,000
FCDE Planning Committee	\$75,000
FCDE Steering Committee	\$50,000
NC State Band-NC Grants (3)	\$15,000
The Winston-Salem Foundation	\$75,000
Winston-Salem ARPA Grant	\$1,811,0000

<i>Capital Costs</i>	<i>Total</i>
Winston-Salem ARPA Grant	\$189,000

Total \$2,320,000

E. Demographic and Geographic Distribution

E.1. *Is this project/program located in a QCT or serve residents that live in a QCT.*

YES

If yes, what percentage of clients served are estimated to be residents of QCT?

100%

F. Alignment to Strategic Plan

F.1. *Please select the primary priority from the list above addressed by your project/program.*

Tier 1 (Focus on job creation/sustainability and workforce development; Funding for economic development)

F.2. *Please select the secondary priority from the list above addressed by your project/program.*

Tier 2 (Poverty reduction/cessation; and Community engagement [Power of connections])

F.3. *Please describe how the workload or outcomes from your project/program addresses the primary priority you selected.*

This Pilot Program’s primary focus is workforce development/job creation for Winston-Salem residents that live in the QCTs. The Program provides technology and job training skills for residents who are under- and unskilled, allowing them to enter or go back into the workforce. By empowering residents with information to advance their economic status, unemployment in the City go down and the City’s overall economic development will improve.

G. Collaboration

G.1. *How many other external partners, organizations, stakeholders will you be collaborating to provide the project/program?*

More than 3

G.2. *Please provide the names of the organizations and the roles they will serve in the project/program?*

This Pilot Program includes more than 30 non-profit organizations across the City of Winston-Salem that will assist in promoting and outreach about the Program to residents. A complete list of organizations can be found on page 10 of this proposal.

Of these organizations, the following four, whom are considered part of the Project Team, will be primarily responsible for identifying residents to participate in the Program, tracking residents, and supporting students through their training. These organizations will work to achieve all deliverables and receive funding for their work.

1. Boston-Thurmond United
2. Masjid Al-Muminun Islamic religious center
3. Neighbors for Better Neighborhoods
4. The Partnership for Prosperity

H. Administration / Reporting

H.1. Please clearly define the workload and outcome measures that are associated with your project/program.

Workload - The Project Team will track all pieces of the Pilot Program, from the development of the training materials to the buildout of the MLK Center technology labs, to bringing residents into the training programs, and graduating them from the programs. These items will be tracked in terms of quantity, time to completion, and any course corrections needed.

Effectiveness/Outcome - The Project Team will evaluate the effectiveness of the trainers, training, Community Learning Centers, outreach communications, and all aspects of the Pilot Program throughout the Program. The final outcomes - 1,250 residents trained and 100 residents using the MLK Center labs monthly - will be reported at the end of the Pilot Program. Monthly fiscal, administrative, and Program reporting will be provided.

H.2. Does the project/program use evidence-based interventions?
Yes.

H.3. For transparency purposes, the risk matrix is attached. This is NOT required, however, you can self-assess, if you wish. Please fill out and upload the Risk Matrix.
See Subrecipient Risk Assessment on following page.

SUBRECIPIENT RISK ASSESSMENT

	Determine if entity was on debarred list (This is required.) https://sam.gov/content/home
	Is there any history of problems with the subrecipient. Discuss with Project Director/Principal Investigator
	Review Data Collection Form on Federal Audit Clearinghouse (FAC) https://facweb.census.gov/uploadpdf.aspx

RISK CATEGORY	RISK DESCRIPTION	RATING LABEL
1. Award(s) Priority	How important is the grant/cooperative agreement(s) awarded to the recipient within the context of the awarding office's goals and objectives?	High
2. Award(s) Potential for Implementation Problems	What is the potential for implementation problems (with high being a highly complex award with the greatest potential for problems)?	Low
3. Financial Viability and System Assessment	Recipient has a financial management system in place to track and record program expenditures. The accounting system identifies the receipts and expenditures of program funds separately for each award. Yes (Low) _____ No (High) _____	Low
	Recipient is new and/or does not have experience managing federal funds Yes (Low) _____ No (High) _____	Low
4. Past performance on Outcomes (from last fiscal year final performance progress report)	a. Met all (Low) b. Met most (85% or more) (Low) c. Met some (less than 85%) (Moderate) d. Met None (High)	Low
5. Staff Experience	a. All staff are experienced in performing stated activities of the award. (Low) b. Majority of staff are experienced in performing stated activities. (Moderate) c. Fewer than 50% of staff are experienced at performing stated activities. (High)	Low
6. Organization Experience	a. Organization has been providing services listed in the award at least five years (Low) b. Organization has provided services similar to those listed in award more than 2 years but less than five years. (Moderate) c. Organization has provided same or similar services for less than two years. (High)	Low
7. Staffing Level (1)	a. Currently fully staffed. (Low) b. 75% of positions currently filled. (Moderate) c. Less than 75% positions currently filled (High)	Moderate
8. Staffing Level (2)	a. Staffing level sufficient to provide services in award. (Low) b. Staffing level insufficient but plans and resources in place to increase level. (Moderate) c. Staffing level insufficient with no plans or resources to increase. (High)	Moderate
9. Timely Submission of Financial Status, Performance Progress Reports, and Other Administrative Requirements	Has the entity been timely in the submission of:	-
	• Amendments Yes (Low) _____ No(High) _____ N/A(Leave Blank) _____	Low
	• Fiscal Reporting Yes (Low) _____ No(High) _____ N/A (Leave Blank) _____	Low
	• Budget Revisions Yes (Low) _____ No (High) _____ N/A (Leave Blank) _____	Low
	• Performance Progress Yes (Low) _____ No (High) _____ N/A (Leave Blank) _____	Low
10. Accrediting, Licensing, or Eligibility Certification	a. Organization properly licensed or certified by a recognize sources (i.e., the Internal Revenue Service non-profit determination letter, bonded and insured if performing construction related activities, etc.) (Low) b. Organization meets licensing/certification or is seeking validation from a recognized source. (Moderate) c. Not accredited, licensed, or certified to meet minimum eligibility requirements of the award. (High)	Low
11. Equipment/Facility Adequacy	a. Equipment capable of handling additional needs of award. (Low) b. Equipment needs slight upgrade to meet award requirements. (Moderate) c. Equipment needs significant upgrade to meet the award requirements. (High)	Low
12. Financial Audit	Audited in at least one of the most recent periods. Yes (Moderate) _____ No (High) _____	Moderate
	Timely single audit report. Yes (Low) _____ No (High) _____	Low
	Single Audit Opinion on Major Program Compliance. Unqualified (Low) _____ Qualified (Moderate) _____ Adverse/Disclaimer (High)	Moderate
	Material Weaknesses in Internal Control Over Compliance. None (Low) _____ 1-2 (Moderate) _____ More than 2 (High) _____	Low
	Findings for Non-Compliance for Federal Awards None (Low) _____ One or more (High) _____	Low
13. Code of Ethics	Has a Code of Ethics policy which is provided to all associated employees. Yes (Moderate) _____ No(High) _____	High
FINAL RISK CATEGORY		

WINSTONNET

Financial Statements

June 30, 2021 and 2020

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Board of Directors
WinstonNet
Winston-Salem, North Carolina

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of WinstonNet (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WinstonNet as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Butler & Burke LLP

Winston-Salem, North Carolina
January 19, 2022

WINSTONNET
STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 222,128	\$ 170,646
Accounts receivable	80,747	80,004
Promises to give	63,000	107,350
Prepaid expenses	4,556	3,709
Property and equipment, net	<u>132,799</u>	<u>165,538</u>
<u>TOTAL ASSETS</u>	<u>\$ 503,230</u>	<u>\$ 527,247</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ <u>29,701</u>	\$ <u>57,906</u>
<u>Total Liabilities</u>	<u>29,701</u>	<u>57,906</u>
Net Assets		
Without donor restrictions	410,529	361,991
With donor restrictions	<u>63,000</u>	<u>107,350</u>
<u>Total Net Assets</u>	<u>473,529</u>	<u>469,341</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 503,230</u>	<u>\$ 527,247</u>

WINSTONNET
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Assets Without Donor Restrictions		
Support and Revenue		
Grants and contributions	\$ -	\$ 1,000
In-kind donations	3,600	3,600
Memberships	90,000	90,000
Internet service fees	20,160	20,160
Other income	2,140	2,100
Interest income	2	4
Net assets released from restrictions	<u>186,728</u>	<u>221,000</u>
<u>Total Support and Revenue</u>	<u>302,630</u>	<u>337,864</u>
Expenses and Losses		
Expenses		
Program services	183,016	141,574
Management and general	47,823	46,262
Fundraising	<u>21,067</u>	<u>19,284</u>
<u>Total Expenses</u>	<u>251,906</u>	<u>207,120</u>
Loss on disposal of property and equipment	<u>2,186</u>	<u>24,584</u>
<u>Total Expenses and Losses</u>	<u>254,092</u>	<u>231,704</u>
<u>Change in Net Assets Without Donor Restrictions</u>	<u>48,538</u>	<u>106,160</u>
Net Assets With Donor Restrictions		
Support and Revenue		
Grants and contributions	142,378	155,350
Net assets released from restrictions	<u>(186,728)</u>	<u>(221,000)</u>
<u>Change in Net Assets With Donor Restrictions</u>	<u>(44,350)</u>	<u>(65,650)</u>
<u>Change in Net Assets</u>	<u>4,188</u>	<u>40,510</u>
Net Assets, Beginning	<u>469,341</u>	<u>428,831</u>
Net Assets, Ending	<u>\$ 473,529</u>	<u>\$ 469,341</u>

WINSTONNET
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Internet services	\$ 31,353	\$ -	\$ -	\$ 31,353
Payroll and related expenses	32,712	13,085	19,627	65,424
Travel	-	459	-	459
Professional fees	50,598	27,245	-	77,843
Software licenses	1,596	-	-	1,596
Office supplies and expenses	-	1,696	-	1,696
Marketing and advertising	-	500	-	500
Computer expense	10,000	-	-	10,000
Depreciation and amortization	54,957	-	-	54,957
Insurance	-	2,054	-	2,054
In-kind rent	1,800	360	1,440	3,600
Miscellaneous	-	2,424	-	2,424
	<u>\$ 183,016</u>	<u>\$ 47,823</u>	<u>\$ 21,067</u>	<u>\$ 251,906</u>

WINSTONNET
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2020

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Internet services	\$ 30,135	\$ -	\$ -	\$ 30,135
Payroll and related expenses	29,741	11,896	17,844	59,481
Travel	-	58	-	58
Professional fees	29,583	15,930	-	45,513
Software licenses	1,930	-	-	1,930
Office supplies and expenses	-	2,127	-	2,127
Marketing and advertising	-	300	-	300
Computer expense	10,000	-	-	10,000
Depreciation and amortization	38,385	-	-	38,385
Insurance	-	1,663	-	1,663
In-kind rent	1,800	360	1,440	3,600
Miscellaneous	-	13,928	-	13,928
	<u>\$ 141,574</u>	<u>\$ 46,262</u>	<u>\$ 19,284</u>	<u>\$ 207,120</u>

WINSTONNET
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Change in net assets	\$ 4,188	\$ 40,510
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	54,957	38,385
Loss on disposal of property and equipment	2,186	24,584
(Increase) decrease in operating assets:		
Accounts receivable	(743)	10,000
Promises to give	44,350	15,650
Prepaid expenses	(847)	(921)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(39,782)	1,269
<u>Net Cash Provided by Operating Activities</u>	<u>64,309</u>	<u>129,477</u>
INVESTING ACTIVITIES		
Purchases of property and equipment	(12,827)	(115,678)
<u>Net Cash Used in Investing Activities</u>	<u>(12,827)</u>	<u>(115,678)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	51,482	13,799
Cash and Cash Equivalents, Beginning	<u>170,646</u>	<u>156,847</u>
Cash and Cash Equivalents, Ending	<u>\$ 222,128</u>	<u>\$ 170,646</u>
<u>SUPPLEMENTAL DISCLOSURES</u>		
Noncash investing activities:		
Capital expenditures included in accounts payable	<u>\$ 11,577</u>	<u>\$ 56,314</u>

WINSTONNET
NOTES TO FINANCIAL STATEMENTS

NOTE A: ORGANIZATION AND NATURE OF ACTIVITIES

WinstonNet (the “Organization”) is a non-profit community technology initiative established with the goal of “bridging the digital divide” by providing community computer access and preparing the workforce for the next generation of network-based supercomputing technologies. The Organization’s support comes primarily from government grants and corporate membership. The Organization operates the following programs:

Public Computer Centers

The Organization provides broadband access to the general public and to specific vulnerable populations, such as low-income, unemployed, aged, children, minorities, and people with disabilities. This is accomplished through projects to create, upgrade, and expand public computer centers including those at community colleges that meet a specific public need for broadband service, including, but not limited to, education, employment, economic development, and enhanced service for health-care delivery, children, and vulnerable populations.

Sustainable Broadband Adoption

The Organization engages in innovative projects that promote broadband demand, including projects focused on providing broadband education, awareness, training, access, or support, particularly among vulnerable population groups where broadband technology has traditionally been underutilized.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with U.S. generally accepted accounting principles (GAAP). The Organization reports 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.

Net assets without donor restrictions - net assets that are not restricted by donors or for which donor-imposed restrictions have expired. If the board specifies a purpose where none has been stated, such funds are classified as board designated net assets without donor restrictions.

Net assets with donor restrictions - net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

WINSTONNET
NOTES TO FINANCIAL STATEMENTS

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e. donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Cash and Cash Equivalents

The Organization considers all demand deposits at financial institutions and all highly liquid investments with an original maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses on these accounts.

Promises to Give

Contributions and grants (promises to give) are recognized as revenues in the period the commitment is made. The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contributions and grants revenue in the statements of activities. The Organization determines an allowance for uncollectible promises to give based on historical experience, an assessment of the economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible. An allowance for uncollectible promises to give was not considered necessary at June 30, 2021 or 2020. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions upon which they depend are substantially met. All promises to give at June 30, 2021 are expected to be received within the following fiscal year.

Accounts Receivable

Accounts receivable are stated at unpaid balances. Management considers all accounts receivable to be collectible, therefore, no allowances for uncollectible accounts has been presented in these financial statements.

Property and Equipment

Property and equipment are capitalized at cost, unless donated. Donated property is stated at fair market value at the date of the gift. Depreciation and amortization are provided on the straight-line method over estimated useful lives ranging from 3 to 10 years.

WINSTONNET
NOTES TO FINANCIAL STATEMENTS

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized when earned. Contributions are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of a beneficial interest is received.

Donated Services and In-Kind Contributions

The Organization records various types of in-kind support, including services and other tangible assets. GAAP requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind support are offset by like amounts included in expenses or assets. A substantial number of volunteers donate significant amounts of time to the Organization; however, no amounts have been reflected in the financial statements for these services since the donated services do not meet the above conditions for recognition under GAAP.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include professional fees, occupancy, salaries and personnel related expenses, which are allocated on the basis of estimates of time and effort.

Advertising Expenses

The Organization expenses advertising costs as they are incurred. For the years ended June 30, 2021 and 2020, advertising costs were \$500 and \$300, respectively.

Income Tax Status

The Organization is a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, income tax expense is limited to activities that are deemed by the Internal Revenue Service to be unrelated to their exempt purpose.

The Organization's primary tax positions relate to its status as a not-for-profit entity exempt from income taxes and classification of activities related to its exempt purpose. It is the opinion of management that the Organization has no uncertain tax positions that would be subject to change upon examination.

The Organization is required to file a federal exempt organization tax return (Form 990) annually to retain its exempt status. The Organization is also required to file an exempt organization business income tax return (Form 990-T) for any year unrelated business income exceeds \$1,000. The Organization's Form 990 filings are generally subject to examination by the Internal Revenue Service for three years after they are filed.

WINSTONNET
NOTES TO FINANCIAL STATEMENTS

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The Organization has evaluated its subsequent events (events occurring after June 30, 2021) through the date of this report, which represents the date the financial statements were available to be issued, and determined that all significant events and disclosures are included in the financial statements.

NOTE C: LIQUIDITY AND AVAILABILITY

Financial assets of the Organization include cash and cash equivalents, accounts receivable and promises to give. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the balance sheet date, comprise the following:

	<u>2021</u>	<u>2020</u>
Total financial assets	\$ 365,875	\$ 358,000
Less those unavailable for general expenditure within one year due to:		
Purpose restrictions	<u>(63,000)</u>	<u>(107,350)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 302,875</u>	<u>\$ 250,650</u>

The Organization has a goal to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

WINSTONNET
NOTES TO FINANCIAL STATEMENTS

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment are comprised of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Computer equipment	\$ 305,660	\$ 286,153
Software	44,992	42,618
Furniture and fixtures	<u>82,090</u>	<u>82,090</u>
	432,742	410,861
Less accumulated depreciation and amortization	<u>(299,943)</u>	<u>(245,323)</u>
	<u>\$ 132,799</u>	<u>\$ 165,538</u>

Depreciation and amortization expense totaled \$54,957 and \$38,385 for the years ended June 30, 2021 and 2020, respectively.

NOTE E: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consists of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purposes and/or passage of time:		
Place Matters Initiative	\$ 63,000	\$ 15,750
Computer lab upgrades	<u>-</u>	<u>91,600</u>
	<u>\$ 63,000</u>	<u>\$ 107,350</u>