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PRESENTS

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E·R·A·S·E RACISM

BRINGING A UNIQUE UNDERSTANDING OF KEY ISSUES FACING NOT-FOR-PROFIT ORGANIZATIONS

FROM THE EDITOR - MATTHEW BURKE, CPA, CFE

CERINI & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS

As the days start to get lighter and the thermometers get redder (*hopefully*), you'll notice as you flip through this edition of the NFP Advisor that it's not entirely focused on COVID-19. Let's knock on wood, hope, and pray that we are finally turning the page on this awful chapter of humanity's history, and can focus our energies on conquering less-disturbing challenges – inflation, staff shortages, and overall disunity. This edition of the NFP Advisor providers our annual look into our separate **2022 Nonprofit Trends Report**, features obligatory accounting standards updates (*yawn*), and spotlights a pair of guest writers shining very bright lights on issues facing the disadvantaged corners of our population.

In our 2022 Nonprofit Trends Report, we summarize timely themes impacting nonprofits. The business environment that nonprofits operate in has been in a constant state of flux and adapting to this unfamiliar environment is essential We highlight COVID-related changes, the Great Resignation, funding trends, the ever-present need to strengthen cybersecurity, and the use of workspace. Please visit our website to see the 2022 Nonprofit Trends Report in all its glory. It's illuminating.

Accounting regulations changes are never fun, not even for accountants. A major one is coming down the pike though, and it's best to be as prepared as possible. Our accounting and auditing team prepared a primer on thew new rules that pertain to the accounting for leases. They're far-reaching, a bit convoluted, and will soon be pressing. Avoid them at your own peril. This subject is in our wheelhouse though, so for any direct assistance you need in untangling this web, just let us know. We will certainly be distributing more content about this in the weeks and months ahead. Stay connected to us along the way.

As if that wasn't enough, more accounting rules impacting organizations who receive in-kind donations will soon take effect as well (*for reporting periods beginning after June 15, 2021; simply, most fiscal and all calendar 2022 year-end organizations*). These aren't as complicated. They involve additional policy and other disclosures, and a more transparent presentation of donations-in-kind within your financial statements themselves, including donated investments. Again, we're here to help you implement these required updates.

In another piece, the Chief Information Officer of the Viscardi Center, Michael Caprara, discusses the troubling lack of accessibility of digital resources for disabled individuals. The Viscardi Center educates, employs, and empowers youths, adults, and veterans with disabilities or similar needs. With over sixty million Americans considered disabled, and legal actions being leveled against perpetrators of this form of implicit discrimination, it's imperative for all organizations to ensure that their websites and other digital content are accessible. Michael highlights the principal issues impacting these efforts and walks you through the process to improve your own standing.

Elaine Gross is the President of ERASE Racism, a regional organization that leads public policy advocacy campaigns and related initiatives to promote racial equity in areas such as housing, public school education, and community development. Elaine penned an enlightening article about structural racism, diversity, equity, and inclusion; subjects that couldn't be timelier. ERASE Racism also graciously provided the cover for this edition of the NFP Advisor.

In addition, join us each month for the Cerini Connection, where we interview different guests on timely topics impacting organizations like yours. As always, if there's anything we can provide assistance with, we're here to help. Here's wishing for a smooth start to 2022, and a better year for all of us.

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E·R·A·S·E RACISM

ERASE Racism's mission is to expose forms of racial discrimination, advocate for laws and policies that eliminate racial disparities, increase understanding of how structural racism and segregation impact our communities and region, and engage the public in fostering equity and inclusion.

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5 STEPS TO DEVELOPING A DIGITAL ACCESSIBILITY PLAYBOOK

WITH ACCESSIBILITY LAWSUITS ON THE RISE, FOLLOW THESE STEPS TO LOWER YOUR ORGANIZATION'S RISK.

Do you truly understand your organizations responsibility to provide accessible digital content for people with disabilities? Digital accessibility is something many businesses are aware of, but most haven't addressed. No matter the type of organization you are, it is likely that a decent chunk of your customers and employees want or need accessibility. Almost 60 million Americans (*or 1 in 5*) have a declared disability. People with disabilities shop, read, engage, and work just like everyone else, *so why wouldn't they need access to your digital environments?*

Over the past decade, one of the most concerning legal trends for organizations in the U.S. has been digital accessibility lawsuits. It has been especially prevalent in certain states; California, New York, and Florida. The complaints included organizations having websites or documents inaccessible to screen readers, or video content not captioned and audio described. As a result, there is an urgent imperative for organizations to proactively make their digital content accessible or suffer the financial and social consequences associated with these lawsuits.

For organizations trying to avoid the risks of maintaining inaccessible digital environments, there is already a well-established playbook. Following these five steps is paramount for any size organization to avoiding costly litigation.

1. CREATE A PLAN

First and foremost, organizations should check with their legal counsel to ensure that accessibility is a priority, and that a comprehensive compliance plan and accessibility policy is developed and made available to the public. The compliance plan should include steps to assess and remediate accessibility for websites, apps, documents, and videos, along with a dedicated, accessible method of contact for users who are experiencing accessibility issues. In conjunction, internal IT teams or vendors should be consulted to make sure they are aware of their responsibility to make digital environments accessible, and that the accessibility plan includes training for those teams.

2. ASSESS CURRENT DIGITAL ASSETS

Most organizations with web properties should have their sites and applications audited for accessibility by an outside organization to get a baseline of what is needed. The ensuing reports will help guide future training and remediation efforts and will prove crucial in prioritizing work.

3. TRAIN & EDUCATE TEAMS

Whether the accessibility fixes will be done by internal IT teams, the current IT vendor, or a digital accessibility focused vendor, organizations should ensure that those responsible for making them are well-versed in digital accessibility: what the issues are, what changes need to be made, and how to implement them.

4. MAKE CHANGES & REASSESS

Once the accessibility issues have been identified and teams have been trained in how to fix them, organizations should begin making changes prioritizing the most trafficked pages and documents to have the greatest immediate impact. Once the issues have been addressed, it is strongly recommended to have those sites and apps checked for usability by stakeholders.

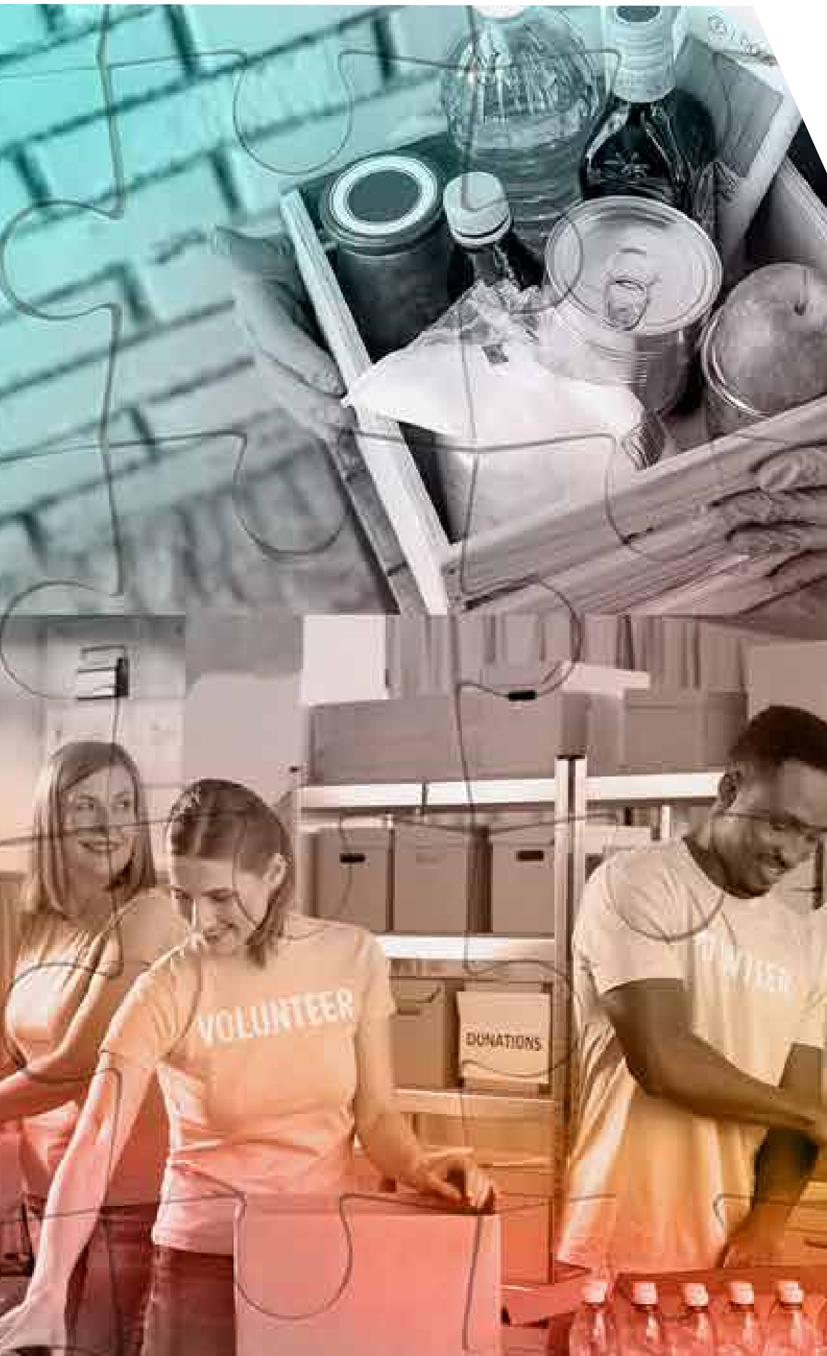
5. ENSURECONTINUITYOFACCESSIBILITYPLANNING

Digital environments will ostensibly keep changing. As such, organizations must make sure that accessibility is continuously considered in any digital iterations, to avoid falling back out of compliance.

As far as digital accessibility goes, it's not a sprint, but a marathon. A partner can help you develop a playbook that ensures ongoing compliance, which will reduce liability and maintain an inclusive environment. With a growing focus on **diversity, equity, and inclusion (DEI)**, efforts are expanding more than ever to include disability. This expansion means organizations need to be conscious of meeting all accessibility standards, including digital media.

The Viscardi Center
MICHAEL CAPRARA
CHIEF INFORMATION OFFICER
THE VISCARDI CENTER

2022 TREND REPORT OVERVIEW



As we move deeper into 2022, many of the issues that have impacted the sector in 2020 and 2021 continue to affect us in 2022. The Covid pandemic doesn't appear to be ending anytime soon, Nonprofits are faced with the Great Resignation, supply shortages, cyber security threats, and lack of funding. If Nonprofits are fully aware of the issues they are facing they can hopefully get ahead of them and make the most of 2022.

IMPACT OF COVID:

The Coronavirus continues to take a center stage and it will for most, if not all of 2022.

- **Change in WorkForce:** 55% of all employees want a hybrid work model, it is what they have become accustomed to over the last 2 years, so nonprofits need to relook at their structure to determine if this is possible and how they can continue to ensure that these employees are effective remote.
- **Vaccination/Mask Policies:** Organizations will need to continue to monitor the ever-changing regulatory environment and remain compliant as employees' and constituents' safety remain a top priority.
- **Start and Stop of services:** We expect there to continue to be the need to be flexible to ensure that everyone is able to pivot at a moment's notice, especially after we all just witnessed the aggressive nature of the omicron variant. We are predicting to see more of a return of services to pre-pandemic levels by the 3rd or 4th quarter.

THE GREAT RESIGNATION:

19 million US workers quit their job between April and September 2021. Causing remaining team members to be carrying more responsibility than they were in the past. To combat this and retain employees we must look at multiple things:

- **Developing Strong Leadership:** Employees are not as connected to an organization as they once were, they are instead connected to their team and leadership. It is important to look at your leaders and ensure that they are working effectively with their teams.
- **Flexible work schedule:** People's priorities have shifted to more of a focus on work-life balance, family, travel, etc.
- **Prioritize your people:** Employees are looking for added benefits and a priority on mental health.
- **Diversity, Equity, and Inclusion:** This needs to be more than policies, it should be part of your organizational DNA.
- **Increased Salaries:** Nonprofits can expect to have to provide raises of at least 3-6%.

FUNDING:

Nonprofits need to develop budgets and contingency budgets, being ready to react quickly. CARES Act funding has dried up and with inflation, organizations should expect a potential rise in cost. Plus, with volunteerism down 66%, those services you once had volunteers for, may now require you to hire staff for. As a result, it is increasingly important to relook at your fundraising strategy:

- Using SMS marketing strategy as opposed to email, we are seeing text messages have a 99% open rate, while emails have a 33% rate.
- Make your website mobile-friendly, we are all spending more and more time on our phones and less and less on our computers. You need to work to ensure that people can easily make donations from their phones.
- Make it easy for people to donate with apps like PayPal, Apple Pay, and Google Pay.
- We will see a continued rise in Crypto Currency donations. Last year, on giving Tuesday $2.4 million in crypto was donated, which is 583% more than the previous year's Giving Tuesday. Don't miss out make sure you are set up to receive crypto donations.
- **Be personal.** Don't just reach out for end of year giving, form meaningful relationships with your donor's and increase monthly giving.
- **Make asks relatable.** People want to have an idea of what impact their money is making (*examples: a book in the hand of a child, housing for a month, etc.*).
- Expect technology to continue to play a big role in events going forward. Have streaming options and text communications throughout your event to make sure everyone can be a part of it.

CYBER SECURITY:

We are all seeing an increase in Cybersecurity issues. According to the Institute for Critical Infrasturucte Technology, 50% of nonprofits have experienced a ransomware attack. In order to protect the data of your volunteers, constituents, and donors it is important to take these threats seriously. Nonprofits should look at options for cybersecurity training to ensure their employees are aware of what to look for and how to avoid these threats.

WORKSPACE TRENDS:

In the last 2 years we have seen a shift in how we use our space, clean our spaces, capacity of space, etc.

- Space will need to be more malleable to meet the changing needs of the organization on a day-to-day basis.
- Re-evaluate office space, on average, office space cost $5,000 per person per year. Relook at your space … *do you need it all? Can you renegotiate your lease to downsize?*
- With hybrid schedules office staff is constantly rotating and people will most likely not have permanent desks anymore, this will increase the need for disinfection and will require more durable furniture.

With us being a little more than a month into 2022, we see things continuing to change and pivot. If the last two years have taught us anything it is that anything is possible. So continue to be flexible as we move forward.

Check out our full Trends Report Here and see what professionals in the nonprofit sector see as the upcoming trends in fundraising, office space, marketing, technology, and more.

KEN CERINI, CPA, CFP, FABFA
MANAGING PARTNER

LEASE ACCOUNTING

BACKGROUND

For many nonprofits, the largest non-labor cost is facilities. For years this has created some disparity in the comparability of financial statements between organizations, as some nonprofits own their facilities while others rent. Several years ago, the **Financial Accounting Standards Board ("FASB")** issued **new lease accounting standards ("ASC 842")** to try to align some of these issues across all industries and make financial reporting more consistent. The COVID pandemic has pushed off the implementation of ASC 842 for nonprofits and private companies without certain public debt. The deferral is unfortunately coming to an end with adoption required for years starting after December 15, 2021 (*calendar year 2022 or fiscal year 2023 entities*).

In a nutshell, ASC 842 will require most providers with real property or equipment leases to record both a right-of-use asset (*the present value of the future required lease payment stream*) and a corresponding liability to reflect, in essence, the asset and liability associated with the required future lease payments (*inclusive of renewal options and other provisions that management may anticipate taking advantage of*). By requiring assets and liabilities to be reflected on an organization's financial statements, ASC 842 makes it easier for stakeholders to see an organization's risk exposure and true financial position.

WHAT IS A LEASE?

A lease is defined as a contract or an element of a contract that conveys the **right of use ("ROU")** of a physically distinct identified asset for a specified period of time in exchange for payment. The asset can be real property, facilities and related improvements, furniture and equipment, or other tangible assets. The period of time isn't necessarily quantified by time but can also be described in terms of the estimated use of an asset, such as the number of units a piece of equipment will produce.

LEASE CLASSIFICATION

While substantially all leases are required to be capitalized on your statement of financial position or balance sheet, it is still necessary to classify leases as either finance leases (*previously referred to as capital leases under ASC 840*) or operating leases, because the two lease types are measured differently. Under ASC 842, a lease is considered a finance lease if it meets any one of the following criteria:

- **Transfer of title test:** *By the end of the lease term, will ownership of the asset transfer from the lessor to the lessee?*
- **Bargain purchase option test:** *Is there a purchase option in the lease that the lessee is reasonably certain to exercise? (i.e., the lessee can purchase the asset for $1)*
- **Lease term test:** *Does the lease term encompass the major part of the remaining economic life of the underlying asset? ASC 842 removes the bright line test of 75% of the asset's useful life.*
- **Present value test:** *Is the present value of lease payments plus residual value guaranteed by the lessee greater than or equal to substantially all of the fair market value of the asset? ASC removes the bright line test of 90% of the asset's fair market value.*
- **Alternative use test:** *Is the asset so specialized that it is only useful to the lessee? Basically, the asset has no value to anyone else without a major overhaul by the lessor.*

Under an operating lease, the ROU asset is recorded and amortized to rent on a straight-line basis over the lease term, so from a statement of changes in net assets and income statement perspective, there will be little change in presentation. Finance leases require the lessee to recognize interest expense and amortization expense over the shorter of the asset's life or the lease term. As a result, you will usually recognize a greater expense earlier in the life of the lease for a finance lease.

CALCULATING THE LEASE LIABILITY UNDER ASC 842

Your lease liability is the current value of minimum future lease payments. To determine the liability, there are certain assumptions/estimates that need to come into play:

- *If the lease contains a residual guarantee or use limits, what's the likely amount you will owe under such provisions (i.e., a vehicle lease that provides 10,000 miles per lease)?*
- *If the lease contains certain options such as renewal options, termination options, or purchase options, what is the likelihood that you will exercise such options?*

These assumptions/estimates will impact your lease liability calculation. Keep in mind that the assumptions you make about lease options at the beginning of the lease can change over time. If, during the term of a lease, you change your mind about whether you are likely to exercise any lease options or there are material changes in residual guarantees or uses, you will need to remeasure both your lease liability and your ROU asset.

The discount rate to use in calculating the lease liability is either the rate implicit in the lease (*if known, though it rarely is explicit*) or your organization's **incremental borrowing rate ("IBR")**. Nonpublic entities and nonprofits also have the option to use a risk-free rate. ASC 842 defines the IBR as, *"the rate of interest that a lessee would have to pay to borrow on a collateralized basis over a similar term an amount equal to the lease payments in a similar economic environment."* To put this in English, your IBR is the rate of interest you could borrow at under similar terms (*amount, length of time, etc.*). If you have a strong relationship with your banker, you should be able to obtain from your bank your IBR for each lease you enter into or some guide you can use for the year based upon your credit history, market conditions, length of borrowing, security, etc.

(CONTINUED ON NEXT PAGE)

CALCULATING ROU UNDER ASC 842

The ROU asset is calculated as the lease liability, discussed above, plus or minus these adjustments:

- **Plus:** *initial direct costs and prepaid lease payments (a)*
- **Minus:** *lessor incentives, accrued rent, and ASC 420 liability at transition date (b)*

a. Examples of typical initial direct costs under ASC 842 include commissions and payments made to an existing tenant to incentivize that tenant to terminate its lease as these costs would only be incurred as a result of execution of the lease. Costs that typically would not be considered initial direct costs are legal fees, costs of negotiating lease terms, lease underwriting, or general overhead expenses such as depreciation, occupancy, and equipment costs, as these costs would be incurred regardless of whether the lease is ultimately executed.

b. ASC 420 required you to record a liability for the amount of above market rent you were paying over the life of the lease. Under ASC 842, this would reduce the carrying value of the ROU asset.

Over the life of the lease, the ROU is amortized using the straight-line method over the life of the lease.

EMBEDDED LEASES UNDER ASC 842

Since prior to ASC 842 operating leases were not capitalized, embedded leases had very little impact on your overall financial statements. After all, if a lease contained utility charges, tax pass-throughs, and other services such as admin support, *did it really matter?* It was all part of your occupancy costs on your statement of functional expenses or income statement. As you now have to capitalize leases under ASC 842, it becomes increasingly more important to ensure you are able to truly understand the terms of each agreement. As a result, you now need to:

- *Examine all contracts to find any embedded leases within them*
- *Separate the lease components (for use of assets) from non-lease components (payments for the service) within the contract*

The way your lease is written could significantly impact embedded leases. If your lease is a gross lease, whereby property taxes and common area costs (*i.e., snow removal*) are part of a fixed rate lease, ASC 842 provides for a practical expedient allowing these costs to be considered part of the lease, which means you don't need to separate out these costs before calculating your ROU asset. If, on the other hand, your lease is a net lease, whereby property taxes and other costs are variable and billed separately, these would be excluded from the lease and the calculation of your ROU asset. Even so, for nonprofits that enter into collaborative agreements for space that includes such items as secretarial support, supplies, fieldtrips, coverage, etc., you do have to go through the process of determining how much of the monthly payment is for the space cost and how much is for the additional services built into the agreement.

IMPACT OF COVID-19 ON LEASE ACCOUNTING

Pursuant to ASC 842, you need to evaluate your ROU asset as changes in lease terms, your intentions with respect to leases, use of assets, and more could have an impact on the carrying value of your ROU asset and related liability. The COVID pandemic and the push for more remote work and flexible work environments has significantly changed the way that many businesses, including nonprofits, have looked at their operations and could also result in changes in lease terms, certain rental concessions, decisions to not renew or to cancel certain leases. Once ASC 842 is adopted, you will need to evaluate any lease related decisions (*real property and equipment*) and determine the impact that these decisions will have on the valuation of your ROU asset.

OTHER CONSIDERATIONS

Adoption of ASC 842 will dramatically impact many organizations' statements of financial position or balance sheets, adding significant levels of assets and related debt. These changes in financial position will result in increased debt levels which could impact debt to equity ratios, liquidity ratios, and more. These could negatively impact debt covenants. Furthermore, many debt agreements put limitations on your ability to enter into debt without approval. As leases under ASC 842 now are reflected as an obligation on your statement of financial position, this could pose a problem for you every time you want to enter into an equipment or property lease. It is important for you to sit down with your bankers to work through changes in debt covenants with them in consideration of the impact of ASC 842. Similarly, the change to your statement of financial position could impact other stakeholders such as government funders, donors, your Board, and more. It is important to get ahead of the curve and discuss this with them before they are surprised by a dramatic change in your numbers.

CLOSING REMARKS

For those organizations that own their own buildings and rent most of their equipment under finance leases, the impact of ASC 842 may not be significant, but for the rest of you, ASC 842 will dramatically change your financial picture. The calculations under ASC 842 are extensive and difficult, and application is retroactive, so it will impact not just the year of adoption, but the prior year (*opening net assets*) also. We encourage you to go through the analysis of all your leases now, before ASC 842 is required, to understand the full impact it will have, and to provide for appropriate time to work through this with the necessary stakeholders to avoid issues or surprises later. ASC 842 will provide a better picture of your commitments and obligations and provide greater transparency of your financial positions and obligations. This is a significant positive; however, it will also take some time to go through the implementation process and educate your financial statement users about the changes.

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ADDRESSING
DIVERSITY, EQUITY, AND INCLUSION

Every organization, whether nonprofit or for-profit, is influenced by structural racism. Every organization, therefore, has a responsibility to address diversity, equity, and inclusion.

Structural racism is the historical and ongoing racial discrimination, segregation, and marginalization of Black people – African Americans in particular – that is typically instigated or sanctioned by government. From slavery through today, it affects every aspect of life in America, especially where we live, where our children go to school, what jobs are accessible, and what opportunities are available for Black people in contrast to White people.

Underlying structural racism is the false notion that race provides a justification for treating people differently based on their race. But race is a social construct. All humans are 99.9% genetically similar. Racism is simply a concept created to divide society – and its resources – in ways that favor one group over another. Over time this racial hierarchy, designating Black people at the bottom and White people at the top, encompasses everyone. Through the decades, some populations have been designated as *"not White"* or not White enough and may experience disparate treatment and outcomes like Black people.

As President of the Long Island-based civil rights organization ERASE Racism, I often address **diversity, equity, and inclusion (DEI)** at public events, specialized workshops, and other training sessions that we conduct. In the context of structural racism, diversity refers to the presence of people who are not White *(i.e., from different races and life experiences)*; equity refers to whether or not resources and power are available equally for White people and People of Color; inclusion ensures that all people experience fair treatment allowing them to feel welcome and attain outcomes that concretely and accurately reflect their abilities, efforts, and performance in the workplace and other settings.

One of the common misconceptions, I find, is that many people believe that addressing DEI is something organizations should do only if they have a *"problem"* – if they have been called out publicly for a specific deficiency. Similarly, addressing DEI is often seen as optional or requiring occasional attention.

But structural racism affects us all, so we all have a responsibility to address its implications in our organizations and communities. Defeating structural racism requires that we address DEI broadly in all its facets, and that takes concentrated effort and determined attention.

For organizations as well as businesses, some areas of policy and practice require special attention if one is centering racial equity in efforts to implement DEI. Personnel is a prominent area in which racial discrimination often takes place. One must look especially at the following:

Are the job requirements and candidate qualifications defined in ways that minimize racial bias?

What efforts are made to expand the pool of qualified candidates to include People of Color?

Are hiring and promotion policies and practices evaluated to minimize bias?

Who is conducting the interviews, and are they appropriately educated about DEI and implicit bias so that the hiring process is likely to center racial equity?

How attractive is the workplace to a diverse pool of candidates?

Leadership is another area that needs attention. *How diverse are the senior staff and the Board of Directors?* Too often an organization or company will think that minimal diversity is sufficient and that it will thus deflect criticism, but that raises further problems: First, it deprives the organization of the perspectives and insights that come from greater diversity. Second, it puts an enormous burden on one or two people, while seemingly setting limits on the organization's commitment to diversity. Third, having one or two People of Color in a particular role may give an appearance of diversity but may not enable equity and inclusion to be achieved.

The interactions that an organization or company has – with customers or the public at large – are another area that often needs work.

Who are the customers, and how diverse are they?

What assumptions are made about the customers?

How are their needs being heard and met?

Do all customers and clients have access to the same products and services?

Every organization and business should make a true commitment to addressing diversity, equity, and inclusion. It's vital that each entity considers the record of the industry in which it functions as well as the record of its own organization and commits to achieving real progress in DEI.

Engaging on these issues does not imply a failure but rather demonstrates courage and persistence. Structural racism affects us all. No one is free of its consequences. That's why everyone needs to actively remove the structural impediments to racial equity, including those policies and practices that appear to be race-neutral but in fact produce disparate treatment or disparate impact for People of Color. Achieving diversity, equity, and inclusion is good for every business and organization, and it's the right thing to do.

ELAINE GROSS
PRESIDENT
ERASE RACISM

Elaine Gross is President of ***ERASE Racism****, the civil rights organization based on Long Island.*

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