



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

July 19, 2023

Charter School Board  
Neighbors' Educational Opportunities, Inc.  
5201 US Highway 6  
Portage, IN 46368

We have reviewed the Supplemental Audit Report for Neighbors' Educational Opportunities, Inc. prepared by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

There were no findings noted for the period of July 1, 2021, to June 30, 2022.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**SUPPLEMENTAL AUDIT REPORT**  
**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.**  
**PORTER COUNTY, INDIANA**  
**JULY 1, 2021 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.  
PORTER COUNTY, INDIANA  
TABLE OF CONTENTS  
JULY 1, 2021 TO JUNE 30, 2022**

<b>SCHOOL OFFICIALS</b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>2</b>
<b>AUDIT RESULTS AND COMMENTS</b>	<b>3</b>
<b>EXIT CONFERENCE</b>	<b>4</b>
<b>OFFICIAL RESPONSE</b>	<b>5</b>

**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.  
PORTER COUNTY, INDIANA  
SCHOOL OFFICIALS  
JULY 1, 2021 TO JUNE 30, 2022**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President, Board of Directors	Deborah Birch	07/01/21 - 06/30/22
Executive Director	Rebeca Reiner	07/01/21 - 06/30/22
Business Manager	Jennifer Jennings	07/01/21 - 06/30/22



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

School Officials  
Neighbors' Educational Opportunities, Inc.  
Portage, Indiana

We have audited the financial statements of Neighbors' Educational Opportunities, Inc. (the School) as of and for the year ended June 30, 2022, and have issued our report thereon dated June 1, 2023. As part of our audit, we tested the School's compliance with provisions of the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts and related provisions of laws, regulations, contracts, and grant agreements. The School did not have any findings related to the Indiana State Board of Accounts compliance guidelines.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
June 1, 2023

**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.  
PORTER COUNTY, INDIANA  
AUDIT RESULTS AND COMMENTS  
JULY 1, 2021 TO JUNE 30, 2022**

No findings noted for the period of July 1, 2021, to June 30, 2022.

**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.  
PORTER COUNTY, INDIANA  
EXIT CONFERENCE  
JULY 1, 2021 TO JUNE 30, 2022**

The contents of this report were discussed with management on June 1, 2023.

**NEIGHBORS' EDUCATIONAL OPPORTUNITIES, INC.  
PORTER COUNTY, INDIANA  
OFFICIAL RESPONSE  
JULY 1, 2021 TO JUNE 30, 2022**

No findings noted for the period of July 1, 2021 to June 30, 2022, that required an official response.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.