NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. 1933 East Second Street Defiance, Ohio 43512

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION For The Year Ended December 31, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Directors Northwestern Ohio Community Action Commission, Inc. Defiance, Ohio 43512

Report on the Financial Statements

We have audited the accompanying financial statements of Northwestern Ohio Community Action Commission, Inc., (a non-profit organization), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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.

Board of Directors Northwestern Ohio Community Action Commission, Inc. Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northwestern Ohio Community Action Commission, Inc. as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of revenues and expenses and list of programs is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal and other awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

GI Proport Ore.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2017, on our consideration of Northwestern Ohio Community Action Commission, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northwestern Ohio Community Action Commission, Inc.'s internal control over financial reporting and compliance.

Luderman & Konst, Inc.

Defiance, Ohio

Certified Public Accountants

August 21, 2017

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF FINANCIAL POSITION December 31, 2016

ASSETS

CURRENT ASSETS		
Cash	\$	1,562,559
Grants Receivable		554,048
Other Receivables		(229)
Inventory		30,184
Prepaids		60,867
Total Current Assets		2,207,429
DRODERTY AND EQUIDMENT		
PROPERTY AND EQUIPMENT Land, Buildings And Improvements		1,985,749
Equipment		527,216
Vehicles		1,139,573
Total Cost		3,652,538
Less: Accumulated Depreciation		(2,881,657)
Net Property And Equipment	-	770,881
- vov - roperty - ma zapanem		770,001
OTHER ASSETS		
Investments In Mutual Funds		414,272
Total Other Assets		414,272
	-	
Total Assets	\$	3,392,582
LIABILITIES AND NET ASSETS		
CUPDENTITADILITIES		
<u>CURRENT LIABILITIES</u> Accounts Payable	\$	277.006
Accrued Payroll And Related Expenses	Ф	277,096
Deferred Revenue		175,276 357,711
Total Current Liabilities	-	810,083
Total Callent Elaomites	-	810,083
Total Liabilities		810,083
	-	
<u>NET ASSETS</u>		
Unrestricted		1,878,062
Temporarily Restricted		704,437
Total Net Assets		2,582,499
Total Liabilities And Net Assets	C	2 202 592
Loral Pianillines Wild Liet Wesers	\$ _	3,392,582

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF ACTIVITIES For The Year Ended December 31, 2016

CHANGES IN UNRESTRICTED NET ASSETS		
<u>Revenues And Support:</u> Grants	Ф	27
Donations	\$	27
Interest Income		43,844
Investment Income-Mutual Funds		710
		22,850
Investment Income-Limited Partnerships		(78,347)
Program Income Total Unrestricted Programs And Sourcest	_	80,298
Total Unrestricted Revenues And Support		69,382
Net Assets Released From Temporary Restrictions:		
Restrictions Satisfied By Payments	_	7,582,621
Total Unrestricted Revenues, Support & Reclassifications	_	7,652,003
Expenses:		
CACFP USDA		213,406
Summer Food Service Program		59,119
Richland Place HUD		24,746
Target of Opportunity		450
Weatherization Assistance DOE		233,442
TANF Workforce		4,661
AFDC		261,238
Weatherization Assistance HHS		578,711
HEAP		956,460
CSBG		375,451
Step Up To Quality		39,845
Head Start		3,271,010
Assets For Independence		10,526
EFSP		4,035
Emergency Shelter Grant		59,708
Homeless Crisis Response		207,838
Together We Can Make A Difference		36,254
Housing Assistance		109,958
Partnership In Assistance To The Homeless		63,733
Home Repair Program		14,682
Early Childhood Education		265,288
Housewarming		2,787
United Way		69,456
Toledo Edison		40,232
AEP		49,524
Financial Empowerment		2,000
Housing Support		1,568
Capacity Building		9,000
BCI & Training		35,361
Richland Place		3,593

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF ACTIVITIES For The Year Ended December 31, 2016

Expenses (Continued):		
Unrestricted Programs	\$	121,043
Emergency Payment Donations	Ψ	19,065
General & Administrative		632,977
Total Expenses	-	7,777,167
	-	7,777,107
Decrease In Unrestricted Net Assets	_	(125,164)
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
Grants		7,137,276
Donations		3,189
Interest Income		205
Program Income		34,257
In-Kind Contributions		378,836
Net Assets Released From Restrictions	_	(7,582,621)
Decrease In Temporarily Restricted Net Assets	_	(28,858)
DECREASE IN NET ASSETS	_	(154,022)
NET ASSETS AT BEGINNING OF YEAR		
Unrestricted		2,003,226
Temporarily Restricted		733,295
	-	2,736,521
NET ASSETS AT END OF YEAR		
Unrestricted		1,878,062
Temporarily Restricted		704,437
	\$	2,582,499

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF CASH FLOWS For The Year Ended December 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received From:		
Grants	\$	6,902,350
Donations		47,033
Interest Income		915
Program Income		113,560
Total	_	7,063,858
Cash Disbursed To:		
Employees And Suppliers		7,116,898
Total	_	7,116,898
Net Cash Used By Operating Activities		(53,040)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase Of Property And Equipment		(126,630)
Proceeds Received From Disposal of Investments		78,121
Purchase of Investments		(48,133)
Net Cash Used In Investing Activities	_	(96,642)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Cash Used By Financing Activities	_	0
Net Decrease In Cash And Cash Equivalents		(149,682)
Cash And Cash Equivalents At December 31, 2015	_	1,712,241
Cash And Cash Equivalents At December 31, 2016	\$ _	1,562,559

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF CASH FLOWS - CONTINUED For The Year Ended December 31, 2016

Change In Net Assets	\$_	(154,022)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS		
TO NET CASH USED BY OPERATING ACTIVITIES:		
Depreciation		203,892
Gain on Disposal of Property and Equipment		(1,256)
Investment Loss		55,497
(Increase) Decrease In:		
Grants Receivable		329
Other Receivables		261
Inventory		19,727
Prepaids		(984)
Increase (Decrease) In:		
Accounts Payable		42,369
Accrued Payroll And Related Expenses		16,429
Deferred Revenue		(235,282)
Total Adjustments		100,982
Net Cash Used By Operating Activities	\$	(53,040)

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF FUNCTIONAL EXPENSES For The Year Ended December 31, 2016

		5	Summer	F	Richland			We	atherization				Wea	atherization						
	CACFP	Foo	od Service		Place	1	Target of	Α	ssistance		TANF		A	ssistance			St	ep Up To		
	USDA	F	Program		HUD	0	pportunity		DOE	V	Vorkforce	AFDC		HHS	HEAP	CSBG		Quality	Head	d Start
Personnel	\$ 45,151	\$	29,261	\$	-	\$	-	\$	148,736	\$	4,661 \$	228,679	\$	287,809	\$ 279,124	\$ 230,110	\$	- \$	2,	060,375
Consultants/Contractual	-		-		_		-		7,618		-	2,105		57,130	4,150	7,450		-		8,479
Travel	556		3,619		-		-		3,165		-	3,616		719	4,096	8,898		H		98,855
Space	-		1,978		24,746		450		-		-	7,278		16,240	18,952	39,381		-	9	126,331
Supplies	167,699		24,161		-		-		=		-	14,022		13,495	60,658	25,869		37,181	:	201,756
Equipment/Renovations	-		-		-		-		-		-	-		· -	-	1,396		-		-
Lease & Maintenance of Equipment	-		-		-		-		-		-	1,695		14,346	9,272	9,047		-		57,765
Weatherization Materials	-		-		~		-		70,341		-	-		147,964	-	-		-		-
Direct Assistance	-		-		-		-		-		-	-		-	578,905	35,800		-		42,085
Other	-		100		-		-		3,582		-	3,843		41,008	1,303	17,500		2,664	- 2	296,528
In-Kind	-		-		-		-		-		-	_		-	-	_		-	;	378,836
Total	\$ 213,406	\$	59,119	\$	24,746	\$	450	\$	233,442	\$	4,661 \$	261,238	\$	578,711	\$ 956,460	\$ 375,451	\$	39,845 \$	3,2	271,010

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED) For The Year Ended December 31, 2016

					En	nergency							Pa	rtnership										
						Shelter	Hom	neless	To	ogether			In A	ssistance		Home		Early						
	Asse	ets for				Grant	Cr	risis	We	Can Make	Hou	ısing	٦	To The		Repair	C	hildhood					Т	oledo
	Indepe	endence	Ε	EFSP	Р	rogram	Resp	ponse	A D	ifference	Assis	stance	Ho	omeless	F	Program	E	ducation	House	warming	Uni	ited Way	Е	dison
Personnel	\$	-	\$	-	\$	43,826	\$ 1	12,008	\$	35,048	\$	2,339	\$	44,638	\$	531	\$	213,808	\$	2,571	\$	18,315	\$	3,329
Consultants/Contractual		-		-		-		-		-	8	88,002		-		11,732		1,023		38		-		4,485
Travel						182		4,654		90		-		-		-		2,667		-		1,712		-
Space		-		-		8,624		1,321		-		107		17,039		^ =		6,665		168		-		-
Supplies		-		-		2,529		391		1,116		-		59		-		13,652		-		26,218		10,973
Equipment/Renovations		-		-		-		-		-		-		-		Ψ.		-		-		-		-
Lease & Maintenance of Equipment		-		-		3,095		747		-		3		1,627		-		3,933		10		-		-
Weatherization Materials		-		-		-		-		_		-		-		2,419		-				-		-
Direct Assistance		10,526		4,035		3	3	88,717		-		-		-		-		3,656		7-3		20,088		-
Other				-		1,449		-		-	1	19,507		370		-		19,884		-		3,123		21,445
In-Kind		-		-		-		-		-		-		-		-		-		· ·		-		
Total	\$	10,526	\$	4,035	\$	59,708	\$ 20	07,838	\$	36,254	\$ 10	09,958	\$	63,733	\$	14,682	\$	265,288	\$	2,787	\$	69,456	\$	40,232

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED) For The Year Ended December 31, 2016

													En	nergency	Total		General			
		Financial		Housing	C	apacity		BCI &	R	Richland	U	Inrestricted	P	ayment	Program		And			
	AEP	Empowermen	t	Support	В	Building	Т	raining		Place		Programs	Do	onations	Activities	Adı	ministrative	Fur	ndraising	Total
Personnel	\$ 7,560	\$ -	\$	954	\$	7,642	\$	31,647	\$	1,597	\$	36,569	\$	-	\$ 3,876,288	\$	519,892	\$	-	\$ 4,396,180
Consultants/Contractual	8,803	-		7		-		108		189		1,298		-	202,617		34,812		-	237,429
Travel	-	173		-		557		75		10		283		-	133,927		7,915		-	141,842
Space	-	-		-		-		-		(3,924)		1,410		-	266,766		13,100			279,866
Supplies	354	487		606		105		1,456		508		27,255		-	630,550		15,531		-	646,081
Equipment/Renovations	-	-		-		-		-		-		-		-	1,396		63		-	1,459
Lease & Maintenance of Equipment	-	-		-				85		1,045		166		-	102,836		10,465		-	113,301
Weatherization Materials	-	-		-		-		-		-		-		-	220,724		-			220,724
Direct Assistance	-	-		-				-		i,= i		64		19,063	802,942		1,662		1-1	804,604
Other	32,807	1,340		1		696		1,990		4,168		53,998		2	527,308		29,537		-	556,845
In-Kind	-			-		-		-				-		-	378,836		-		1-1	378,836
Total	\$ 49,524	\$ 2,000	\$	1,568	\$	9,000	\$	35,361	\$	3,593	\$	121,043	\$	19,065	\$ 7,144,190	\$	632,977	\$	-	\$ 7,777,167

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Nature Of Operations</u> – Northwestern Ohio Community Action Commission, Inc. was organized as a nonprofit corporation in 1965. The Organization was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs. The Organization is primarily supported through federal and state government grants. Major classes of programs include child and adult care food program, weatherization, home energy assistance, community services block grant, publicly funded child care, head start, homeless crisis response, and early childhood education.

Basis Of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation – The Organization reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors or grantors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purpose specified in corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Temporarily restricted net assets are resources restricted by donors or grantors for use for a particular purpose or in a particular future period. When a restriction expires (that is, when a stipulated time restriction ends or when purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. The Organization does not have any permanently restricted net assets as of December 31, 2016.

<u>Fund Accounting</u> – The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Fund balances are classified on the Statement of Financial Position as unrestricted, temporarily restricted, or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

<u>Cash And Cash Equivalents</u> – For purposes of the statements of cash flows, the Organization considers all unrestricted highly liquid investments with maturities of three months or less at the time of acquisition to be cash equivalents.

Property And Equipment – The Organization capitalizes property and equipment which costs \$ 5,000 or more and records it at cost. Donated property and equipment are carried at fair value at the date of donation. Equipment is capitalized and depreciated over periods between five and twenty years using the straight-line method. Depreciation expense for the year ended December 31, 2016, was \$ 203,892.

The property and equipment acquired with grant funds is owned by the Northwestern Ohio Community Action Commission, Inc., while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, retain a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds there from, is subject to funding source regulations.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

<u>Inventory</u> – Inventory is stated at the lower cost (first-in, first out) or market and consists of material and work in progress on open Home Weatherization Assistance Program jobs.

<u>Deferred Revenue</u> – The Organization is the recipient of grants that require expenditure for specified activities before the Organization is reimbursed by the grantor for the costs incurred. Documentation showing actual costs expended is included when submitting reports for reimbursements. Certain grantors pay in advance of incurring the specified costs; in those cases, the amount received in excess of amounts spent on reimbursable costs is reported as deferred revenue.

Revenues – Revenues are recognized in the accompanying financial statements as follows:

A. Grants

The funds from various funding sources under grants and reimbursement contracts are recognized as revenue in the accounting period in which the related expenses are incurred. Purchase of service grants are recognized as revenue when the related expenses are incurred.

B. Program Income

The funds from various funding sources are recognized as revenue in the accounting period in which they are earned. Any uncollected funds from the current period or prior periods are reported as accounts receivable.

C. Donations

Donations are recognized when received and are recorded at fair market value.

D. In-Kind

The Organization records donated materials, space and services that create or enhance nonfinancial assets or require specialized skills. The donations are recorded at fair market value.

E. Interest Income

Interest income is recognized in the accounting period when it is received. Northwestern Ohio Community Action Commission, Inc. maintains funds received from various sources in an interest bearing checking account. The portion of interest earned greater than \$ 500 on advances of direct federal funds is remitted to the Department of Health and Human Services Payment Management System in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

The interest earned on other funds is included in unrestricted funds and is used to support Agency programs.

Expenses – Expenses for goods, services and materials are recognized when incurred.

<u>Cost Allocation</u> — Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

<u>NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED</u> Cost Allocation (continued)

A. Personnel

Most employees are charged to programs based on actual hours when possible. For positions where actual hours are allocated to programs, time is charged on the number of employees, number of transactions, number of children, number of applications, or number of providers/families, whichever is most representative for each employee's job description.

B. Space Costs

Space costs (maintenance, depreciation, insurance, etc.) are allocated based on the number of square feet of space each program occupies. Space occupied by administrative staff is allocated to all grants based on time allocations.

C. Other Joint Costs

Other joint costs are charged to agency programs based on the amounts used by each program or other appropriate methodology.

<u>Functional Allocation of Expenses</u> – The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

<u>Income Tax Status</u> – The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

<u>Estimates</u> — Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances: however, actual results could differ from those estimates.

<u>Advertising</u> – Advertising costs are expensed as incurred. Advertising expense was \$ 19,803 for the year ended December 31, 2016.

NOTE 2 – GRANT RECEIVABLE

The balance of grants receivable at December 31, 2016, is receivable in less than one year. All amounts are expected to be collected.

NOTE 3 – INVESTMENTS

Investments in marketable equity securities with readily determinable fair values are stated at fair value. Other investments are recorded at cost. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities. Gains and losses and investment income from investments are accounted for as unrestricted or temporarily restricted based on restrictions, if any, imposed by donors. Currently all gains and losses are unrestricted.

Investments are as follows:

Municipal Bond – Mesa Arizona Utility System	\$	21,721
Mutual Funds – AMCAP Fund Inc CL F1		15,515
Mutual Funds – Blackrock Equity Dividend Fund Institu	ıtional	16,578
Mutual Funds – Bridge Builder Core Bond Fund		59,228
Mutual Funds – Bridge Builder Core Plus Bond Fund		37,116
Mutual Funds – Bridge Builder International Equity Fun	ıd	21,345
Mutual Funds – Bridge Builder Large Growth Fund		11,119
Mutual Funds – Bridge Builder Large Value Fund		16,203
Mutual Funds – Bridge Builder Small Mid Value Fund		8,092
Mutual Funds – Capital Income Builder Fund		17,968
Mutual Funds – DFA International Small Cap		7,126
Mutual Funds – Dodge & Cox Income Fund		11,237
Mutual Funds – Dodge & Cox International Stock Fund		23,106
Mutual Funds – Invesco Growth & Income Fund		16,830
Mutual Funds – JP Morgan High Yield Fund		19,728
Mutual Funds – JP Morgan Mid Cap Value Institutional		11,740
Mutual Funds – JP Morgan Short Duration Bond		17,966
Mutual Funds – JP Morgan US Government MMF Capi	tal	1,738
Mutual Funds – Legg Mason Clearbridge Small Cap Gro		7,826
Mutual Funds – Legg Mason BW Global Opportunities		7,459
Mutual Funds – Loomis Sayles Investment Grade Bond		11,248
Mutual Funds – Metropolitan West Total Return Bond F	Fund	14,603
Mutual Funds – MFS International Equity		10,537
Mutual Funds – Neuberger Berman Genesis		8,293
Mutual Funds – T Rowe Price Blue Chip Growth	*	7,340
Mutual Funds – T Rowe Price Equity Income Fund		12,610
Total	\$	414,272
tment return is summarized as follows:		
Investment Income	•	605 893

Investr

Investment Income	\$	605,893
Realized Loss on Investments		(683,071)
Net Unrealized Gain on Investments		21,681
Total Net Unrestricted Investment Income	\$	(55,497)

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

NOTE 4 – FAIR VALUE MEASUREMENTS-CONTINUED

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At December 31, 2016, the Organizations' investments consisted of mutual funds and bonds totaling \$414,272. Investments are reported at fair value using a Level 1 measure.

Following is a description of the valuation methodologies used for assets measured at fair value, on a recurring basis. Governmental obligations are valued at the closing price reported on the active market on which the individual securities are traded. Mutual funds are valued at the net asset value of shares on the last trading day of the fiscal year, which is the basis of transactions at that date.

The Organization recognizes transfers of assets into and out of levels within the fair value hierarchy as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the year ended December 31, 2016.

NOTE 5 – NET ASSETS

Temporarily restricted net assets as of December 31, 2016, amount to \$ 704,437 and are the result of grant agreements with state and local governments. \$ 581,735 of this amount consists of the net book value of property, equipment and vehicles purchased with grant funds in which the various funding sources hold a reversionary interest. The balance of the net assets consists of funds which will be released from restriction when spent according to the terms of the various grants.

NOTE 6 - OPERATING LEASES

The Organization leases various facilities and equipment for operation of its programs on an annual basis. The operating lease payments for the year ended December 31, 2016, amounted to \$ 65,206. Future minimum rental payments required as of December 31, 2016 are as follows: 2017-\$ 44,903 and 2018-\$ 3,276.

NOTE 7 – PENSION PLAN

The Organization sponsors a voluntary self-directed retirement plan qualified under Section 403(b). The plan covers employees the first of the month after hire date. The Organization matches employee contributions after 90 days of employment dollar for dollar up to 6% of annual wages. The total contribution for the year ended December 31, 2016, was \$ 111,717. In addition administrative fees of \$ 2,900 were paid by the Organization.

NOTE 8 – IN-KIND CONTRIBUTIONS

The Organization receives donated services from a variety of unpaid volunteers. Early Childhood Education funds recognized in the financial statements for the year ended December 31, 2016 were \$209,144. Professional services valued at \$21,065 have been recognized in the financial statements for the year ended December 31, 2016. The Organization uses various facilities for which no rent is paid or a nominal fee is paid to cover utilities and the Organization receives donated equipment. The estimated fair market value of donated facilities and equipment recognized on the financial statements for the year ended December 31, 2016, was \$147,711. The Organization also is receiving donated supplies and transportation services. The estimated value of these services for the year ended December 31, 2016 was \$916.

NOTE 8 – IN-KIND CONTRIBUTIONS-CONTINUED

The balance of donated services has not been recognized in the financial statements because they did not meet the criteria for recognition. This differs significantly from criteria used to meet programmatic matching requirements. The fair value of donated services received but not recognized was \$ 573,358. The programs that received contributed services were Head Start and Together We Can Make A Difference, totaling \$ 569,697 and \$ 3,661, respectively.

NOTE 9 – CONCENTRATIONS OF CREDIT RISK

The Organization depends on grants from federal, state and local sources for its continued existence. The Head Start Program, funded through the Department of Health and Human Services, the Home Energy Assistance Program, funded through the Ohio Development Services Agency, and the Weatherization Assistance Program, funded through the Ohio Development Services Agency, provide approximately 45%, 14%, and 12% of the Organization's revenue, respectively.

NOTE 10 – RELATED PARTIES

In 1994, Northwestern Ohio Community Action Commission, Inc. developed Chelsea Village, a low and moderate-income housing project consisting of 72 units. To facilitate fund raising for the project, a forprofit corporation and a limited partnership was formed. Upon completion of the project in 1995, equity in the limited partnership was sold to investees. In July 2011, the limited partners sold their interest to the general partner, Chelsea Village LLC (CVLLC). CVLLC was removed as the non-managing co-general partner and NOCAC became the limited partner with 99% interest. Since the Organization has a non-controlling interest in Chelsea Village Partnership due to being a limited partner, no consolidation is necessary and any profits are being reported under the equity method. This investment was sold in 2016.

In 2004, Northwest Ohio Housing Corporation was formed as a for-profit corporation. The Organization owns 75% of the stock. Between 2005 and 2011 the Organization developed 4 low income tax credit housing projects. Northwest Ohio Housing Corporation has a 51% general partner ownership in each of these. Northwest Ohio Housing Corporation receives .0051 (.51%) share of the profits and losses from each of these housing projects through a limited partnership. The housing projects are as follows: Paigelynn Place, LLC, Villas of Wayne Trail, LLC, Defiance Crossing, LP, and Bryan Community Housing, LP. The Organization does not have any type of controlling interest and no consolidation is necessary. The profits are required to be reported under the equity method, but only losses have accrued through December 31, 2016.

<u>Related Party Transactions</u> – Related party activities in the asset, liability, revenue and expense accounts included in the December 31, 2016 financial statements as a result of the above agreements and other activities are as follows:

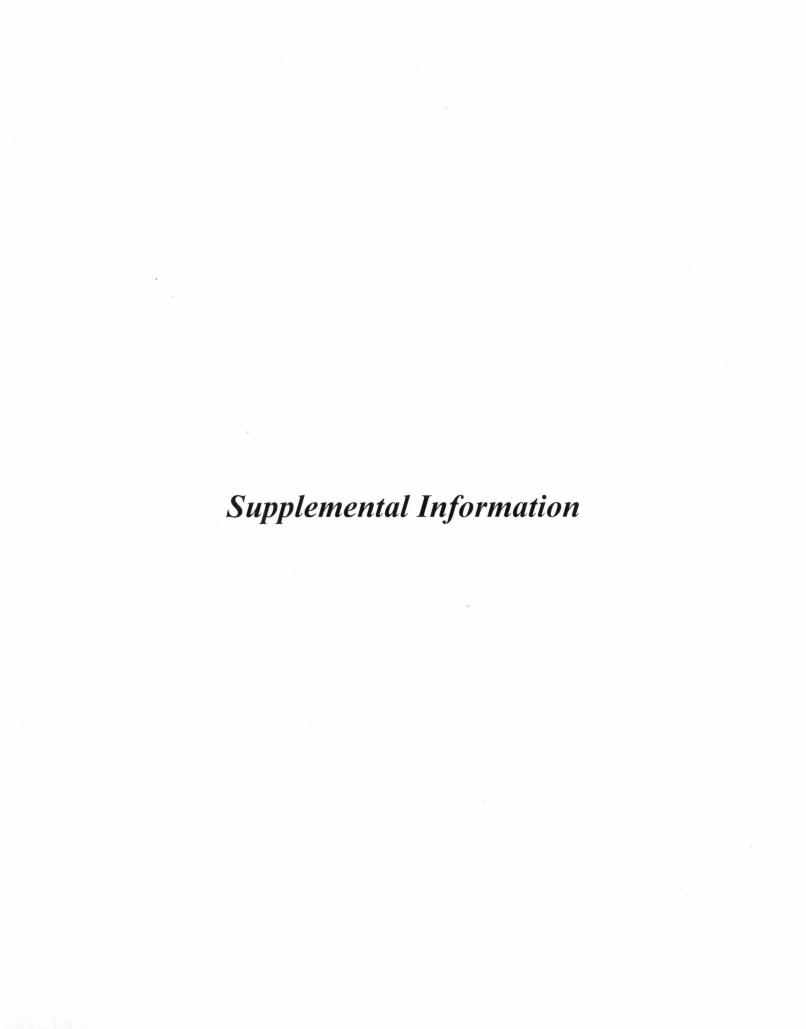
Statement of Activities

Unrestricted Investment Loss

\$ (78,347)

NOTE 11 –SUBSEQUENT EVENTS

Subsequent events were evaluated through August 21, 2017 which is the date the financial statements were available to be issued.



Federal Program	Fe	de	ral	Pi	'n	a	ra	m	ľ
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Federal Grantor Pass-Through Grantor CFDA #					ent of Agriculture				artment of Housing						nt of Energ		
72 - 1900-00-00-00-00-00-00-00-00-00-00-00-00-				Ohio Depart	ment Of Educat	ion			nry Metro Housing	(ODAS		Ohio Devel	opme	nt Services	Agency	
				10.558			10.559		14.156		14.231				.042		
			CACFP USDA 073387	CACFP	40.550	Foo	Summer od Service Program 073387	-	Richland Place HUD	Ta Op	arget of portunity	Α	atherization ssistance D15-113	As	therization sistance 16-113	81.04	42
REVENUES		Total	(01)	073387	10.558 Subtotal	((03)		(04)	N-D-	(05)	1	(06)	U	(07)	Subto	
December 2010 Personal Commence of the Commenc	Ф.	Total 7,137,303	\$ 71,642	(02) \$ 141,764	\$ 213,406	\$	59,119	\$	24,746	\$	450	\$	132,584	Φ.	128,765	\$ 261,	
Grants Donations	Ф		\$ 71,042	\$ 141,764	\$ 213,400	Ф	39,119	Φ	24,740	Φ	430	Φ	132,304	Φ	120,703	Φ 201,	,545
		47,033 915	-	-	-		-		-		-		3		1		4
Interest Income			-	-	-		-		-		-		3				~
Investment Income-Mutual Funds		22,850	-	-	-		-				-		-		-		-
Investment Income-Limited Partnerships		(78,347)	-	-	-		-		-		_		204		475		400
Program Income		114,555	-	-	-		-		-		-		291		175		466
Funds Deobligated		-	-	-	-		-		-		-		-		-		-
Fundraiser		-	-				-		-		-				-		-
Unapplied Interest/Program Income															-		-
Total Revenues	\$	7,244,309	\$ 71,642	\$ 141,764	\$ 213,406	\$	59,119	\$	24,746	\$	450	\$	132,878	\$	128,941	\$ 261,	,819
EXPENDITURES																	
Personnel	\$	3,876,661	\$ 11,188	\$ 33,963	\$ 45,151	\$	29,261	\$	-	\$	-	\$	80,721	\$	68,015	\$ 148,	,736
Consultants/Contractual		202,670	-	-	-		_				_		1,302		6,316	7,	,618
Travel		133,935	86	470	556		3,619		-		-		100		3,065	3,	,165
Space		266,766	-	_	-		1,978		24,746		450		-		-		-
Supplies		630,732	60,368	107,331	167,699		24,161		-		-		-		-		
Equipment/Renovations		1,396	-	_	-		-		-		-		-		-		-
Lease & Maintenance Of Equipment		102,836	-	-	-		-		12		_		-		_		-
Weatherization Materials		220,724	-	-	_				-		-		40,298		30,043	70.	,341
Direct Assistance		802,942	_	-	-				-		_		-		_		-
Other		542,673	_	_	_		100		-		_		-0		212		212
Total Expenditures Before General		0.12,010															
& Admin Expense	\$	6.781.335	\$ 71,642	\$ 141 764	\$ 213,406	\$	59,119	\$	24,746	\$	450	\$	122,421	\$	107,651	\$ 230,	.072
Fundraising	*	-	- 11,012	-	-	*	-	*	- 1,1.10	*	-	•	-		-		-
General And Administrative Exp.		616,996	_	_	_		_		_		_		10,456		21,290	31	,746
Total Expenditures	\$, E F V V V V	\$ 71,642	\$ 141 764	\$ 213,406	\$	59,119	\$	24,746	\$	450	\$	132,877	\$	128,941		
Total Experiorates	<u> </u>	7,000,001	Ψ 11,042	Ψ 141,704	Ψ 210,400	Ψ	00,110	Ψ	24,140		100		102,011		120,011	\$ 201,	
Excess Of Revenues (Exp)	\$	(154,022)	\$ -	\$ -	\$ -	\$	-	\$	-	\$	-	\$	1	\$	-	\$	1
Net Assets December 31, 2015		2,736,522	-	_	-		-		-		-		20		-		-
Interfund Transfers		-	-	-	-		-		-		-		(1)		-		(1)
Net Assets December 31, 2016	\$	2,582,500	\$ -	\$ -	\$ -	\$	-	\$		\$		\$		\$	-	\$	

Fadaval	Programs

Federal Grantor									De	epartment of	Heal		n Se	ervices							
Pass-Through Grantor		OACAA		Fulton Cty	Dept	t of JFS	Н	ancock Cty				lardin Cty					Ohio Dev	relop	ment Service	s Aa	encv
CFDA#								93.558				,			-				93.568	- 3	
		TANF		AFDC		AFDC		AFDC		AFDC		AFDC		AFDC		We	atherization	We	eatherization		HEAP
	V	/orkforce		Fulton		Fulton	- 1	Hancock	H	Hancock		Hardin		Hardin		Α	ssistance	Α	Assistance	Adn	ninistration
	G-16	317-21-0482		County		County		County		County		County	(County	93.558		H15-113		H16-113	16	5-HA-117
REVENUES		(80)		(09)		(10)		(11)		(12)		(13)		(14)	Subtotal		(15)		(16)		(17)
Grants	\$	4,661	\$	26,164	\$	31,288	\$	43,240	\$	42,841	\$	18,740	\$	20,741	\$ 187,675	\$	299,250	\$	300,257	\$	233,382
Donations		-		-		-		-		-		-		-	-		-		-		-
Interest Income		-				-		-		-		-		-			14		13		74
Investment Income-Mutual Funds		-		_		-		_		-		-		_	-		-		-		-
Investment Income-Limited Partnerships		-		-		-		-		-		-		-	-		-		-		-
Program Income		-		-		-		_		_		-		_	_		497		-		-
Funds Deobligated				-		-		_		-		_		_			-		-		-
Fundraiser		_		_		-		_		-		-		_	-		_		-		_
Unapplied Interest/Program Income		_		_		_		_		_		_		_			_		_		
Total Revenues	\$	4,661	\$	26,164	\$	31,288	\$	43,240	\$	42,841	\$	18,740	\$	20,741	\$ 187,675	\$	299,761	\$	300,270	\$	233,456
EXPENDITURES																					
Personnel	\$	4,661	\$	20,927	\$	25,589	\$	34,326	\$	34,116	\$	11,891	\$	16,786	\$ 148,296	\$	145,708	\$	142,101	\$	177,990
Consultants/Contractual	*	-,	•	211	•	211		351	*	351	•	140	•	140	1,404		26,501	•	30,629	*	1,217
Travel		_		159		199		554		495		318		527	2,252		605		114		2,393
Space		_		969		666		1,111		1,315		444		521	5,026		8,522		7,718		15,559
Supplies		_		323		1,340		1,555		983		2,816		202	7,219		5,678		7,817		7,003
Equipment/Renovations		_		-		1,040		- 1,000		-		2,010		-	7,210		0,010		7,017		7,000
Lease & Maintenance Of Equipment				167		159		278		293		118		124	1,139		5,093		9,253		6,473
Weatherization Materials				107		100		210		200		-		124	1,100		77,972		69,992		0,470
Direct Assistance																	11,512		03,332		_
Other				836		434		299		334		314		124	2,341		15,441		19,858		465
Total Expenditures Before General				030		404		233		334		314		124	2,541		15,441		19,000		400
& Admin Expense	\$	4,661	\$	23,592	\$	28,598	\$	38,474	\$	37.887	\$	16,041	\$	18,424	\$ 167,677	\$	285,520	\$	287,482	\$	211,100
Fundraising	Ψ	4,001	Ψ	20,002	Ψ	20,000	Ψ	50,474	Ψ	37,007	Ψ	10,041	Ψ	10,424	Ψ 107,077	Ψ	200,020	Ψ	201,402	Ψ	211,100
General And Administrative Exp.		_		2,572		2,690		4,766		4,954		2,699		2,317	19,998		14,241		12,788		22,478
Total Expenditures	\$	4,661	\$	26,164	•	31,288	\$	43,240	\$	42,841	\$	18,740	•		\$ 187,675	\$	299,761	•	300,270	•	233,578
Total Experiorures	Φ	4,001	Ψ	20,104	Ψ	31,200	Ψ	43,240	Φ	42,041	Ψ	10,740	φ	20,741	\$ 107,073	Ψ	299,701	Ψ	300,270	Ψ	233,376
Excess Of Revenues (exp)	\$	-	\$		\$	-	\$	-	\$		\$	-	\$	-2	\$ -	\$	-	\$	-	\$	(122)
Net Assets December 31, 2015		-1		1-		-		-				-			-		-		-		-
Interfund Transfers				-		-		-		-		-		-	-		-		-		122
Net Assets December 31, 2016	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-

	Program

Federal Grantor								Depa	artm	ent of Health & F	luman	Services				
Pass-Through Grantor						Ohio Developr	ment	Services Agend	су				Willia	ms Cty Dept of JFS	Van V	Vert Cty of Dept of JFS
CFDA#						93.568						93.569			93.575	
		HEAP ministration 7-HA-117		HEAP Emergency 16-HE-217		HEAP Emergency 17-HE-217		HEAP risis Cooling 16-HC-217		93.568		CSBG 1617-18		AFDC Williams County		AFDC Van Wert County
REVENUES		(18)		(19)		(20)		(21)		Subtotal		(22)		(23)		(24)
Grants	\$	124,440	\$	237,372	\$	247,034	\$	145,740	\$	1,587,475	\$	430,754	\$	27,926	\$	8,881
Donations		-		-		-		-		(-)				-		-
Interest Income		-		-		7-				101.00		21		-		-
Investment Income-Mutual Funds		-		-		-		_0		-		-		-		
Investment Income-Limited Partnerships		-		-		-		-		, -		1-				-
Program Income		-		-		-		-		497.00		79		-		-
Funds Deobligated		ç –		-		-		-		-		-		-		-
Fundraiser				-		-		-		-				-		-
Unapplied Interest/Program Income		-		-		-		-		-		-		-		-
Total Revenues	\$	124,440	\$	237,372	\$	247,034	\$	145,740	\$	1,588,073	\$	430,854	\$	27,926	\$	8,881
EXPENDITURES																
Personnel	\$	101,134	\$	-	\$	-	\$	-:	\$	566,933	\$	230,110	\$	20,135	\$	7,011
Consultants/Contractual		2,933		-		-		-		61,280		7,450		140		89
Travel		1,703		-		-				4,815		8,898		518		111
Space		3,393		-		-		_		35,192		39,381		496		317
Supplies		2,414		-		-		51,241		74,153		25,869		844		780
Equipment/Renovations		-		-		-		-		-		1,396				
Lease & Maintenance Of Equipment		2,799		-		-		-		23,618		9,047		159		45
Weatherization Materials		-		-		-		-		147,964		-		-		-
Direct Assistance		-		237,372		247,034		94,499		578,905		35,800		-		
Other		465		-		-		-		36,229		16,657		450		40
Total Expenditures Before General																A-11/1
& Admin Expense	\$	114,841	\$	237,372	\$	247,034	\$	145,740	\$	1,529,089	\$	374,608	\$	22,742	\$	8,393
Fundraising		-		-		-		-		-		_		_		-
General And Administrative Exp.		9,599		-		-		-		59,106		56,246		5,184		488
Total Expenditures	\$	124,440	\$	237,372	\$	247,034	\$	145,740	\$	1,588,195	\$	430,854	\$	27,926	\$	8,881
Evenes Of Povenium (ava)	e		6		•		•		6	(422)	•		æ		\$	
Excess Of Revenues (exp) Net Assets December 31, 2015	\$	-	\$	-	\$	-	\$	-	\$	(122)	\$	-	\$	-	Ф	-
Interfund Transfers		-		-		-		-		100		, , , , , , , , , , , , , , , , , , ,		-		-
Net Assets December 31, 2016	•	-	Ф.		\$		\$		Ф.	122	\$	<u>-</u>	\$		\$	
Net Assets December 31, 2016	\$		\$		Þ		Ф		Φ		Φ		Ф		Φ	

	_					
- 1	-00	era	ı	rn	ars	me

Federal Grantor						Depart	tma	nt of Health &		Services						
Pass-Through Grantor	Auglaize	Cty of Dept of JFS	De	efiance & Pauldin	na Ct		une	iii oi rieaitii &		Wert Cty of Dept of JFS		Ohio De	ent of	IFS		
CFDA #	ragiaize	oty or pept of or o		93.575	ig Ot	y Depts of the			- Van	vent ony or bept or or o	_	93.596	pt or	010		
									-	M						
		AFDC		AFDC		AFDC				AFDC						
		Auglaize	Defia	ance & Paulding	Def	iance & Paulding				Van Wert		Step Up	,	Step Up		
		County		Counties		Counties		93.575		County	-	To Quality	Т	o Quality	9	93.596
REVENUES		(25)		(26)		(27)		Subtotal		(28)		(29)		(30)	S	ubtotal
Grants	\$	7,159	\$	46,974	\$	13,823	\$	104,763	\$	5,018	\$	9,181	\$	31,500	\$	45,699
Donations		-		-		-		-		-		-				-
Interest Income		9-		-		-		1-		-		-				-
Investment Income-Mutual Funds		-				-		-		-		_				-
Investment Income-Limited Partnerships		-		-		-				-		-				-
Program Income		-				-				-						-
Funds Deobligated		:-				-		-		-		-				-
Fundraiser		-		-		-		-		_		-				-
Unapplied Interest/Program Income		-		-		-		-		-		-				-
Total Revenues	\$	7,159	\$	46,974	\$	13,823	\$	104,763	\$	5,018	\$	9,181	\$	31,500	\$	45,699
EXPENDITURES																
Personnel	\$	6,822	\$	35,788	\$	11,327	\$	81,083	\$	3,961	\$	-	\$	-	\$	3,961
Consultants/Contractual		-		316		105		650		51		-		-		51
Travel		283		287		102		1,301		63		-		-		63
Space		-		981		279		2,073		179		-		3,500		3,679
Supplies		54		4,347		337		6,362		441		9,181		28,000		37,622
Equipment/Renovations		-		-		-		-		-		-		-		-
Lease & Maintenance Of Equip		-		255		72		531		25		-		-		25
Weatherization Materials		_		-		-		-		-		-		-		-
Direct Assistance		-		-		-		-		-		-		-		-
Other		-		640		263		1,393		22		-		-		22
Total Expenditures Before General																
& Admin Expense	\$	7,159	\$	42,614	\$	12,485	\$	93,393	\$	4,742	\$	9,181	\$	31,500	\$	45,423
Fundraising		-		-		-		-		-		-		-		-
General And Administrative Exp.		-		4,360		1,338		11,370		276		_		-		276
Total Expenditures	\$	7,159	\$	46,974	\$	13,823	\$	104,763	\$	5,018	\$	9,181	\$	31,500	\$	45,699
Excess Of Revenues (exp)	\$		\$		\$		\$		\$		\$		\$		\$	
Net Assets December 31, 2015	Φ	-	Φ	-	Φ	-	Φ	-	Φ	-	Ф	-	Φ	-	Φ	-
Interfund Transfers		-		-		-		-		-		-		-		-
Net Assets December 31, 2016	\$		\$		\$		•		\$		\$		\$		2	
Net Assets December 31, 2010	Φ		Φ		Φ		Ф		Ф		Φ		Φ		Ф	

									Federa	l Program	าร								
Federal Grantor		-	Dep	artment of Hea	alth &	& Human Service	s			En	nerge	ency Food 8	& Sh	elter Progra	am				
Pass-Through Grantor							C-C-C-			Emer	geno	y Food & S	helte	er National I	Boa	ard			
CFDA #				93.600				93.602				97.0	024						
	1	Head Start		Head Start															
		Full Year		Training &				Assets for		EFSP		EFSP		EFSP					
		Part Day		Tech Assist				dependence	Van	Wert Co.		ulding Co.		ulton Co.				GAAP	Total
	05CI	H8481-02-01	050	CH8481-02-01		93.600	9	0EI0869/01	33	-6878-00	32	2-6834-00	32	-6746-00		97.024	Α	ccounting	Federal
REVENUES		(31)		(32)		Subtotal		(33)		(34)		(35)		(36)		Subtotal		(37)	Programs
Grants	\$	3,118,893	\$	40,966	\$	3,159,859	\$	11,480	\$	1,709	\$	139	\$	2,187	\$	4,035	\$	-	\$ 6,090,810
Donations		, a, a		-		-		1,000		-		-						-	1,000
Interest Income				-		2. - 1		67		-		-		-				-:	193
Investment Income-Mutual Funds		-1		-		-		-				-		-		-		-	-
Investment Income-Limited Partnerships		-		-		-		· -		-		-		-		-7			-
Program Income		30,439		-		30,439				-		-		-		-		(244)	31,237
Funds Deobligated		-		-		-				-		-		-		-		-	-
Fundraiser				-		, s-				-		-		-		-5		-	-
Unapplied Interest/Program Income		-		-		·-		-		-				-		-		-	
Total Revenues	\$	3,149,332	\$	40,966	\$	3,190,298	\$	12,547	\$	1,709	\$	139	\$	2,187	\$	4,035	\$	(244)	\$ 6,123,240
EXPENDITURES																			
Personnel	\$	2,060,375	\$	-	\$	2,060,375	\$	-	\$	-	\$	-	\$	-	\$	-	\$	_	\$ 3,313,906
Consultants/Contractual		8,479		-		8,479		_		-		_		_		-		_	86,932
Travel		62,578		36,277		98,855		-		-		-				(=)			123,524
Space		128,201		-		128,201		-		-		_		-		-0		(5,370)	235,356
Supplies		201,756		-		201,756		-		-		-		-		-		-	544,841
Equipment/Renovations		48,907		-		48,907		-		-		-		-		-		(122,760)	(72,457)
Lease & Maintenance Of Equip		57,765		-		57,765		-		-		_		-		-		-	92,125
Weatherization Materials		-		-		-		-		-		-		-		-		-	218,305
Direct Assistance		42,085		-		42,085		10,526		1,709		139		2,187		4,035		-	671,351
Other		160,794		4,689		165,483		-		-		-		-		-		154,778	377,215
Total Expenditures Before General																			
& Admin Expense	\$	2,770,940	\$	40,966	\$	2,811,906	\$	10,526	\$	1,709	\$	139	\$	2,187	\$	4,035	\$	26,648	\$ 5,591,098
Fundraising		-		-		-		-		-		-		-		-		-	-
General And Administrative Exp.		377,392		-		377,392		1		-		_		-		-		_	556,135
Total Expenditures	\$	3,148,332	\$	40,966	\$	3,189,298	\$	10,527	\$	1,709	\$	139	\$	2,187	\$	4,035	\$	26,648	\$ 6,147,233
Excess Of Revenues (exp)	\$	1,000	\$	-	\$	1,000	\$	2,020	\$	-	\$	-	\$	-	\$	-	\$	(26,892)	\$ (23,993)
Net Assets December 31, 2015				-		-		30,961		7.		-		-				689,475	720,436
Interfund Transfers		(1,000)		-		(1,000)		-		-		-				-		-	(879)
Net Assets December 31, 2016	\$	-	\$	-	\$		\$	32,981	\$	-	\$	-	\$	-	\$	-	\$	662,583	\$ 695,564

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF REVENUES AND EXPENDITURES For The Year Ended December 31, 2016

Federal Grantor
Pass-Through Grantor
CEDA #

	CFDA #										State &	L	ocal Program	าร									
Shelfer Grain Shelfer Grai		Er	mergency	-	Homeless	Т	ogether We	7	Together We						Partnership	P	Partnership			Fa	rly Childhood	Farl	Childhood
Program									•										AOOA				
REVENUES																							
REVENDES				S-						S-		S				1							
Secretaria Sec	REVENUES		(38)		(39)														_				
Donations	Grants	\$		\$		\$		\$. ,	\$		\$		\$		\$		\$. ,	\$		\$	122,633
Interest Income	Donations				-						-		-		100 000 0000000000000000000000000000000	•		*	- 1,070	•	-	•	-
Program Income Prog	Interest Income		-				_		_		_		-		-		-		_		_		_
Program Income	Investment Income-Mutual Funds		-		-		_		_		-		-		-		_		_		-		_
Funds Deobligated Fundraiser Unapplied Interest/Program Income Total Revenues \$ 63,362 \$ 220,241 \$ 20,344 \$ 15,984 \$ 758 \$ 111,227 \$ 33,049 \$ 33,941 \$ 14,975 \$ 182,276 \$ 123,177 \$ 101,049 \$ 11,040 \$ 11	Investment Income-Limited Partnerships		-		-		-		-		_		-		-		_		_		_		-
Fundraiser	Program Income		_		-		-		-		-		-		-		_		_		1.888		540
Fundarisiser	Funds Deobligated		-		-		-		-		_		-				_		-		-		
Total Revenues \$ 63,362 \$ 220,241 \$ 20,344 \$ 15,984 \$ 758 \$ 111,227 \$ 33,049 \$ 33,941 \$ 14,975 \$ 182,276 \$ 123,177 EXPENDITURES Personnel \$ 43,826 \$ 112,008 \$ 19,665 \$ 15,383 \$ 494 \$ 1,845 \$ 19,946 \$ 24,692 \$ 531 \$ 100,949 \$ 93,11 Consultants/Contractual			-		-				-		-		-		-				_		_		
Personnel \$ 43,826	Unapplied Interest/Program Income				-		-		-		_		-		-		-		-		-		-
Personnel \$ 43,826 \$ 112,008 \$ 19,665 \$ 15,383 \$ 494 \$ 1,845 \$ 19,946 \$ 24,692 \$ 531 \$ 100,949 \$ 93,11 Consultants/Contractual - </td <td>Total Revenues</td> <td>\$</td> <td>63,362</td> <td>\$</td> <td>220,241</td> <td>\$</td> <td>20,344</td> <td>\$</td> <td>15,984</td> <td>\$</td> <td>758</td> <td>\$</td> <td>111,227</td> <td>\$</td> <td>33,049</td> <td>\$</td> <td>33,941</td> <td>\$</td> <td>14,975</td> <td>\$</td> <td>182,276</td> <td>\$</td> <td>123,173</td>	Total Revenues	\$	63,362	\$	220,241	\$	20,344	\$	15,984	\$	758	\$	111,227	\$	33,049	\$	33,941	\$	14,975	\$	182,276	\$	123,173
Consultants/Contractual 1-2 100 87,902 11,732 573 44 Travel 182 4,654 - 90 25 82 10,543 6,496 - 3,254 3,41 Space 8,624 1,321 25 82 10,543 6,496 - 3,254 3,41 Supplies 2,529 391 665 471 - 2 5 82 10,543 6,496 - 3,254 3,41 Equipment/Renovations Lease & Maintenance Of Equip 3,095 747	EXPENDITURES																						
Consultants/Contractual	Personnel	\$	43,826	\$	112,008	\$	19,665	\$	15,383	\$	494	\$	1.845	\$	19.946	\$	24.692	\$	531	\$	100.949	\$	93,114
Travel 182 4,654 - 90 1,747 42 Space 8.624 1,321 25 82 10,543 6,496 - 3,254 3,41 Supplies 2,529 391 645 471 59 - 6,035 5,21 Equipment/Renovations 48,953 Lease & Maintenance Of Equip 3,095 747 3 1,012 615 - 1,919 1,74 Weatherization Materials 19,507 290 80 - 4,981 4,43 92 Other 896 19,507 290 80 - 4,981 4,74 Total Expenditures Before General & Admin Expense \$ 59,155 \$ 207,838 \$ 20,310 \$ 15,944 \$ 619 \$ 109,339 \$ 31,791 \$ 31,942 \$ 14,682 \$ 169,854 \$ 110,01 Fundraising	Consultants/Contractual		-		-		-		-		100		87.902		-		-		11.732		0.0000000000000000000000000000000000000		448
Space 8,624 1,321 - - 25 82 10,543 6,496 - 3,254 3,41 Supplies 2,529 391 645 471 - - - 59 - 6,035 5,21 Equipment/Renovations - - - - - - - - 48,953 Lease & Maintenance Of Equip 3,095 747 - - - 3 1,012 615 - 1,919 1,74 Weatherization Materials - - - - - - - - 1,443 92 Other 896 - - - - - - 1,443 92 Other 896 - - - - 19,507 290 80 - 4,981 4,74 Total Expenditures Before General & Admin Expense \$ 59,155 \$ 207,838 \$ 20,310 \$ 15,944 \$ 619 \$ 109,33	Travel		182		4,654		_		90		-		-		-		_						421
Supplies 2,529 391 645 471 - - 59 - 6,035 5,21 Equipment/Renovations - - - - - - - 48,953 Lease & Maintenance Of Equip 3,095 747 - - - 3 1,012 615 - 1,919 1,74 Weatherization Materials - - - - - - 2,419 - - 1,143 92 Other 896 - - - - 1,443 92 - - 1,443 92 Other 896 - - - - 1,594 1,594 19,507 290 80 - 4,981 4,74 Total Expenditures Before General & Admin Expense \$59,155 \$207,838 \$20,310 \$15,944 \$619 \$109,339 \$31,791 \$31,942 \$14,682 \$169,854 \$110,01 \$100 \$100 \$10	Space		8,624		1,321		7-		-		25		82		10,543		6,496		-		2		3,410
Equipment/Renovations - - - - - - - 48,953 Lease & Maintenance Of Equip 3,095 747 - - - 3 1,012 615 - 1,919 1,74 Weatherization Materials - - - - - - 2,419 - - 2,419 - - 1,443 92 - - 2,419 - - 1,443 92 - - 2,419 - - 1,443 92 - - - 1,443 92 - - - 1,443 92 -	Supplies		2,529		391		645		471		-		-		-		59		-				5,211
Lease & Maintenance Of Equip 3,095 747 - - - 3 1,012 615 - 1,919 1,74 Weatherization Materials - - - - - - - 2,419 - - 1,443 92 Direct Assistance 3 88,717 - - - 19,507 290 80 - 4,981 4,74 Total Expenditures Before General 896 - - - - 19,507 290 80 - 4,981 4,74 Total Expenditures Before General 8 59,155 \$ 207,838 \$ 20,310 \$ 15,944 619 \$ 109,339 \$ 31,791 \$ 31,942 \$ 14,682 \$ 169,854 \$ 110,01 Fundraising -	Equipment/Renovations		-		-		-		-		-		-		-		-				48,953		-
Direct Assistance 3 88,717 19,507 290 80 - 1,443 92 Other 896 19,507 290 80 - 1,443 92 Total Expenditures Before General & Admin Expense \$59,155 \$207,838 \$20,310 \$15,944 \$619 \$109,339 \$31,791 \$31,942 \$14,682 \$169,854 \$110,01 Fundraising	Lease & Maintenance Of Equip		3,095		747		-		-		-		3		1,012		615		_				1,740
Other 896 - - - - 19,507 290 80 - 4,981 4,74 Total Expenditures Before General & Admin Expense \$ 59,155 \$ 207,838 \$ 20,310 \$ 15,944 \$ 619 \$ 109,339 \$ 31,791 \$ 31,942 \$ 14,682 \$ 169,854 \$ 110,01 Fundraising -	Weatherization Materials		-		-		:-		-		-		-		-		-		2,419		-		-
Total Expenditures Before General & Admin Expense	Direct Assistance		3		88,717		-		-		-		-		-		-				1,443		924
Total Expenditures Before General & Admin Expense \$ 59,155 \$ 207,838 \$ 20,310 \$ 15,944 \$ 619 \$ 109,339 \$ 31,791 \$ 31,942 \$ 14,682 \$ 169,854 \$ 110,01 Fundraising	Other		896		-		-		-		-		19,507		290		80		-		4,981		4,747
Fundraising	Total Expenditures Before General																						
General And Administrative Exp. 4,207 12,403 34 40 249 1,888 1,258 1,999 50 12,443 13,15 Total Expenditures \$ 63,362 \$ 220,241 \$ 20,344 \$ 15,984 \$ 868 \$ 111,227 \$ 33,049 \$ 33,941 \$ 14,732 \$ 182,297 \$ 123,17 Excess Of Revenues (exp) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 243 \$ (21) \$ Net Assets December 31, 2015 - \$	& Admin Expense	\$	59,155	\$	207,838	\$	20,310	\$	15,944	\$	619	\$	109,339	\$	31,791	\$	31,942	\$	14,682	\$	169,854	\$	110,015
Total Expenditures \$ 63,362 \$ 220,241 \$ 20,344 \$ 15,984 \$ 868 \$ 111,227 \$ 33,049 \$ 33,941 \$ 14,732 \$ 182,297 \$ 123,17 Excess Of Revenues (exp) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			-		-		-		-		-		-		-		-		-		-		-
Excess Of Revenues (exp) \$ - \$ - \$ - \$ (110) \$ - \$ - \$ 243 \$ (21) \$ Net Assets December 31, 2015 (243) 21 Interfund Transfers (243) 21					12,403				40		249		1,888		1,258		1,999		50		12,443		13,158
Net Assets December 31, 2015	Total Expenditures	\$	63,362	\$	220,241	\$	20,344	\$	15,984	\$	868	\$	111,227	\$	33,049	\$	33,941	\$	14,732	\$	182,297	\$	123,173
Net Assets December 31, 2015	Excess Of Revenues (exp)	\$		\$		\$	_	\$	-	\$	(110)	\$	_	\$	_	\$	_	\$	243	\$	(21)	\$	_
(240) 21	Net Assets December 31, 2015		-	157	-	(5)	-	- 151	-		-		_	-	_	-	_	-		-	()		
	Interfund Transfers		-		-		-		-		110		-		-		_		(243)		21		-
	Net Assets December 31, 2016	\$	-	\$		\$	-	\$:-:	\$		\$	-	\$	-	\$		\$		\$		\$	-

For The Year Ended December 31, 2016

Federal Grantor
Pass-Through Grantor
CEDA #

CFDA# State & Local Programs Early Childhood Early Childhood Education Education United Way United Way United Way United Way United Way United Way Montpelier Montpelier Williams Defiance Van Wert Housewarming Housewarming Defiance Van Wert Fulton 40815 40815 Program Program Funds County County County County County **REVENUES** (49)(50)(51)(52)(53)(54)(55)(56)(57)(58)Grants 7,927 24,456 \$ 1,780 \$ 1,471 \$ 6,247 16,767 \$ 11,887 \$ 3,772 \$ 42 \$ 19,954 **Donations** Interest Income Investment Income-Mutual Funds Investment Income-Limited Partnerships Program Income 30 562 **Funds Deobligated** Fundraiser Unapplied Interest/Program Income **Total Revenues** \$ 24,486 \$ 8,489 1.780 1.471 \$ 6.247 16.768 11.888 3.772 \$ 43 \$ 19,955 **EXPENDITURES** Personnel \$ 16,070 \$ 3,675 \$ 1,650 \$ 921 \$ 1,745 \$ 4,843 \$ 8,666 \$ \$ \$ 1,732 Consultants/Contractual 2 38 Travel 405 94 200 185 338 43 401 Space 82 1 86 Supplies 1.836 570 4,302 9,705 568 269 6,415 Equipment/Renovations Lease & Maintenance Of Equip 200 74 10 Weatherization Materials Direct Assistance 982 307 2.260 2.976 11.280 Other 868 719 2,220 209 189 127 Total Expenditures Before General & Admin Expense \$ 20,361 \$ 5,442 \$ 1,780 \$ 1,007 \$ 6,247 \$ 16,768 \$ 11,888 \$ 43 \$ 3,772 \$ 19,955 Fundraising General And Administrative Exp. 4.125 3.047 Total Expenditures 24.486 \$ 8.489 \$ 1,780 \$ 1,007 \$ 6,247 \$ 16,768 11,888 3,772 \$ 43 \$ 19,955 Excess Of Revenues (exp) \$ - \$ - \$ - \$ 464 \$ - \$ \$ Net Assets December 31, 2015 Interfund Transfers (464)Net Assets December 31, 2016 - \$ - \$ - \$ - \$ \$ \$ \$ \$ \$

For The Year Ended December 31, 2016

Federal Grantor Pass-Through Grantor CFDA #

State & Local Programs

		nited Way		ited Way	U	nited Way	U	Inited Way		T. 1 1											
		Paulding		aulding		Henry		Henry		Toledo	Toledo		450		Financial .		ousing		Capacity		
REVENUES		County	(County		County		County		Edison	Edison		AEP	Em	powerment		upport		Building	S	State & Local
	\$	(59)		(60)	_	(61)	_	(62)	_	(63)	 (64)	_	(65)		(66)		(67)	_	(68)	_	Subtotal
Grants Donations	\$	1,921	\$	1,171	\$	2,691	\$	5,000	\$	24,598	\$ 27,908	\$	62,381	\$	-	\$	780	\$	9,000	\$	1,046,466
Interest Income		-		-		-		-		-	-		-		2,000		-		-		2,189
Investment Income-Mutual Funds		-		-		-		-		2	3		-		-		3		-		12
		-		-		-		-		-	-		-		-		-		-		-
Investment Income-Limited Partnerships		-		-		-		-		-	-		-		-		-		-		
Program Income		-		-		-		-		-	-		-		-		-				3,020
Funds Deobligated		-		-		-		-		-	-		-		-		-		-		-
Fundraiser		-		-		-		-		-	-		-		-		-		-		-
Unapplied Interest/Program Income	_					-					 -										
Total Revenues	\$	1,921	\$	1,171	\$	2,691	\$	5,000	\$	24,600	\$ 27,911	\$	62,381	\$	2,000	\$	783	\$	9,000	\$	1,051,687
EXPENDITURES																					
Personnel	\$	_	\$	_	\$	_	\$	1,329	\$	2,929	\$ 400	\$	7,560	\$	_	\$	954	\$	7,642	\$	492,569
Consultants/Contractual		_		_		-		-		2,259	2,226		8,803		-		7		- ,	•	114,090
Travel		197		-		253		95		-			_		173		_		557		10,035
Space		-		_		-		-		-	-		_		-				-		33,924
Supplies		74		1,000		309		3,576		10,973	_		354		487		606		105		56,490
Equipment/Renovations		_		-		-		_		-					-		-		-		48,953
Lease & Maintenance Of Equip		_		_		_		-		-	-				_		_		_		9,415
Weatherization Materials		-				_		-		-	-		_		_		-		-		2,419
Direct Assistance		1,461		171		1,940		-		_	_		_		_						112,464
Other		189		-		189		-		-	21,445		32,807		1,340		1		696		91,500
Total Expenditures Before General									_						.,,	-					
& Admin Expense	\$	1,921	\$	1,171	\$	2,691	\$	5,000	\$	16,161	\$ 24,071	\$	49,524	\$	2,000	\$	1,568	\$	9,000	\$	971,859
Fundraising		-				_		-		-	-		-		-		-		-		-
General And Administrative Exp.		-		_		-		-		1,455	2,051		2,454		-				-		60,861
Total Expenditures	\$	1,921	\$	1,171	\$	2,691	\$	5,000	\$	17,616	\$ 26,122	\$	51,978	\$	2,000	\$	1,568	\$	9,000	\$	1,032,720
Excess Of Revenues (exp)	\$	-	\$	-	\$	=	\$	-	\$	6,984	\$ 1,789	\$	10,403	\$	-	\$	(785)	\$	-	\$	18,967
Net Assets December 31, 2015		-		-		-		-		4,990	-		-		-		7,870		-		12,860
Interfund Transfers		-		-		-		-		(11,974)	 -		(10,403)		-		-		-		(22,953)
Net Assets December 31, 2016	\$	-	\$	-	\$	-	\$	-	\$		\$ 1,789	\$	-	\$	-	\$	7,085	\$	-	\$	8,874

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF REVENUES AND EXPENDITURES For The Year Ended December 31, 2016

Federal Grantor
Pass-Through Grantor
CEDA #

CFDA#				Discretiona	ry .	Activities		
	BCI &					Emergency		
	Training		ι	Jnrestricted		Payment	Discretionary	Corporate
	Program	Richland		Programs		Donations	Activity	Activities
REVENUES	(69)	(70)		(71)		(72)	Total	(73)
Grants	\$ -	\$ -	\$	-	\$	27	\$ 27	\$
Donations	-	-		31,484		12,360	43,844	1-0
Interest Income	2	46		633		7	688	22
Investment Income-Mutual Funds	-	-		22,850		-	22,850	1-
Investment Income-Limited Partnerships	-	-		(78,347)		_	(78,347)	-
Program Income	39,642	17,034		408		15	57,099	23,199
Funds Deobligated	-	-				-	-	-
Fundraiser	-	-				-	-	-
Unapplied Interest/Program Income	-	-		(- (-	-	-
Total Revenues	\$ 39,644	\$ 17,080	\$	(22,972)	\$	12,409	\$ 46,161	\$ 23,221
EXPENDITURES								
Personnel	\$ 31,647	\$ 1,597	\$	36,569	\$	_	\$ 69,813	\$ 373
Consultants/Contractual	108	189		1,298		_	1,595	53
Travel	75	10		283		-	368	8
Space	-	(3,924)		1,410		-	(2,514)	-
Supplies	1,456	508		27,255		-	29,219	182
Equipment/Renovations	_	-		24,900			24,900	-
Lease & Maintenance Of Equip	85	1,045		166		_	1,296	-
Weatherization Materials	-	-		-		-	-	-
Direct Assistance	-	-		64		19,063	19,127	2
Other	1,990	4,168		52,433		2	58,593	15,365
Total Expenditures Before General								-
& Admin Expense	\$ 35,361	\$ 3,593	\$	144,378	\$	19,065	\$ 202,397	\$ 15,981
Fundraising	-			-		_		-
General And Administrative Exp.	-	-		-		-	-	_
Total Expenditures	\$ 35,361	\$ 3,593	\$	144,378	\$	19,065	\$ 202,397	\$ 15,981
Excess Of Revenues (exp)	\$ 4,283	\$ 13,487	\$	(167,350)	\$	(6,656)	\$ (156,236)	\$ 7,240
Net Assets December 31, 2015	-	86,703		1,528,314		21,404	1,636,421	366,805
Interfund Transfers	(4,283)	-		28,115		-	23,832	-
Net Assets December 31, 2016	\$ -	\$ 100,190	\$	1,389,079	\$	14,748	\$ 1,504,017	\$ 374,045

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF FEDERAL AWARDS For The Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program of Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Department of Agriculture: Passed through Ohio Department of Education: Child & Adult Care Food Program Total Department of Agriculture	10.558	073387	\$ 213,406 213,406
Department of Housing & Urban Development: Passed through Henry Metro Housing: Richland Place Passed through Ohio Association of Community Action Agencies:	14.156	OH12-K084-001	24,746
Target of Opportunity Program Total Department of Housing & Urban Development	14.231	N-D-15-6AQ-1	<u>450</u> 25,196
Department of Energy: Passed through Ohio Development Services Agency: Weatherization Assistance For Low-Income Persons Weatherization Assistance For Low-Income Persons Total Department of Energy	81.042 81.042	D15-113 D16-113	132,877 128,941 261,818
Department of Health & Human Services: Passed through Ohio Development Services Agency:			
Weatherization Assistance	93.568	H15-113	299,761
Weatherization Assistance	93.568	H16-113	300,270
Home Energy Assistance Program Administration	93.568	16-HA-117	233,578
Home Energy Assistance Program-Administration Home Energy Assistance Program-Emergency	93.568	17-HA-117	124,440
Home Energy Assistance Program-Emergency	93.568	16-HE-117	237,372
Home Energy Assistance Program-Crisis Cooling	93.568 93.568	17-HE-117 16-HC-217	247,034
Subtotal Low-Income Home Energy Assistance	93.300	10-110-217	145,740 1,588,195
Community Services Block Grant	93.569	1617-18	430,854
Direct recipient:			
Head Start	93.600	05CH8481-02-01	3,189,298
Assets For Independence Demonstration Program	93.602	90EI0869/01	10,527
Total Department of Health & Human Services			5,218,874
Emergency Food & Shelter Program: Passed through Emergency Food & Shelter National Board Program:			
EFSP Van Wert County	97.024	33-6878-00	1,709
EFSP Paulding County	97.024	32-6834-00	139
EFSP Fulton County	97.024	32-6746-00	2,187
Total Emergency Food & Shelter National Board Program			4,035

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF FEDERAL AWARDS For The Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program of Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Child Nutrition Cluster: Department of Agriculture: Passed through Ohio Department of Education:			
Summer Food Service Program For Children Total Department of Agriculture in cluster Total Child Nutrition cluster	10.559	073387	<u>59,119</u> 59,119
			59,119
TANF Cluster: Department of Health & Human Services:			
Passed through Ohio Association of Community Action Agencies: TANF Workforce Passed through Fulton County Department of Job & Family Services:	93.558	G-1617-21-0482	4,661
TANF Child Care Services Passed through Hancock County Department of Job & Family Services:	93.558	N/A	57,452
TANF Child Care Services	93.558	N/A	86,081
Passed through Hardin County Department of Job & Family Services: TANF Child Care Services Total Department of Health & Human Services in cluster	93.558	N/A	39,481 187,675
Total TANF cluster			187,675
CCDF Cluster:			
Department of Health & Human Services: Passed through Williams County Department of Job & Family Services:			
Child Care and Development Block Grant Passed through Van Wert County Department of Job & Family Services	93.575 :	N/A	27,926
Child Care and Development Block Grant Passed through Auglaize County Department of Job & Family Services:	93.575	N/A	8,881
Child Care and Development Block Grant Passed through Defiance/Paulding Consolidated Job & Family Services	93.575	N/A	7,159
Child Care and Development Block Grant Passed through Van Wert County Department of Job & Family Services	93.575	N/A	60,797
Child Care Mandatory & Matching Funds Of The Child Care & Development Fund Passed through Ohio Department of Job & Family Services: Child Care Mandatory & Matching Funds Of The	93.596	N/A	5,018
Child Care & Development Fund	93.596	N/A	40,681
Total Department of Health & Human Services in cluster Total CCDF cluster			150,462 150,462
Total Expenditures Of Federal Awards			\$ 6,120,585

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND OTHER AWARDS For The Year Ended December 31, 2016

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal award activity of Northwestern Ohio Community Action Commission, Inc. under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Northwestern Ohio Community Action Commission, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northwestern Ohio Community Action Commission, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting with the exception that temporarily restricted property and equipment is expensed when purchased rather than capitalized. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Northwestern Ohio Community Action Commission, Inc has elected not to use the 10% de minimis indirect cost rate under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

Northwestern Ohio Community Action Commission, Inc. had no subrecipients for the year ended December 31, 2016.

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.

LIST OF PROGRAMS

Ref. No.	Program	Funding Source	Reporting Period
FEDERAL PRO			
DEPARTMENT CFDA #10.558	T OF AGRICULTURE		
(1)	CACFP USDA #073387	Ohio Department of Education	10/01/16-09/30/17
(2)	CACFP USDA #073387	Ohio Department of Education	10/01/15-09/30/16
CFDA #10.559			
(3)	Summer Food Service Program #073387	Ohio Department of Education	06/01/16-08/31/16
DEPARTMENT CFDA #14.156	T OF HOUSING & URBAN DEVELOPMENT		
(4)	Richland Place HUD	Henry Metropolitan Housing Authority	01/01/16-12/31/16
CFDA #14.231			
(5)	Target of Opportunity N-D-15-6AQ-1	Ohio Development Services Agency	06/01/16-05/31/17
DEPARTMENT CFDA #81.042	T OF ENERGY		
(6)	Weatherization Assistance D15-113	Ohio Development Services Agency	07/01/15-06/30/16
(7)	Weatherization Assistance D16-113	Ohio Development Services Agency	07/01/16-06/30/17
DEPARTMENT CFDA #93.558	T OF HEALTH & HUMAN SERVICES		
(8)	TANF Workforce G-1617-21-0482	Ohio Assoc of Community Action Agencies	07/01/16-06/30/17
(9)	AFDC Fulton County	Fulton Co Dept of Job & Fam Services	07/01/16-06/30/17
(10)	AFDC Fulton County	Fulton Co Dept of Job & Fam Services	07/01/15-06/30/16
(11)	AFDC Hancock County	Hancock Co Dept of Job & Fam Services	07/01/15-06/30/16
(12)	AFDC Hancock County	Hancock Co Dept of Job & Fam Services	07/01/16-06/30/17
(13)	AFDC Hardin County	Harding Co Dept of Job & Fam Services	07/01/15-06/30/16
(14)	AFDC Hardin County	Harding Co Dept of Job & Fam Services	07/01/16-06/30/17
CFDA #93.568	_		
(15)	Weatherization Assistance H15-113	Ohio Development Services Agency	07/01/15-06/30/16
(16)	Weatherization Assistance H16-113	Ohio Development Services Agency	07/01/16-06/30/17
(17)	HEAP Administration 16-HA-117	Ohio Development Services Agency	09/01/15-08/31/16
(18)	HEAP Administration 17-HA-117	Ohio Development Services Agency	09/01/16-08/31/17
(19)	HEAP Emergency 16-HE-217	Ohio Development Services Agency	11/01/15-03/31/16
(20)	HEAP Emergency 17-HE-217	Ohio Development Services Agency	11/01/16-03/31/17
(21)	HEAP Crisis Cooling 16-HC-217	Ohio Development Services Agency	07/01/16-08/31/16
CFDA #93.569	_		
(22)	CSBG #1617-18	Ohio Development Services Agency	01/01/16-12/31/17
CFDA #93.575			
(23)	AFDC Williams County	Williams Co Dept of Job & Fam Services	01/01/16-12/31/16
(24)	AFDC Van Wert County	Van Wert Co Dept of Job & Fam Services	01/01/16-12/31/16
(25)	AFDC Auglaize County	Auglaize Co Dept of Job & Fam Services	10/01/16-09/30/17
(26)	AFDC Defiance & Paulding Counties	Defiance/Paulding Consolidated JFS	10/01/15-09/30/16
(27)	AFDC Defiance & Paulding Counties	Defiance/Paulding Consolidated JFS	10/01/16-09/30/17
CFDA #93.596			
(28)	AFDC Van Wert County	Van Wert Co Dept of Job & Fam Services	01/01/16-12/31/16
(29)	Step Up To Quality	Ohio Dept of Job & Family Services	01/01/15-12/31/16
(30)	Step Up To Quality	Ohio Dept of Job & Family Services	01/01/16-12/31/16
CFDA #93.600	1		
(31)	Head Start Full Year Part Day #05CH8481-02-01	US Dept of Health & Human Services	01/01/16-12/31/16
(32)	Head Start Training & Tech Assistance #05CH8481-02-01	US Dept of Health & Human Services	01/01/16-12/31/16

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.

LIST OF PROGRAMS (CONTINUED) For The Year Ended December 31, 2016

(33) Assets For Independence 90E10869/01 EMERGENCY FOOD AND SHELTER PROGRAM (FDA #97.024 (34) EFSP Van Wert Co. #33-6878-00 EFSP Paulding Co. #32-6834-00 Emerg Food & Shelter National Bd 12/01/15-03/31/17 (35) EFSP Paulding Co. #32-6834-00 Emerg Food & Shelter National Bd 12/01/15-03/31/17 (36) EFSP Paulding Co. #32-68746-00 Emerg Food & Shelter National Bd 12/01/15-03/31/17 (37) GAAP Accounting STATE & LOCAL PROGRAMS (38) Emergency Shelter Grant S-L-15-6AQ-1 (40) Together We Can Make A Difference (41) Together We Can Make A Difference (41) Together We Can Make A Difference (42) Housing Assistance S-R-15-6AQ-1 (43) Housing Assistance S-R-15-6AQ-1 (44) Housing Assistance S-R-15-6AQ-1 (46) Homeless (46) Homeless (46) Partnership in Assistance To The Homeless (46) Homeless (46) Homeless (47) Early Childhood Education #073387 (48) Early Childhood Education #073387 (49) Early Childhood Education #073387 (50) Early Childhood Education #073387 (51) Housewarming Program (52) Housewarming Program (53) United Way Deliance County (54) United Way Deliance County (55) United Way Deliance County (56) United Way Deliance County (57) United Way Deliance County (58) United Way Deliance County (59) United Way Paulding (50) Enancial Empowerment (50) Enancial Empowerment (51) Housewarming Program (56) Capacity Building (57) Robinson Support (58) German Support (59) BCI & Training Program (59) Capacity Building (50) Capacity Building (50) United Way Paulding County (51) United Way Of Homeless (52) United Way Paulding County (53) United Way Paulding County (54) United Way Paulding County (55) AEP (56)	Ref. No.	Program	Funding Source	Reporting Period
CFDA #97 024	CFDA #93.602 (33)	-	US Dept of Health & Human Services	09/30/14-09/29/19
CFDA #97 024	EMERGENCY	FOOD AND SHELTER PROGRAM		
(35) EFSP Paulding Co. #32-6834-00 Emerg Food & Shelter National Bd 01/101/15-01/31/16 Emerg Food & Shelter National Bd 01/101/16-12/31/16 Ohio Department of Education 01/101/16-12/31/17 Ohio Development Services Agency 01/101/16-12/31/17 Ohio Department of Education 07/101/16-06/30/17 Ohio Development Services Agency 03/101/16-02/30/17 Ohio Development Services Agency 03/101/16-06/30/17 Ohio Development Services Agency 03/101/16-				
GAAP ACCOUNTING	(34)		Emerg Food & Shelter National Bd	12/01/15-03/31/17
GAP ACCOUNTING (37) GAP Accounting Various O1/01/16-12/31/16	1		Emerg Food & Shelter National Bd	01/01/15-01/31/16
(37) GAAP Accounting Various 01/01/16-12/31/16 STATE & LOZAL PROGRAMS (38) Emergency Shelter Grant S-L-15-6AQ-1 Ohio Development Services Agency 01/01/16-12/31/17 (40) Together We Can Make A Difference (41) Ohio Development Services Agency 01/01/16-12/31/17 (41) Together We Can Make A Difference (42) Ohio Development Services Agency 03/01/16-06/30/16 (42) Housing Assistance S-R-13-6AQ-1 Ohio Development Services Agency 03/01/14-02/28/18 (43) Housing Assistance S-R-13-6AQ-1 Ohio Development Services Agency 03/01/16-02/28/18 (44) Partnership in Assistance To The Homeless Addiction & Mental Health Services 07/01/16-06/30/17 (45) Partnership in Assistance To The Homeless Addiction & Mental Health Services 07/01/16-06/30/16 (46) Home Repair Program Addiction & Mental Health Services 07/01/16-06/30/16 (47) Early Childhood Education #073387 Ohio Department of Education 07/01/16-06/30/16 (48) Early Childhood Education #40815 Montpelier Exempted Village Schools/ODE 07/01/16-06/30/17 (50) Early Childhood Education #40815	(36)	EFSP Fulton Co. #32-6746-00	Emerg Food & Shelter National Bd	01/01/15-01/31/16
STATE & LOCAL PROGRAMS Caregency Shelter Grant S-L-15-6AQ-1 Ohio Development Services Agency 01/01/16-12/31/17 (38) Emergency Shelter Grant S-L-15-6AQ-1 Ohio Development Services Agency 01/01/16-12/31/17 (40) Together We Can Make A Difference Ohio Development Services Agency 07/01/16-06/30/16 (41) Together We Can Make A Difference Ohio Development Services Agency 03/01/16-06/30/17 (42) Housing Assistance S-R-13-6AQ-1 Ohio Development Services Agency 03/01/16-02/28/18 (43) Housing Assistance S-R-15-6AQ-1 Ohio Development Services Agency 03/01/16-02/28/18 (44) Partnership In Assistance To The Homeless Four County Bd. of Alcohol Drug 07/01/16-06/30/17 (45) Partnership In Assistance To The Homeless Addiction & Mental Health Services 70/01/16-06/30/16 (46) Home Repair Program Area Office On Aging of Northwestern 01/01/16-06/30/16 (47) Early Childhood Education #040815 Montpelier Exempted Village Schools/ODE 07/01/16-06/30/16 (48) Early Childhood Education #40815 Montpelier Exempted Village Schools/ODE 07/01/16-06/30/17 (50) Housewarming P	GAAP ACÇOU	NTING		
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors Northwestern Ohio Community Action Commission, Inc. Defiance, Ohio 43512

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northwestern Ohio Community Action Commission, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 21, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northwestern Ohio Community Action Commission, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northwestern Ohio Community Action Commission, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors Northwestern Ohio Community Action Commission, Inc. Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northwestern Ohio Community Action Commission, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Luderman & Konst, Inc.

Certified Public Accountants

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Defiance, Ohio

August 21, 2017



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

Board of Directors Northwestern Ohio Community Action Commission, Inc. Defiance, Ohio 43512

Report On Compliance For Each Major Federal Program

We have audited the Northwestern Ohio Community Action Commission, Inc's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northwestern Ohio Community Action Commission Inc.'s major federal programs for the year ended December 31, 2016. Northwestern Ohio Community Action Commission, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with the federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Northwestern Ohio Community Action Commission, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northwestern Ohio Community Action Commission, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Northwestern Ohio Community Action Commission, Inc.'s compliance.

Board of Directors Northwestern Ohio Community Action Commission, Inc. Page 2

Opinion On Each Major Federal Program

In our opinion, Northwestern Ohio Community Action Commission, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report On Internal Control Over Compliance

Management of Northwestern Ohio Community Action Commission, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northwestern Ohio Community Action Commission, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Northwestern Ohio Community Action Commission, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Luderman & Konst, Inc.

Certified Public Accountants

Euderman & Kanpt Su.

Defiance, Ohio

August 21, 2017

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended December 31, 2016

SUMMARY OF AUDITOR'S RESULTS

- 1. The auditor's report expresses an unmodified opinion on whether the financial statements of Northwestern Ohio Community Action Commission, Inc. were prepared in accordance with GAAP.
- 2. No significant deficiencies were disclosed during the audit of the financial statements. No material weaknesses were reported.
- 3. No instance of noncompliance material to the financial statements of Northwestern Ohio Community Action Commission, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal awards programs were disclosed during the audit. No material weaknesses are reported.
- 5. The auditor's report on compliance for the major federal award programs for Northwestern Ohio Community Action Commission, Inc. expresses an unmodified opinion on all major federal programs.
- 6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 7. The programs tested as major programs were: Head Start CFDA #93.600
- 8. The threshold used to distinguish between Type A and Type B programs was \$ 750,000.
- 9. Northwestern Ohio Community Action Commission, Inc. did not qualify as a low-risk auditee.

FINDINGS-FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2016

None