

Northwestern Ohio Community Action Commission, Inc. and Subsidiary

Consolidated Financial Statements and Supplemental Information

December 31, 2018

with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Northwestern Ohio Community Action Commission, Inc. and Subsidiary which comprise the consolidated statement of financial position as of December 31, 2018, and the related consolidated statements of activities and changes in net assets, 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Northwestern Ohio Community Action Commission, Inc. and Subsidiary's preparation and fair presentation of the consolidated 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 Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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 consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Northwestern Ohio Community Action Commission, Inc. and Subsidiary as of December 31, 2018, and the change in their net assets and their 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 consolidated financial statements as a whole. The schedule of revenues and expenditures and the list of programs are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2019, on our consideration of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely 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 the effectiveness of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 10, 2019

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Financial Position
December 31, 2018

Assets

Current assets:

Cash and cash equivalents	\$	1,677,396
Marketable securities		429,579
Grants receivable		431,479
Weatherization inventory		112,735
Prepaid expenses		<u>76,645</u>
		<u>2,727,834</u>

Other assets:

Restricted cash		28,474
Stock investments		<u>100</u>
		<u>28,574</u>

Property and equipment, net		<u>651,075</u>
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Total assets	\$	<u><u>3,407,483</u></u>
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Liabilities and Net Assets

Current liabilities:

Accounts payable	\$	231,549
Accrued payroll and associated liabilities		216,963
Grant funds received in advance		<u>420,396</u>
		<u>868,908</u>

Net assets:

Without donor restrictions		2,389,351
With donor restrictions		<u>149,224</u>
Total net assets		<u>2,538,575</u>

Total liabilities and net assets	\$	<u><u>3,407,483</u></u>
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Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Activities and Changes in Net Assets
Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Grants and contract revenue	\$ 150	8,319,012	8,319,162
Interest income	15,659	22	15,681
Program income	77,273	31,218	108,491
Donations	59,569	9,978	69,547
In-kind contributions	-	396,170	396,170
Net assets released from restrictions	9,342,758	(9,342,758)	-
Total revenues	9,495,409	(586,358)	8,909,051
Program activities:			
Child care and education	4,139,331	-	4,139,331
Weatherization/emergency assistance	2,146,953	-	2,146,953
Financial empowerment	56,651	-	56,651
Health and nutrition	307,667	-	307,667
Housing	195,199	-	195,199
Homelessness	723,821	-	723,821
Other community activities	669,554	-	669,554
Total program expenses	8,239,176	-	8,239,176
Support services:			
Management and general	758,481	-	758,481
Total expenses	8,997,657	-	8,997,657
Change in net assets from operations	497,752	(586,358)	(88,606)
Investment income (loss)	(24,739)	-	(24,739)
Change in net assets	473,013	(586,358)	(113,345)
Net assets, beginning of year	1,916,338	735,582	2,651,920
Net assets, end of year	\$ 2,389,351	149,224	2,538,575

See accompanying notes to the consolidated financial statements.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
 Consolidated Statement of Functional Expenses
 Years Ended December 31, 2018

	<u>Program</u>	<u>Management and General</u>	<u>Total</u>
Personnel	\$ 4,484,295	637,716	5,122,011
Consultants/contractual	245,426	40,243	285,669
Travel	148,047	13,131	161,178
Space	300,025	10,877	310,902
Supplies	492,449	10,908	503,357
Equipment	5,468	1,127	6,595
Lease and maintenance of equipment	95,610	13,301	108,911
Weatherization materials	417,590	-	417,590
Direct assistance	1,180,703	1,687	1,182,390
Other costs	473,393	29,491	502,884
In-kind expenses	<u>396,170</u>	<u>-</u>	<u>396,170</u>
Total expenses	<u>\$ 8,239,176</u>	<u>758,481</u>	<u>8,997,657</u>

See accompanying notes to the consolidated financial statements.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Cash Flows
Year Ended December 31, 2018

Cash flows from operating activities:	
Change in net assets	\$ (113,345)
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	207,763
Realized gain on marketable securities	(12,500)
Unrealized loss on marketable securities	37,239
Loss on disposal of equipment	3,163
Effects of changes in operating assets and liabilities:	
Accounts receivable and accounts receivable, affiliate	132
Grants receivable	56,312
Weatherization inventory	(89,693)
Prepaid expenses	(20,149)
Accounts payable	(3,840)
Accrued payroll and related expenses	34,183
Grant funds received in advance	145,615
Net cash from operating activities	<u>244,880</u>
Cash flows from investing activities:	
Net purchases of marketable securities	5,862
Purchase of property and equipment	(71,852)
Change in restricted cash	27,087
Net cash from investing activities	<u>(38,903)</u>
Net change in cash and cash equivalents	
	205,977
Cash and cash equivalents, beginning of year	
	<u>1,471,419</u>
Cash and cash equivalents, end of year	
	<u>\$ 1,677,396</u>

See accompanying notes to the consolidated financial statements.

1. ORGANIZATION:

Northwestern Ohio Community Action Commission, Inc. (NOCAC) was organized as a not-for-profit corporation in 1965. NOCAC was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs. NOCAC 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Principles of consolidation

The consolidated financial statements include the accounts of NOCAC's majority owned subsidiary. All significant intercompany transactions and balances have been eliminated in the consolidation. The consolidated financial statements include the accounts of the following subsidiary at December 31, 2018:

Northwest Ohio Housing Corporation was formed in 2004, under the laws of the State of Ohio, as a for-profit corporation for the purpose of developing low-income tax credit housing projects. NOCAC has controlling ownership in this corporation as it is owned 75% by NOCAC. The corporation has a 51% general partner ownership in each of the following housing projects: Paigelynn Place, LLC, Villas of Wayne Trail, LLC, Defiance Crossing, LP and Bryan Community Housing, LP.

Basis of accounting

The consolidated financial statements of Northwestern Ohio Community Action Commission, Inc. and Subsidiary (the Organization) are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Basis of presentation

The consolidated financial statements of the Organization have been prepared in accordance with GAAP, which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.
- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions that are likely to be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. There were no funds required to be maintained in perpetuity at December 31, 2018.

Adoption of new accounting standard

During 2018, the Organization adopted Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The standard addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about investment return and functional expenses, including allocation methodologies and presentation of a statement of functional expenses as part of the basic financial statements. The Organization has adjusted the presentation of these financial statements accordingly.

Use of estimates

The preparation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional expense allocation and joint costs

The consolidated financial statements report certain categories of expenses that are attributable to one or more program or supporting function of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Cost allocation methods are as follows:

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.

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.

Other costs: Other costs are allocated on a full-time equivalency basis.

Revenue recognition

Grant funds are recognized as revenue in the accounting period in which the related expenses are incurred.

Program income is recognized as revenue in the accounting period in which it is earned. Any uncollected funds from the current period or prior periods are reported as accounts receivable.

Donations are recognized when received and are recorded at fair value. Donations received with donor-imposed restrictions that are met in the same year as received are reported as revenue of net assets with donor restrictions and released to net asset without donor restrictions when the restriction is met.

In-kind contributions are recorded at fair value and represent donated materials, space and services that create or enhance nonfinancial assets or require specialized skills.

Revenue recognition (continued)

Interest income is recognized in the accounting period when it is received. NOCAC 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 without donor restrictions funds and is used to support Agency programs.

Cash and cash equivalents

Cash and cash equivalents consist of cash in operating bank accounts and money market investment accounts for statement of cash flow purposes.

Grants receivable

Grants receivable consist primarily of amounts billed under performance and cost contracts. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. The Organization considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. If amounts become uncollectible, they will be charged to operations when that determination is made.

Weatherization inventory

Weatherization inventory is stated at the lower of cost, determined by the first-in, first-out (FIFO) method, or net realizable value.

Property and equipment

Property and equipment are capitalized at cost when purchased and at fair value when donated. Depreciation is provided using the straight-line method over the estimated useful life of the asset. The Organization considers property and equipment to be items with a cost of \$5,000 or more and a useful life of over one year.

Property and equipment purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Their disposition, as well as the ownership of any related proceeds is subject to funding source regulations.

During 2018, the Organization adopted an accounting policy to recognize contributions intended for property and equipment as restricted support. When the property and equipment has been purchased the net assets are released to net assets without donor restriction. With the adoption of the accounting policy grant funded property and equipment previously shown as net assets with restrictions were released to net assets without donor restrictions.

Deferred revenue

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.

Income taxes and uncertain tax positions

Northwestern Ohio Community Action Commission, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization’s tax-exempt purpose is subject to taxation as unrelated business income. The Organization’s reporting returns are subject to audit by federal and state taxing authorities. No income tax provision has been included in the consolidated financial statements.

The majority owned subsidiary is a corporation that is subject to income taxes. The activity of the corporation is reported separately for tax purposes.

Subsequent events

The Organization evaluates events and transactions occurring subsequent to the date of the consolidated financial statements for matters requiring recognition or disclosure in the consolidated financial statements. The accompanying consolidated financial statements consider events through September 10, 2019, the date which the consolidated financial statements were available to be issued.

3. MARKETABLE SECURITIES:

The following is a summary of marketable securities at December 31, 2018:

	Cost	Fair Value
Municipal bonds	\$ 20,511	20,340
Mutual funds	389,577	409,239
	\$ 410,088	429,579

Due to current market conditions as well as the trading activity of these securities, the market value of the securities is highly sensitive to assumption changes and market volatility. Accordingly, it is at least reasonably possible that changes in values will occur in the near-term, which could be material.

Investment income (loss) is summarized as follows:

Unrealized loss	\$ (37,239)
Realized gain on investments	12,500
Investment income (loss)	\$ (24,739)

4. GRANTS RECEIVABLE:

The grants receivable balance as of December 31, 2018, represents amounts due from various funding sources as follows:

Federal programs	\$	296,788
State and local programs		<u>134,691</u>
	\$	<u>431,479</u>

5. RESTRICTED CASH:

The Organization has restricted cash related to the Assets for Independence program. Participants have deposited cash with the Organization to be withdrawn as program requirements are met. The balance of restricted cash at December 31, 2018 was \$28,474.

6. PROPERTY AND EQUIPMENT:

A summary of property and equipment as of December 31, 2018, is as follows:

Land, buildings and improvements	\$	2,056,385
Vehicles		1,162,711
Equipment		<u>282,557</u>
Subtotals		3,501,653
Accumulated depreciation		<u>(2,850,578)</u>
Property and equipment, net	\$	<u>651,075</u>

7. OPERATING LEASE AGREEMENTS:

The Organization leases various facilities for operations of its programs. Lease expense for the year ended December 31, 2018, was \$39,306. The future minimum lease obligations are as follows:

2019	\$	34,593
2020		19,976
2021		20,080
2022		20,187
2023		<u>20,298</u>
	\$	<u>115,134</u>

8. RETIREMENT PLANS:

The Organization established a 403(b)-retirement plan, effective January 1, 1988, that covers all employees who work a minimum of 20 hours per week. Eligible employees receive matching contributions from the Organization after 90 days of employment up to 6% of annual wages. The Organization's contribution to the plan totaled \$150,126 in 2018.

9. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes as of December 31, 2018:

Subject to spending policy and appropriation:	
Weatherization/emergency assistance	\$ 9,101
Financial empowerment	24,159
Housing	14,055
Other community activities	<u>101,909</u>
Total net assets with donor restrictions:	\$ <u>149,224</u>

10. IN-KIND CONTRIBUTIONS:

The Organization received donated space, supplies, and professional services. Early Childhood Education funds of \$238,369 was recognized for the year ended December 31, 2018. Professional services valued at \$15,861 was recognized for the year ended December 31, 2018. The Organization uses various facilities for which no rent is paid, or a nominal fee is paid to cover utilities as well as receiving donated equipment. The estimated fair value of donated facilities and equipment is \$141,247 for the year ended December 31, 2018. The Organization also received donated supplies and transportation services valued at \$693 for the year ended December 31, 2018.

Additional donated services have not been recognized in the consolidated financial statements as they did not meet the criteria for recognition, however are still able to be used to meet programmatic matching requirements. The fair value of donated services received for the Head Start program but not recognized totaled \$627,585 for the year ended December 31, 2018.

11. CONCENTRATION OF 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 40%, 20%, and 5%, respectively, of the Organization's revenue.

12. COMMITMENTS AND CONTINGENCIES:

NOCAC participates in a number of federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of NOCAC.

13. FAIR VALUE MEASUREMENTS:

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- *Level 1 inputs* utilize quoted prices in active markets for identical assets or liabilities.
- *Level 2 inputs* are based on significant other observable inputs.
- *Level 3 inputs* are based on significant unobservable inputs.

Fair value methods and assumptions are set forth below for each type of investment.

Municipal bonds 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.

Fair values of mutual funds are determined by obtaining quoted prices on nationally recognized securities exchanges.

<u>Description</u>	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>12/31/18</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Marketable securities:				
Municipal bonds	\$ 20,340	-	20,340	-
Mutual funds:				
Equity growth	41,634	41,634	-	-
Equity value	88,321	88,321	-	-
Equity international	58,554	58,554	-	-
Equity blend	18,136	18,136	-	-
Fixed income bond	202,594	202,594	-	-
Total mutual funds	<u>409,239</u>	<u>409,239</u>	<u>-</u>	<u>-</u>
Total marketable securities	<u>\$ 429,579</u>	<u>409,239</u>	<u>20,340</u>	<u>-</u>

14. AVAILABILITY OF FINANCIAL ASSETS:

The Organization is substantially supported by federal, state and local grant and contract revenue and earned revenue generated from the Organization's programs. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in marketable securities as deemed appropriate.

Financial assets:	
Cash and cash equivalents	\$ 1,705,870
Marketable securities	429,579
Grants receivable	<u>431,479</u>
Financial assets available at year-end	2,566,928
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions:	
Assets subject to spending policy and appropriations	149,224
Assets for Independence program funds	<u>28,474</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>2,389,230</u>

15. UPCOMING PRONOUNCEMENTS:

In May 2014, the Financial Accounting Standards Board (FASB) issued ASU No. 2014-09, *Revenue from Contracts with Customers*. The standard's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contract with customers. This standard will be effective for the Organization's fiscal year ending December 31, 2019.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard will assist entities in determining whether transactions should be recorded as a contribution (nonreciprocal transaction) or as an exchange (reciprocal transaction). The standard also provides expanded guidance on determining whether or not a contribution is conditional. This standard will be effective for the Organization's year ending December 31, 2019.

In February 2016, the FASB issued ASU 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of the lease commencement. Leases will be classified as either financing or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the Organization's year ending December 31, 2020.

The Organization is currently in the process of evaluating the impact of adoption of these ASU's on the consolidated financial statements.

FEDERAL PROGRAMS

	Department of Agriculture		Fulton County Dept of JFS		Department of Housing & Urban Development		Dept. of Labor		Dept. of Energy	
	Ohio Department of Education		Summer Food Service Program	Food Assist. Employment & Training	Ohio Development Services Agency	Henry Metro Housing	Williams Cty Dept of JFS	Ohio Dept. Services Agency		
	10.558	CACFP USDA 073387	10.558	2017-139	14.267	14.856	17.258	81.042		
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)		
Total	073387	073387	073387	2017-139	OH0532L5E071500	HUD	CCMEP	D17-113		
8,319,162	165,297	78,684	243,981	1,722	113,937	24,153	250	195,140		
69,547	-	-	59,523	-	-	-	-	-		
15,681	-	-	-	-	-	-	-	-		
(24,739)	-	-	-	-	-	-	-	-		
108,491	-	-	-	-	-	-	-	-		
396,170	-	-	-	-	-	-	-	-		
8,884,312	165,297	78,684	243,981	1,722	113,937	24,153	250	195,140		
EXPENSES										
4,484,295	36,798	16,499	53,297	837	87,500	-	130	117,754		
245,426	-	-	26,672	-	-	-	-	9,225		
148,047	541	516	1,057	506	438	-	96	2,837		
300,025	-	-	-	-	17,180	24,153	-	-		
492,449	128,259	61,669	189,928	-	1,271	-	-	-		
5,468	-	-	27,478	-	-	-	-	-		
95,610	-	-	-	-	984	-	-	-		
417,590	-	-	-	-	-	-	-	51,272		
1,180,703	-	-	-	-	-	118,465	-	-		
396,170	-	-	-	-	-	-	-	-		
473,393	(301)	-	(301)	23	335	-	24	-		
8,239,176	165,297	78,684	243,981	1,366	106,437	24,153	250	181,088		
758,481	-	-	-	-	7,500	-	-	14,052		
8,997,657	165,297	78,684	243,981	1,366	113,937	24,153	250	195,140		
(113,345)				356						
2,651,920	-	-	-	-	-	-	-	-		
-	-	-	-	(356)	-	-	-	-		
2,538,575										

Total expenses before general and administrative expenses
 General and administrative expenses
Total expenses
Increase (decrease) in net assets

Net assets - beginning of year
 Interfund transfers
Net assets - end of year

FEDERAL PROGRAMS

Defiance/Paulding Counties Consolidated JFS 93.558		Department of Health and Human Services										
		Ohio Development Services Agency 93.568										
	AFDC Counties (20)	AFDC Defiance/Paulding Counties (21)	93.558 Subtotal	Weatherization Assistance H17-113 (22)	Weatherization Assistance H18-113 (23)	Weatherization Assistance Enhancement 18-HE-113 (24)	HEAP Administration 18-HA-117 (25)	HEAP Administration 19-HA-117 (26)	HEAP Emergency 18-HE-217 (27)	HEAP Emergency 19-HE-217 (28)	HEAP Crisis Cooling 18-HC-217 (29)	93.568 Subtotal
REVENUES												
Grant Revenue												
Grants	3,921	3,734	93,102	327,869	310,914	13,014	253,003	154,394	254,586	304,188	140,574	1,758,542
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Investment income (loss)	-	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	647	181	-	-	-	-	-	-	828
In-kind	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,921	3,734	93,102	328,516	311,095	13,014	253,003	154,394	254,586	304,188	140,574	1,759,370
EXPENSES												
Personnel	3,287	2,997	76,192	114,305	121,378	-	162,651	101,684	-	-	-	500,018
Consultants/contractual	-	-	572	36,038	56,171	5,944	8,778	4,977	-	-	-	110,908
Travel	40	167	1,256	380	226	-	3,134	1,569	-	-	-	5,309
Space	-	-	1,484	1,587	2,639	-	12,744	6,592	-	-	-	23,562
Supplies	400	-	2,608	5,813	10,530	-	4,656	5,109	-	3,079	49,736	78,923
Equipment/renovations	-	-	-	34,550	-	-	-	5,445	-	-	-	39,995
Lease & maintenance of equipment	-	-	1,023	16,089	6,692	-	4,777	-	-	-	-	31,842
Weatherization materials	-	-	-	80,173	77,398	7,070	-	-	-	-	-	164,641
Direct assistance	-	-	-	-	-	-	-	-	254,586	301,109	90,838	646,533
In-kind	-	-	-	-	-	-	-	-	-	-	-	-
Other	232	460	1,343	18,524	16,922	-	684	566	-	-	-	36,696
Total expenses before general and administrative expenses	3,959	3,624	84,478	306,459	291,956	13,014	197,424	130,226	254,586	304,188	140,574	1,638,427
General and administrative expenses	-	-	9,105	22,057	19,139	-	55,579	24,168	-	-	-	120,943
Total expenses	3,959	3,624	93,583	328,516	311,095	13,014	253,003	154,394	254,586	304,188	140,574	1,759,370
Increase (decrease) in net assets	(38)	110	(481)	-	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	-	-	-	-	-	-	-
Interfund transfers	38	(110)	481	-	-	-	-	-	-	-	-	-
Net assets - end of year	-	-	-	-	-	-	-	-	-	-	-	-

FEDERAL PROGRAMS

	Department of Health and Human Services													
	Williams Cty Dept of JFS			Van Wert County Dept of JFS			Auglaize Cty Dept of JFS			Hancock Cty Dpt of JFS			Hardin Cty Dpt of JFS	
	AFDC Williams County (31)	AFDC Van Wert County (32)	AFDC Auglaize County (33)	AFDC Auglaize County (34)	AFDC Defiance & Paulding Counties (35)	AFDC Defiance & Paulding Counties (36)	AFDC Hancock County (37)	AFDC Hancock County (38)	AFDC Hancock County (39)	AFDC Hardin County (40)	93,575 Subtotal			
93,569	Consolidated JFS 93,575													
CSBG 1819-18 (30)	30,810	12,905	19,613	6,647	41,723	15,357	44,989	43,414	19,795	17,508	252,761			
425,177	30,810	12,905	19,613	6,647	41,723	15,357	44,989	43,414	19,795	17,508	252,761			
19	-	-	-	-	-	-	-	-	-	-	-			
Donations	-	-	-	-	-	-	-	-	-	-	-			
Interest income	-	-	-	-	-	-	-	-	-	-	-			
Investment income (loss)	-	-	-	-	-	-	-	-	-	-	-			
Program income	-	-	-	-	-	-	-	-	-	-	-			
76	-	-	-	-	-	-	-	-	-	-	-			
In-kind	-	-	-	-	-	-	-	-	-	-	-			
Total Revenue	30,810	12,905	19,613	6,647	41,723	15,357	44,989	43,414	19,795	17,508	252,761			
EXPENSES														
Personnel	209,555	9,600	15,713	5,042	35,779	12,225	37,482	31,529	16,435	12,137	197,403			
Grants	12,192	94	138	24	178	31	281	188	70	70	1,215			
Consultants/contractual	18,936	200	240	106	188	158	381	598	355	454	3,113			
Travel	24,857	103	338	78	466	101	826	408	206	204	3,027			
Space	22,396	933	1,076	118	1,206	373	450	2,025	122	1,112	8,642			
Supplies	23	-	-	-	-	-	-	-	-	-	-			
Equipment/renovations	10,970	152	106	110	203	254	302	985	97	299	2,885			
Lease & maintenance of equipment	-	-	-	-	-	-	-	-	-	-	-			
Weatherization materials	-	-	-	-	-	-	-	-	-	-	-			
Direct assistance	-	-	-	-	-	-	-	-	-	-	-			
In-kind	-	-	-	-	-	-	-	-	-	-	-			
Other	15,228	825	626	35	196	192	257	229	98	104	3,242			
Total expenses before general and administrative expenses	356,752	11,907	18,237	5,513	38,216	13,334	39,979	35,962	17,383	14,380	219,527			
General and administrative expenses	68,520	998	1,376	1,134	4,528	2,023	5,007	7,452	2,412	3,128	34,252			
Total expenses	425,272	12,905	19,613	6,647	42,744	15,357	44,986	43,414	19,795	17,508	252,779			
Increase (decrease) in net assets	-	-	-	-	(1,021)	-	3	-	-	-	(1,018)			
Net assets - beginning of year	-	-	-	-	-	-	-	-	-	-	-			
Interfund transfers	-	-	-	-	1,021	-	(3)	-	-	-	1,018			
Net assets - end of year	-	-	-	-	-	-	-	-	-	-	-			

STATE & LOCAL PROGRAMS

	Partnership in Assistance to the Homeless (60)	AOOA Home Repair Program (61)	Early Childhood Education NOCAC 073387 (62)	Early Childhood Education NOCAC 073387 (63)	Early Childhood Education Montpelier 40815 (64)	Early Childhood Education Montpelier 40815 (65)	Housewarming Program (66)	Housewarming Program (67)	United Way Williams County (68)	United Way Defiance County (69)	United Way Defiance County (70)
REVENUES											
Grant Revenue											
Grants	35,162	20,007	128,310	116,675	31,924	26,102	1,679	493	6,618	13,703	20,776
Donations	-	-	-	-	-	-	-	-	-	-	250
Interest income	-	-	-	-	-	-	-	-	-	-	-
Investment income (loss)	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	751	816	290	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	35,162	20,007	129,061	117,491	32,214	26,102	1,679	493	6,618	13,703	21,026
EXPENSES											
Personnel	19,209	150	106,340	88,510	23,480	18,617	603	486	2,147	11,160	7,110
Consultants/contractual	-	8,407	382	196	140	47	5	7	-	-	-
Travel	-	-	(430)	654	649	241	-	-	325	195	34
Space	12,879	-	105	1,282	2	-	6	-	-	-	-
Supplies	-	-	2,211	3,400	651	515	-	-	3,803	330	9,699
Equipment/renovations	-	-	-	-	-	-	-	-	-	-	-
Lease & maintenance of equipment	808	-	156	852	114	86	3	-	-	-	192
Weatherization materials	-	5,380	-	-	-	-	-	-	-	-	-
Direct assistance	-	-	804	443	1,303	436	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-	-	-
Other	110	-	1,713	4,068	1,264	1,475	-	-	343	2,018	3,991
Total expenses before general and administrative expenses	33,006	13,937	111,281	99,405	27,603	21,417	617	493	6,618	13,703	21,026
General and administrative expenses	2,156	139	17,780	18,086	4,611	4,685	-	-	-	-	-
Total expenses	35,162	14,076	129,061	117,491	32,214	26,102	617	493	6,618	13,703	21,026
Increase (decrease) in net assets	-	5,931	-	-	-	-	1,062	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	-	(1,062)	-	-	-	-
Interfund transfers	-	(5,931)	-	-	-	-	-	-	-	-	-
Net assets - end of year	-	-	-	-	-	-	-	-	-	-	-

STATE & LOCAL PROGRAMS

	United Way Van Wert County (71)	United Way Van Wert County (72)	United Way Fulton County (73)	United Way Paulding County (74)	United Way Paulding County (75)	United Way Henry County (76)	Electric Partnership Program 18-EPP-14 (77)	Toledo Edison (78)	Toledo Edison (79)	AEP (80)	Conscious Discipline Professional Development (81)	Campbell Soup Foundation (82)	Ohio Voices for Learning (83)
REVENUES													
Grant Revenue													
Grants	3,440	1,286	20,700	749	3,000	5,626	10,760	20,280	35,940	13,483	-	4,163	300
Donations	-	-	-	-	-	-	-	-	-	-	4,099	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income (loss)	-	-	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,440	1,286	20,700	749	3,000	5,626	10,760	20,280	35,940	13,483	4,099	4,163	300
EXPENSES													
Personnel	-	-	2,697	461	767	3,107	4,206	143	380	156	-	1,904	-
Consultants/contractual	-	-	-	-	-	-	-	781	3,042	520	-	1,500	-
Travel	40	29	783	47	193	246	-	-	-	-	-	-	-
Space	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	144	3	6,177	86	2,040	2,070	-	-	-	-	1,084	759	-
Equipment/renovations	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & maintenance of equipment	-	-	-	-	-	-	6,200	14,697	22,034	7,267	-	-	-
Weatherization materials	2,816	718	9,950	-	-	-	-	-	-	-	-	-	-
Direct assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	440	536	1,093	155	-	203	306	-	-	-	3,015	-	289
Total expenses before general and administrative expenses	3,440	1,286	20,700	749	3,000	5,626	10,712	15,621	25,456	7,943	4,099	4,163	289
General and administrative expenses	-	-	-	-	-	-	48	1,456	1,383	3,113	-	-	-
Total expenses	3,440	1,286	20,700	749	3,000	5,626	10,760	17,077	26,839	11,056	4,099	4,163	289
Increase (decrease) in net assets	-	-	-	-	-	-	-	3,203	9,101	2,427	-	-	11
Net assets - beginning of year	-	-	-	-	-	-	-	6,366	-	-	-	-	-
Interfund transfers	-	-	-	-	-	-	-	(9,569)	-	(2,427)	-	-	(11)
Net assets - end of year	-	-	-	-	-	-	-	-	9,101	-	-	-	-

STATE & LOCAL PROGRAMS

DISCRETIONARY ACTIVITIES

	Financial Empowerment (84)	Financial Empowerment (85)	Financial Empowerment (86)	Housing Support (87)	Capacity Building (88)	State & Local Subtotal	BCI & Training Program (89)	Richland (90)	Unrestricted Programs (91)	Grant Funded Property and Equipment (92)	Emergency Payment Donations (93)	Discretionary Activities Total	Corporate Activities (94)
REVENUES													
Grant Revenue													
Grants	5,000	400	1,500	4,000	6,500	1,157,559	150	-	-	-	-	150	-
Donations	-	-	-	5,500	-	9,959	-	-	39,450	-	19,719	59,169	400
Interest income	-	-	-	-	-	-	-	-	15,659	-	-	15,659	-
Investment income (loss)	-	-	-	-	-	-	-	-	(24,739)	-	-	(24,739)	-
Program income	-	-	-	-	-	1,857	33,115	24,946	631	-	-	58,692	18,581
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,000	400	1,500	9,500	6,500	1,169,375	33,265	24,946	31,001	-	19,719	108,931	18,981
EXPENSES													
Personnel	1,071	451	-	5,078	5,836	522,581	27,574	733	15,468	-	-	43,775	-
Consultants/contractual	-	-	-	-	-	73,750	107	152	561	-	-	820	-
Travel	2,009	10	14	216	77	14,227	57	24	843	-	-	924	-
Space	-	-	-	-	-	23,273	-	(4,349)	3,486	-	-	(863)	-
Supplies	867	-	168	-	587	34,594	478	47	3,055	-	-	3,580	-
Equipment/renovations	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease & maintenance of equipment	-	-	-	106	-	3,994	-	331	140	-	-	471	-
Weatherization materials	-	-	-	-	-	121,665	-	-	-	-	-	-	-
Direct assistance	-	-	13	-	-	257,085	-	-	850	-	24,724	25,574	-
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,883	-	1,305	-	-	28,160	1,758	1,752	36,026	-	-	39,536	-
Total expenses before general and administrative expenses	8,830	461	1,500	5,400	6,500	1,079,329	29,974	(1,310)	60,429	-	24,724	113,817	-
General and administrative expenses	-	-	-	-	-	68,102	-	-	-	-	-	-	16,746
Total expenses	8,830	461	1,500	5,400	6,500	1,147,431	29,974	(1,310)	60,429	-	24,724	113,817	16,746
Increase (decrease) in net assets	(3,830)	(61)	-	4,100	-	21,944	3,291	26,256	(29,428)	-	(5,005)	(4,886)	2,235
Net assets - beginning of year	3,830	67	-	9,955	-	20,218	-	120,714	1,396,695	-	18,136	1,535,545	380,793
Interfund transfers	-	(6)	-	-	-	(19,006)	(3,291)	-	21,155	457,800	-	475,664	-
Net assets - end of year	-	-	-	14,055	-	23,156	-	146,970	1,388,422	457,800	13,131	2,006,323	383,028

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

Federal Grantor Program Title	C.F.D.A. Number	Funding Source/ Pass-Through Entity	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture:</u>				
Child and Adult Care Food Program	10.558	State of Ohio, Dept. of Educ.	073387	\$ 243,981
Child and Adult Care Food Program Summer Food Service Program for Children	10.559	State of Ohio, Dept. of Educ.	073387	59,523
Food Assistance Employment and Training Participation	10.561	Fulton County Job and Family Services	2017-139	<u>1,722</u>
Total U.S. Department of Agriculture				<u>305,226</u>
<u>U.S. Department of Housing and Urban Development:</u>				
Homeless Crisis Response Program	14.231	Ohio Development Services Agency	N-L-17-6AQ-1	113,937
Continuum of Care Program	14.267	U.S. Department of Housing and Urban Development	OH0532L5E071500	158,761
Richland Place	14.856	Henry Metro Housing	OH12-K084-001	<u>24,153</u>
Total U.S. Department of Housing and Urban Development				<u>296,851</u>
<u>U.S. Department of Labor:</u>				
Youth WIOA/ CCMEP	17.258	Williams County Job and Family Services	N/A	<u>250</u>
Total U.S. Department of Labor				<u>250</u>
<u>U.S. Department of Energy:</u>				
Weatherization Assistance for Low- Income Persons	81.042	Ohio Development Services Agency	D17-113	195,140
Weatherization Assistance for Low- Income Persons	81.042	Ohio Development Services Agency	D18-113	<u>231,937</u>
		Total Federal Expenditures CFDA 81.042		<u>427,077</u>
Total U.S. Department of Energy				<u>427,077</u>
<u>U.S. Department of Health and Human Services:</u>				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	Fulton County Job and Family Services	N/A	10,971
Temporary Assistance for Needy Families	93.558	Fulton County Job and Family Services	N/A	53,501
Temporary Assistance for Needy Families	93.558	Auglaize County Job and Family Services	N/A	11,564
Temporary Assistance for Needy Families	93.558	Williams County Job and Family Services	N/A	2,750
Temporary Assistance for Needy Families	93.558	Defiance/Paulding Counties Consolidated JFS	N/A	<u>14,316</u>
		Total Federal Expenditures CFDA 93.558		<u>93,102</u>
Home Weatherization Assistance	93.568	Ohio Development Services Agency	H17-113	327,869
Home Weatherization Assistance	93.568	Ohio Development Services Agency	H18-113	310,914
Home Weatherization Assistance Enhancement	96.568	Ohio Development Services Agency	18-HE-113	13,014
Low Income Home Energy Assistance Program	93.568	Ohio Development Services Agency	18-HA-117	253,003
Low Income Home Energy Assistance Program	93.568	Ohio Development Services Agency	19-HA-117	154,394

See accompanying notes to schedule of expenditures of federal awards and list of programs.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2018

Federal Grantor Program Title	C.F.D.A. Number	Funding Source/ Pass-Through Entity	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (Continued):</u>				
Low Income Home Energy Assistance Program	93.568	Ohio Development Services Agency	18-HE-217	\$ 254,586
Low Income Home Energy Assistance Program	93.568	Ohio Development Services Agency	19-HE-217	304,188
Low Income Home Energy Assistance Program	93.568	Ohio Development Services Agency	18-HC-217	<u>140,574</u>
Total Federal Expenditures CFDA 93.568				<u>1,758,542</u>
Community Services Block Grant	93.569	Ohio Development Services Agency	1819-18	<u>425,177</u>
<u>CCDF Cluster:</u>				
Child Care and Development Block Grant	93.575	Williams County Job and Family Services	N/A	30,810
Child Care and Development Block Grant	93.575	Van Wert County Job and Family Services	N/A	12,905
Child Care and Development Block Grant	93.575	Auglaize County Job and Family Services	N/A	26,260
Child Care and Development Block Grant	93.575	Defiance/Paulding Counties Consolidated JFS	N/A	57,080
Child Care and Development Block Grant	93.575	Hancock County Job and Family Services	N/A	88,403
Child Care and Development Block Grant	93.575	Hardin County Job and Family Services	N/A	<u>37,303</u>
Total Federal Expenditures CFDA 93.575				<u>252,761</u>
Head Start	93.600	U.S. Dept. of Health and Human Services	05CH8481-04-02	<u>3,573,700</u>
Assets for Independence Demonstration	93.602	U.S. Dept. of Health and Human Services	90EI0869/01	<u>13,543</u>
Total U.S. Department of Health and Human Services				<u>5,864,064</u>
<u>U.S. Department of Homeland Security:</u>				
EFSP Van Wert County	97.024	Emergency Food and Shelter National Board Program	34-6878-00 / 35-6878-00	1,935
EFSP Defiance County	97.024	Emergency Food and Shelter National Board Program	34-6730-00	1,125
EFSP Paulding County	97.024	Emergency Food and Shelter National Board Program	33-6834-00	2,300
EFSP Fulton County	97.024	Emergency Food and Shelter National Board Program	33-6746-00 / 34-6746-00	5,976
EFSP Henry County	97.024	Emergency Food and Shelter National Board Program	34-6766-00 / 35-6766-00	2,730
EFSP Williams County	97.024	Emergency Food and Shelter National Board Program	35-6888-00	<u>1,158</u>
Total Federal Expenditures CFDA 97.024				<u>15,224</u>
Total U.S. Department of Homeland Security				<u>15,224</u>
Total Expenditures of Federal Awards				<u>\$ 7,161,453</u>

See accompanying notes to schedule of expenditures of federal awards and list of programs.

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Northwestern Ohio Community Action Commission, Inc. and Subsidiary under programs of the federal government for the year ended December 31, 2018. 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 Northwestern Ohio Community Action Commission, Inc. and Subsidiary, 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. and Subsidiary.

2. SIGNIFICANT ACCOUNTING POLICIES:

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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.

(2) Northwestern Ohio Community Action Commission, Inc. and Subsidiary has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

(3) There are no awards passed through to subrecipients.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
List of Programs (Continued)
Year Ended December 31, 2018

Ref. No.	Program	Funding Source	Reporting Period
FEDERAL PROGRAMS			
(1)	Child Care Food Program	Ohio Department of Education	10/01/17 - 09/30/18
(2)	Child Care Food Program	Ohio Department of Education	10/01/18 - 09/30/19
(3)	Child Care Food Program - Summer Food Service	Ohio Department of Education	06/01/18 - 08/31/18
(4)	Food Assistance Employment & Training 2017-139	Fulton County Dept. Job & Fam Serv.	01/01/18 - 12/31/18
(5)	Homeless Crisis Response Program	Ohio Development Services Agency	01/01/18 - 12/31/19
(6)	Continuum of Care OH0532L5E071500	U.S. Dept. of Housing & Urban Devlp.	12/31/17 - 11/30/20
(7)	Richland Place	Henry Metropolitan Housing Authority	01/01/18 - 12/31/18
(8)	Youth WIOA/CCMEP	Williams County Dept. Job & Fam Serv.	01/01/18 - 12/31/18
(9)	Weatherization Assistance Program D17-113	Ohio Development Services Agency	07/01/17 - 06/30/18
(10)	Weatherization Assistance Program D18-113	Ohio Development Services Agency	07/01/18 - 06/30/19
(11)	Housing Coordination Services	Fulton County Dept. Job & Fam Serv.	07/01/17 - 06/30/18
(12)	Housing Coordination Services	Fulton County Dept. Job & Fam Serv.	07/01/18 - 06/30/19
(13)	AFDC Fulton County	Fulton County Dept. Job & Fam Serv.	07/01/17 - 06/30/18
(14)	AFDC Fulton County	Fulton County Dept. Job & Fam Serv.	07/01/18 - 06/30/19
(15)	AFDC Auglaize County	Auglaize County Dept. Job & Fam Serv.	10/01/17 - 09/30/18
(16)	AFDC Auglaize County	Auglaize County Dept. Job & Fam Serv.	10/01/18 - 09/30/19
(17)	AFDC Williams County	Williams County Dept. Job & Fam Serv.	01/01/18 - 12/31/18
(18)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	10/01/17 - 09/30/18
(19)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	10/01/18 - 09/30/19
(20)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	01/01/18 - 12/31/18
(21)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	01/01/18 - 12/31/18
(22)	Home Weatherization Assistance H17-113	Ohio Development Services Agency	07/01/17 - 06/30/18
(23)	Home Weatherization Assistance H18-113	Ohio Development Services Agency	07/01/18 - 06/30/19
(24)	Home Weatherization Assistance Enhn. 18-HE-113	Ohio Development Services Agency	07/01/18 - 06/30/19
(25)	HEAP Administration 18-HA-117	Ohio Development Services Agency	09/01/17 - 08/31/18
(26)	HEAP Administration 19-HA-117	Ohio Development Services Agency	09/01/18 - 08/31/19
(27)	HEAP Emergency 18-HE-217	Ohio Development Services Agency	11/01/17 - 03/31/18
(28)	HEAP Emergency 19-HE-217	Ohio Development Services Agency	11/01/18 - 03/31/19
(29)	HEAP Crisis Cooling 18-HC-217	Ohio Development Services Agency	07/01/18 - 08/31/18
(30)	CSBG 1819-18	Ohio Development Services Agency	01/01/18 - 12/31/19
(31)	AFDC Williams County	Williams County Dept. Job & Fam Serv.	01/01/18 - 12/31/18
(32)	AFDC Van Wert County	Van Wert County Dept. Job & Fam Serv.	01/01/18 - 12/31/18
(33)	AFDC Auglaize County	Auglaize County Dept. Job & Fam Serv.	10/01/17 - 09/30/18
(34)	AFDC Auglaize County	Auglaize County Dept. Job & Fam Serv.	10/01/18 - 09/30/19
(35)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	10/01/17 - 09/30/18
(36)	AFDC Defiance/Paulding Counties	Defiance/Paulding Counties Cons. JFS	10/01/18 - 09/30/19
(37)	AFDC Hancock County	Hancock County Dept. Job & Fam Serv.	07/01/17 - 06/30/18
(38)	AFDC Hancock County	Hancock County Dept. Job & Fam Serv.	07/01/18 - 06/30/19
(39)	AFDC Hardin County	Hardin County Dept. Job & Fam Serv.	07/01/17 - 06/30/18
(40)	AFDC Hardin County	Hardin County Dept. Job & Fam Serv.	07/01/18 - 06/30/19
(41)	Head Start 05CH8481-04-02	U.S. Dept. of Health & Human Services	01/01/18 - 12/31/18
(42)	Head Start Training & Tech Asst. 05CH8481-04-02	U.S. Dept. of Health & Human Services	01/01/18 - 12/31/18
(43)	Assets for Independence	U.S. Dept. of Health & Human Services	09/30/14 - 09/29/19
(44)	EFSP Van Wert County 34-6878-00	Emergy. Food & Shelter Nat. Brd. Prgm.	10/01/16 - 01/31/18
(45)	EFSP Van Wert County 35-6878-00	Emergy. Food & Shelter Nat. Brd. Prgm.	02/01/18 - 01/31/19
(46)	EFSP Defiance County 34-6730-00	Emergy. Food & Shelter Nat. Brd. Prgm.	10/01/16 - 01/31/18
(47)	EFSP Paulding County 33-6834-00	Emergy. Food & Shelter Nat. Brd. Prgm.	02/01/16 - 01/31/18
(48)	EFSP Fulton County 33-6746-00	Emergy. Food & Shelter Nat. Brd. Prgm.	10/01/15 - 01/31/18
(49)	EFSP Fulton County 34-6746-00	Emergy. Food & Shelter Nat. Brd. Prgm.	10/01/16 - 01/31/18
(50)	EFSP Henry County 34-6766-00	Emergy. Food & Shelter Nat. Brd. Prgm.	10/01/16 - 01/31/18
(51)	EFSP Henry County 35-6766-00	Emergy. Food & Shelter Nat. Brd. Prgm.	02/01/18 - 01/31/19
(52)	EFSP Williams County 35-6888-00	Emergy. Food & Shelter Nat. Brd. Prgm.	02/01/18 - 01/31/19
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) ADJUSTMENTS			
(53)	GAAP Accounting	Various	01/01/18 - 12/31/18

Ref. No.	Program	Funding Source	Reporting Period
STATE AND LOCAL PROGRAMS			
(54)	Homeless Crisis Program S-L-17-6AQ-2	Ohio Development Services Agency	01/01/18 - 12/31/19
(55)	PIPP Program 18-PA-117	Ohio Development Services Agency	01/01/18 - 12/31/18
(56)	Housing Assistance Program S-R-15-6AQ-1	Ohio Development Services Agency	03/01/16 - 02/28/18
(57)	Housing Assistance Program S-R-17-6AQ-1	Ohio Development Services Agency	03/01/18 - 02/29/20
(58)	Supportive Housing Program S-Y-17-6AQ-1	Ohio Development Services Agency	01/01/18 - 12/31/19
(59)	Partnership in Assistance to the Homeless	Four County ADAMHS Board	07/01/17 - 06/30/18
(60)	Partnership in Assistance to the Homeless	Four County ADAMHS Board	07/01/18 - 06/30/19
(61)	Home Repair Program	Area Office on Aging of NW Ohio Inc.	01/01/18 - 12/31/18
(62)	Early Childhood Education #073387	Ohio Department of Education	07/01/17 - 06/30/18
(63)	Early Childhood Education #073387	Ohio Department of Education	07/01/18 - 06/30/19
(64)	Early Childhood Education #40815	Montpelier Exempted Village Schools/ODE	07/01/17 - 06/30/18
(65)	Early Childhood Education #40815	Montpelier Exempted Village Schools/ODE	07/01/18 - 06/30/19
(66)	Housewarming Program	Cleveland Housing Network, Inc.	07/01/17 - 06/30/18
(67)	Housewarming Program	Cleveland Housing Network, Inc.	07/01/18 - 06/30/19
(68)	United Way Williams County	United Way of Williams County	01/01/18 - 12/31/18
(69)	United Way Defiance County	United Way of Defiance County	07/01/17 - 06/30/18
(70)	United Way Defiance County	United Way of Defiance County	07/01/18 - 06/30/19
(71)	United Way Van Wert County	United Way of Van Wert County	07/01/17 - 06/30/18
(72)	United Way Van Wert County	United Way of Van Wert County	07/01/18 - 06/30/19
(73)	United Way Fulton County	United Way of Fulton County	01/01/18 - 12/31/18
(74)	United Way Paulding County	United Way of Paulding County	07/01/17 - 06/30/18
(75)	United Way Paulding County	United Way of Paulding County	07/01/18 - 06/30/19
(76)	United Way Henry County	United Way of Henry County	06/01/17 - 05/31/18
(77)	Electric Partnership Program 18-EPP-14	American Electric Power / First Energy	07/01/18 - 06/30/19
(78)	Toldeo Edison Energy Program	Toledo Edison Company	06/01/17 - 05/31/18
(79)	Toldeo Edison Energy Program	Toledo Edison Company	06/01/18 - 05/31/19
(80)	AEP	American Electric Power	01/01/18 - 12/31/18
(81)	Conscious Discipline Professional Development	Various	10/01/18 - 03/31/19
(82)	Campbell Soup Foundation	Campbell Soup Foundation	04/01/18 - 09/30/18
(83)	Ohio Voices for Learning	Various	01/01/18 - 06/30/18
(84)	Financial Empowerment	Bryan Area Foundation	02/16/17 - 12/31/18
(85)	Financial Empowerment	Various	11/01/17 - 12/31/18
(86)	Financial Empowerment	Various	10/01/18 - 12/31/19
(87)	Housing Support	Bryan Cmty Apts/Clay Meadows/Clinton Cir.	01/01/18 - 12/31/18
(88)	Capacity Building	Ohio Association of Foodbanks	11/01/17 - 04/30/18
DISCRETIONARY ACTIVITIES			
(89)	BCI & Training Program	Various	01/01/18 - 12/31/18
(90)	Richland Place	Various	01/01/18 - 12/31/18
(91)	Unrestricted Programs	Various	01/01/18 - 12/31/18
(92)	Grant Funded Property and Equipment	Various	01/01/18 - 12/31/18
(93)	Emergency Payment Donations	Various	01/01/18 - 12/31/18
(94)	Corporate Activities	Various	01/01/18 - 12/31/18

**INDEPENDENT AUDITORS' 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. and Subsidiary
Defiance, Ohio

We have audited in accordance with the 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, the consolidated financial statements of Northwestern Ohio Community Action Commission, Inc. and Subsidiary (a not-for-profit organization), which comprise the consolidated statement of financial position as of December 31, 2018, and the related consolidated statement of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 10, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northwestern Ohio Community Action Commission, Inc. and Subsidiary's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the determination of consolidated 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 10, 2019

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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. and Subsidiary's major federal programs for the year ended December 31, 2018. Northwestern Ohio Community Action Commission, Inc. and Subsidiary's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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 compliance requirements referred to above that could have a material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about Northwestern Ohio Community Action Commission, Inc. and Subsidiary'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 program. However, our audit does not provide a legal determination of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance.

Opinion on Each Major Federal Program

In our opinion, Northwestern Ohio Community Action Commission, Inc. and Subsidiary complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditors' results of the accompanying schedule of findings and questioned costs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of Northwestern Ohio Community Action Commission, Inc. and Subsidiary 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. and Subsidiary's internal control over compliance with the types of requirements that could have a direct and material effect on each major program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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 Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance with a type of compliance requirements 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 compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or 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 over compliance 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.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 10, 2019

Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:				<u>unmodified</u>
Internal control over financial reporting:				
Material weakness identified?	_____	Yes	_____	X No
Significant deficiency identified not considered to be material weaknesses?	_____	Yes	_____	X No
Noncompliance material to financial statements noted?	_____	Yes	_____	X No

Federal Awards

Type of auditor's report issued on compliance for major programs:				<u>unmodified</u>
Internal control over financial reporting:				
Material weakness identified?	_____	Yes	_____	X No
Significant deficiency identified not considered to be material weaknesses?	_____	Yes	_____	X No
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	_____	Yes	_____	X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	_____	X Yes	_____	No
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Financial Statement Findings

There were no findings or questioned costs relative to the financial statements.

Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards.

