

Northwestern Ohio Community Action Commission, Inc. and Subsidiary

Consolidated Financial Statements and Supplemental Information

December 31, 2021

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 Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Northwestern Ohio Community Action Commission, Inc. (a nonprofit organization) and Subsidiary, which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Northwestern Ohio Community Action Commission, Inc. and Subsidiary as of December 31, 2021, and the changes in net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Northwestern Ohio Community Action Commission, Inc. and Subsidiary and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwestern Ohio Community Action Commission, Inc. and Subsidiary's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwestern Ohio Community Action Commission, Inc. and Subsidiary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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, list of programs and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 a report dated August 19, 2022, 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, and 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
August 19, 2022

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Financial Position
December 31, 2021

Assets

Current assets:

| | |
|---------------------------|------------------|
| Cash and cash equivalents | \$ 1,447,890 |
| Marketable securities | 597,338 |
| Grants receivable | 2,024,065 |
| Weatherization inventory | 111,634 |
| Prepaid expenses | <u>71,352</u> |
| | <u>4,252,279</u> |

Other assets:

| | |
|--|------------------|
| Loans and interest receivable-related parties, net | 2,570,000 |
| Stock investments | <u>100</u> |
| | <u>2,570,100</u> |

| | |
|-----------------------------|----------------|
| Property and equipment, net | <u>811,641</u> |
|-----------------------------|----------------|

| | |
|--------------|----------------------------|
| Total assets | \$ <u><u>7,634,020</u></u> |
|--------------|----------------------------|

Liabilities and Net Assets

Current liabilities:

| | |
|--|------------------|
| Accounts payable | \$ 414,397 |
| Accrued payroll and associated liabilities | 294,163 |
| Grant funds received in advance | <u>1,291,227</u> |
| | 1,999,787 |

Long-term liabilities:

| | |
|-----------------------|------------------|
| Housing loans payable | <u>2,570,000</u> |
|-----------------------|------------------|

| | |
|-------------------|------------------|
| Total liabilities | <u>4,569,787</u> |
|-------------------|------------------|

Net assets:

| | |
|----------------------------|------------------|
| Without donor restrictions | 2,717,677 |
| With donor restrictions | <u>346,556</u> |
| Total net assets | <u>3,064,233</u> |

| | |
|----------------------------------|----------------------------|
| Total liabilities and net assets | \$ <u><u>7,634,020</u></u> |
|----------------------------------|----------------------------|

See accompanying notes to the consolidated financial statements.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Activities
Year Ended December 31, 2021

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|--|---------------------------------------|------------------------------------|-----------------------|
| Revenues: | | | |
| Grant revenue | \$ 1,950 | 13,431,287 | 13,433,237 |
| Donations | 135,656 | - | 135,656 |
| Interest income | 210,287 | - | 210,287 |
| Program income | 49,868 | 28,043 | 77,911 |
| In-kind contributions | - | 504,930 | 504,930 |
| Net assets released from restrictions | <u>13,978,076</u> | <u>(13,978,076)</u> | <u>-</u> |
| Total revenues | <u>14,375,837</u> | <u>(13,816)</u> | <u>14,362,021</u> |
| Program activities: | | | |
| Child development | 4,716,047 | - | 4,716,047 |
| Community services | 5,596,605 | - | 5,596,605 |
| Housing and homelessness | 993,572 | - | 993,572 |
| Weatherization and home repair | 1,542,742 | - | 1,542,742 |
| Other community activities | <u>295,964</u> | <u>-</u> | <u>295,964</u> |
| Total program expenses | 13,144,930 | - | 13,144,930 |
| Support services: | | | |
| Management and general | <u>1,154,387</u> | <u>-</u> | <u>1,154,387</u> |
| Total expenses | <u>14,299,317</u> | <u>-</u> | <u>14,299,317</u> |
| Change in net assets from operations | 76,520 | (13,816) | 62,704 |
| Investment income | <u>55,208</u> | <u>-</u> | <u>55,208</u> |
| Change in net assets | 131,728 | (13,816) | 117,912 |
| Net assets, beginning of year | <u>2,585,949</u> | <u>360,372</u> | <u>2,946,321</u> |
| Net assets, end of year | \$ <u>2,717,677</u> | <u>346,556</u> | <u>3,064,233</u> |

See accompanying notes to the consolidated financial statements.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Consolidated Statement of Functional Expenses
Year Ended December 31, 2021

| | <u>Program</u> | <u>Management and General</u> | <u>Total</u> |
|------------------------------------|--------------------------|-----------------------------------|-----------------------|
| Personnel | \$ 4,881,987 | 906,876 | 5,788,863 |
| Consultants/contractual | 278,606 | 72,591 | 351,197 |
| Travel | 127,991 | 13,466 | 141,457 |
| Space | 323,347 | 14,708 | 338,055 |
| Supplies | 677,979 | 35,840 | 713,819 |
| Equipment | 12,089 | - | 12,089 |
| Lease and maintenance of equipment | 111,669 | 60,203 | 171,872 |
| Weatherization materials | 721,930 | - | 721,930 |
| Direct assistance | 4,816,449 | 991 | 4,817,440 |
| Allowance for housing loans | 210,287 | - | 210,287 |
| In-kind expenses | 504,930 | - | 504,930 |
| Other costs | <u>477,666</u> | <u>49,712</u> | <u>527,378</u> |
| Total expenses | \$ <u>13,144,930</u> | <u>1,154,387</u> | <u>14,299,317</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, 2021

| | |
|---|----------------------------|
| Cash from operating activities: | |
| Change in net assets | \$ 117,912 |
| Adjustments to reconcile change in net assets to net cash from operating activities: | |
| Depreciation | 197,839 |
| Realized gain on marketable securities | (8,949) |
| Unrealized gain on marketable securities | (46,757) |
| Loss on sale of equipment | 10,375 |
| Effects of changes in operating assets and liabilities: | |
| Grants receivable | (1,465,148) |
| Weatherization inventory | (6,424) |
| Prepaid expenses | (14,348) |
| Accounts payable | (132,912) |
| Accrued payroll and related expenses | (8,670) |
| Grant funds received in advance | 189,289 |
| Net cash from operating activities | <u>(1,167,793)</u> |
| Cash from investing activities: | |
| Purchase of property and equipment | <u>(291,510)</u> |
| Net change in cash and cash equivalents | (1,459,303) |
| Cash and cash equivalents, beginning of year | <u>2,907,193</u> |
| Cash and cash equivalents, end of year | \$ <u><u>1,447,890</u></u> |
| Supplemental disclosure of cash flow information: | |
| Non-cash disposal of property and equipment: | |
| Original cost of disposed property and equipment | \$ <u>77,320</u> |
| Accumulated depreciation of disposed property and equipment | \$ <u>(66,945)</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 childcare, 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, 2021:

Northwest Ohio Housing Corporation (the 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. The non-controlling interest is considered immaterial to the consolidated financial statements.

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 U.S. generally accepted accounting principles (GAAP).

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, 2021.

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.

Income taxes

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.

Revenue recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicitly identified barrier, which is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barriers to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

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.

Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources in accordance with the terms of the award and Accounting Standards Codification (ASC) Topic 605. Revenue is recognized in the accounting period when the related expenses are incurred or conditions are met. Amounts received or receivable in excess of expenses are reflected as a grant funds received in advance.

Grant Awards That Are Exchange Transactions

Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 606. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability. The Organization has no grant awards that are exchange transactions.

Revenue recognition (continued)

Program Income

The Organization recognizes revenue from exchange transactions from contracts with customers which includes background checks.

Background checks

The Organization considers the performance obligation to be providing the results of the background check and the performance obligation is satisfied when these services are provided. The Organization recognizes revenue at a point in time when the service is completed.

Interest Income

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* 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.

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.

Cash and cash equivalents

Cash and cash equivalents consist of cash in operating bank accounts and money market investment accounts for consolidated 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.

Loans/interest receivable – related parties

The Organization has received grant awards from the State of Ohio for housing development. The Organization has loaned these funds to various affiliated limited partnerships (see Note 5). The Organization assesses the collectability of these loans based on the financial condition of the affiliates. As of the year ended December 31, 2021, the Organization has elected to record an allowance for uncollectible accounts of \$2,164,432 due to the uncertain collectability of these balances. The allowance for housing loans expense was \$210,287 for the year ended December 31, 2021.

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.

3. MARKETABLE SECURITIES:

The following is a summary of marketable securities at December 31, 2021:

| | <u>Cost</u> | <u>Fair Value</u> |
|--------------|-------------------|-------------------|
| Mutual funds | \$ <u>484,792</u> | \$ <u>597,338</u> |

Due to current market conditions as well as the trading activity of these securities, the market value of the securities is extremely 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 is summarized as follows at December 31, 2021:

| | |
|----------------------|------------------|
| Interest income, net | \$ (498) |
| Unrealized gain | 46,757 |
| Realized gain | <u>8,949</u> |
| Investment income | \$ <u>55,208</u> |

4. GRANTS RECEIVABLE:

The grants receivable balance as of December 31, 2021, represents amounts due from various funding sources as follows:

| | |
|--------------------------|---------------------|
| Federal programs | \$ 1,850,504 |
| State and local programs | <u>173,561</u> |
| | <u>\$ 2,024,065</u> |

5. LOANS AND INTEREST RECEIVABLE – RELATED PARTIES, NET:

As of December 31, 2021, the Organization had the following outstanding receivable balances with related parties:

| | <u>Notes Receivable</u> | <u>Interest Receivable</u> |
|--|-----------------------------|--------------------------------|
| Bryan Community Housing LP, interest computed at 1% compounded semi-annually, due December 2046. | \$ 700,000 | \$ 55,016 |
| Defiance Crossing LP, interest computed at 5% compounded semi-annually, due December 2040. | 550,000 | 361,466 |
| Paigelynn Place LLC, interest computed at 6% compounded semi-annually, due December 2036. | 770,000 | 1,204,125 |
| Villas of Wayne Trail, LLC, interest computed at 4.68% compounded annually, due December 2036. | <u>550,000</u> | <u>543,825</u> |
| | 2,570,000 | 2,164,432 |
| Allowance for uncollectible accounts | <u>-</u> | <u>(2,164,432)</u> |
| Loans and interest receivable - related parties, net | <u>\$ 2,570,000</u> | <u>\$ -</u> |

6. FINANCING RECEIVABLES AND THE ALLOWANCE FOR CREDIT LOSSES:

The Organization considers the portfolio of loans receivable in Note 5 to related tax credit projects to be impaired due to the uncertainty in cash flow of the borrower and the ultimate outcome and valuation on the transfer of the property at year fifteen which is used to settle any unpaid amounts due on the loan. Principal and interest payments are contingent based on cash flow of the tax credit projects and therefore, are not considered past due according to the Organization's policy and terms of the loans. The Organization's recorded investment in impaired loans that have a related allowance for credit losses at December 31, 2021 was \$2,164,432. The amount of interest income recognized on impaired loans during the year ended December 31, 2021 was \$210,287 of which an allowance of \$210,287 has been recorded.

7. PROPERTY AND EQUIPMENT:

A summary of property and equipment as of December 31, 2021, is as follows:

| | |
|----------------------------------|--------------------|
| Land, buildings and improvements | \$ 2,236,281 |
| Vehicles | 1,290,359 |
| Equipment | <u>217,781</u> |
| Subtotal | 3,744,421 |
| Accumulated depreciation | <u>(2,932,780)</u> |
| Property and equipment, net | <u>\$ 811,641</u> |

8. HOUSING LOANS PAYABLE:

| | |
|---|------------|
| Housing loan payable to OHFA, with principal and interest based on cash flows and due from Bryan Community Housing LP. Final maturity is December 2046. | \$ 700,000 |
|---|------------|

| | |
|---|---------|
| Housing loan payable to OHFA, with principal and interest based on cash flows and due from Defiance Crossing LP. Final maturity is December 2040. | 550,000 |
|---|---------|

| | |
|--|---------|
| Housing loan payable to OHFA, with principal and interest based on cash flows and due from Paigelynn Place LLC. Final maturity is December 2036. | 770,000 |
|--|---------|

| | |
|---|----------------|
| Housing loan payable to OHFA, with principal and interest based on cash flows and due from Villas of Wayne Trail, LLC. Final maturity is December 2036. | <u>550,000</u> |
|---|----------------|

| | |
|-----------------------|---------------------|
| Housing loans payable | <u>\$ 2,570,000</u> |
|-----------------------|---------------------|

The Organization has placed the housing loans payable on nonaccrual status as payments are contingent based on cash flow of the low-income tax credit housing projects.

9. OPERATING LEASE AGREEMENTS:

The Organization leases various facilities for operations of its programs. Lease expense for the year ended December 31, 2021, was \$92,611. The future minimum lease obligations are as follows:

| | |
|------------|-------------------|
| 2022 | \$ 54,885 |
| 2023 | 20,080 |
| 2024 | 16,500 |
| 2025 | 16,500 |
| 2026 | 16,500 |
| Thereafter | <u>198,000</u> |
| | <u>\$ 322,465</u> |

10. RETIREMENT PLAN:

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 \$179,092 in 2021.

11. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are available for the following purposes as of December 31, 2021:

| | |
|--|-------------------|
| Subject to expenditure for specific purpose: | |
| Child development | \$ 257,703 |
| Community services | 41,222 |
| Weatherization and home repair | <u>47,631</u> |
| Total net assets with donor restrictions: | <u>\$ 346,556</u> |

12. IN-KIND CONTRIBUTIONS:

The Organization received donated space, supplies, and professional services. Early Childhood Education funds of \$272,738 were recognized for the year ended December 31, 2021. Professional services valued at \$47,747 were recognized for the year ended December 31, 2021. 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 \$182,250 for the year ended December 31, 2021. The Organization also received donated supplies and transportation services valued at \$2,195 for the year ended December 31, 2021.

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 \$509,026.

13. 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 Consolidated Appropriations Act Home Relief Grant, funded through the Ohio Development Services Agency, provide approximately 27%, 13%, and 19%, respectively, of the Organization's revenue.

14. 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. Grant commitments consisted of approximately \$12,715,000 as of December 31, 2021.

15. CORONAVIRUS PANDEMIC:

The Coronavirus Disease (COVID-19) pandemic outbreak is having a broad impact on community action agencies in the United States. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak. The extent to which COVID-19 may impact the Organization's financial condition or results of operations is uncertain at this time.

16. 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.

Exchange-traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds: Valued at the daily net asset value (NAV) published by the U.S. Securities and Exchange Commission. The mutual funds held by the Organization are deemed to be actively traded.

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>12/31/21</u> | <u>(Level 1)</u> | <u>(Level 2)</u> | <u>(Level 3)</u> |
| Marketable securities: | | | | |
| Exchange-traded funds | \$ 10,985 | 10,985 | - | - |
| Mutual funds: | | | | |
| Equity growth | 92,000 | 92,000 | - | - |
| Equity value | 107,125 | 107,125 | - | - |
| Equity international | 82,244 | 82,244 | - | - |
| Equity blend | 27,208 | 27,208 | - | - |
| Fixed income bond | <u>277,776</u> | <u>277,776</u> | <u>-</u> | <u>-</u> |
| Total marketable securities | \$ <u>597,338</u> | <u>597,338</u> | <u>-</u> | <u>-</u> |

17. 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 | \$ 1,447,890 |
| Marketable securities | 597,338 |
| Grants receivable | <u>2,024,065</u> |
| Financial assets available at year-end | 4,069,293 |

Less those unavailable for general expenditures
within one year due to donor imposed restrictions:

| | |
|--|----------------|
| Assets subject to expenditure for specific purpose | <u>346,556</u> |
|--|----------------|

Financial assets available to meet cash needs

| | |
|--|----------------------------|
| for general expenditures within one year | \$ <u><u>3,722,737</u></u> |
|--|----------------------------|

18. UPCOMING PRONOUNCEMENT:

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 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, 2022.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The standard will be effective for the Organization's year ending December 31, 2022.

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

19. SUBSEQUENT EVENT:

The Organization evaluates events and transactions occurring subsequent to the date of the consolidated financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through August 19, 2022, the date which the consolidated financial statements were available to be issued.

On August 1, 2022, the Organization entered into a Purchase Agreement to purchase a property in Defiance, Ohio for \$300,000. The property is expected to be used for programmatic and administrative purposes and will be purchased without obtaining new debt.

FEDERAL PROGRAMS

| | Department of Agriculture | | | | Department of Housing & Urban Development | | | |
|--------------------------------------|------------------------------|-------------------------|---|--|---|--|--|--|
| | Ohio Department of Education | | Fulton County Dept of JFS | | Ohio Department of Development | | | |
| | 10,558 | | 10,559 | | 14,228 | | 14,231 | |
| | CACFP USDA 073387 | CACFP USDA 073387 | Summer Food Service Program 073387 | Food Assist. Employment & Training 2021 | Community Development Block Grant N-D-20-6AQ-1 | Emergency Solutions Grant N-L-19-6AQ-2 | COVID-19 Homeless Crisis Response Program N-L-20-6AQ-5 | COVID-19 Emergency Solutions Grant N-L-20-6AQ-4 |
| Total | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| REVENUES | | | | | | | | |
| Grant revenue | \$ 13,433,237 | 138,256 | 85,215 | 223,471 | 57,505 | 425 | 579,699 | 233,412 |
| Donations | - | - | - | - | 30 | - | - | - |
| Interest income | 210,287 | - | - | - | - | - | - | - |
| Program income | 77,911 | - | - | - | - | - | - | - |
| In-kind contributions | 504,930 | - | - | - | - | - | - | - |
| Total revenues | 14,362,021 | 138,256 | 85,215 | 223,471 | 57,535 | 425 | 579,699 | 468,972 |
| EXPENSES | | | | | | | | |
| Personnel | 4,881,987 | 43,442 | 25,202 | 68,644 | 15,052 | 425 | 36,693 | 31,314 |
| Consultants/contractual | 278,606 | - | - | - | - | - | 328 | 565 |
| Travel | 127,991 | - | - | - | 4,349 | - | 330 | 2,291 |
| Space | 323,347 | - | - | - | - | - | - | 1,360 |
| Supplies | 677,979 | 94,814 | 48,354 | 143,168 | 38,134 | - | 5,279 | 7,393 |
| Equipment | 12,089 | - | 11,659 | 11,659 | - | - | - | 897 |
| Lease and maintenance of equipment | 111,669 | - | - | - | - | - | 96 | - |
| Weatherization materials | 721,930 | - | - | - | - | - | - | 759 |
| Direct assistance | 4,816,449 | - | - | - | - | - | 532,682 | 176,083 |
| Allowance for housing loans | 210,287 | - | - | - | - | - | - | - |
| In-kind expenses | 504,930 | - | - | - | - | - | - | - |
| Other costs | 477,666 | - | - | - | - | - | 104 | - |
| Total program expenses | 13,144,930 | 138,256 | 85,215 | 223,471 | 57,535 | 425 | 575,512 | 222,433 |
| Management and general | 1,154,387 | - | - | - | - | - | 4,187 | 10,979 |
| Total expenses | 14,299,317 | 138,256 | 85,215 | 223,471 | 57,535 | 425 | 579,699 | 468,972 |
| Change in net assets from operations | 62,704 | - | - | - | - | - | - | - |
| Investment income | 55,208 | - | - | - | - | - | - | - |
| Change in net assets | 117,912 | - | - | - | - | - | - | - |
| Net assets - beginning of year | 2,946,321 | - | - | - | - | - | - | - |
| Interfund transfers | - | - | - | - | - | - | - | - |
| Net assets - end of year | \$ 3,064,233 | - | - | - | - | - | - | - |

See Independent Auditors' Report.

FEDERAL PROGRAMS

| Department of Health & Human Services | | | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|----------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------|
| Williams County Dept of JFS | | | Van Wert Cty Dept of JFS | | | Fulton County Dept of JFS | | | COHHIO | | |
| | | | | | | 93,558 | | | | | |
| | | | | | | | | | | | |
| | Housing Coordination Services (16) | Housing Coordination Services (17) | Housing Coordination Services (18) | Housing Coordination Services (19) | Housing Coordination Services (20) | Housing Coordination Services (21) | AFDC Fulton County (22) | AFDC Fulton County (23) | TANF Housing Now (24) | TANF Housing Now (25) | 93,558 Subtotal |
| REVENUES | | | | | | | | | | | |
| Grant revenue | 2,552 | 2,972 | 866 | 3,914 | 952 | 2,391 | 33,770 | 26,475 | 22,060 | 36,011 | 131,963 |
| Donations | - | - | - | - | - | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 2,552 | 2,972 | 866 | 3,914 | 952 | 2,391 | 33,770 | 26,475 | 22,060 | 36,011 | 131,963 |
| EXPENSES | | | | | | | | | | | |
| Personnel | 2,284 | 2,617 | 832 | 3,731 | 847 | 2,247 | 22,501 | 19,837 | 7,171 | 5,755 | 67,822 |
| Consultants/contractual | 24 | - | - | 22 | - | - | 140 | 140 | 83 | - | 409 |
| Travel | 43 | 46 | - | - | - | 24 | 229 | 158 | 929 | 1,178 | 2,607 |
| Space | 56 | 45 | 32 | 70 | 52 | 62 | 399 | 395 | 122 | 164 | 1,397 |
| Supplies | 138 | 173 | - | 84 | - | - | 876 | 320 | 259 | 7 | 1,857 |
| Equipment | - | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | 3 | 4 | 1 | 5 | 6 | 3 | 298 | 769 | 24 | - | 1,113 |
| Weatherization materials | - | - | - | - | - | - | - | - | - | - | - |
| Direct assistance | - | - | - | - | - | - | - | - | 13,072 | 26,931 | 40,003 |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | 4 | 87 | 1 | 2 | 47 | 4 | 4,116 | 108 | 400 | 18 | 4,787 |
| Total program expenses | 2,552 | 2,972 | 866 | 3,914 | 952 | 2,340 | 28,559 | 21,727 | 22,060 | 34,053 | 119,995 |
| Management and general | - | - | - | - | - | 51 | 5,211 | 4,748 | - | 1,958 | 11,968 |
| Total expenses | 2,552 | 2,972 | 866 | 3,914 | 952 | 2,391 | 33,770 | 26,475 | 22,060 | 36,011 | 131,963 |
| Change in net assets from operations | - | - | - | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | - | - | - | - | - | - | - | - | - |
| Net assets - beginning of year | - | - | - | - | - | - | - | - | - | - | - |
| Interfund transfers | - | - | - | - | - | - | - | - | - | - | - |
| Net assets - end of year | - | - | - | - | - | - | - | - | - | - | - |

FEDERAL PROGRAMS

| | Department of Health & Human Services | | | | | | | | | |
|--------------------------------------|--|--|--|--|------------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------------------------|-----------|
| | Ohio Department of Development | | | | | | | | | |
| | 93,568 | | | | | | | | | |
| | | | | | | | | | | |
| | Weatherization Assistance H20-113 (26) | Weatherization Assistance H21-113 (27) | Weatherization Assistance Enhancement 20-HE-113 (28) | Weatherization Assistance Enhancement 21-HE-113 (29) | HEAP Administration 21-HA-117 (30) | HEAP Administration 22-HA-117 (31) | HEAP Emergency 21-HE-217 (32) | HEAP Emergency 22-HE-217 (33) | HEAP Crisis Cooling 21-HC-217 (34) | |
| REVENUES | | | | | | | | | | |
| Grant revenue | 286,184 | 176,213 | 88,204 | 127,249 | 332,016 | 152,875 | 187,084 | 257,184 | 237,886 | 93,568 |
| Donations | - | - | - | - | - | - | - | - | - | Subtotal |
| Interest income | - | - | - | - | - | - | - | - | - | 1,844,895 |
| Program income | 175 | 167 | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | 342 |
| Total revenues | 286,359 | 176,380 | 88,204 | 127,249 | 332,016 | 152,875 | 187,084 | 257,184 | 237,886 | 1,845,237 |
| EXPENSES | | | | | | | | | | |
| Personnel | 55,026 | 97,564 | 270 | 1,529 | 208,849 | 98,395 | - | - | - | 461,633 |
| Consultants/contractual | 35,802 | 14,385 | 21,518 | 64,133 | 6,731 | 7,610 | - | - | - | 150,179 |
| Travel | 357 | - | - | - | 974 | 956 | - | - | - | 2,287 |
| Space | 1,715 | 2,357 | - | - | 14,148 | 7,450 | - | - | - | 25,670 |
| Supplies | 8,888 | 6,014 | - | - | 14,622 | 3,708 | 4,325 | 6,167 | 63,692 | 107,416 |
| Equipment | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | 3,874 | 6,403 | - | - | 5,993 | 4,158 | - | - | - | 20,428 |
| Weatherization materials | 146,280 | 28,532 | 65,321 | 59,745 | - | - | - | - | - | 299,878 |
| Direct assistance | - | - | - | - | - | - | 182,759 | 251,017 | 174,194 | 607,970 |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - |
| Other costs | 15,035 | 14,234 | - | - | 726 | 250 | - | - | - | 30,245 |
| Total program expenses | 266,977 | 169,489 | 87,109 | 125,407 | 252,043 | 122,527 | 187,084 | 257,184 | 237,886 | 1,705,706 |
| Management and general | 19,382 | 6,891 | 1,095 | 1,842 | 79,973 | 30,348 | - | - | - | 139,531 |
| Total expenses | 286,359 | 176,380 | 88,204 | 127,249 | 332,016 | 152,875 | 187,084 | 257,184 | 237,886 | 1,845,237 |
| Change in net assets from operations | - | - | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | - | - | - | - | - | - | - | - |
| Net assets - beginning of year | - | - | - | - | - | - | - | - | - | - |
| Interfund transfers | - | - | - | - | - | - | - | - | - | - |
| Net assets - end of year | - | - | - | - | - | - | - | - | - | - |

See Independent Auditors' Report.

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FEDERAL PROGRAMS

| U.S. Department of Homeland Security | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------|----------------------------|------------------------------|--|
| Emergency Food & Shelter National Board | | | | | | | | | |
| 97,024 | | | | | | | | | |
| | COVID-19 EFSP (54) | COVID-19 EFSP (55) | COVID-19 EFSP (56) | COVID-19 EFSP (57) | COVID-19 EFSP (58) | 97,024 Subtotal | GAAP Accounting (59) | Total Federal Programs | |
| EFSP Van Wert Co. 38-6878-00 | 5,000 | 4,867 | 1,472 | 20,791 | 1,094 | 57,691 | - | 12,153,391 | |
| Grant revenue | - | - | - | - | - | - | - | - | |
| Donations | - | - | - | - | - | - | - | - | |
| Interest income | - | - | - | - | - | - | - | - | |
| Program income | - | - | - | - | - | - | - | - | |
| In-kind contributions | - | - | - | - | - | - | - | - | |
| Total revenues | 5,000 | 4,867 | 1,472 | 20,791 | 1,094 | 57,691 | (519,401) | 12,661,049 | |
| EXPENSES | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | 4,253,500 | |
| Consultants/contractual | - | - | - | - | - | - | - | 227,566 | |
| Travel | - | - | - | - | - | - | - | 114,320 | |
| Space | - | - | - | (80) | - | (80) | 5,915 | 292,086 | |
| Supplies | - | - | - | - | - | - | - | 629,272 | |
| Equipment | - | - | - | - | - | - | (162,061) | 12,089 | |
| Lease and maintenance of equipment | - | - | - | - | - | - | - | 103,166 | |
| Weatherization materials | - | - | - | - | - | - | - | 428,283 | |
| Direct assistance | 5,000 | 4,867 | 1,472 | 20,791 | 1,094 | 57,771 | - | 4,699,910 | |
| Allowance for housing loans | - | - | - | - | - | - | - | - | |
| In-kind expenses | - | - | - | - | - | - | (509,026) | 504,930 | |
| Other costs | - | - | - | - | - | - | 151,207 | 396,556 | |
| Total program expenses | 5,000 | 4,867 | 1,472 | 20,791 | 1,094 | 57,691 | (513,965) | 11,661,678 | |
| Management and general | - | - | - | - | - | - | - | 1,015,418 | |
| Total expenses | 5,000 | 4,867 | 1,472 | 20,791 | 1,094 | 57,691 | (513,965) | 12,677,096 | |
| Change in net assets from operations | - | - | - | - | - | - | (5,436) | (16,047) | |
| Investment income | - | - | - | - | - | - | - | - | |
| Change in net assets | - | - | - | - | - | - | (5,436) | (16,047) | |
| Net assets - beginning of year | - | - | - | - | - | - | 263,139 | 263,139 | |
| Interfund transfers | - | - | - | - | - | - | - | 10,611 | |
| Net assets - end of year | - | - | - | - | - | - | 257,703 | 257,703 | |

STATE & LOCAL PROGRAMS

| | Homeless Crisis Response Program S-L-19-6AQ-1 (60) | Homeless Crisis Response Program S-L-19-6AQ-3 (61) | PIPP Programs 21-PA-117 (62) | Housing Assistance Program S-R-19-6AQ-1 (63) | Supportive Housing Program S-Y-19-6AQ-1 (64) | Partnership in Assistance to the Homeless (65) | Partnership in Assistance to the Homeless (66) | OHFA Emergency Housing Assistance (67) | AOOA Home Repair Program (68) | AOOA Emergency Home Repair Program (69) |
|--------------------------------------|--|--|---------------------------------------|--|--|--|--|--|--|---|
| REVENUES | | | | | | | | | | |
| Grant revenue | 27,223 | 112,350 | 30,364 | 54,333 | 31,869 | 30,356 | 33,459 | 21,286 | 3,325 | 23,000 |
| Donations | - | - | - | - | - | 25 | 1,088 | - | - | - |
| Interest income | - | - | - | - | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 27,223 | 112,350 | 30,364 | 54,333 | 31,869 | 30,381 | 34,547 | 21,286 | 3,325 | 23,000 |
| EXPENSES | | | | | | | | | | |
| Personnel | 18,105 | 31,017 | 26,505 | 874 | 29,409 | 18,190 | 14,091 | 8,039 | - | 702 |
| Consultants/contractual | 2,000 | 109 | - | 22,221 | 237 | - | - | - | 680 | 11,605 |
| Travel | 26 | 4,240 | - | - | 574 | - | - | 51 | - | - |
| Space | 4,400 | 276 | 602 | (4) | 319 | 7,295 | 8,330 | - | - | - |
| Supplies | 378 | 1,127 | - | - | 36 | 160 | 129 | - | - | - |
| Equipment | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | 2,226 | 304 | - | (1) | 73 | 602 | 431 | - | - | - |
| Weatherization materials | - | - | - | 28,021 | - | - | - | 12,819 | 2,287 | 10,364 |
| Direct assistance | - | 68,427 | - | - | - | - | - | - | - | - |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - |
| Other costs | 88 | 75 | - | - | - | 536 | 1,200 | - | - | - |
| Total program expenses | 27,223 | 105,575 | 27,107 | 51,111 | 30,648 | 26,783 | 24,181 | 20,909 | 2,967 | 22,671 |
| Management and general | - | 6,775 | 3,257 | 3,222 | 1,221 | 3,598 | 10,366 | 377 | 61 | - |
| Total expenses | 27,223 | 112,350 | 30,364 | 54,333 | 31,869 | 30,381 | 34,547 | 21,286 | 3,028 | 22,671 |
| Change in net assets from operations | - | - | - | - | - | - | - | - | 297 | 329 |
| Investment income | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | - | - | - | - | - | - | - | - |
| Net assets - beginning of year | - | - | - | - | - | - | - | - | 297 | 329 |
| Interfund transfers | - | - | - | - | - | - | - | - | - | - |
| Net assets - end of year | - | - | - | - | - | - | - | - | (297) | (329) |

STATE & LOCAL PROGRAMS

| | Early Childhood Education NOCAC 073387 (70) | Early Childhood Education NOCAC 073387 (71) | Early Childhood Education Montpelier 40815 (72) | Early Childhood Education Montpelier 40815 (73) | Housewarming Program (74) | Housewarming Program (75) | United Way Food Program (76) | United Way Williams County (77) | United Way Defiance County (78) | United Way Defiance County (79) |
|--------------------------------------|---|---|---|---|---------------------------------|---------------------------------|------------------------------------|--|--|--|
| REVENUES | | | | | | | | | | |
| Grant revenue | 111,193 | 123,267 | 19,492 | 18,450 | 60 | 271 | 17,437 | 2,700 | 13,965 | 9,079 |
| Donations | - | - | - | - | - | - | 2,000 | - | - | 100 |
| Interest income | - | - | - | - | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 111,193 | 123,267 | 19,492 | 18,450 | 60 | 271 | 19,437 | 2,700 | 13,965 | 9,179 |
| EXPENSES | | | | | | | | | | |
| Personnel | 92,698 | 99,265 | 14,729 | 14,522 | - | 271 | - | 623 | 12,095 | 6,002 |
| Consultants/contractual | 117 | 140 | 47 | 59 | - | - | - | - | 44 | - |
| Travel | 731 | 1,255 | 925 | 199 | - | - | - | - | 34 | 13 |
| Space | 302 | 493 | 151 | 198 | - | - | - | - | 54 | - |
| Supplies | 506 | 108 | 183 | 18 | - | - | 19,437 | 394 | 3 | 908 |
| Equipment | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | 896 | 2,075 | 28 | 240 | - | - | - | - | 13 | - |
| Weatherization materials | - | - | - | - | 60 | - | - | - | - | - |
| Direct assistance | - | - | - | - | - | - | - | - | - | - |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - |
| Other costs | 626 | 1,762 | 156 | 150 | - | - | - | 1,683 | 3,222 | 4,782 |
| Total program expenses | 95,876 | 105,098 | 16,219 | 15,386 | 60 | 271 | 19,437 | 2,700 | 15,465 | 11,705 |
| Management and general | 15,317 | 18,169 | 3,273 | 3,064 | - | - | - | - | - | - |
| Total expenses | 111,193 | 123,267 | 19,492 | 18,450 | 60 | 271 | 19,437 | 2,700 | 15,465 | 11,705 |
| Change in net assets from operations | - | - | - | - | - | - | - | - | (1,500) | (2,526) |
| Investment income | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | - | - | - | - | - | - | (1,500) | (2,526) |
| Net assets - beginning of year | - | - | - | - | - | - | - | - | 4,026 | - |
| Interfund transfers | - | - | - | - | - | - | - | - | - | - |
| Net assets - end of year | - | - | - | - | - | - | - | - | 2,526 | (2,526) |

STATE & LOCAL PROGRAMS

| | United Way Van Wert County (80) | United Way Van Wert County (81) | United Way Fulton County (82) | United Way Fulton County (83) | United Way Paulding County (84) | United Way Paulding County (85) | United Way Henry County (86) | Electric Partnership Program 20-EPP-14 (87) | Electric Partnership Program 21-EPP-14 (88) | Toledo Edison (89) | Toledo Edison (90) | AEP (91) | OHFA Utilities Assistance Plus (92) |
|--------------------------------------|--|--|--|--|--|--|---------------------------------------|---|---|--------------------------|--------------------------|--------------|---|
| REVENUES | | | | | | | | | | | | | |
| Grant revenue | 1,292 | 1,601 | - | 7,500 | 204 | 1,416 | - | 86,567 | 72,325 | 118,977 | 104,588 | 3,363 | 49,555 |
| Donations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 1,292 | 1,601 | - | 7,500 | 204 | 1,416 | - | 86,567 | 72,325 | 118,977 | 104,588 | 3,363 | 49,555 |
| EXPENSES | | | | | | | | | | | | | |
| Personnel | 439 | 232 | - | 322 | - | 212 | 128 | 35,645 | 28,279 | 1,763 | 2,244 | 402 | - |
| Consultants/contractual | - | - | - | - | - | - | - | - | 182 | 2,863 | 2,123 | - | - |
| Travel | 199 | - | - | - | - | - | - | 57 | 43 | - | 328 | - | - |
| Space | - | - | - | - | - | - | - | 109 | - | - | - | - | - |
| Supplies | 120 | 98 | - | - | - | 209 | - | 28 | 150 | - | - | - | - |
| Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | - | - | - | - | - | - | - | 25 | 424 | - | - | - | - |
| Weatherization materials | - | - | - | - | - | - | - | 46,116 | 29,567 | 82,606 | 81,757 | 50 | - |
| Direct assistance | 503 | - | - | 8,751 | 204 | - | - | - | - | - | - | - | 17,778 |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | 31 | 1,271 | 1,031 | 1,213 | - | 995 | 360 | 1,473 | 1,554 | - | - | - | - |
| Total program expenses | 1,292 | 1,601 | 1,031 | 10,286 | 204 | 1,416 | 488 | 83,453 | 60,199 | 87,232 | 86,452 | 452 | 17,778 |
| Management and general | - | - | - | - | - | - | - | 9,547 | 12,126 | 2,283 | 2,148 | 84 | 134 |
| Total expenses | 1,292 | 1,601 | 1,031 | 10,286 | 204 | 1,416 | 488 | 93,000 | 72,325 | 89,515 | 88,600 | 536 | 17,912 |
| Change in net assets from operations | - | - | (1,031) | (2,786) | - | - | (488) | (6,433) | - | 29,462 | 15,988 | 2,827 | 31,643 |
| Investment income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | (1,031) | (2,786) | - | - | (488) | (6,433) | - | 29,462 | 15,988 | 2,827 | 31,643 |
| Net assets - beginning of year | - | - | 4,283 | - | - | - | (2,257) | - | - | 8,555 | - | - | - |
| Interfund transfers | - | - | - | - | - | - | (1,105) | 6,433 | - | (38,017) | - | (2,827) | - |
| Net assets - end of year | - | - | 3,252 | (2,786) | - | - | (3,850) | - | - | - | 15,988 | - | 31,643 |

STATE & LOCAL PROGRAMS

| | Housing Coordination Services (93) | Housing Coordination Services (94) | Suburban Natural Gas (95) | Financial Empowerment (96) | Teach Arts Ohio (97) | LISC 48963-0002 (98) | LISC 48963-0003 (99) | LISC Promedica (100) | Rent Smart (101) | Catholic Foundation (102) | Housing Support (103) | State & Local Subtotal |
|--------------------------------------|---|---|---------------------------------|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------|---------------------------------|-----------------------------|---------------------------|
| REVENUES | | | | | | | | | | | | |
| Grant revenue | 522 | 112 | (2,000) | 2,500 | 9,000 | 55,000 | 4,741 | 72,440 | 3,286 | - | 1,428 | 1,277,896 |
| Donations | - | - | - | 2,500 | - | - | - | - | - | - | 11,051 | 16,764 |
| Interest income | - | - | - | - | - | - | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 522 | 112 | (2,000) | 5,000 | 9,000 | 55,000 | 4,741 | 72,440 | 3,286 | - | 12,479 | 1,294,660 |
| EXPENSES | | | | | | | | | | | | |
| Personnel | 522 | 105 | - | 9,155 | - | 50,512 | - | 53,611 | - | 19,636 | 3,801 | 594,145 |
| Consultants/contractual | - | - | - | - | 6,000 | 1,348 | - | - | - | 596 | 7 | 50,378 |
| Travel | - | 1 | - | 381 | - | 326 | - | 1,918 | - | 20 | 80 | 11,401 |
| Space | - | 3 | - | - | - | - | - | - | - | - | - | 22,528 |
| Supplies | - | - | - | 206 | - | 230 | 4,741 | 4,915 | - | 1,512 | - | 35,596 |
| Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | - | - | - | - | - | - | - | 430 | - | - | - | 7,766 |
| Weatherization materials | - | - | - | - | - | - | - | - | - | - | - | 293,647 |
| Direct assistance | - | - | - | 3,000 | 3,000 | - | - | - | 3,286 | 650 | - | 105,599 |
| Allowance for housing loans | - | - | - | - | - | - | - | - | - | - | - | - |
| In-kind expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Other costs | - | - | - | 6,241 | - | 397 | - | 1,366 | - | 8,214 | - | 38,426 |
| Total program expenses | 522 | 109 | - | 18,983 | 9,000 | 52,813 | 4,741 | 62,240 | 3,286 | 30,628 | 3,888 | 1,159,486 |
| Management and general | - | 3 | - | - | - | 2,187 | - | 10,200 | - | - | - | 107,412 |
| Total expenses | 522 | 112 | (2,000) | 18,983 | 9,000 | 55,000 | 4,741 | 72,440 | 3,286 | 30,628 | 3,888 | 1,266,898 |
| Change in net assets from operations | - | - | - | (13,983) | - | - | - | - | - | (30,628) | 8,591 | 27,762 |
| Investment income | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in net assets | - | - | (2,000) | (13,983) | - | - | - | - | - | (30,628) | 8,591 | 27,762 |
| Net assets - beginning of year | - | - | 2,000 | 28,847 | - | - | - | - | - | 30,628 | 21,151 | 97,233 |
| Interfund transfers | - | - | - | - | - | - | - | - | - | - | - | (36,142) |
| Net assets - end of year | - | - | - | 14,864 | - | - | - | - | - | - | 29,742 | 88,853 |

DISCRETIONARY ACTIVITIES

| | BCI & Training Program (104) | Richland (105) | Housing Projects (106) | Unrestricted Programs (107) | Grant Funded Property and Equipment (108) | Emergency Payment Donations (109) | Discretionary Activities Total (110) | Corporate Activities (110) |
|--------------------------------------|---------------------------------------|-------------------|------------------------------|-----------------------------------|---|--|---|----------------------------------|
| REVENUES | | | | | | | | |
| Grant revenue | - | - | - | 250 | - | 1,700 | 1,950 | - |
| Donations | - | - | - | 98,456 | - | 9,157 | 107,613 | - |
| Interest income | - | - | 210,287 | - | - | - | 210,287 | - |
| Program income | 26,880 | 24,286 | - | 4,286 | - | - | 55,452 | 31,010 |
| In-kind contributions | - | - | - | - | - | - | - | - |
| Total revenues | 26,880 | 24,286 | 210,287 | 102,992 | - | 10,857 | 375,302 | 31,010 |
| EXPENSES | | | | | | | | |
| Personnel | 23,552 | 2,598 | - | 8,192 | - | - | 34,342 | - |
| Consultants/contractual | 36 | 97 | - | 529 | - | - | 662 | - |
| Travel | 193 | 122 | - | 1,955 | - | - | 2,270 | - |
| Space | - | 8,303 | - | 430 | - | - | 8,733 | - |
| Supplies | 6,032 | 2,149 | - | 4,930 | - | - | 13,111 | - |
| Equipment | - | - | - | - | - | - | - | - |
| Lease and maintenance of equipment | - | 737 | - | - | - | - | 737 | - |
| Weatherization materials | - | - | - | - | - | - | - | - |
| Direct assistance | - | - | - | 759 | - | 10,181 | 10,940 | - |
| Allowance for housing loans | - | - | 210,287 | - | - | - | 210,287 | - |
| In-kind expenses | - | - | - | - | - | - | - | - |
| Other costs | 4 | 3,615 | - | 39,065 | - | - | 42,684 | - |
| Total program expenses | 29,817 | 17,621 | 210,287 | 55,860 | - | 10,181 | 323,766 | - |
| Management and general | - | - | - | - | - | - | - | 31,557 |
| Total expenses | 29,817 | 17,621 | 210,287 | 55,860 | - | 10,181 | 323,766 | 31,557 |
| Change in net assets from operations | (2,937) | 6,665 | - | 47,132 | - | 676 | 51,536 | (547) |
| Investment income | - | - | - | 55,208 | - | - | 55,208 | - |
| Change in net assets | (2,937) | 6,665 | - | 102,340 | - | 676 | 106,744 | (547) |
| Net assets - beginning of year | - | 172,017 | - | 1,556,342 | 457,800 | 14,876 | 2,201,035 | 384,914 |
| Interfund transfers | 2,937 | - | - | 22,594 | - | - | 25,531 | - |
| Net assets - end of year | - | 178,682 | - | 1,681,276 | 457,800 | 15,552 | 2,333,310 | 384,367 |

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

| Federal Grantor Program Title | Assistance Listing 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 | \$ 223,471 |
| Child and Adult Care Food Program Summer Food Service Program for Children | 10.559 | State of Ohio, Dept. of Educ. | 073387 | 57,505 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | Fulton County Job and Family Services | N/A | 425 |
| Total U.S. Department of Agriculture | | | | <u>281,401</u> |
| <u>U.S. Department of Housing and Urban Development:</u> | | | | |
| Community Development Block Grant | 14.228 | Ohio Department of Development | N-D-20-6AQ-1 | 579,699 |
| Homeless Crisis Response Program | 14.231 | Ohio Department of Development | N-L-19-6AQ-2 | 77,282 |
| COVID-19 Homeless Crisis Response Program | 14.231 | Ohio Department of Development | N-L-20-6AQ-4 / N-L-20-6AQ-5 | 391,690 |
| Total Federal Expenditures CFDA 14.231 | | | | <u>468,972</u> |
| Continuum of Care Program | 14.267 | U.S. Department of Housing and Urban Development | OH0532L5E071901 / OH0532L5E072002 | 233,150 |
| Lower Income Housing Assistance Program - Section 8 | 14.856 | Henry Metro Housing | OH12-K084-001 | 22,934 |
| Total U.S. Department of Housing and Urban Development | | | | <u>1,304,755</u> |
| <u>U.S. Department of Treasury:</u> | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | Ohio Department of Development | CRF-ESP 2020-18 | 352,675 |
| COVID-19 Emergency Rental Assistance Program | 21.023 | Ohio Department of Development | CAA-HRG 2021-18 | 2,668,341 |
| Total U.S. Department of Treasury | | | | <u>3,021,016</u> |
| <u>U.S. Department of Energy:</u> | | | | |
| Weatherization Assistance for Low- Income Persons | 81.042 | Ohio Department of Development | D20-113 | 265,280 |
| Weatherization Assistance for Low- Income Persons | 81.042 | Ohio Department of Development | D21-113 | 262,340 |
| Total U.S. Department of Energy | | | | <u>527,620</u> |
| <u>U.S. Department of Health and Human Services:</u> | | | | |
| TANF Cluster: | | | | |
| Temporary Assistance for Needy Families | 93.558 | Williams County Job and Family Services | N/A | 5,524 |
| Temporary Assistance for Needy Families | 93.558 | Van Wert County Job and Family Services | N/A | 4,780 |
| Temporary Assistance for Needy Families | 93.558 | Fulton County Job and Family Services | N/A | \$ 63,588 |

See Independent Auditors' Report and 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, 2021

| Federal Grantor Program Title | Assistance Listing Number | Funding Source/ Pass-Through Entity | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|---------------------------------|---|---|-------------------------|
| <u>U.S. Department of Health and Human Services (Continued):</u> | | | | |
| TANF Cluster (Continued): | | | | |
| Temporary Assistance for Needy Families | 93.558 | Coalition on Homelessness and Housing in Ohio | N/A | \$ 58,071 |
| | | Total Federal Expenditures CFDA 93.558 | | <u>131,963</u> |
| Home Weatherization Assistance | 93.568 | Ohio Department of Development | H20-113 | 286,184 |
| Home Weatherization Assistance | 93.568 | Ohio Department of Development | H21-113 | 176,213 |
| Home Weatherization Assistance Enhancement | 96.568 | Ohio Department of Development | 20-HE-113 | 88,204 |
| Home Weatherization Assistance Enhancement | 96.568 | Ohio Department of Development | 21-HE-113 | 127,249 |
| Low Income Home Energy Assistance Program | 93.568 | Ohio Department of Development | 21-HA-117 | 332,016 |
| Low Income Home Energy Assistance Program | 93.568 | Ohio Department of Development | 22-HA-117 | 152,875 |
| Low Income Home Energy Assistance Program | 93.568 | Ohio Department of Development | 21-HE-217 | 187,084 |
| Low Income Home Energy Assistance Program | 93.568 | Ohio Department of Development | 22-HE-217 | 257,184 |
| Low Income Home Energy Assistance Program | 93.568 | Ohio Department of Development | 21-HC-217 | <u>237,886</u> |
| | | Total Federal Expenditures CFDA 93.568 | | <u>1,844,895</u> |
| COVID-19 Community Services Block Grant | 93.569 | Ohio Department of Development | 2020-18 | 224,364 |
| Community Services Block Grant | 93.569 | Ohio Department of Development | 2021-18 | <u>526,831</u> |
| | | Total Federal Expenditures CFDA 93.569 | | <u>751,195</u> |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | Williams County Job and Family Services | N/A | 25,226 |
| Child Care and Development Block Grant | 93.575 | Van Wert County Job and Family Services | N/A | 25,529 |
| Child Care and Development Block Grant | 93.575 | Auglaize County Job and Family Services | N/A | 26,773 |
| Child Care and Development Block Grant | 93.575 | Defiance/Paulding Counties Consolidated JFS | N/A | 72,572 |
| Child Care and Development Block Grant | 93.575 | Hancock County Job and Family Services | N/A | 90,635 |
| Child Care and Development Block Grant | 93.575 | Hardin County Job and Family Services | N/A | <u>41,326</u> |
| | | Total Federal Expenditures CFDA 93.575 | | \$ <u>282,061</u> |

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2021

| Federal Grantor Program Title | Assistance Listing Number | Funding Source/ Pass-Through Entity | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|---------------------------------|--|---|-----------------------------|
| <u>U.S. Department of Health and Human Services (Continued):</u> | | | | |
| Head Start | 93.600 | U.S. Dept. of Health and Human Services | 05CH011563-01 | \$ 3,773,392 |
| COVID-19 Head Start | 93.600 | U.S. Dept. of Health and Human Services | 05CH011563-01 | <u>177,402</u> |
| Total Federal Expenditures CFDA 93.600 | | | | <u>3,950,794</u> |
| Total U.S. Department of Health and Human Services | | | | <u>6,960,908</u> |
| <u>U.S. Department of Homeland Security:</u> | | | | |
| EFSP Van Wert County | 97.024 | Emergency Food and Shelter National Board Program | 38-6878-00 | 5,000 |
| COVID-19 EFSP Defiance County | 97.024 | Emergency Food and Shelter National Board Program | CARES-6730-00 | 4,867 |
| COVID-19 EFSP Paulding County | 97.024 | Emergency Food and Shelter National Board Program | 37-6834-00 | 1,472 |
| COVID-19 EFSP Fulton County | 97.024 | Emergency Food and Shelter National Board Program | 37-6746-00 | 24,467 |
| COVID-19 EFSP Henry County | 97.024 | Emergency Food and Shelter National Board Program | 37-6766-00 | 20,791 |
| EFSP Williams County | 97.024 | Emergency Food and Shelter National Board Program | 37-6888-00 | <u>1,094</u> |
| Total Federal Expenditures CFDA 97.024 | | | | <u>57,691</u> |
| Total U.S. Department of Homeland Security | | | | <u>57,691</u> |
| Total Expenditures of Federal Awards | | | | <u>\$ 12,153,391</u> |

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, 2021. 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.

(4) Pass-through identifying numbers are presented where available.

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
List of Programs
Year Ended December 31, 2021

| Ref. No. | Program | Funding Source | Reporting Period |
|-------------------------|---|---------------------------------------|---------------------|
| FEDERAL PROGRAMS | | | |
| (1) | Child Care Food Program | Ohio Department of Education | 10/01/20 - 09/30/21 |
| (2) | Child Care Food Program | Ohio Department of Education | 10/01/21 - 09/30/22 |
| (3) | Child Care Food Program - Summer Food Service | Ohio Department of Education | 06/01/21 - 08/31/21 |
| (4) | Food Assistance Employment & Training 2021 | Fulton County Dept. Job & Fam Serv. | 01/01/21 - 12/31/21 |
| (5) | Community Development Block Grant N-D-20-6AQ-1 | Ohio Development Services Agency | 01/01/21 - 07/31/22 |
| (6) | Emergency Solutions Grant N-L-19-6AQ-2 | Ohio Development Services Agency | 01/01/20 - 12/31/21 |
| (7) | COVID-19 Homeless Crisis Response Program | Ohio Development Services Agency | 06/23/20 - 06/22/22 |
| (8) | COVID-19 Emergency Solutions Grant N-L-20-6AQ-4 | Ohio Development Services Agency | 06/23/20 - 06/22/22 |
| (9) | Continuum of Care OH0532L5E072002 | U.S. Dept. of Housing & Urban Devlp. | 12/01/21 - 11/30/22 |
| (10) | Continuum of Care OH0532L5E071901 | U.S. Dept. of Housing & Urban Devlp. | 12/01/20 - 11/30/21 |
| (11) | Richland Place | Henry Metropolitan Housing Authority | 01/01/21 - 12/31/21 |
| (12) | COVID-19 Coronavirus Relief Fund | Ohio Development Services Agency | 04/01/20 - 12/31/21 |
| (13) | Consolidated Appropriations Act - Home Relief Grant | Ohio Development Services Agency | 03/13/20 - 09/30/22 |
| (14) | Weatherization Assistance Program D20-113 | Ohio Development Services Agency | 07/01/20 - 06/30/21 |
| (15) | Weatherization Assistance Program D21-113 | Ohio Development Services Agency | 07/01/21 - 06/30/22 |
| (16) | Housing Coordination Services | Williams County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (17) | Housing Coordination Services | Williams County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (18) | Housing Coordination Services | Van Wert County Dept. Job & Fam Serv. | 10/01/21 - 09/30/22 |
| (19) | Housing Coordination Services | Van Wert County Dept. Job & Fam Serv. | 10/01/20 - 09/30/21 |
| (20) | Housing Coordination Services | Fulton County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (21) | Housing Coordination Services | Fulton County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (22) | AFDC Fulton County | Fulton County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (23) | AFDC Fulton County | Fulton County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (24) | TANF Housing Now | COHHIO | 09/08/20 - 06/30/21 |
| (25) | TANF Housing Now | COHHIO | 07/01/21 - 06/30/22 |
| (26) | Home Weatherization Assistance H20-113 | Ohio Development Services Agency | 07/01/20 - 06/30/21 |
| (27) | Home Weatherization Assistance H21-113 | Ohio Development Services Agency | 07/01/21 - 06/30/22 |
| (28) | Home Weatherization Assistance Enhn. 20-HE-113 | Ohio Development Services Agency | 07/01/20 - 06/30/21 |
| (29) | Home Weatherization Assistance Enhn. 21-HE-113 | Ohio Development Services Agency | 07/01/21 - 06/30/22 |
| (30) | HEAP Administration 21-HA-117 | Ohio Development Services Agency | 09/01/20 - 08/31/21 |
| (31) | HEAP Administration 22-HA-117 | Ohio Development Services Agency | 09/01/21 - 08/31/22 |
| (32) | HEAP Emergency 21-HE-217 | Ohio Development Services Agency | 11/01/20 - 03/31/21 |
| (33) | HEAP Emergency 22-HE-217 | Ohio Development Services Agency | 11/01/21 - 03/31/22 |
| (34) | HEAP Crisis Cooling 21-HC-217 | Ohio Development Services Agency | 07/01/21 - 08/31/21 |
| (35) | COVID-19 CSBG CARES 2020-18 | Ohio Development Services Agency | 03/27/20 - 09/30/22 |
| (36) | CSBG 2021-18 | Ohio Development Services Agency | 01/01/20 - 12/31/21 |
| (37) | AFDC Williams County | Williams County Dept. Job & Fam Serv. | 01/01/21 - 12/31/21 |
| (38) | AFDC Van Wert County | Van Wert County Dept. Job & Fam Serv. | 10/01/21 - 09/30/22 |
| (39) | AFDC Van Wert County | Van Wert County Dept. Job & Fam Serv. | 10/01/20 - 09/30/21 |
| (40) | AFDC Auglaize County | Auglaize County Dept. Job & Fam Serv. | 10/01/20 - 09/30/21 |
| (41) | AFDC Auglaize County | Auglaize County Dept. Job & Fam Serv. | 10/01/21 - 09/30/22 |
| (42) | AFDC Defiance/Paulding Counties | Defiance/Paulding Counties Cons. JFS | 10/01/21 - 09/30/22 |
| (43) | AFDC Defiance/Paulding Counties | Defiance/Paulding Counties Cons. JFS | 10/01/20 - 09/30/21 |
| (44) | AFDC Hancock County | Hancock County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (45) | AFDC Hancock County | Hancock County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (46) | AFDC Hardin County | Hardin County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (47) | AFDC Hardin County | Hardin County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (48) | Early Head Start Training & Tech Asst. 05CH011563-01 | U.S. Dept. of Health & Human Services | 01/01/21 - 12/31/21 |
| (49) | Head Start and Early Head Start 05CH011563-01 | U.S. Dept. of Health & Human Services | 01/01/21 - 12/31/21 |
| (50) | Head Start Training & Tech Asst. 05CH011563-01 | U.S. Dept. of Health & Human Services | 01/01/21 - 12/31/21 |
| (51) | COVID-19 Head Start 05CH011563-01 | U.S. Dept. of Health & Human Services | 01/01/21 - 12/31/21 |
| (52) | COVID-19 / ARPA Head Start 05CH011563-01 | U.S. Dept. of Health & Human Services | 04/01/21 - 03/31/23 |

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
List of Programs (Continued)
Year Ended December 31, 2021

| Ref. No. | Program | Funding Source | Reporting Period |
|--|---|---|---------------------|
| (53) | EFSP Van Wert County 38-6878-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| (54) | COVID-19 EFSP Defiance County CARES-6730-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| (55) | COVID-19 EFSP Paulding County 37-6834-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| (56) | COVID-19 EFSP Fulton County 37-6746-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| (57) | COVID-19 EFSP Henry County 37-6766-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| (58) | EFSP Williams County 37-6888-00 | Emergy. Food & Shelter Nat. Brd. Prgm. | 01/27/20 - 10/31/21 |
| GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) ADJUSTMENTS | | | |
| (59) | GAAP Accounting | Various | 01/01/21 - 12/31/21 |
| STATE AND LOCAL PROGRAMS | | | |
| (60) | Homeless Crisis Program S-L-19-6AQ-1 | Ohio Development Services Agency | 01/01/20 - 12/31/21 |
| (61) | Homeless Crisis Program S-L-19-6AQ-3 | Ohio Development Services Agency | 01/01/20 - 12/31/21 |
| (62) | PIPP Program 21-PA-117 | Ohio Development Services Agency | 01/01/21 - 12/31/21 |
| (63) | Housing Assistance Program S-R-19-6AQ-1 | Ohio Development Services Agency | 03/01/20 - 02/28/22 |
| (64) | Supportive Housing Program S-Y-19-6AQ-1 | Ohio Development Services Agency | 10/01/20 - 09/30/21 |
| (65) | Partnership in Assistance to the Homeless | Four County ADAMHS Board | 07/01/20 - 06/30/21 |
| (66) | Partnership in Assistance to the Homeless | Four County ADAMHS Board | 07/01/21 - 06/30/22 |
| (67) | OHFA Emergency Housing Assistance | Ohio Housing Finance Agency | 04/01/20 - 06/30/21 |
| (68) | Home Repair Program | Area Office on Aging of NW Ohio Inc. | 01/01/21 - 12/31/21 |
| (69) | Emergency Home Repair Program | Area Office on Aging of NW Ohio Inc. | 01/01/21 - 12/31/21 |
| (70) | Early Childhood Education #073387 | Ohio Department of Education | 07/01/20 - 06/30/21 |
| (71) | Early Childhood Education #073387 | Ohio Department of Education | 07/01/21 - 06/30/22 |
| (72) | Early Childhood Education #40815 | Montpelier Exempted Village Schools/ODE | 07/01/20 - 06/30/21 |
| (73) | Early Childhood Education #40815 | Montpelier Exempted Village Schools/ODE | 07/01/21 - 06/30/22 |
| (74) | Housewarming Program | Cleveland Housing Network, Inc. | 07/01/20 - 06/30/21 |
| (75) | Housewarming Program | Cleveland Housing Network, Inc. | 07/01/21 - 06/30/22 |
| (76) | United Way Summer Food Program | United Way of Defiance / Fulton Paulding / Williams Counties | 01/01/21 - 12/31/21 |
| (77) | United Way Williams County | United Way of Williams County | 01/01/21 - 12/31/21 |
| (78) | United Way Defiance County | United Way of Defiance County | 07/01/20 - 06/30/21 |
| (79) | United Way Defiance County | United Way of Defiance County | 07/01/21 - 06/30/22 |
| (80) | United Way Van Wert County | United Way of Van Wert County | 07/01/20 - 06/30/21 |
| (81) | United Way Van Wert County | United Way of Van Wert County | 07/01/21 - 06/30/22 |
| (82) | United Way Fulton County | United Way of Fulton County | 01/01/20 - 12/31/20 |
| (83) | United Way Fulton County | United Way of Fulton County | 01/01/21 - 12/31/21 |
| (84) | United Way Paulding County | United Way of Paulding County | 07/01/20 - 06/30/21 |
| (85) | United Way Paulding County | United Way of Paulding County | 07/01/21 - 06/30/22 |
| (86) | United Way Henry County | United Way of Henry County | 01/01/21 - 12/31/21 |
| (87) | Electric Partnership Program 20-EPP-14 | American Electric Power / First Energy | 07/01/20 - 06/30/21 |
| (88) | Electric Partnership Program 21-EPP-14 | American Electric Power / First Energy | 07/01/21 - 06/30/22 |
| (89) | Toledo Edison Energy Program | Toledo Edison Company | 06/01/20 - 05/31/21 |
| (90) | Toledo Edison Energy Program | Toledo Edison Company | 06/01/21 - 05/31/22 |
| (91) | AEP | American Electric Power | 01/01/21 - 12/31/21 |
| (92) | OHFA Utilities Assistance Plus | Ohio Housing Finance Agency | 09/01/21 - 12/31/22 |
| (93) | Housing Coordination Services | Fulton County Dept. Job & Fam Serv. | 07/01/20 - 06/30/21 |
| (94) | Housing Coordination Services | Fulton County Dept. Job & Fam Serv. | 07/01/21 - 06/30/22 |
| (95) | Suburban Natural Gas | Suburban Natural Gas | 07/01/20 - 06/30/21 |
| (96) | Financial Empowerment | Private Donors | 07/01/20 - 12/31/22 |
| (97) | Teach Arts Ohio | Ohio Arts Council | 08/24/20 - 05/20/21 |
| (98) | LISC 48963-0002 | Local Initiatives Support Corporation | 10/01/20 - 09/30/21 |
| (99) | LISC 48963-0003 | Local Initiatives Support Corporation | 07/01/21 - 04/30/22 |
| (100) | LISC Promedica | Promedica | 08/01/20 - 12/31/22 |

Northwestern Ohio Community Action Commission, Inc. and Subsidiary
List of Programs (Continued)
Year Ended December 31, 2021

| Ref. | | | |
|---------------------------------|-------------------------------------|---|-------------------------|
| No. | Program | Funding Source | Reporting Period |
| (101) | Rent Smart | Private Donors | 11/02/20 - 12/31/22 |
| (102) | Catholic Foundation | The Catholic Foundation | 07/22/20 - 07/21/21 |
| (103) | Housing Support | Bryan Cmty Apts/Clay Meadows/Clinton Cir. | 01/01/21 - 12/31/21 |
| DISCRETIONARY ACTIVITIES | | | |
| (104) | BCI & Training Program | Various | 01/01/21 - 12/31/21 |
| (105) | Richland Place | Various | 01/01/21 - 12/31/21 |
| (106) | Housing Projects | Various | 01/01/21 - 12/31/21 |
| (107) | Unrestricted Programs | Various | 01/01/21 - 12/31/21 |
| (108) | Grant Funded Property and Equipment | Various | 01/01/21 - 12/31/21 |
| (109) | Emergency Payment Donations | Various | 01/01/21 - 12/31/21 |
| (110) | Corporate Activities | Various | 01/01/21 - 12/31/21 |

**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 financial statements of Northwestern Ohio Community Action Commission, Inc. and Subsidiary (a non-profit organization) which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, 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 August 19, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over financial reporting (internal control) as a basis for designing 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 the NOCAC's internal control. Accordingly, we do not express an opinion on the effectiveness of the NOCAC'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 be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on 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 direct and material effect on the consolidated financial statements. 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 the 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 the Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
August 19, 2022

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***Opinion on Each Major Federal Program***

We have audited Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance with the types of compliance requirements identified to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Northwestern Ohio Community Action Commission, Inc. and Subsidiary's major federal programs for the year ended December 31, 2021. 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.

In our opinion, Northwestern Ohio Community Action Commission, Inc. and Subsidiary 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, 2021.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwestern Ohio Community Action Commission, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northwestern Ohio Community Action Commission, Inc. and Subsidiary's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence judgment made by a reasonable user of the report on compliance about Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northwestern Ohio Community Action Commission, Inc. and Subsidiary's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Northwestern Ohio Community Action Commission, Inc. and Subsidiary's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 and correct, 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 combination of deficiencies, in internal control over compliance with a type of 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 Auditors' Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 our 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
August 19, 2022

Summary of Auditors' Results

Financial Statements

| | |
|---|--------------------------------------|
| Type of auditor's report issued: | <u>unmodified</u> |
| Internal control over financial reporting: | |
| Material weakness identified? | _____ Yes <u> X </u> No |
| Significant deficiency identified not considered to be material weaknesses? | _____ Yes <u> X </u> None reported |
| Noncompliance material to financial statements noted? | _____ Yes <u> X </u> 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 <u> X </u> No |
| Significant deficiency identified not considered to be material weaknesses? | _____ Yes <u> X </u> None reported |
| Any audit findings disclosed that are required to be reported in accordance with the 2 CFR Section 200.516(a)? | _____ Yes <u> X </u> No |

Identification of major programs:

| <u>Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u> |
|----------------------------------|--|
| 93.569 | Community Services Block Grant |
| 21.023 | COVID-19 - Emergency Rental Assistance Program |

| | |
|--|------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$750,000</u> |
|--|------------------|

| | |
|--|--|
| Auditee qualified as low-risk auditee? | <u> X </u> Yes _____ No |
|--|--|

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.

Prior Year Findings

None reported

