

***NORTHWESTERN OHIO COMMUNITY
ACTION COMMISSION, INC.***

***1933 East Second Street
Defiance, Ohio 43512***

***FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
For The Year Ended December 31, 2017***

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**
For The Year Ended December 31, 2017

INDEX

Page No.

Index -----	1
Independent Auditor's Report-----	2 & 3
Statement Of Financial Position -----	4
Statement Of Activities-----	5 & 6
Statement Of Cash Flows-----	7 & 8
Statement Of Functional Expenses -----	9, 10, & 11
Notes To Financial Statements -----	12, 13, 14, 15, 16, & 17
<i>Supplemental Information:</i>	
Schedule Of Revenues and Expenditures-----	18, 19, 20, 21, 22, 23, 24, 25, & 26
Schedule Of Expenditures Of Federal Awards-----	27 & 28
Notes To The Schedule Of Expenditures of Federal Awards -----	29
List Of Programs -----	30 & 31
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i> -----	32 & 33
Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance-----	34 & 35
Schedule Of Findings And Questioned Costs-----	36
Summary Schedule Of Prior Audit Findings -----	37



Luderman & Konst, Inc.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors

Northwestern Ohio Community Action Commission, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Northwestern Ohio Community Action Commission, Inc., (a non-profit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northwestern Ohio Community Action Commission, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of revenues and expenses and list of programs are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying 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* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2018, on our consideration of Northwestern Ohio Community Action Commission, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.'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.'s internal control over financial reporting and compliance.



Luderman & Konst, Inc.
Defiance, Ohio
Certified Public Accountants
August 2, 2018

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF FINANCIAL POSITION
December 31, 2017

ASSETS

CURRENT ASSETS

Cash	\$ 1,526,980
Grants Receivable	487,791
Other Receivables	232
Inventory	23,042
Prepays	56,496
Total Current Assets	<u>2,094,541</u>

PROPERTY AND EQUIPMENT

Land, Buildings And Improvements	2,047,408
Equipment	292,877
Vehicles	1,128,161
Total Cost	<u>3,468,446</u>
Less: Accumulated Depreciation	<u>(2,678,298)</u>
Net Property And Equipment	790,148

OTHER ASSETS

Investments	460,181
Total Other Assets	<u>460,181</u>
Total Assets	<u>\$ 3,344,870</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 235,389
Accrued Payroll And Related Expenses	182,780
Deferred Revenue	274,781
Total Current Liabilities	<u>692,950</u>
Total Liabilities	<u>692,950</u>

NET ASSETS

Unrestricted	1,916,338
Temporarily Restricted	735,582
Total Net Assets	<u>2,651,920</u>
Total Liabilities And Net Assets	<u>\$ 3,344,870</u>

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2017

CHANGES IN UNRESTRICTED NET ASSETS

Revenues And Support:

Donations	\$ 66,642
Interest Income	5,993
Investment Income	45,920
Program Income	81,203
Total Unrestricted Revenues And Support	<u>199,758</u>

Net Assets Released From Temporary Restrictions:

Restrictions Satisfied By Payments	8,028,771
Total Unrestricted Revenues, Support & Reclassifications	<u>8,228,529</u>

Expenses:

CACFP USDA	222,384
Summer Food Service Program	58,255
Richland Place HUD	24,518
Permanent Supportive Housing	14,857
Weatherization Assistance DOE	322,677
TANF Workforce	4,612
Housing Coordination Services	5,753
AFDC	281,789
Weatherization Assistance HHS	471,570
HEAP	967,308
CSBG	415,586
Step Up To Quality	4,994
Head Start	3,455,594
Assets For Independence	46,200
EFSP	22,948
Emergency Shelter Grant	89,396
Homeless Crisis Response	283,894
Together We Can Make A Difference	19,834
PIPP	24,428
Housing Assistance	66,124
Partnership In Assistance To The Homeless	60,681
Home Repair Program	16,602
Early Childhood Education	280,393
Housewarming	1,794
United Way	74,997
Toledo Edison	44,106
AEP	19,097
Delta Dental	4,943

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2017

Expenses (Continued):

Financial Empowerment	\$ 1,203
Housing Support	6,706
Capacity Building	9,500
BCI & Training	34,943
Richland Place	(1,471)
Unrestricted Programs	96,857
Emergency Payment Donations	20,213
General & Administrative	716,968
Total Expenses	<u>8,190,253</u>
 Increase In Unrestricted Net Assets	 <u>38,276</u>

CHANGES IN TEMPORARILY RESTRICTED NET ASSETS

Grants	7,668,107
Donations	10,431
Interest Income	127
Program Income	31,333
In-Kind Contributions	349,917
Net Assets Released From Restrictions	<u>(8,028,771)</u>
 Increase In Temporarily Restricted Net Assets	 <u>31,144</u>
 INCREASE IN NET ASSETS	 <u>69,420</u>

NET ASSETS AT BEGINNING OF YEAR

Unrestricted	1,878,062
Temporarily Restricted	704,438
	<u>2,582,500</u>

NET ASSETS AT END OF YEAR

Unrestricted	1,916,338
Temporarily Restricted	735,582
	<u>2,651,920</u>
	<u><u>\$ 2,651,920</u></u>

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received From:

Grants	\$ 7,651,434
Donations	77,073
Interest Income	6,120
Program Income	114,578
Total	<u>7,849,205</u>

Cash Disbursed To:

Employees And Suppliers	7,647,667
Total	<u>7,647,667</u>

Net Cash Provided By Operating Activities 201,538

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds Received From Disposal of Property and Equipment	3,475
Purchase Of Property And Equipment	(240,604)
Proceeds Received From Disposal of Investments	46,112
Purchase of Investments	(46,100)
Net Cash Used In Investing Activities	<u>(237,117)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Net Cash Used By Financing Activities 0

Net Decrease In Cash And Cash Equivalents (35,579)

Cash And Cash Equivalents At December 31, 2016 1,562,559

Cash And Cash Equivalents At December 31, 2017 \$ 1,526,980

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF CASH FLOWS - CONTINUED
For The Year Ended December 31, 2017

Change In Net Assets	\$ <u>69,420</u>
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Depreciation	215,359
Loss on Disposal of Property and Equipment	2,503
Investment Gain	(45,920)
(Increase) Decrease In:	
Grants Receivable	66,257
Other Receivables	(461)
Inventory	7,142
Prepays	4,371
Increase (Decrease) In:	
Accounts Payable	(41,707)
Accrued Payroll And Related Expenses	7,504
Deferred Revenue	(82,930)
Total Adjustments	<u>132,118</u>
Net Cash Provided By Operating Activities	\$ <u><u>201,538</u></u>

(9)

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 2017

	CACFP USDA	Food Program	Summer Service Program	Richland Place HUD	Permanent Supportive Housing	Weatherization Assistance DOE	TANF Workforce Services	Housing Coordination Services	AFDC	Weatherization Assistance HHS	HEAP	CSBG	Step Up To Quality	Head Start
Personnel	\$ 53,961	\$ 23,536	\$ -	\$ -	\$ 8,696	\$ 217,289	\$ 4,612	\$ 5,209	\$ 259,754	\$ 203,652	\$ 247,763	\$ 265,686	\$ -	\$ 2,269,003
Consultants/Contractual	-	-	-	-	-	15,934	-	-	1,851	52,185	15,399	5,199	-	10,110
Travel	613	6,273	-	-	450	3,746	-	56	3,511	84	3,758	12,286	-	98,610
Space	-	-	-	24,518	644	-	-	266	5,422	17,925	25,032	36,029	-	152,185
Supplies	167,509	28,238	-	-	586	-	-	200	6,445	16,840	55,742	19,560	3,500	146,676
Equipment/Renovations	-	-	-	-	1,289	-	-	-	-	9,992	2,799	12,679	-	-
Lease & Maintenance of Equipment	-	-	-	-	12	-	-	16	1,932	22,290	9,369	6,209	-	56,726
Weatherization Materials	-	-	-	-	-	82,846	-	-	-	103,648	-	-	-	-
Direct Assistance	-	-	-	-	3,160	-	-	-	-	-	605,285	39,844	-	60,646
Other	301	208	-	-	20	2,862	-	6	2,874	44,954	2,161	18,094	1,494	311,721
In-Kind	-	-	-	-	-	-	-	-	-	-	-	-	-	349,917
Total	\$ 222,384	\$ 58,255	\$ 24,518	\$ 14,857	\$ 14,857	\$ 322,677	\$ 4,612	\$ 5,753	\$ 281,789	\$ 471,570	\$ 967,308	\$ 415,586	\$ 4,994	\$ 3,455,594

"SEE NOTES TO FINANCIAL STATEMENTS"

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For The Year Ended December 31, 2017

	Assets for Independence	EFSP	Emergency Shelter Grant Program	Homeless Crisis Response	Together We Can Make A Difference	PIPP	Housing Assistance	Partnership In Assistance To The Homeless	Home Repair Program	Early Childhood Education	Housewarming	United Way	Toledo Edison
Personnel	\$ -	\$ -	\$ 56,695	\$ 112,889	\$ 18,955	\$ 22,425	\$ 1,033	\$ 42,601	\$ 351	\$ 252,896	\$ 1,619	\$ 21,061	\$ 1,392
Consultants/Contractual	-	-	377	1,354	-	-	27,481	-	9,902	651	11	-	7,199
Travel	-	-	524	5,486	-	-	-	37	-	2,594	35	3,008	-
Space	-	-	11,133	2,271	-	1,429	35	13,840	-	3,212	94	-	-
Supplies	-	-	13,512	2,002	879	-	-	186	-	8,867	-	27,966	-
Equipment/Renovations	-	-	822	-	-	-	-	-	-	-	-	-	-
Lease & Maintenance of Equipment	-	-	4,593	3,555	-	229	1	2,115	-	3,058	35	-	58
Weatherization Materials	-	-	-	-	-	-	37,574	-	6,349	-	-	-	35,340
Direct Assistance	46,200	22,948	-	156,337	-	-	-	-	-	1,601	-	11,585	-
Other	-	-	1,740	-	-	345	-	1,902	-	7,514	-	11,377	117
In-Kind	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 46,200	\$ 22,948	\$ 89,396	\$ 283,894	\$ 19,834	\$ 24,428	\$ 66,124	\$ 60,681	\$ 16,602	\$ 280,393	\$ 1,794	\$ 74,997	\$ 44,106

"SEE NOTES TO FINANCIAL STATEMENTS"

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For The Year Ended December 31, 2017

	AEP	Delta Dental	Financial Empowerment	Housing Support	Capacity Building	BCI & Training	Richland Place	Unrestricted Programs	Emergency Payment Donations	Total Program Activities	General And Administrative	Fundraising	Total
Personnel	\$ 496	\$ -	\$ -	\$ 6,122	\$ 8,221	\$ 31,104	\$ 855	\$ 37,898	\$ -	\$ 4,175,774	\$ 607,955	\$ -	\$ 4,783,729
Consultants/Contractual	3,190	-	-	5	-	115	92	713	-	151,768	39,376	-	191,144
Travel	-	1	291	262	561	60	18	216	-	142,480	5,750	-	148,230
Space	-	-	-	-	-	-	(7,042)	1,982	-	288,975	11,841	-	300,816
Supplies	-	5	512	-	218	552	417	2,302	-	502,714	8,692	-	511,406
Equipment/Renovations	-	-	-	-	-	-	-	4,925	-	32,506	-	-	32,506
Lease & Maintenance of Equipment	-	3	-	316	-	1,689	551	192	-	112,949	12,907	-	125,856
Weatherization Materials	15,411	-	-	-	-	-	-	467	-	281,635	-	-	281,635
Direct Assistance	-	-	-	-	-	-	-	450	20,213	968,269	1,478	-	969,747
Other	-	4,934	400	-	500	1,423	3,638	47,712	-	466,298	28,969	-	495,267
In-Kind	-	-	-	-	-	-	-	-	-	349,917	-	-	349,917
Total	\$ 19,097	\$ 4,943	\$ 1,203	\$ 6,706	\$ 9,500	\$ 34,943	\$ (1,471)	\$ 96,857	\$ 20,213	\$ 7,473,285	\$ 716,968	\$ -	\$ 8,190,253

"SEE NOTES TO FINANCIAL STATEMENTS"

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Basis of Presentation – The Organization reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors or grantors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purpose specified in corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Temporarily restricted net assets are resources restricted by donors or grantors for use for a particular purpose or in a particular future period. When a restriction expires (that is, when a stipulated time restriction ends or when purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. The Organization does not have any permanently restricted net assets as of December 31, 2017.

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

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

Property And Equipment – The Organization capitalizes property and equipment which costs \$ 5,000 or more and records it at cost. Donated property and equipment are carried at fair value at the date of donation. Equipment is capitalized and depreciated over periods between five and twenty years using the straight-line method. Depreciation expense for the year ended December 31, 2017, was \$ 215,359.

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

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

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

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

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

A. **Grants**

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

B. **Program Income**

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

C. **Donations**

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

D. **In-Kind Contributions**

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

E. **Interest Income**

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

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

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

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

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

Cost Allocation (continued)

A. Personnel

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

B. Space Costs

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

C. Other Joint Costs

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

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

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

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

Advertising – Advertising costs are expensed as incurred. Advertising expense was \$ 15,922 for the year ended December 31, 2017.

NOTE 2 – GRANT RECEIVABLE

The balance of grants receivable at December 31, 2017, is receivable in less than one year. All amounts are expected to be collected.

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 3 – INVESTMENTS

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

Investments are as follows:

Municipal Bond – Mesa Arizona Utility System	\$ 21,255
Mutual Funds – AMCAP Fund Inc CL F1	17,891
Mutual Funds – Blackrock Equity Dividend Fund Institutional	17,511
Mutual Funds – Bridge Builder Core Bond Fund	95,673
Mutual Funds – Bridge Builder Core Plus Bond Fund	39,830
Mutual Funds – Bridge Builder International Equity Fund	27,042
Mutual Funds – Bridge Builder Large Growth Fund	13,468
Mutual Funds – Bridge Builder Large Value Fund	17,318
Mutual Funds – Bridge Builder Small Mid Value Fund	12,933
Mutual Funds – Capital Income Builder Fund	21,856
Mutual Funds – DFA International Small Cap	9,281
Mutual Funds – Dodge & Cox Income Fund	11,978
Mutual Funds – Dodge & Cox International Stock Fund	21,781
Mutual Funds – Invesco Growth & Income Fund	17,342
Mutual Funds – JP Morgan High Yield Fund	8,171
Mutual Funds – JP Morgan Mid Cap Value Institutional	12,705
Mutual Funds – JP Morgan US Government MMF Capital	3,494
Mutual Funds – Legg Mason Clearbridge Small Cap Growth	9,260
Mutual Funds – Legg Mason BW Global Opportunities Bond Fund CL I	8,277
Mutual Funds – Loomis Sayles Investment Grade Bond	12,125
Mutual Funds – Metropolitan West Total Return Bond Fund	15,875
Mutual Funds – MFS International Equity	13,640
Mutual Funds – Neuberger Berman Genesis	8,772
Mutual Funds – T Rowe Price Blue Chip Growth	9,625
Mutual Funds – T Rowe Price Equity Income Fund	13,078
Total	<u>\$ 460,181</u>

Investment return is summarized as follows:

Realized Gain on Investments	\$ 3,850
Net Unrealized Gain on Investments	42,070
Total Net Unrestricted Investment Income	<u>\$ 45,920</u>

NOTE 4 – FAIR VALUE MEASUREMENTS

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

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 4 – FAIR VALUE MEASUREMENTS-CONTINUED

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At December 31, 2017, the Organizations' investments consisted of mutual funds and bonds totaling \$ 460,181. Investments are reported at fair value using a Level 1 measure.

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

The Organization recognizes transfers of assets into and out of levels within the fair value hierarchy as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the year ended December 31, 2017.

NOTE 5 – NET ASSETS

Temporarily restricted net assets as of December 31, 2017, amount to \$ 735,582 and are the result of grant agreements with state and local governments. \$ 578,856 of this amount consists of the net book value of property, equipment and vehicles purchased with grant funds in which the various funding sources hold a reversionary interest. The balance of the net assets consists of funds which will be released from restriction when spent according to the terms of the various grants.

NOTE 6 - OPERATING LEASES

The Organization leases various facilities and equipment for operation of its programs on an annual basis. The operating lease payments for the year ended December 31, 2017, amounted to \$ 69,030. Future minimum rental payments required as of December 31, 2017 are as follows: 2018-\$ 69,382, 2019-\$ 27,500 and 2020-\$ 16,500.

NOTE 7 – PENSION PLAN

The Organization sponsors a voluntary self-directed retirement plan qualified under Section 403(b). The plan covers employees the first of the month after hire date. The Organization matches employee contributions after 90 days of employment dollar for dollar up to 6% of annual wages. The total contribution for the year ended December 31, 2017, was \$ 132,837. In addition administrative fees of \$ 2,900 were paid by the Organization.

NOTE 8 – IN-KIND CONTRIBUTIONS

The Organization receives donated services from a variety of unpaid volunteers. Early Childhood Education funds recognized in the financial statements for the year ended December 31, 2017 were \$ 177,579. Professional services valued at \$ 22,769 have been recognized in the financial statements for the year ended December 31, 2017. The Organization uses various facilities for which no rent is paid or a nominal fee is paid to cover utilities and the Organization receives donated equipment. The estimated fair market value of donated facilities and equipment recognized on the financial statements for the year ended December 31, 2017, was \$ 148,591. The Organization also is receiving donated supplies and transportation services. The estimated value of these services for the year ended December 31, 2017 was \$ 978.

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2017

NOTE 8 – IN-KIND CONTRIBUTIONS-CONTINUED

The balance of donated services has not been recognized in the financial statements because they did not meet the criteria for recognition. This differs significantly from criteria used to meet programmatic matching requirements. The fair value of donated services received but not recognized was \$ 610,268. The programs that received contributed services were Head Start and Together We Can Make A Difference, totaling \$ 604,879 and \$ 5,389, respectively.

NOTE 9 – CONCENTRATIONS OF CREDIT RISK

The Organization depends on grants from federal, state and local sources for its continued existence. The Head Start Program, funded through the Department of Health and Human Services, the Home Energy Assistance Program, funded through the Ohio Development Services Agency, and the Weatherization Assistance Program, funded through the Ohio Development Services Agency, provide approximately 43%, 13%, and 11% of the Organization's revenue, respectively.

NOTE 10 – RELATED PARTIES

In 2004, Northwest Ohio Housing Corporation was formed as a for-profit corporation. The Organization owns 75% of the stock. Between 2005 and 2011 the Organization developed 4 low income tax credit housing projects. Northwest Ohio Housing Corporation has a 51% general partner ownership in each of these. Northwest Ohio Housing Corporation receives .0051 (.51%) share of the profits and losses from each of these housing projects through a limited partnership. The housing projects are as follows: Paigelynn Place, LLC, Villas of Wayne Trail, LLC, Defiance Crossing, LP, and Bryan Community Housing, LP. The Organization does not have any type of controlling interest and no consolidation is necessary. The profits are required to be reported under the equity method, but only losses have accrued through December 31, 2017.

Related Party Transactions – Related party activities in the asset, liability, revenue and expense accounts included in the December 31, 2017 financial statements as a result of the above agreements and other activities are as follows:

Statement of Activities

Unrestricted Investment Loss	\$	0
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NOTE 11 – SUBSEQUENT EVENTS

Subsequent events were evaluated through August 2, 2018 which is the date the financial statements were available to be issued.

Supplemental Information

[illegible]

Federal Grantor Pass-Through Grantor CFDA #	Federal Programs											
	Department of Health & Human Services											
	Fulton Cty Dept of JFS			Hancock City Dept of JFS			Hardin City Dept of JFS			Ohio Development Services Agency		
	OACAA	93,558			93,558			93,558			93,568	

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

Federal Grantor Pass-Through Grantor CFDA #	Federal Programs										
	Department of Health & Human Services										
	Ohio Development Services Agency					Williams Cty Dept of JFS			Van Wert Cty of Dept of JFS		
	93.568					93.569			93.575		
	HEAP Administration 17-HA-117 (19)	HEAP Emergency 18-HE-217 (20)	HEAP Emergency 17-HE-217 (21)	HEAP Crisis Cooling 17-HC-217 (22)	93.568 Subtotal	CSBG 1617-18 (23)	AFDC Williams County (24)	AFDC Van Wert County (25)			
REVENUES											
Grants	\$ 262,794	\$ 280,874	\$ 238,736	\$ 132,247	\$ 1,600,160	\$ 496,669	\$ 29,941	\$ 13,210			
Donations	-	-	-	-	-	583	-	-			
Interest Income	-	-	-	-	-	-	-	-			
Investment Income	-	-	-	-	-	-	-	-			
Program Income	-	-	-	-	74.00	100	-	-			
Funds Deobligated	-	-	-	-	-	-	-	-			
Fundraiser	-	-	-	-	-	-	-	-			
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-			
Total Revenues	\$ 262,794	\$ 280,874	\$ 238,736	\$ 132,247	\$ 1,600,234	\$ 497,352	\$ 29,941	\$ 13,210			
EXPENDITURES											
Personnel	\$ 155,980	\$ -	\$ -	\$ -	\$ 451,415	\$ 265,686	\$ 22,480	\$ 10,472			
Consultants/Contractual	10,236	-	-	-	67,584	5,199	141	94			
Travel	2,301	-	-	-	3,842	12,286	477	187			
Space	17,736	-	-	-	42,957	36,029	423	242			
Supplies	6,484	-	-	46,572	72,582	19,560	646	1,681			
Equipment/Renovations	2,799	-	-	-	35,991	31,641	-	-			
Lease & Maintenance Of Equipment	5,919	-	-	-	51,459	6,209	181	90			
Weatherization Materials	-	-	-	-	103,648	-	-	-			
Direct Assistance	-	280,874	238,736	85,675	605,285	39,844	-	-			
Other	1,359	-	-	-	37,427	14,909	215	33			
Total Expenditures Before General & Admin Expense	\$ 202,814	\$ 280,874	\$ 238,736	\$ 132,247	\$ 1,472,190	\$ 431,363	\$ 24,563	\$ 12,799			
Fundraising	-	-	-	-	-	-	-	-			
General And Administrative Exp.	59,980	-	-	-	128,031	65,989	5,378	411			
Total Expenditures	\$ 262,794	\$ 280,874	\$ 238,736	\$ 132,247	\$ 1,600,221	\$ 497,352	\$ 29,941	\$ 13,210			
Excess Of Revenues (exp)	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -			
Net Assets December 31, 2016	-	-	-	-	-	-	-	-			
Interfund Transfers	-	-	-	-	(13)	-	-	-			
Net Assets December 31, 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	35517	35618	35617	35417	35117	33417	33517				

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

Federal Grantor Pass-Through Grantor CFDA #	Federal Programs									
	Department of Health & Human Services					Ohio Dept of JFS				
	Defiance & Paulding City Depts of JFS					93.596				
	AFDC Auglaize County (26)	AFDC Auglaize County (27)	AFDC Defiance & Paulding County (28)	AFDC Defiance & Paulding County (29)	AFDC Hancock County (30)	93.575 Subtotal	Step Up To Quality (31)	Head Start Full Year Part Day 05CH8481-03-04 (32)	Head Start Training & Tech Assist 05CH8481-03-04 (33)	93.600 Subtotal
REVENUES										
Grants	\$ 20,001	\$ 6,836	\$ 14,500	\$ 45,544	\$ 46,113	\$ 176,145	\$ 3,500	\$ 3,324,412	\$ 40,966	\$ 3,365,378
Donations	-	-	-	-	-	-	-	25	-	25
Interest Income	-	89	-	-	-	89	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	31,155	-	31,155
Funds Deobligated	-	-	-	-	-	-	-	-	-	-
Fundraiser	-	-	-	-	-	-	-	-	-	-
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 20,001	\$ 6,925	\$ 14,500	\$ 45,544	\$ 46,113	\$ 176,234	\$ 3,500	\$ 3,355,592	\$ 40,966	\$ 3,396,558
EXPENDITURES										
Personnel	\$ 17,747	\$ 6,512	\$ 12,177	\$ 38,621	\$ 38,737	\$ 146,746	\$ -	\$ 2,269,003	\$ -	\$ 2,269,003
Consultants/Contractual	82	35	94	234	281	961	-	10,110	-	10,110
Travel	207	57	82	297	474	1,781	-	66,519	32,091	98,610
Space	306	115	347	612	950	2,995	-	152,185	-	152,185
Supplies	550	183	143	598	506	4,307	3,500	146,676	-	146,676
Equipment/Renovations	-	-	-	-	-	-	-	66,807	-	66,807
Lease & Maintenance Of Equip	-	15	115	251	338	990	-	56,726	-	56,726
Weatherization Materials	-	-	-	-	-	-	-	-	-	-
Direct Assistance	-	-	-	-	-	-	-	60,646	-	60,646
Other	1,086	8	89	242	294	1,967	-	160,251	8,875	169,126
Total Expenditures Before General & Admin Expense	\$ 19,978	\$ 6,925	\$ 13,047	\$ 40,855	\$ 41,580	\$ 159,747	\$ 3,500	\$ 2,988,923	\$ 40,966	\$ 3,029,889
Fundraising	-	-	-	-	-	-	-	-	-	-
General And Administrative Exp.	23	-	1,453	4,689	4,533	16,487	-	366,669	-	366,669
Total Expenditures	\$ 20,001	\$ 6,925	\$ 14,500	\$ 45,544	\$ 46,113	\$ 176,234	\$ 3,500	\$ 3,355,592	\$ 40,966	\$ 3,396,558
Excess Of Revenues (exp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Assets December 31, 2016	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-	-
Net Assets December 31, 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	32817	32818	33218	33217	35918	33717	31417	31417	31417	

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

Federal Grantor Pass-Through Grantor CFDA #	Dept of Health & Human Services	Emergency Food & Shelter Program									
		Emergency Food & Shelter National Board									
	93.602	97.024									
		Assets for	EFSP	EFSP	EFSP	EFSP	EFSP	EFSP	EFSP	EFSP	EFSP
		Independence	Van Wert Co.	Van Wert Co.	Defiance Co.	Defiance Co.	Paulding Co.	Paulding Co.	Fulton Co.	Fulton Co.	Henry Co.
		90EI0869/01	33-6878-00	34-6878-00	33-6730-00	34-6730-00	33-6834-00	34-6834-00	33-6746-00	34-6746-00	33-6766-00
		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
REVENUES											
Grants	\$ 41,385	\$ 112	\$ 1,000	\$ 2,399	\$ 1,325	\$ 529	\$ 1,138	\$ 2,710	\$ 2,267	\$ 4,593	
Donations	9,500	-	-	-	-	-	-	-	-	-	-
Interest Income	37	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-	-	-
Funds Decobligated	-	-	-	-	-	-	-	-	-	-	-
Fundraiser	-	-	-	-	-	-	-	-	-	-	-
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 50,922	\$ 112	\$ 1,000	\$ 2,399	\$ 1,325	\$ 529	\$ 1,138	\$ 2,710	\$ 2,267	\$ 4,593	
EXPENDITURES											
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Consultants/Contractual	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Space	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Equipment/Renovations	-	-	-	-	-	-	-	-	-	-	-
Lease & Maintenance Of Equip	-	-	-	-	-	-	-	-	-	-	-
Weatherization Materials	-	-	-	-	-	-	-	-	-	-	-
Direct Assistance	46,200	112	1,000	2,399	1,325	529	1,138	2,710	2,267	4,593	
Other	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures Before General											
& Admin Expense	\$ 46,200	\$ 112	\$ 1,000	\$ 2,399	\$ 1,325	\$ 529	\$ 1,138	\$ 2,710	\$ 2,267	\$ 4,593	
Fundraising	-	-	-	-	-	-	-	-	-	-	-
General And Administrative Exp.	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 46,200	\$ 112	\$ 1,000	\$ 2,399	\$ 1,325	\$ 529	\$ 1,138	\$ 2,710	\$ 2,267	\$ 4,593	
Excess Of Revenues (exp)	\$ 4,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Assets December 31, 2016	32,981	-	-	-	-	-	-	-	-	-	
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	
Net Assets December 31, 2017	\$ 37,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	34619	34017	34018	34117	34118	34417	34418	34217	34218	34317	

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

	Federal Programs				State & Local Programs				
	Emergency Food & Shelter Program				Emergency Shelter Grant Program	Homeless Crisis Response Program	Together We Can Make A Difference	PIPP Program	
CFDA #	97.024	97.024	97.024	97.024	S-L-15-6AQ-1 (48)	S-L-15-6AQ-1 (49)	015421 (50)	17-PA-117 (51)	
REVENUES									
Grants	2,875	2,000	2,000	22,948	\$ 92,338	\$ 296,459	\$ 19,834	\$ 24,428	
Donations	-	-	-	-	-	-	123	-	
Interest Income	-	-	-	-	-	-	-	-	
Investment Income	-	-	-	-	-	-	-	-	
Program Income	-	-	-	-	-	-	-	-	
Funds Deobligated	-	-	-	-	-	-	-	-	
Fundraiser	-	-	-	-	-	-	-	-	
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	
Total Revenues	\$ 2,875	\$ 2,000	\$ 2,000	\$ 22,948	\$ 92,338	\$ 296,459	\$ 19,957	\$ 24,428	
EXPENDITURES									
Personnel	-	-	-	-	\$ 56,695	\$ 112,889	\$ 18,955	\$ 22,425	
Consultants/Contractual	-	-	-	-	377	1,354	-	-	
Travel	-	-	-	-	524	5,486	-	-	
Space	-	-	-	-	11,133	2,271	-	1,429	
Supplies	-	-	-	-	13,512	2,002	879	-	
Equipment/Renovations	-	-	-	-	822	-	-	-	
Lease & Maintenance Of Equip	-	-	-	-	4,593	3,555	-	229	
Weatherization Materials	-	-	-	-	-	-	-	-	
Direct Assistance	2,875	2,000	2,000	22,948	-	156,337	-	-	
Other	-	-	-	-	1,187	-	-	-	
Total Expenditures Before General & Admin Expense	\$ 2,875	\$ 2,000	\$ 2,000	\$ 22,948	\$ 88,843	\$ 283,894	\$ 19,834	\$ 24,428	
Fundraising	-	-	-	-	-	-	-	-	
General And Administrative Exp.	-	-	-	-	3,495	12,565	123	-	
Total Expenditures	\$ 2,875	\$ 2,000	\$ 2,000	\$ 22,948	\$ 92,338	\$ 296,459	\$ 19,957	\$ 24,428	
Excess Of Revenues (exp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Assets December 31, 2016	-	-	-	-	-	-	-	-	
Interfund Transfers	-	-	-	-	-	-	-	-	
Net Assets December 31, 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	34318	34517	34518		36317	37017	30117	35317	

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

Federal Grantor
Pass-Through Grantor
CFDA #

	Housing Assistance Program S-R-15-6AQ-1 (52)	Partnership In Assistance to the Homeless (53)	Partnership In Assistance To The Homeless (54)	AOOA Home Repair Program (55)	Early Childhood Education NOCAC 073387 (56)	Early Childhood Education NOCAC 073387 (57)	Early Childhood Education Montpelier 40815 (58)	Early Childhood Education Montpelier 40815 (59)	Housewarming Program (60)	Housewarming Program (61)
REVENUES										
Grants	\$ 68,262	\$ 31,986	\$ 31,881	\$ 21,725	\$ 119,536	\$ 149,027	\$ 27,544	\$ 20,076	\$ 1,020	\$ 893
Donations	-	-	100	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	1,648	(540)	124	240	-	-
Funds Deobligated	-	-	-	-	-	-	-	-	-	-
Fundraiser	-	-	-	-	-	-	-	-	-	-
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 68,262	\$ 31,986	\$ 31,981	\$ 21,725	\$ 121,184	\$ 148,487	\$ 27,668	\$ 20,316	\$ 1,020	\$ 893
EXPENDITURES										
Personnel	\$ 1,033	\$ 21,756	\$ 20,845	\$ 351	\$ 94,951	\$ 112,637	\$ 24,999	\$ 20,309	\$ 764	\$ 855
Consultants/Contractual	27,481	-	-	9,902	63	587	-	1	-	11
Travel	-	-	37	-	1,223	959	387	25	35	-
Space	35	6,537	7,303	-	13	3,188	9	2	82	12
Supplies	-	159	27	-	5,143	4,431	(709)	2	-	-
Equipment/Renovations	-	-	-	-	-	-	-	-	-	-
Lease & Maintenance Of Equip	1	791	1,324	-	428	2,446	158	26	20	15
Weatherization Materials	37,574	-	-	6,349	-	-	(617)	-	-	-
Direct Assistance	-	-	-	-	895	1,323	(95)	-	-	-
Other	-	999	903	-	2,553	4,030	(23)	-	-	-
Total Expenditures Before General & Admin Expense	\$ 66,124	\$ 30,242	\$ 30,439	\$ 16,602	\$ 105,269	\$ 129,601	\$ 24,132	\$ 20,342	\$ 901	\$ 893
Fundraising	-	-	-	-	-	-	-	-	-	-
General And Administrative Exp.	2,138	1,728	1,542	116	15,915	18,886	3,536	(26)	-	-
Total Expenditures	\$ 68,262	\$ 31,970	\$ 31,981	\$ 16,718	\$ 121,184	\$ 148,487	\$ 27,668	\$ 20,316	\$ 901	\$ 893
Excess Of Revenues (exp)	\$ -	\$ 16	\$ -	\$ 5,007	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ -
Net Assets December 31, 2016	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	(16)	-	(5,007)	-	-	-	-	(119)	-
Net Assets December 31, 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	31518	36217	36218	32117	32418	32417	32517	32518	31217	31218

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

Federal Grantor
 Pass-Through Grantor
 CFDA #

State & Local Programs

	United Way Williams Funds (62)	United Way Defiance County (63)	United Way Defiance County (64)	United Way Van Wert County (65)	United Way Van Wert County (66)	United Way Fulton County (67)	United Way Paulding County (68)	United Way Paulding County (69)	United Way Henry County (70)	United Way Henry County (71)	Toledo Edison (72)	Toledo Edison (73)
REVENUES												
Grants	\$ 12,600	\$ 9,661	\$ 17,603	\$ 2,560	\$ 6,006	\$ 18,847	\$ 2,751	\$ 251	\$ 3,544	\$ 912	\$ 27,354	\$ 40,218
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	1	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	260	-	-	-
Funds Deobligated	-	-	-	-	-	-	-	-	-	-	-	-
Fundraiser	-	-	-	-	-	-	-	-	-	-	-	-
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 12,600	\$ 9,661	\$ 17,603	\$ 2,560	\$ 6,007	\$ 18,847	\$ 2,751	\$ 251	\$ 3,804	\$ 912	\$ 27,354	\$ 40,218
EXPENDITURES												
Personnel	\$ 4,352	\$ 7,729	\$ 4,964	\$ -	\$ 410	\$ 1,749	\$ -	\$ -	\$ 1,855	\$ -	\$ 102	\$ 1,290
Consultants/Contractual	-	-	-	-	-	-	-	-	-	-	3,365	3,834
Travel	485	29	43	636	506	794	50	-	316	149	-	-
Space	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	5,678	516	10,192	379	463	6,702	2,049	23	1,633	331	-	-
Equipment/Renovations	-	-	-	-	-	-	-	-	-	-	-	-
Lease & Maintenance Of Equip	-	-	-	-	-	-	-	-	-	-	-	58
Weatherization Materials	-	-	-	-	-	-	-	-	-	-	15,337	20,003
Direct Assistance	-	-	-	684	3,048	7,694	-	159	-	-	-	-
Other	2,085	1,387	2,404	861	1,580	1,908	652	68	-	432	-	117
Total Expenditures Before General & Admin Expense	\$ 12,600	\$ 9,661	\$ 17,603	\$ 2,560	\$ 6,007	\$ 18,847	\$ 2,751	\$ 252	\$ 3,804	\$ 912	\$ 18,804	\$ 25,302
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
General And Administrative Exp.	-	-	-	-	-	-	-	-	-	-	2,184	1,913
Total Expenditures	\$ 12,600	\$ 9,661	\$ 17,603	\$ 2,560	\$ 6,007	\$ 18,847	\$ 2,751	\$ 252	\$ 3,804	\$ 912	\$ 20,988	\$ 27,215
Excess Of Revenues (exp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ 6,366	\$ 13,003
Net Assets December 31, 2016	-	-	-	-	-	-	-	-	-	-	-	1,789
Interfund Transfers	-	-	-	-	-	-	-	1	-	-	-	(14,792)
Net Assets December 31, 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,366	\$ -
	36617	36417	36418	35818	35817	36517	36018	36017	36117	36118	32018	32017

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
For The Year Ended December 31, 2017

	State & Local Programs							Discretionary Activities					
	AEP (74)	Delta (75)	Financial Empowerment (76)	Financial Empowerment (77)	Housing Support (78)	Capacity Building (79)	State & Local Subtotal	BCI & Training Program (80)	Richland (81)	Unrestricted Programs (82)	Emergency Payment Donations (83)	Discretionary Activity Total	Corporate Activities (84)
REVENUES													
Grants	\$ 25,625	\$ 4,934	\$ 5,000	\$ -	\$ 9,576	\$ 9,500	\$ 1,101,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	100	-	-	323	-	-	43,589	23,053	66,642	-
Interest Income	-	-	-	-	-	-	1	-	-	5,993	-	5,993	-
Investment Income	-	-	-	-	-	-	-	-	-	45,920	-	45,920	-
Program Income	-	-	-	-	-	-	1,732	37,866	19,053	780	548	58,247	22,956
Funds Deobligated	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraiser	-	-	-	-	-	-	-	-	-	-	-	-	-
Unapplied Interest/Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 25,625	\$ 4,934	\$ 5,000	\$ 100	\$ 9,576	\$ 9,500	\$ 1,104,007	\$ 37,866	\$ 19,053	\$ 96,282	\$ 23,601	\$ 176,802	\$ 22,956
EXPENDITURES													
Personnel	\$ 496	\$ -	\$ -	\$ -	\$ 6,122	\$ 8,221	\$ 546,756	\$ 31,104	\$ 855	\$ 37,898	\$ -	\$ 69,857	\$ 717
Consultants/Contractual	3,190	-	-	-	5	-	50,170	115	92	713	-	920	52
Travel	-	1	258	33	262	561	12,799	60	18	216	-	294	-
Space	-	-	-	-	-	-	32,014	-	(7,042)	16,632	-	9,590	-
Supplies	-	5	512	-	-	218	54,147	552	417	2,302	-	3,271	23
Equipment/Renovations	-	-	-	-	-	-	822	-	-	4,925	-	4,925	-
Lease & Maintenance Of Equip	-	3	-	-	316	-	13,963	1,689	551	192	-	2,432	1
Weatherization Materials	15,411	-	-	-	-	-	94,674	-	-	467	-	467	-
Direct Assistance	-	-	-	-	-	-	169,523	-	-	450	20,213	20,663	-
Other	-	4,934	400	-	1	500	27,228	1,423	3,638	44,718	-	49,779	15,415
Total Expenditures Before General & Admin Expense	\$ 19,097	\$ 4,943	\$ 1,170	\$ 33	\$ 6,706	\$ 9,500	\$ 1,002,096	\$ 34,943	\$ (1,471)	\$ 108,513	\$ 20,213	\$ 162,198	\$ 16,208
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
General And Administrative Exp.	4,716	-	-	-	-	-	68,831	-	-	-	-	-	-
Total Expenditures	\$ 23,813	\$ 4,943	\$ 1,170	\$ 33	\$ 6,706	\$ 9,500	\$ 1,070,927	\$ 34,943	\$ (1,471)	\$ 108,513	\$ 20,213	\$ 162,198	\$ 16,208
Excess Of Revenues (exp)	\$ 1,812	\$ (9)	\$ 3,830	\$ 67	\$ 2,870	\$ -	\$ 33,080	\$ 2,923	\$ 20,524	\$ (12,231)	\$ 3,388	\$ 14,604	\$ 6,748
Net Assets December 31, 2016	-	-	-	-	7,085	-	8,874	-	100,190	1,389,079	14,748	1,504,017	374,045
Interfund Transfers	(1,812)	9	-	-	-	-	(21,736)	(2,923)	-	19,847	-	16,924	-
Net Assets December 31, 2017	\$ -	\$ -	\$ 3,830	\$ 67	\$ 9,955	\$ -	\$ 20,218	\$ -	\$ 120,714	\$ 1,386,695	\$ 18,136	\$ 1,535,545	\$ 380,793
	31717	32317	37117	37618	37217	33317		32717	37317	37417	36717		37517

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program of Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Department of Agriculture:			
Passed through Ohio Department of Education:			
Child & Adult Care Food Program	10.558	073387	\$ 222,384
Total Department of Agriculture			222,384
Department of Housing & Urban Development:			
Passed through Henry Metro Housing:			
Richland Place	14.156	OH12-K084-001	24,518
Passed through Ohio Association of Community Action Agencies:			
Target of Opportunity Program	14.231	N-D-15-6AQ-1	37,950
Direct recipient:			
Permanent Supporting Housing Program	14.267	OH0532L5E071500	15,010
Total Department of Housing & Urban Development			77,478
Department of Energy:			
Passed through Ohio Development Services Agency:			
Weatherization Assistance For Low-Income Persons	81.042	D17-113	160,471
Weatherization Assistance For Low-Income Persons	81.042	D16-113	197,736
Total Department of Energy			358,207
Department of Health & Human Services:			
Passed through Ohio Development Services Agency:			
Weatherization Assistance	93.568	H17-113	233,120
Weatherization Assistance	93.568	H16-113	316,119
Home Energy Assistance Program-Administration	93.568	18-HA-117	136,331
Home Energy Assistance Program-Administration	93.568	17-HA-117	262,794
Home Energy Assistance Program-Emergency	93.568	18-HE-117	280,874
Home Energy Assistance Program-Emergency	93.568	17-HE-117	238,736
Home Energy Assistance Program-Crisis Cooling	93.568	17-HC-217	132,247
Subtotal Low-Income Home Energy Assistance			1,600,221
Community Services Block Grant	93.569	1617-18	497,352
Direct recipient:			
Head Start	93.600	05CH8481-03-04	3,396,558
Assets For Independence Demonstration Program	93.602	90EI0869/01	46,200
Total Department of Health & Human Services			5,540,331
Emergency Food & Shelter Program:			
Passed through Emergency Food & Shelter National Board Program:			
EFSP Van Wert County	97.024	33-6878-00/34-6878-00	1,112
EFSP Defiance County	97.024	33-6730-00/34-6730-00	3,724
EFSP Paulding County	97.024	33-6834-00/34-6834-00	1,667
EFSP Fulton County	97.024	33-6746-00/34-6746-00	4,977
EFSP Henry County	97.024	33-6766-00/34-6766-00	7,468
EFSP Williams County	97.024	33-6888-00/34-6888-00	4,000
Total Emergency Food & Shelter National Board Program			22,948

"See Notes To Schedule Of Expenditures Of Federal Awards"

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program of Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Child Nutrition Cluster:			
Department of Agriculture:			
Passed through Ohio Department of Education:			
Summer Food Service Program For Children	10.559	073387	58,255
Total Department of Agriculture in cluster			58,255
Total Child Nutrition cluster			58,255
TANF Cluster:			
Department of Health & Human Services:			
Passed through Ohio Association of Community Action Agencies:			
TANF Workforce	93.558	G-1617-21-0482	4,612
Passed through Fulton County Department of Job & Family Services:			
Housing Coordination Services	93.558	N/A	5,753
TANF Child Care Services	93.558	N/A	56,338
Passed through Hancock County Department of Job & Family Services:			
TANF Child Care Services	93.558	N/A	45,575
Passed through Hardin County Department of Job & Family Services:			
TANF Child Care Services	93.558	N/A	36,337
Total Department of Health & Human Services in cluster			148,615
Total TANF cluster			148,615
CCDF Cluster:			
Department of Health & Human Services:			
Passed through Williams County Department of Job & Family Services:			
Child Care and Development Block Grant	93.575	N/A	29,941
Passed through Van Wert County Department of Job & Family Services:			
Child Care and Development Block Grant	93.575	N/A	13,210
Passed through Auglaize County Department of Job & Family Services:			
Child Care and Development Block Grant	93.575	N/A	26,926
Passed through Defiance/Paulding Consolidated Job & Family Services:			
Child Care and Development Block Grant	93.575	N/A	60,044
Passed through Hancock County Department of Job & Family Services:			
Child Care and Development Block Grant	93.575	N/A	46,113
Passed through Ohio Department of Job & Family Services:			
Child Care Mandatory & Matching Funds Of The			
Child Care & Development Fund	93.596	N/A	3,500
Total Department of Health & Human Services in cluster			179,734
Total CCDF cluster			179,734
Total Expenditures Of Federal Awards			\$ 6,607,952

"See Notes To Schedule of Expenditures Of Federal Awards"

***NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2017***

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes federal award activity of Northwestern Ohio Community Action Commission, Inc. under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Northwestern Ohio Community Action Commission, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northwestern Ohio Community Action Commission, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 – SUBRECIPIENTS

Northwestern Ohio Community Action Commission, Inc. had no subrecipients for the year ended December 31, 2017.

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.

LIST OF PROGRAMS
For The Year Ended December 31, 2017

<u>Ref. No.</u>	<u>Program</u>	<u>Funding Source</u>	<u>Reporting Period</u>
FEDERAL PROGRAMS			
DEPARTMENT OF AGRICULTURE			
<u>CFDA #10.558</u>			
(1)	CACFP USDA #073387	Ohio Department of Education	10/01/16-09/30/17
(2)	CACFP USDA #073387	Ohio Department of Education	10/01/17-09/30/18
<u>CFDA #10.559</u>			
(3)	Summer Food Service Program #073387	Ohio Department of Education	06/01/17-08/31/17
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
<u>CFDA #14.156</u>			
(4)	Richland Place HUD	Henry Metropolitan Housing Authority	01/01/17-12/31/17
<u>CFDA #14.231</u>			
(5)	Target of Opportunity N-D-15-6AQ-1	Ohio Development Services Agency	06/01/16-05/31/17
<u>CFDA #14.267</u>			
(6)	Permanent Supportive Hsg OH0532L5E071500	Dept of Housing & Urban Development	12/01/17-11/30/20
DEPARTMENT OF ENERGY			
<u>CFDA #81.042</u>			
(7)	Weatherization Assistance D17-113	Ohio Development Services Agency	07/01/17-06/30/18
(8)	Weatherization Assistance D16-113	Ohio Development Services Agency	07/01/16-06/30/17
DEPARTMENT OF HEALTH & HUMAN SERVICES			
<u>CFDA #93.558</u>			
(9)	TANF Workforce G-1617-21-0482	Ohio Assoc of Community Action Agencies	10/20/16-06/30/17
(10)	Housing Coordination Services	Fulton Co Dept of Job & Fam Services	06/01/17-06/30/18
(11)	AFDC Fulton County	Fulton Co Dept of Job & Fam Services	07/01/16-06/30/17
(12)	AFDC Fulton County	Fulton Co Dept of Job & Fam Services	07/01/17-06/30/18
(13)	AFDC Hancock County	Hancock Co Dept of Job & Fam Services	07/01/16-06/30/17
(14)	AFDC Hardin County	Harding Co Dept of Job & Fam Services	07/01/17-06/30/18
(15)	AFDC Hardin County	Harding Co Dept of Job & Fam Services	07/01/17-06/30/18
<u>CFDA #93.568</u>			
(16)	Weatherization Assistance H18-113	Ohio Development Services Agency	07/01/17-06/30/18
(17)	Weatherization Assistance H17-113	Ohio Development Services Agency	07/01/16-06/30/17
(18)	HEAP Administration 18-HA-117	Ohio Development Services Agency	09/01/17-08/31/18
(19)	HEAP Administration 17-HA-117	Ohio Development Services Agency	09/01/16-08/31/17
(20)	HEAP Emergency 18-HE-217	Ohio Development Services Agency	11/01/17-03/31/18
(21)	HEAP Emergency 17-HE-217	Ohio Development Services Agency	11/01/16-03/31/17
(22)	HEAP Crisis Cooling 17-HC-217	Ohio Development Services Agency	07/01/17-08/31/17
<u>CFDA #93.569</u>			
(23)	CSBG #1617-18	Ohio Development Services Agency	01/01/16-12/31/17
<u>CFDA #93.575</u>			
(24)	AFDC Williams County	Williams Co Dept of Job & Fam Services	01/01/17-12/31/17
(25)	AFDC Van Wert County	Van Wert Co Dept of Job & Fam Services	01/01/17-12/31/17
(26)	AFDC Auglaize County	Auglaize Co Dept of Job & Fam Services	10/01/16-09/30/17
(27)	AFDC Auglaize County	Auglaize Co Dept of Job & Fam Services	10/01/17-09/30/18
(28)	AFDC Defiance & Paulding Counties	Defiance/Paulding Consolidated JFS	10/01/17-09/30/18
(29)	AFDC Defiance & Paulding Counties	Defiance/Paulding Consolidated JFS	10/01/16-09/30/17
(30)	AFDC Hancock County	Hancock Co Dept of Job & Fam Services	07/01/17-06/30/18
<u>CFDA #93.596</u>			
(31)	Step Up To Quality	Ohio Dept of Job & Family Services	01/01/17-12/31/17
<u>CFDA #93.600</u>			
(32)	Head Start Full Year Part Day #05CH8481-03-04	US Dept of Health & Human Services	01/01/17-12/31/17
(33)	Head Start Training & Tech Assistance #05CH8481-03-04	US Dept of Health & Human Services	01/01/17-12/31/17

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.

LIST OF PROGRAMS (CONTINUED)
For The Year Ended December 31, 2017

Ref. No.	Program	Funding Source	Reporting Period
<u>CFDA #93.602</u>			
(34)	Assets For Independence 90EI0869/01	US Dept of Health & Human Services	09/30/14-09/29/19
EMERGENCY FOOD AND SHELTER PROGRAM			
<u>CFDA #97.024</u>			
(35)	EFSP Van Wert Co. #33-6878-00	Emerg Food & Shelter National Bd	12/01/15-03/31/17
(36)	EFSP Van Wert Co. #34-6878-00	Emerg Food & Shelter National Bd	10/01/16-01/31/18
(37)	EFSP Defiance Co. #33-6730-00	Emerg Food & Shelter National Bd	02/01/16-05/31/17
(38)	EFSP Defiance Co. #34-6730-00	Emerg Food & Shelter National Bd	10/01/16-01/31/18
(39)	EFSP Paulding Co. #33-6834-00	Emerg Food & Shelter National Bd	02/01/16-01/31/18
(40)	EFSP Paulding Co. #34-6834-00	Emerg Food & Shelter National Bd	02/01/16-01/31/18
(41)	EFSP Fulton Co. #33-6746-00	Emerg Food & Shelter National Bd	10/01/15-01/31/18
(42)	EFSP Fulton Co. #34-6746-00	Emerg Food & Shelter National Bd	10/01/16-01/31/18
(43)	EFSP Henry Co. #33-6766-00	Emerg Food & Shelter National Bd	12/01/15-03/31/17
(44)	EFSP Henry Co. #34-6766-00	Emerg Food & Shelter National Bd	10/01/16-01/31/18
(45)	EFSP Williams Co. #33-6888-00	Emerg Food & Shelter National Bd	10/01/14-08/31/17
(46)	EFSP Williams Co. #34-6888-00	Emerg Food & Shelter National Bd	10/01/16-01/31/18
GAAP ACCOUNTING			
(47)	GAAP Accounting	Various	01/01/17-12/31/17
STATE & LOCAL PROGRAMS			
(48)	Emergency Shelter Grant S-L-15-6AQ-1	Ohio Development Services Agency	01/01/16-12/31/17
(49)	Homeless Crisis Response S-L-15-6AQ-1	Ohio Development Services Agency	01/01/16-12/31/17
(50)	Together We Can Make A Difference	Ohio Department of Education	07/01/16-06/30/17
(51)	Percentage of Income Payment Plan	Ohio Development Services Agency	01/01/17-12/31/17
(52)	Housing Assistance S-R-15-6AQ-1	Ohio Development Services Agency	03/01/16-02/28/18
(53)	Partnership In Assist To The Homeless	Four County ADAMHS Board	07/01/16-06/30/17
(54)	Partnership In Assist To The Homeless	Four County ADAMHS Board	07/01/17-06/30/18
(55)	Home Repair Program	Area Office On Aging of NW Ohio Inc.	01/01/17-12/31/17
(56)	Early Childhood Education #073387	Ohio Department of Education	07/01/17-06/30/18
(57)	Early Childhood Education #073387	Ohio Department of Education	07/01/16-06/30/17
(58)	Early Childhood Education #40815	Montpelier Exempted Village Schools/ODE	07/01/16-06/30/17
(59)	Early Childhood Education #40815	Montpelier Exempted Village Schools/ODE	07/01/17-06/30/18
(60)	Housewarming Program	Cleveland Housing Network Inc	07/01/16-06/30/17
(61)	Housewarming Program	Cleveland Housing Network Inc	07/01/17-06/30/18
(62)	United Way Williams County	United Way of Williams County	01/01/17-12/31/17
(63)	United Way Defiance County	United Way of Defiance County	07/01/16-06/30/17
(64)	United Way Defiance County	United Way of Defiance County	07/01/17-06/30/18
(65)	United Way Van Wert County	United Way of Van Wert County	07/01/17-06/30/18
(66)	United Way Van Wert County	United Way of Van Wert County	07/01/16-06/30/17
(67)	United Way Fulton County	United Way of Fulton County	01/01/17-12/31/17
(68)	United Way Paulding County	United Way of Paulding County	07/01/17-06/30/18
(69)	United Way Paulding County	United Way of Paulding County	07/01/16-06/30/17
(70)	United Way Henry County	United Way of Henry County	01/01/17-12/31/17
(71)	United Way Henry County	United Way of Henry County	06/01/17-05/31/18
(72)	Toledo Edison Energy Program	Toledo Edison Company	06/01/17-05/31/18
(73)	Toledo Edison Energy Program	Toledo Edison Company	06/01/16-05/31/17
(74)	AEP	American Electric Power	01/01/17-12/31/17
(75)	Delta Dental	Delta Dental	02/16/17-12/31/17
(76)	Financial Empowerment	Bryan Area Foundation	02/01/17-12/31/17
(77)	Financial Empowerment	Various	11/01/17-12/31/18
(78)	Housing Support	Bryan Community Apts/Clay Meadows/Clinton Circle	01/01/17-12/31/17
(79)	Capacity Building	Ohio Association of Foodbanks	11/01/16-04/30/17
(80)	BCI & Training Program	Various	01/01/17-12/31/17
(81)	Richland Place	Various	01/01/17-12/31/17
(82)	Unrestricted Programs	Various	01/01/17-12/31/17
(83)	Emergency Payment Donations	Various	01/01/17-12/31/17
(84)	Corporate Activities	Various	01/01/17-12/31/17



Luderman & Konst, Inc.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors

Northwestern Ohio Community Action Commission, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northwestern Ohio Community Action Commission, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 2, 2018.

Internal Control Over Financial Reporting

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

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

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

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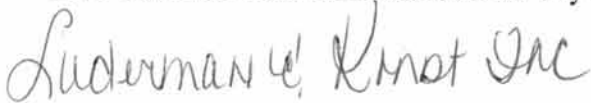
Board of Directors
Northwestern Ohio Community Action Commission, Inc.
Page 2

Compliance and Other Matters

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

Purpose of This Report

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



Luderman & Konst, Inc.
Certified Public Accountants
Defiance, Ohio
August 2, 2018



Luderman & Konst, Inc.

Certified Public Accountants

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

Board of Directors
Northwestern Ohio Community Action Commission, Inc.

Report On Compliance For Each Major Federal Program

We have audited the Northwestern Ohio Community Action Commission, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northwestern Ohio Community Action Commission Inc.'s major federal programs for the year ended December 31, 2017. Northwestern Ohio Community Action Commission, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

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

Auditor's Responsibility

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

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

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

Opinion On Each Major Federal Program

In our opinion, Northwestern Ohio Community Action Commission, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

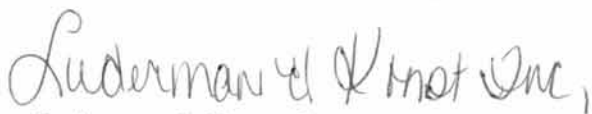
Report On Internal Control Over Compliance

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

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

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

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



Luderman & Konst, Inc.
Certified Public Accountants
Defiance, Ohio
August 2, 2018

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2017

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Northwestern Ohio Community Action Commission, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies were disclosed during the audit of the financial statements. No material weaknesses were reported.
3. No instance of noncompliance material to the financial statements of Northwestern Ohio Community Action Commission, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal awards programs were disclosed during the audit. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Northwestern Ohio Community Action Commission, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as major programs were: Low-Income Home Energy
Assistance CFDA #93.568
8. The threshold used to distinguish between Type A and Type B programs was \$ 750,000.
9. Northwestern Ohio Community Action Commission, Inc. qualified as a low-risk auditee.

FINDINGS-FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended December 31, 2017

None