### 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

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### 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.

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	1/18/2	487,791
Other Receivables		232
Inventory		23,042
Prepaids		56,496
Total Current Assets	-	2,094,541
PROPERTY AND EQUIPMENT		
Land, Buildings And Improvements		2,047,408
Equipment		292,877
Vehicles		1,128,161
Total Cost	-	3,468,446
Less: Accumulated Depreciation		(2,678,298)
Net Property And Equipment	-	790,148
OTHER ASSETS		
Investments		460,181
Total Other Assets	-	460,181
Total Assets	•	3,344,870
1 0 111 1 110 110	(D)	
	=	3,3 11,070
LIABILITIES AND NET ASSETS	=	3,311,070
	=	3,311,070
CURRENT LIABILITIES	\$	
<u>CURRENT LIABILITIES</u> Accounts Payable	\$	235,389
CURRENT LIABILITIES	\$	235,389 182,780
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses	\$	235,389
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue	\$	235,389 182,780 274,781 692,950
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue Total Current Liabilities  Total Liabilities	\$	235,389 182,780 274,781
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue Total Current Liabilities  Total Liabilities  NET ASSETS	\$	235,389 182,780 274,781 692,950
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue Total Current Liabilities  Total Liabilities  NET ASSETS Unrestricted	\$	235,389 182,780 274,781 692,950 692,950
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue Total Current Liabilities  Total Liabilities  NET ASSETS Unrestricted Temporarily Restricted	\$	235,389 182,780 274,781 692,950 692,950 1,916,338 735,582
CURRENT LIABILITIES Accounts Payable Accrued Payroll And Related Expenses Deferred Revenue Total Current Liabilities  Total Liabilities  NET ASSETS Unrestricted	\$	235,389 182,780 274,781 692,950 692,950

### 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	; <del></del>	199,758
Net Assets Released From Temporary Restrictions:		
Restrictions Satisfied By Payments		8,028,771
Total Unrestricted Revenues, Support & Reclassifications	_	8,228,529
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	-	8,190,253
Increase In Unrestricted Net Assets	_	38,276
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	_	(8,028,771)
Increase In Temporarily Restricted Net Assets	_	31,144
INCREASE IN NET ASSETS	_	69,420
NET ASSETS AT BEGINNING OF YEAR		
Unrestricted		1,878,062
Temporarily Restricted		704,438
		2,582,500
NET ASSETS AT END OF YEAR		
Unrestricted		1,916,338
Temporarily Restricted	_	735,582
	\$	2,651,920

### 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	72-	114,578
Total		7,849,205
Cash Disbursed To:		
Employees And Suppliers		7,647,667
Total	=	7,647,667
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	=	(237,117)
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	\$_	69,420
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
Prepaids		4,371
Increase (Decrease) In:		1.00
Accounts Payable		(41,707)
Accrued Payroll And Related Expenses		7,504
Deferred Revenue		(82,930)
Total Adjustments	_	132,118
Net Cash Provided By Operating Activities	\$	201,538

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

		Summer	Richland Permanent	Perm		Weatherization		Housing		Weatherization	ation				
		Food Service	e Place	Supp	Supportive	Assistance	TANF	Coordination	2	Assistance	e			Step Up To	
	USDA	Program	HUD	Hon	Housing	DOE	Workforce	Services	AFDC	HHS		HEAP	CSBG	Quality	Head Start
Personnel	\$ 53,961	\$ 23,536	\$ 50	S	\$ 969'8	217,289	\$ 4,612	\$ 5,209	\$ 259,754	\$ 203.	203,652 \$	247,763	\$ 265,686	,	\$ 2.269.003
Consultants/Contractual						15,934	3	•	1,851	52.	52,185	15,399	5,199		10,110
Travel	613	6,273			450	3,746	*	56	3,511		84	3,758		o or	98.610
Space	()		- 24,518		644		i	266	5,422	17,	17,925	25.032	36,029	T	152,185
Supplies	167,509	28,238			586		į	200	6,445	16.	16.840	55,742	19,560	3,500	146,676
Equipment/Renovations	1			:ত	1,289	. 3	Í		0	6	9,992	2,799	12,679		1
Lease & Maintenance of Equipment	(0)		0		12		ŝ	16	1,932	22.	22,290	9.369	6.209	a	56.726
Weatherization Materials	9	of	9		¥	82,846	1		3	103	103,648			,	
Direct Assistance	x	ď		e.	3,160	),						605,285	39.844		60.646
Other	301	208			20	2,862	¥	9	2,874	44	44,954	2,161	18,094	1,494	311,721
In-Kind	(1 <b>6</b> )	-312			Ü	(1)							•	•	349.917
Total	\$ 222,384 \$	Ш	58,255 \$ 24,518 \$ 14,857	\$ 14	\$ 258't	322,677	\$ 4,612	\$ 5,753	5,753 \$ 281,789 \$		\$ 029	967,308	471,570 \$ 967,308 \$ 415,586 \$		4,994 \$ 3,455,594

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

				Emergency						Part	Partnership							
				Shelter	Homeless	Together	her			In As	In Assistance	Home	Early					
	Assets for			Grant	Crisis	We Can Make	Make		Housing	ĭ	To The	Repair	Childhood				-	Toledo
= 1	Independence		EFSP	Program	Response	A Difference	епсе	PIPP	Assistance		Homeless	Program	Education	Education Housewarming United Way	U gui	Inited Way		Edison
	69	S	X	\$ 56,695	\$ 112,889	\$ 18	18,955	\$ 22,425	\$ 1,033	69	42,601	\$ 351	\$ 252,896	\$ 1,619	19 \$	21,061	69	1,392
			×	377	1,354		i		27,481		¥	9,902	651		=			7,199
	**	6	t	524	5,486		į		•		37	,	2,594		35	3,008		*
		7	æ	11,133	2,271		Ť	1,429	35		13,840	**	3,212		94	. M		1)
	•		*	13,512	2,002		879	20			186	•	8,867			27,966		A
	*	v	*	822	į		ř	*	/A			•	U		į	•		
Lease & Maintenance of Equipment	*:	E.	0	4,593	3,555		ī	229	-		2,115	•	3,058		35			58
	-14	9	3		1		1		37,574		9	6,349				5		35,340
	46,200		22,948	•	156,337		į				3		1,601		7.9	11,585		
			,	1,740	٠		×	345	*		1,902	*	7,514		2.	11,377		117
,			E	•	ŧ						ŧ		,		.41	,		٠
	\$ 46,200	5 2	2,948	\$ 89,396	46,200 \$ 22,948 \$ 89,396 \$ 283,894 \$		,834	\$ 24,428	19,834 \$ 24,428 \$ 66,124 \$	s	60,681	\$ 16,602	60,681 \$ 16,602 \$ 280,393	ss	1,794 \$		s	74,997 \$ 44,106

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

															err <sup>e</sup> l	Emergency	Total	General			
			-35	Delta	II.	Financial	Hor	Housing	Cap	Capacity	m	BCI &	Richland		Unrestricted	Payment	Program	And			
		AEP	7	Dental	Emp	Empowerment	Sul	Support	Buil	Building	Tra	Training	Place	Ā	Programs	Donations	Activities	Administrative Fundraising	e Fundraisin		Total
Personnel	S	496	69	*	69	(8)	69	6,122	s	8,221	69	31,104	\$ 855	S	37,898	9	\$ 4,175,774	\$ 607,955	\$ 9	\$ 4.7	\$ 4,783,729
Consultants/Contractual		3,190	٠	*	}			5		1		115	92	٠.	713	*	151,768	39,376	1	÷.	91,144
Travel		- 6	2	-		291		262		561		09	18	~	216		142,480	5,750	N S	1	48,230
Space				4	10					•		j	(7,042)	(;	1,982	0	288,975	11,841	111	30	300,816
Supplies		2		5		512		•		218		552	417		2,302	24	502,714	8,692		5	511,406
Equipment/Renovations		8		*	- 420			X		ŧ		ı			4,925	00	32,506	1			32,506
Lease & Maintenance of Equipment				3		Ü		316		E		1,689	551		192	10	112,949	12,907	. N	17	125,856
Weatherization Materials		15,411		3				0		ĝ		1	-4	.,	467	940	281,635		1.51	28	281,635
Direct Assistance						*		х		ï		ı	.*	,	450	20,213	968,269	1,478	10.	6	969,747
Other		10		4,934		400		Ψ-		200		1,423	3,638	حارا	47,712		466,298	28,969		45	495,267
In-Kind		31873			0.5%	•		(4)		10		Ü			Ē.	•	349,917		**************************************	34	349,917
Total	S	19,097	S	19,097 \$ 4,943 \$	s	1,203 \$	S	8 902'9		9,500	8	14,943	9,500 \$ 34,943 \$ (1,471) \$	s (	96,857	\$ 20,213	\$ 20,213 \$ 7,473,285 \$	\$ 716,968	s	\$ 8,18	\$ 8,190,253

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

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

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

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

### A. Grants

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

### B. <u>Program Income</u>

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. <u>In-Kind Contributions</u>

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

### E. Interest Income

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

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

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

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

### 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.

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

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

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

<u>Advertising</u> – Advertising costs are expensed as incurred. Advertising expense was \$ 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.

### 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	1750	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	\$	460,181

### Investment return is summarized as follows:

Realized Gain on Investments	\$	3,850
Net Unrealized Gain on Investments	-	42,070
Total Net Unrestricted Investment Income	\$	45,920

### NOTE 4 - FAIR VALUE MEASUREMENTS

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

### NOTE 4 – FAIR VALUE MEASUREMENTS-CONTINUED

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). At December 31, 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.

### 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.

<u>Related Party Transactions</u> – 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

\$

### 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

Federal Grantor				Departm	Department of Agriculture	d)			Department of Housing & Urban Development	Housir	ig & Urban [	Sevelopme	ent		Depar	Department of Energy	20
Pass-Through Grantor				Ohio Depai	Ohio Department Of Education	tion		Henry N	Henry Metro Housing		ODSA				Ohio Develor	Ohio Development Services Agency	s Agency
CFDA#				10.558		-	10.559		14.156	-	14.231	-	14.267			81.042	
			CACFP	CACFP		S	Summer Food Service	a a	Richland	"	Tamatof	D Q	Dormanant	Mo	noitorizati	mojecinetheoth mojecinetheoth	
			USDA	USDA		4	Program		Place	Ö	Opportunity	Support	Supportive Housing	A	Assistance	Assistance	
			073387	073387	10,558	0	073387		HUD	A D	N-D-15-6AQ-1	OH0532	OH0532L5E071500	_	D17-113	D16-113	81.042
REVENUES		Total	(01)	(02)	Subtotal		(03)		(04)		(02)		(90)		(02)	(08)	Subtotal
Grants	S	7,668,107	\$ 153,062	\$ 69,322	\$ 222,384	s	58,255	w	24,518	69	37,950	69	15,010	S	160,471	\$ 197,583	\$ 358,054
Donations		77,073	14	×	a i		ă				٠						
Interest Income		6,120	0	•5	Ŷ		•				٠				1		
Investment Income		45,920	36	×	N N		×		53				- 14			,	
Program Income		112,536	,	£	i.				x				×			143	143
Funds Deobligated		,	×	,	×				. 1		9		- 19		9		
Fundraiser		0	2102				0				Ř		•		1		
Unapplied Interest/Program Income		C	1	£					•		•		•				
Total Revenues	မှ	7,909,756	\$ 153,062	\$ 69,322	\$ 222,384	69	58,255	69	24,518	s	37,950	s	15,010	s	160,471	\$ 197,726	\$ 358,197
EXPENDITURES																	
Personnel	69	4,176,491	\$ 38,584	\$ 15,377	\$ 53,961	s	23,536	w	×	w	1	S	8,696	S	96,366	\$ 120,923	\$ 217,289
Consultants/Contractual		151,820	*	X	*				34				9		9,284	6,650	
Travel		142,480	324	289	613		6,273		E		*		450		1,681	2,065	
Space		288,975	٠	ï			×		24,518		37,950		644		9	8	•
Supplies		502,737	114,154	53,355	167,509		28,238		100				586		ï		1 4
Equipment/Renovations		32,506	*	ř	*		*		i		3		1,289		9	1	9
Lease & Maintenance Of Equipment		112,950	3	76	9		(6)		590		i		12		ŧ		•
Weatherization Materials		281,635	100	r			*		ï		V		*		37,462	45,384	82,846
Direct Assistance		968,269	1	¥	•		29				12		3,160				
Other		481,713	ř	301	301		208				,		20		,		
Total Expenditures Before General																	
& Admin Expense	s	7,139,576	7,139,576 \$ 153,062 \$ 69,322	\$ 69,322	\$ 222,384	G	58,255	S	24,518	w	37,950	S	14,857	G	144,793	\$ 175,022	\$ 319,815
Fundraising		ï	X	ï	i		х		Ä		:		9				
General And Administrative Exp.		700,760		(4)	*		0		i.		40		153		15,678	22,714	38,392
Total Expenditures	w	7,840,336	\$ 153,062	\$ 69,322	\$ 222,384	w	58,255	s	24,518	69	37,950	w	15,010	S	160,471	\$ 197,736	\$ 358,207
Excess Of Revenues (Exp)	69	69,420	69	69	s	S	¥	s	*	s		69		Ø	,	\$ (10)	(10)
Net Assets December 31, 2016		2,582,500	3	ű	17		æ				1/		•				
Interfund Transfers		4	*	*	220		×		ř		χ.		1			10	10
Net Assets December 31, 2017	s	2,651,920	9	4	69	es	٠	s	*	ь		€9	•	s	,		

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36817

## NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC. SCHEDULE OF REVENUES AND EXPENDITURES

For The Year Ended December 31, 2017

Federal Grantor

Pass-Through Grantor CFDA #	ENUES	ıts	ations	Interest Income	Investment Income	Program Income	Funds Deobligated	draiser	
Pass-Th	REVENUES	Grants	Donations	Interest	Investr	Prograr	Funds	Fundraiser	

Unapplied Interest/Program Incon
Total Revenues
EXPENDITURES
Personnel
Consultants/Contractual
Travel
Space
Supplies
Equipment/Renovations
Lease & Maintenance Of Equipme
Weatherization Materials
Direct Assistance
Other
Total Expenditures Before Genera
& Admin Expense
Fundraising

rundraising
General And Administrative Exp.
Total Expenditures Excess Of Revenues (exp)
Net Assets December 31, 2016
Interfund Transfers
Net Assets December 31, 2017

Housing AFDC AFDC AFDC AFDC AFDC AFDC AFDC AFDC	OACAA	AA		First	40 00	Fullon Ctv Dant of IES		Hand	Department of health & human services	ĕ	nan servic	es	100			2 2 2			×
Marche   Housing   AFDC   AF				3	5	A Dept of all a		J. India	ocy cit nebi oi als		ardin Ciy L	o ide	22			Onio Devel	opment Se	Nices	Agency
TANE         Housing         AFDC								93.558									93.568		
Workforce         Coundination         Fullon         Hancock         Hardin         Hardin         Hardin         Assistance Assistance (17)         Assistance Assistance (17)         Assistan	TAN	느	¥	busing		AFDC	AFDC		AFDC		AFDC	AF	2		Weat	herization	Weatheriza	ation	HEAP
County   C	Workt	Porce	Coo	rdination			Fulton		Hancock		Hardin	Har	din		Ass	istance	Assistan		dministrat
(19)   (10)   (11)   (12)   (13)   (14)   (15)   (14)   (15)   (14)   (15)   (17)	G-1617-2	1-0482	Se	inices			County		County	2	County	S	nty	93,558	Ï	17-113	H16-11	8	18-HA-117
4,602 \$ 5,753 \$ 29,574 \$ 26,764 \$ 41,622 \$ 18,276 \$ 17,209 \$ 143,800 \$ 233,078 \$ 316,100 \$ 17,000 \$ 143,800 \$ 233,078 \$ 316,100 \$ 17,000 \$ 14,000 \$ 1,		(6	- 1	(10)		(11)	(12)		(13)		(14)	Ë	9)	Subtotal		(16)	(17)		(18)
4602 \$ 5,753 \$ 29,574 \$ 26,764 \$ 41,622 \$ 18,276 \$ 17,209 \$ 143,800 \$ 233,120 \$ 316,132 \$ 1	us.	4,602		5,753	w		26,764	ы	41,622	G	18,276	2510		143,800	w				136,331
4,602 \$ 5,753 \$ 29,574 \$ 20,764 \$ 41,622 \$ 18,276 \$ 17,209 \$ 143,800 \$ 233,120 \$ 316,132 \$ 1 1		10		,			(1)		6		0		ř	٠				6	
4,602         \$ 5,753         \$ 29,574         \$ 20,743         \$ 20,743         \$ 20,743         \$ 20,743         \$ 20,744         \$ 11,220         \$ 14,214         \$ 17,209         \$ 143,800         \$ 233,120         \$ 316,132         \$ 10,706         \$ 316,132         \$ 10,706         \$ 316,132         \$ 10,706         \$ 316,132         \$ 10,706         \$ 316,132         \$ 10,706         \$ 316,132         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 10,706         \$ 316,132         \$ 11,708         \$ 11,709         \$ 11,708         \$ 11,708         \$ 11,709         \$ 11,709         \$ 11,709         \$ 11,709<		ř.		ř		×			€		ž		1	9		3		T	
4,612 \$ 5,753 \$ 29,574 \$ 26,764 \$ 41,622 \$ 18,276 \$ 17,209 \$ 143,800 \$ 233,120 \$ 316,132 \$ 1 1		•		9		ii.			100		É		¥.	9		*		×	
4,602         5,5753         5,29574         \$ 26,764         \$ 14,622         \$ 18,276         \$ 17,209         \$ 143,800         \$ 233,120         \$ 316,132         \$ 16,132         \$ 316,132 <td></td> <td>ř</td> <td></td> <td>Ē</td> <td></td> <td>ï</td> <td>•</td> <td></td> <td></td> <td></td> <td>*</td> <td></td> <td>q</td> <td>•</td> <td></td> <td>42</td> <td></td> <td>32</td> <td></td>		ř		Ē		ï	•				*		q	•		42		32	
4,602         5,753         5 29,674         2 22,281         5         14,622         5 18,276         17,209         5 143,800         5 233,120         5 316,132         5 11,22           4,612         5 5,209         5 24,073         5 22,281         5 38,016         5 14,424         14,214         5 122,829         5 102,946         5 100,706         5 1376           5 66         188         148         455         239         146         5 239         17,106         2 1376         5 1376         1 10514         5 1376         1 10514         5 1376         1 10514         5 1376         1 10514         5 1372         5 1376         1 10516         5 1376         1 10514         5 1376         1 10514         5 1376         1 10516         5 1376         1 10516         5 1376         1 10516         1 10516         1 10516         1 10516		ï		Œ.		i	((*))		6		9		í	9)		•		×	
4,612         5,753         5,2674         5,2674         5,6764         5,1622         5,1620         5,1750         5,14,800         5,233,120         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,3150         5,1070         5,10		ř.		À.		٠	ж		3		•		×	Q.		•		.54	
4,602         \$ 5,753         \$ 29,74         \$ 26,764         \$ 4,1622         \$ 18,276         \$ 17,209         \$ 143,800         \$ 233,120         \$ 31,122         \$ 11,122 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td>i.</td><td></td><td>ķ</td><td>•</td><td></td><td></td><td></td><td></td><td></td></t<>							•				i.		ķ	•					
4,612         5         5,209         5         24,073         5         22,281         5         38,016         5         14,244         5         12,2829         5         100,706         5           56         188         148         455         532         407         1,786         79         51,376           286         553         772         738         239         153         168         7411         10,514           200         1,108         326         329         153         168         7411         10,514           1         16         1,108         326         329         153         6.293         7411         10,514           1         16         173         198         36         153         15,29         7411         10,514           1         16         173         198         304         136         131         958         4,589         37,501           1         16         17         16         17         16,99         113         16,096         19,356           1         16         16         17         16,096         2,593         2,693         2,693         2,693 <td>s</td> <td>4,602</td> <td>ss.</td> <td>5,753</td> <td>69</td> <td></td> <td>26,764</td> <td>w</td> <td>41,622</td> <td>69</td> <td>18,276</td> <td></td> <td></td> <td>143,800</td> <td>S</td> <td>1211</td> <td></td> <td>2.0</td> <td></td>	s	4,602	ss.	5,753	69		26,764	w	41,622	69	18,276			143,800	S	1211		2.0	
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56         188         148         455         532         407         1,786         79         5           266         553         712         738         239         153         158         2,938         7,411         10,514           1         200         1,108         326         326         36         2,338         6,290         10,550           1         16         173         198         304         136         131         968         4,589         37,501           2         16         173         198         304         136         131         968         4,589         37,501           3         16         149         250         270         129         109         913         16,096         19,356           4,612         \$ 5,753         \$ 26,426         \$ 24,126         \$ 40,480         \$ 15,683         \$ 15,298         \$ 132,407         \$ 211,247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 29,574         \$ 26,764         \$ 46,575         \$ 18,061         \$ 148,615         \$ 233,120         \$ 13,611         \$ 13           10         \$ 5,753         \$ 29,574         \$ 26,764         \$ 2		٠		•)		211	211		304		70		94	890		30,809	21.	376	5,16
266         553         712         738         239         185         2,693         7,411         10,514           200         1,108         326         326         1650         10,550         10,550           16         173         198         304         136         131         958         4,589         37,501           20         173         198         304         136         131         958         4,589         37,501           3         149         250         270         129         109         913         16,096         19,366           4,612         \$ 5,753         \$ 26,456         \$ 24,126         \$ 40,480         \$ 15,683         \$ 15,298         \$ 132,407         \$ 211,247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 29,574         \$ 26,764         \$ 24,126         \$ 40,480         \$ 16,298         \$ 132,407         \$ 211,247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 29,574         \$ 26,764         \$ 45,575         \$ 18,276         \$ 18,061         \$ 148,615         \$ 233,120         \$ 316,119         \$ 13           (10)         \$ - 5         \$ - 5         \$ - 5         \$ - 5<		ř		26		188	148		455		532		407	1,786		79		2	1,457
200         1,108         326         393         153         158         2,327         30,865           16         173         198         304         136         131         958         4,589         37,501           2,327         30,865         37,501         30,865         37,501         37,501         37,501         37,501           4,612         \$ 5,753         \$ 26,456         \$ 24,126         \$ 40,480         \$ 15,288         \$ 132,407         \$ 21,247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 26,456         \$ 24,126         \$ 40,480         \$ 15,288         \$ 132,407         \$ 21,1247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 26,456         \$ 24,126         \$ 40,480         \$ 15,288         \$ 132,407         \$ 21,247         \$ 293,821         \$ 11           4,612         \$ 5,753         \$ 26,764         \$ 46,575         \$ 18,276         \$ 148,615         \$ 233,120         \$ 316,119         \$ 13           (10)         \$ 5,753         \$ 26,764         \$ 26,764         \$ 26,765         \$ 148,615         \$ 233,120         \$ 13,519           (10)         \$ 5,753         \$ 26,764         \$ 26,765         \$ 26,765		٠		266		553	712		738		239		185	2,693		7,411	10,	514	7,296
4,612 \$ 5,753 \$ 26,455 \$ 24,126 \$ 40,480 \$ 15,683 \$ 15,298 \$ 132,407 \$ 211,247 \$ 293,821 \$ 11		ř		200		1,108	326		393		153		158	2,338		6,290	10,	920	2,686
4,612       \$ 5,753       \$ 26,455       \$ 24,126       \$ 45,695       \$ 15,298       \$ 132,407       \$ 21,873       \$ 22,298       27         4,612       \$ 5,753       \$ 26,455       \$ 24,126       \$ 40,480       \$ 15,683       \$ 15,298       \$ 132,407       \$ 21,873       \$ 22,298       2 22,298         4,612       \$ 5,753       \$ 29,574       \$ 26,764       \$ 45,575       \$ 18,276       \$ 18,061       \$ 148,615       \$ 233,120       \$ 13,119 <td< td=""><td></td><td>•</td><td></td><td>• /</td><td></td><td></td><td>10.0</td><td></td><td>•50</td><td></td><td>£</td><td></td><td>٠</td><td>ì</td><td></td><td>2,327</td><td>30,</td><td>365</td><td></td></td<>		•		• /			10.0		•50		£		٠	ì		2,327	30,	365	
4,612 \$ 5,753 \$ 26,455 \$ 24,126 \$ 40,480 \$ 15,683 \$ 15,298 \$ 132,407 \$ 211,247 \$ 293,821 \$ 112,				16		173	198		304		136		131	958		4,589	37,	201	3,450
4,612         \$ 5,753         \$ 26,455         \$ 24,126         \$         40,480         \$ 15,683         \$ 15,298         \$ 132,407         \$ 211,247         \$ 293,821         \$ 112,435           4,612         \$ 5,753         \$ 26,455         \$ 24,126         \$ 40,480         \$ 15,683         \$ 15,298         \$ 132,407         \$ 211,247         \$ 293,821         \$ 112,435           4,612         \$ 5,753         \$ 29,574         \$ 26,764         \$ 45,575         \$ 18,061         \$ 148,615         \$ 233,120         \$ 316,119         \$ 13,5           (10)         \$ - \$         \$ 29,574         \$ 26,764         \$ 45,575         \$ 18,061         \$ 148,615         \$ 233,120         \$ 316,119         \$ 13,5           (10)         \$ - \$         \$ (3,953)         \$ - \$ (852)         \$ (4,815)         \$ - \$ 13,5           10         \$ - \$         \$ 3,953         - \$ 5,753         \$ 4,815         - \$ 5,753         - \$ 5,753		è		į.			12		•0		20		*	8		40,700	62,9	948	
4,612         S         5,753         S         26,455         S         24,126         S         40,480         S         15,683         S         15,298         S         132,407         S         211,247         S         293,821         S         112           4,612         S         5,753         S         24,126         S         40,480         S         15,683         S         15,298         S         11,247         S         293,821         S         112           4,612         S         5,753         S         29,574         S         26,764         S         18,276         S         18,061         S         14,815         S         21,873         22,298         23           (10)         S         -         S         -         S         13,85         -         S         13,85         -         S         13,85         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S         -         S		٠		è		٠	ï				æ		,	2		j.			
4,612       \$ 5,753       \$ 26,455       \$ 24,126       \$ 40,480       \$ 15,298       \$ 132,407       \$ 211,247       \$ 293,821       \$ 1         -       3,119       2,638       5,095       2,593       2,763       16,208       21,873       22,298         4,612       \$ 5,753       \$ 29,574       \$ 26,764       \$ 45,575       \$ 18,276       \$ 18,061       \$ 148,615       \$ 233,120       \$ 316,119       \$ 1         (10)       \$ -       \$ -       \$ (3,953)       \$ -       \$ (4,815)       \$ -       \$ 13       \$ 13       \$ 13       \$ 10         10       -       \$ -       \$ -       \$ 3,953       -       \$ 4,815       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -       \$ 13       \$ -		,		9		149	250		270		129		109	913		16,096	19,3	356	616
4,612       \$ 5,753       \$ 29,574       \$ 26,764       \$ 5,095       \$ 2,593       \$ 2,763       16,208       \$ 21,873       \$ 22,298         (10)       \$ 29,574       \$ 26,764       \$ 45,575       \$ 18,276       \$ 18,061       \$ 148,615       \$ 233,120       \$ 316,119       \$ 13         (10)       \$ - \$       \$ (3,953)       \$ - \$ (852)       \$ (4,815)       \$ - \$ 13       \$ 13         10       - \$ - \$       \$ 3,953       - \$ 5       \$ - \$ 5       \$ - \$ 5       \$ - \$ 5         - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	s	4,612	69	5,753	69		24,126	ø	40,480	S				132,407	s				
4,612       \$ 5,753       \$ 29,574       \$ 26,764       \$ 45,575       \$ 18,276       \$ 18,061       \$ 148,615       \$ 233,120       \$ 316,119       \$ 113         (10)       \$ - \$       \$ - \$       \$ (3,953)       \$ - \$       \$ (4,815)       \$ - \$       13       \$ 13         10       - \$ - \$       \$ 3,953       - \$ - \$       \$ 4,815       - \$ - \$       \$ - \$<				i i		3,119	2,638		5,095		2,593		.763	16.208		21.873	22.	, 860	23.88
(10)     \$     -     \$     (3,953)     \$     -     \$     (4,815)     \$     .     \$     13       10     -<		4,612	w	5,753	S		26,764	s	45,575	S			1 1	-	S	1 1		$\Gamma \Gamma$	-
10 . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	so	(10)	S	5.	s		8	်ဟ	(3,953)	69	11	60			ø		10		
8. 8. 8. 8. 8.		, 6		: 5					3,953		r - 1		852	4 815		K 3		(13)	
		÷	69		S	9		69		69		100		,	e.			- 1	

Federal Grantor							Depart	Department of Health & Human Services	Human	1 Services				
Pass-Through Grantor					Ohio Develo	pment 5	Ohio Development Services Agency				Willig	Williams Cty Dept of JFS	Van We	Van Wert Cty of Dept of JFS
CFDA#					93.568					93.569		3,	93,575	
		HEAP		HEAP	HEAP		HEAP					AFDC		AFDC
	A	Administration	Щ	Emergency	Emergency	5	Crisis Cooling			CSBG		Williams		Van Wert
REVENUES		17-HA-117	18	18-HE-217	17-HE-217	•	17-HC-217	93.568		1617-18		County		County
Grants	ы	262 794	69	280 874 \$		69	132 247 \$	1 600 160	65	496 669	6	29 941	v	13 210
Donations	e.		•))						)	583	)	1000	•	12,51
Interest Income				i,d				20		- 10				
Investment Income				2								,		
Program Income		*		b		6	٠	74.00		100				
Funds Deobligated				.0.		3	•	()		29				
Fundraiser		*		£		T.	ŧ			*		*		
Unapplied Interest/Program Income				91			٠	:36		1		•		
Total Revenues	S	262,794	w	280,874 \$	3 238,736	9	132,247 \$	1,600,234	မာ	497,352	69	29,941	s	13,210
EXPENDITURES														
Personnel	69	155,980	s	6		69	5	451,415	S	265,686	S	22,480	s	10,472
Consultants/Contractual		10,236				3	•	67,584		5,199		141		94
Travel		2,301		×		ĩ	ř	3,842		12,286		477		187
Space		17,736		20		,	٠	42,957		36,029		423		242
Supplies		6,484		×	3	,	46,572	72,582		19,560		646		1,681
Equipment/Renovations		2,799		e			1	35,991		31,641				
Lease & Maintenance Of Equipment		5,919		i a		,	ì	51,459		6,209		181		06
Weatherization Materials				ï	Ň	ï		103,648		*				
Direct Assistance		21.		280,874	238,736	10	85,675	605,285		39,844				
Other		1,359		4	2	,	i	37,427		14,909		215		33
Total Expenditures Before General														
& Admin Expense	s	202,814	G	280,874 \$	238,736	69	132,247 \$	1,472,190	w	431,363	s	24,563	69	12,799
Fundraising		3.		٠	100	,	ï	1		*		3.8		
General And Administrative Exp.		59,980		00	8	,		128,031		62,989		5,378		411
Total Expenditures	မာ	262,794	w	280,874 \$	238,736	<b>€</b> 9	132,247 \$	1,600,221	S	497,352	s	29,941	ss	13,210
Excess Of Revenues (exp)	w	8.5	G	59	5.7	69	S	13	w	(1)	69	Ė	69	
Net Assets December 31, 2016		*		¥	**	ÿ.	Ē							
Interfund Transfers		(0)			40			(13)		•				
Net Assets December 31, 2017	S	,	s	9		69	'	5	ы		65		y	

Federal Programs

deral Grantor	ss-Through Grantor	DA#
Federa	Pass-1	CFDA

REVENUES	Grants	Donations	Interest Income	Investment Income	Program Income	Funds Deobligated	Fundraiser	Unapplied Interest/Program Income	Total Revenues
RE	Ö	۵	Ī	ź	ď	F	ß	ร	۲

EXPENDITURES Personnel Consultants/Contractual Travel Space Supplies Equipment/Renovations	Weatherization Materials Direct Assistance Other Total Expenditures Before Genera & Admin Expense Fundraising General And Administrative Exp. Total Expenditures
Sup Spire	T SE C SE

Excess Of Revenues (exp)
Net Assets December 31, 2016
Interfund Transfers
Net Assets December 31, 2017

AFDC Defiance & Paulding Defiance & Paulding Harrock  Defiance & Paulding Defiance & Paulding Harrock  Counties  Cou	Auglaize Cty of Dept of JFS	Cty of	Dept of JFS		Defiance & Paulding Cty Depts of JFS	ing City De	טור וח פולי				,	OHIO DEDI OLI DES	0					
Auglaize AFDC AFDC AFDC AFDC AFDC AFDC AFDC AFDC					93.6	575					l	93,596	1			93.600		
Auglaize AFDC AFDC AFDC AFDC AFDC AFDC AFDC AFDC											ı İ		I I	Head Start		Head Start		
County   County   Counties   County   Start   To Quality   Counties   County   County   Counties   County   County   Counties   County	AFDC Auglaiz		AFDC Auglaize	Defi	AFDC ance & Paulding	Defiance	AFDC e & Paulding	H B	FDC			Step Up		Full Year Part Day		Training & Tech Assist		
20,001 S         6,836         \$ 14,500 S         46,544 S         46,113 S         176,145 S         3,500 S         3,324,412 S         40,866 S         3,500 S         3,524,412 S         40,866 S         3,500 S         3,524,412 S         40,866 S         3,500 S         3,524,412 S         40,866 S         3,500 S         3,1155 S         1,155 S         1,156 S	Count, (26)	>	County (27)		Counties (28)	ŏ	ounties (29)	0	ounty (30)	93.575 Subtotal	_	To Quality (31)	90	CH8481-03-	04 05	5CH8481-03-04 (33)	8 8	3.600 ubtotal
17,747   \$ 6,512   \$ 14,500   \$ 45,544   \$ 46,113   \$ 176,234   \$ 3,500   \$ 3,355,592   \$ 40,966   \$ 3,355,592   \$ 3,500   \$ 3,355,592   \$ 40,966   \$ 3,500   \$ 3,50		100		69	14,500	S		1	113		2				1	40,966		3,365,37
20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966 \$ 40,966			٠		£(	0	*		٠		ī				25			25
17,747   5   6,512   5   14,500   5   46,544   5   46,113   5   176,234   5   3,500   5   3,355,592   5   40,966   5   3, 5   5   5   5   5   5   5   5   5   5		•	89		1.5				•	ω.	68		(4)					
17,747   S 6,925   S 14,500   S 45,544   S 46,113   S 176,234   S 3,500   S 3,325,592   S 40,966   S 3, 355,592   S 40,966   S 3, 355,992   S 40,966   S		•	ž)		*	20	8		ř		X				31	OF.		
20,001         \$ (6925)         \$ (45,50)         \$ (45,54)         \$ (45,11)         \$ (45,11)         \$ (45,12)         \$			9		310	22			*		16		i.	31,1	25	ĸ		31,155
20,001       \$ 6,925       \$ 14,500       \$ 45,544       \$ 46,113       \$ 176,234       \$ 3,500       \$ 3355,592       \$ 40,966       \$ 3,500         17,747       \$ 6,512       \$ 12,177       \$ 38,621       \$ 34,737       \$ 146,746       \$ 2,269,003       \$ 2,269,003       \$ 2,269,003       \$ 2,269,003       \$ 2,091         207       115       347       612       995       1,781       66,519       32,091       10,110       \$ 22,091         550       1183       143       598       506       4,307       3,500       146,676       \$ 2,981         550       1183       115       251       338       990       2,995       66,807       66,807         10,106       8       8       242       294       1,967       3,500       \$ 2,986,923       \$ 40,966       \$ 3,600         19,97       8       8       242       294       1,967       160,251       8,606       3,500       \$ 2,986,923       \$ 40,966       \$ 3,600         20,001       8       6,925       \$ 14,560       \$ 159,747       \$ 3,500       \$ 2,986,923       \$ 40,966       \$ 3,500         20,001       8       6,925       \$ 14,500       \$ 156,747       \$ 15		ŧ	Ė				•		Ĭ		2				0	9		
20.001         \$ 6,925         \$ 14,500         \$ 45,544         \$ 46,113         \$ 176,234         \$ 3,500         \$ 3,355,592         \$ 40,966         \$ 3,500           17,747         \$ 6,512         \$ 12,177         \$ 38,621         \$ 38,737         \$ 146,746         \$ 2,569,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,599,003         \$ 2,509,003			OF.				0		Ü		ι		Ŷ.		):	*		
17,747         \$ 6,925         \$ 14,500         \$ 45,544         \$ 46,113         \$ 176,234         \$ 3,555,592         \$ 40,966         \$ 3,555,592         \$ 40,966         \$ 3,555,592         \$ 40,966         \$ 3,555,592         \$ 40,966         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,091		•			,		٠				;1					The		
17,747         \$ 6,512         \$ 12,177         \$ 38,621         \$ 38,737         \$ 146,746         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,269,003         \$ 2,061				69			45,544	69	100					3,355,5		40,966		3,396,55
82         35         94         234         281         961         -         10,110         -         10,110         -         -         10,110         -         -         66,519         32,091         -         -         152,185         -				Ø	12,177		38,621	69				~~	69			4		,269,00
207         57         82         297         474         1,781         66,519         32,091           306         115         347         612         950         2,995         -         152,185         -           550         183         143         598         506         4,307         3,500         146,676         -           15         115         251         338         990         -         66,807         -         -           1,086         8         242         294         1,967         -         60,646         5,726         -           1,086         8         89         242         294         1,967         -         60,646         5,372           1,978         \$ 6,925         \$         13,047         \$         40,855         \$ 41,580         \$ 159,747         \$         3,500         \$ 2,988,923         \$ 40,966         \$ 3,6           20,001         \$ 6,925         \$         14,530         45,544         \$ 46,113         \$ 176,234         \$ 3,500         \$ 3,355,592         \$ 40,966         \$ 3,5           20,001         \$         \$         \$         \$         \$         \$         \$         \$ <td></td> <td>82</td> <td>35</td> <td></td> <td>94</td> <td></td> <td>234</td> <td></td> <td>281</td> <td>96</td> <td>72</td> <td></td> <td>(i</td> <td>10,1</td> <td>0</td> <td>ă</td> <td></td> <td>10,110</td>		82	35		94		234		281	96	72		(i	10,1	0	ă		10,110
306       115       347       612       950       2,995       -       152,185       -         550       183       143       598       506       4,307       3,500       146,676       -         -       115       251       338       990       -       66,807       -         -       -       -       60,646       -       -       60,646       -         1,086       8       242       294       1,967       -       160,251       8,875         19,978       6,925       \$       13,047       \$       40,855       \$ 41,580       \$ 159,747       \$ 3,500       \$ 2,988,923       \$ 40,966       \$ 3,6         20,001       \$       6,925       \$       14,500       \$ 45,544       \$ 46,113       \$ 176,234       \$ 3,500       \$ 3,355,592       \$ 40,966       \$ 3,355,592       \$ 3,500       \$ 3,355,592       \$ 40,966       \$ 3,355,592       \$ 40,966       \$ 3,355,592       \$ 3,500       \$ 3,355,592       \$ 40,966       \$ 3,355,592       \$ 40,966       \$ 3,355,592       \$ 3,500       \$ 3,355,592       \$ 3,500       \$ 3,355,592       \$ 3,500       \$ 3,500       \$ 3,500       \$ 3,500       \$ 3,500       \$ 3,500       \$ 3,500	CA.	202	22		82		297		474	1,78	Ξ		ÿ	66,5	19	32,091		98,610
550       183       143       598       506       4,307       3,500       146,676       -         15       115       251       338       990       -       56,726       -         1,086       8       242       294       1,967       -       60,646       -         1,086       8       89       242       294       1,967       -       160,251       8,875         19,978       5       6,925       5       13,047       5       41,580       5       159,747       5       3,500       5       2,988,923       5       40,966       5       3,6         23       -       1,453       4,689       4,533       16,487       5       -       5       -       5       -       5         20,001       5       6,925       5       14,500       5       45,544       5       46,113       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       -       5       - </td <td>8</td> <td>90</td> <td>115</td> <td></td> <td>347</td> <td></td> <td>612</td> <td></td> <td>950</td> <td>2,99</td> <td>5</td> <td></td> <td></td> <td>152,18</td> <td>35</td> <td>ì</td> <td></td> <td>152,185</td>	8	90	115		347		612		950	2,99	5			152,18	35	ì		152,185
1,086 8 89 242 294 1,967 5 6,925 \$ 13,047 \$ 40,855 \$ 41,580 \$ 159,747 \$ 3,500 \$ 2,988,923 \$ 40,966 \$ 3,000 \$ 20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 3,000 \$ 20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 3,000 \$ 1,450 \$ 1,4	5	920	183		143		598		506	4,30	1	3,50	0	146,67	92	1		146,676
1,086 8 89 242 294 1,967 - 60,646 8 875 1 19,978 \$ 6,925 \$ 13,047 \$ 40,855 \$ 41,580 \$ 159,747 \$ 3,500 \$ 2,988,923 \$ 40,966 \$ 3,0 23 - 1,453 4,689 4,533 16,487 - 366,669 - 2 20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 3,0 - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		1	9 9		***		1		•		•		i i	98'99	27	Ř		66,807
1,086       8       89       242       294       1,967       60,646       6         19,978       \$ 6,925       \$ 13,047       \$ 40,855       \$ 41,580       \$ 159,747       \$ 3,500       \$ 2,988,923       \$ 40,966       \$ 3,6         23       1,453       4,689       4,533       16,487       3,500       \$ 3,556,592       \$ 40,966       \$ 3,5         20,001       \$ 6,925       \$ 14,500       \$ 46,113       \$ 176,234       \$ 3,500       \$ 3,555,592       \$ 40,966       \$ 3,5         - \$       - \$       - \$       - \$       - \$       - \$       - \$       - \$       - \$         - \$ <td< td=""><td></td><td>î</td><td>15</td><td></td><td>115</td><td></td><td>251</td><td></td><td>338</td><td>66</td><td>0</td><td></td><td>9</td><td>56,7%</td><td>56</td><td></td><td></td><td>56,726</td></td<>		î	15		115		251		338	66	0		9	56,7%	56			56,726
1,086       8       89       242       294       1,967       -       60,646       -         19,978       \$ 6,925       \$       13,047       \$       40,855       \$       41,580       \$ 159,747       \$       3,500       \$       2,988,923       \$       40,966       \$       3,6         23       1,453       4,689       4,533       16,487       -       366,669       -       2         20,001       \$       6,925       \$       14,500       \$       46,113       \$ 176,234       \$       3,500       \$       3,355,592       \$       40,966       \$       3,755,592       \$       -			65 E		•5 y		10 m		. 1				7		. ,	Ť		9
19,978     5     6,925     5     13,047     5     40,855     5     41,580     515,747     5     20,88,923     5     40,966     5     3,500     5     2,988,923     5     40,966     5     3,500     5     2,988,923     5     40,966     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5     3,500     5	,		( a		* 3		1 100		* 1	1000000				9,09	16	A.I.		60,64
19,978       \$ 6,925       \$ 13,047       \$ 40,855       \$ 41,580       \$ 159,747       \$ 3,500       \$ 2,988,923       \$ 40,966       \$ 3,500         23       -       1,453       4,689       4,533       16,487       -       366,669       -         20,001       \$ 6,925       \$ 14,500       \$ 45,544       \$ 46,113       \$ 176,234       \$ 3,500       \$ 3,355,592       \$ 40,966       \$ 3,500         -       \$       -       \$       -       \$       -       \$ - <td>0,1</td> <td>986</td> <td>x</td> <td></td> <td>88</td> <td></td> <td>242</td> <td></td> <td>294</td> <td>1,96</td> <td>_</td> <td></td> <td>,</td> <td>160,2</td> <td>53</td> <td>8,875</td> <td></td> <td>169,12</td>	0,1	986	x		88		242		294	1,96	_		,	160,2	53	8,875		169,12
23 1,453 4,689 4,533 16,487 3,500 \$ 3,355,592 \$ 40,966 \$ 3,  20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 3,  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -				69	13,047		40,855							2,988,92		40,966		,029,88
20,001 \$ 6,925 \$ 14,500 \$ 45,544 \$ 46,113 \$ 176,234 \$ 3,500 \$ 3,355,592 \$ 40,966 \$ 3.       - \$     - \$		23	00 - 50		1,453		4,689		4,533	16,48				366.66	1 6			366 66
	1 1	H		69	14,500	1 1	45,544		11					3,355,59		40,966		,396,55
	ø	69	36	Ø	1	Ø	į	ы	,	10	69		es.		69			
		E1 08	6.0		f: 23		5 0		E 10				Ţ.,		i i	*		
				s		69		e.					6		-10			

Federal Grantor Pass-Through Grantor	Dept of	Dept of Health & Human Services						
CFDA#		93.602						
		Assets for		EFSP		EFSP		EFSP
		Independence 90F10869/01	Van	Van Wert Co.	Van	Van Wert Co.	Def	Defiance Co.
REVENUES		(34)	2	(35)	5	(36)	ò	(37)
Grants	ss	41,385	69	112	w	1,000	69	2,399
Donations		9,500		16		9		
Interest Income		37		7		- 15		
Investment Income		•				E		*
Program Income		100		9		27		
Funds Deobligated				×		96		
Fundraiser				4		•		•
Unapplied Interest/Program Income		*				34		,
Total Revenues	s	50,922	s	112	w	1,000	69	2,399
EXPENDITURES								
Personnel	69	).	မာ		S	9.0	69	
Consultants/Contractual		•		ě		9.00		8 (5
Travel		1.80		0		*		*
Space		•		•		70		22
Supplies		· ·				,		
Equipment/Renovations		59				•		
Lease & Maintenance Of Equip		×		3				1.5
Weatherization Materials				*		•		9
Direct Assistance		46,200		112		1,000		2,399
Other				٠				,
Total Expenditures Before General								
& Admin Expense	w	46,200	w	112	69	1,000	69	2,399
Fundraising		•				*		*
General And Administrative Exp.		8.		9		30		
Total Expenditures	w	46,200	69	112	w	1,000	69	2,399
Excess Of Revenues (exp)	w	4,722	G	Ä	ь	4	69	
Net Assets December 31, 2016		32,981		ř.		r		E
Interfund Transfers				100		a		(3)
Net Assets December 31, 2017	es.	37,703	w	ř.	69	•	S	•

							O POST	The live of	Emisgency Load & Orelies Flogram					
	93.602					5	97.	97.024	ational board					
٩	Assets for	EFSP		EFSP	EFSP	EFSP		ď	EFSP		EFSP	EFSP		EFSP
90 06	Independence 90E10869/01 (34)	33-6878-00 (35)		Van Wert Co. 34-6878-00 (36)	33-6730-00 (37)	34-6730-00 (38)	33-6834-00 (39)		Paulding Co. 34-6834-00 (40)		Fulton Co. 33-6746-00 (41)	Fulton Co. 34-6746-00 (42)	33 1	Henry Co. 33-6766-00 (43)
s	41,385	\$ 112	2 \$	1,000	\$ 2,399	w	ь	529	\$ 1,138	69	2,710	\$ 2,267	8	4.593
	9,500	0	:	, fo										
	37		3	13	4		74	Ċ.		1000	7(0)			
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	•	2	10	47	***	70		٠	,		r			
	*	55		.1	3.0		9	٠	200		(0)			
ss	50,922	\$ 112	2	1,000	\$ 2,399	\$ 1,325	ss ss	\$ 629	1,138	69	2,710	\$ 2,267	69	4,593
s	ĝ	မှ	69	267	69	s	8	69		w	A)	w	S	P
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	1	7		000'	660'7			670	1,130		2,710	7,207		6,093
w	46,200	\$ 112	8	1,000	\$ 2,399	\$ 1,325	so.	529 \$	1,138	S	2,710	\$ 2,267	69	4,593
	10.8		,	*2 -	*						4			
w	46,200	\$ 112	8	1,000	\$ 2,399	\$ 1,325	8	529 \$	1,138	s	2,710	\$ 2,267	S	4,593
s	4,722	9	69	,	s	s	ы	69	9	69	ni ni	50	v.	
	32,981	#0 :	į.	•	t			)E		8	30	1	E S	
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Federal Grantor	Pass-Through Grantor	

						Federal	Federal Programs										
Federal Grantor			Emerg	ency Food	& Shell	Emergency Food & Shelter Program											
Pass-Through Grantor		En	nergeno	Emergency Food & Shelter	shelter	National Board	O.										
CFDA #				97.	97.024			w no					St	State & Local Programs	Programs		
		FESP		EFSP	u.	EFCD					ш	Emergency	Hor		Together We	Š	١,
	I	Henry Co.	×	Williams Co.	Willia	Williams Co.			GAAP	Total	ō	Program	Pre	Program	Difference	Program	
	34	34-6766-00	33-6	33-6888-00	34-6	34-6888-00	97.024		Accounting	Federal	S-S	S-L-15-6AQ-1	S-L-1	S-L-15-6AQ-1	015421	17-PA-117	117
REVENUES	1	(44)		(45)	_	46)	Subtotal		(47)	Programs		(48)	_	(49)	(20)	(51)	
Grants	w	2,875	G	2,000	S	2,000 \$	22,948	w	,	6,566,156	ь	92,338	w	296,459 \$	19,834	\$ 24	24,428
Donations		; 1		•		100	5160 8		i i	10,108		#6		•	123		
Interest Income		×				r	Ÿ			126		3.0		ï	•		
Investment Income		E		*			ř.		Î	<b>X</b>		*		,	•		
Program Income		.7		•			1		(1,871)	29,601		130		-1	1		
Funds Deobligated		£		£		ŗ	ň		ī	10				3			3
Fundraiser		31				190	1		Ė	6		*		2	ř.		
Unapplied Interest/Program Income				•			•			•		•		9	1		•
Total Revenues	es.	2,875	G	2,000	69	2,000 \$	22,948	59	(1,871) \$	6,605,991	S	92,338	69	296,459 \$	19,957	\$ 24	24,428
EXPENDITURES																	
Personnel	69	24	G	•	S	9	×	S	\$	3,559,161	s	56,695	G	112,889 \$	18,955	\$ 22	22,425
Consultants/Contractual		×		Ŷ		¥	*		*	100,678		377		1,354	23		9
Travel		3(0)		٠		HW.			C	129,387		524		5,486	•		
Space		4		7		7.6	3		(52,600)	247,371		11,133		2,271	5392		1,429
Supplies		62		į.		¥			×	445,296		13,512		2,002	879		,
Equipment/Renovations		196		1		59	5		(108,969)	26,759		822		C	,		1
Lease & Maintenance Of Equip		*		*		ŝi			(19,800)	96,554		4,593		3,555	y		229
Weatherization Materials		****		1		Ċ	0		•//	186,494		*		,	,		•
Direct Assistance		2,875		2,000		2,000	22,948		æ	778,083		39		156,337	•		
Other		63		i.		¥.			164,420	389,291		1,187			1		345
Total Expenditures Before General																	
& Admin Expense	ь	2,875	Ø	2,000	w	2,000 \$	22,948	69	(16,949) \$	5,959,074	s	88,843	69	283,894 \$	19,834	\$ 24	24.428
Fundraising		Uac		6		1 FG	•		**	¥2							
General And Administrative Exp.		.1		٠		1	٠		,	631,929		3,495		12,565	123		,
Total Expenditures	es	2,875	s	2,000	s	2,000 \$	22,948	w	(16,949) \$	6,591,003	s	92,338	69	296,459 \$	27	\$ 24	24,428
Excess Of Revenues (exp)	69	¥	s	×	w	60	•	69	15,078 \$	14,988	G	,	S	69	9	€9	5.0
Net Assets December 31, 2016		582		1		ė	•		662,583	695,564		*			v		У
Interfund Transfers				7			•			4,812		3		•			*
Net Assets December 31, 2017	69	**	s		S	S		(A)	677,661 \$	715,364	s	٠	s	69	69		*
									Ш								

Federal Grantor Pass-Through Grantor CFDA #

											ı			
		Housing	Par	Partnership	Pai	Partnership		Early Childhood	Early Childhood	Early Childhood	d Early Childhood	poc		
	A	Assistance	In A	In Assistance	In A	In Assistance	AOOA	Education	Education	Education	Education			
	Ü	Program S.P.15-640-1	- 0	to the	_ 7	To The	Home Repair	NOCAC 072387	NOCAC	Montpelier	Montpelier		Bu.	Housewarming
REVENUES	5	(52)	E.	(53)	É	(54)	(55)	(56)	(57)	(58)	(59)	ī	Frogram (60)	Program (61)
Grants	w	68,262	S	31,986	w	31,881	\$ 21,725 \$	\$ 119,536 \$	149,027	\$ 27,544	69	es	1,020	\$ 893
Donations		[0].				100							*	
Interest Income				3		2.8	Ä	ä	TV	7.5		7.0	,	
Investment Income		0		Ĭ.		К	8	8	¥				1	
Program Income		31		3		.1.	,	1,648	(540)	124		240	,	
Funds Deobligated		).				*		•	•	11.7	12		9	
Fundraiser				6		50	i.	r	10	5	20	c	ř	
Unapplied Interest/Program Income						,	ž	,	9		24	100		
Total Revenues	S	68,262	69	31,986	s	31,981	\$ 21,725 \$	\$ 121,184 \$	148,487	\$ 27,668	3 \$ 20,316	316 \$	1,020	\$ 893
EXPENDITURES														
Personnel	έò	1,033	ь	21,756	s	20,845	\$ 351 \$	\$ 94,951 \$	112,637	\$ 24,999	\$ . 20,309	\$ 608	764	\$ 855
Consultants/Contractual		27,481				x	9,902	63	587		10			
Travel						37		1,223	959	387	2	25	35	
Space		35		6,537		7,303		13	3,188	6	ء ا	2	82	
Supplies				159		27	٠	5,143	4,431	(602)		2	9	
Equipment/Renovations						10	•	163					ì	
Lease & Maintenance Of Equip		-		791		1,324		428	2,446	158		26	20	
Weatherization Materials		37,574		9			6,349	*	•				٠	
Direct Assistance		94		•		9	1	895	1,323	(617)	(			
Other		*		666		903		2,553	4,030	(92)		(23)	1	
Total Expenditures Before General														
& Admin Expense	s	66,124	B	30,242	S	30,439	\$ 16,602 \$	\$ 105,269 \$	129,601	\$ 24,132	\$ 20,342	\$42 \$	901	\$ 893
Fundraising		٠		,		,						X		
General And Administrative Exp.		2,138		1,728		1,542	116	15,915	18,886	3,536		(26)	i,	
Total Expenditures	တ	68,262	s	31,970	w	31,981	\$ 16,718 \$	\$ 121,184 \$	148,487	\$ 27,668	\$ 20,316	116 \$	901	\$ 893
Excess Of Revenues (exp)	ю		Ø	16	w	1	\$ 200'5	9	3	5	69	8	119	69
Net Assets December 31, 2016		60		•)		C		ĸ	•	•			.8	
Interfund Transfers		50		(16)		29	(5,007)	21	1			1	(119)	
Net Assets December 31, 2017	S	r.	so.	ï	69	6	9	5	,	69	es.	S	1	69

Federal Grantor Pass-Through Grantor CFDA#

State & Local Programs

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EVENUES	
Grants	s
Donations	
Interest Income	
Investment Income	
Program Income	
Funds Deobligated	
Fundraiser	
Unapplied Interest/Program Income	
Total Revenues	s
XPENDITURES	
Personnel	6

EXPENDITURES
Personnel
Consultants/Contractual
Travel
Space
Supplies
Equipment/Renovations
Lease & Maintenance Of Equip
Weatherization Materials
Direct Assistance
Other
Total Expenditures Before General
& Admin Expense
Fundraising
General And Administrative Exp.
Total Expenditures

Excess Of Revenue Net Assets Dece Interfund Transf Net Assets Dece

	'n	United Way	5	United Way	ว	United Way	S	United Way	United Way		United Way		United Way	United Way		United Way		United Way				
	_	Williams	η,	Defiance		Defiance	\ \ \		Van Wert		Fulton		Paulding	Paulding		Henry		Henry	Tol	Toledo	To	Toledo
		Funds (62)		County (63)	<b>O</b> ,	County (64)	O	County (65)	County (66)		County (67)	_	County (68)	County (69)		County (70)		County (71)	Ed C	Edison (72)	Edi (7	Edison (73)
	es.	12,600	69	9,661	69	17,603	G	2,560	\$ 6,006	\$ 90	18,847	ь	2,751	\$ 251	69	1	4	912	69	354	8	40,218
				(1.00)		٠.		Ē									: : *:	*				1
ome		*		*		1.5		Œ		-	()		.54							130		,
Income		ı.		•		65		ì		. 1:	,		*					; ;e		T df		
come		790						ā							,	260	0	,		•		,
bligated		•						9					(		3 10		,	6 70				
		9		3.0		100		*6		0	,				,			*		×		. 10
nterest/Program Income				×				e.		à	•		34		7.0			(4)				5
eunes	w	12,600	s	9,661	G	17,603	ശ	2,560	\$ 6,007	37 \$	18,847	69	2,751	\$ 251	4	3,804	4	912	8	27,354	8	40,218
IRES																						
*55	ь	4,352	s	7,729	s	4,964	s		\$ 4	410 \$	1,749	69	F	69	2	1,855	5	•	69	102	69	1.290
s/Contractual		*		•		*		*		4	•		TX.		0			10				3,834
		485		29		43		989	ž	909	794		20		70	316	9	149				
		•		ж		01		j,t		×			90					T.		•		*
		5,678		516		10,192		379	4	463	6,702		2,049	2	23	1,633	3	331		1		i i e
Renovations		٠		174		94		((4))		1	100				. 40		10			×		
aintenance Of Equip		*		Ŧ		•		•		7	GF.		•				-	34.		190		58
tion Materials		٠		1165		E.				i i	10		Ŷ.						-	15,337	2	20,003
stance		9		•		a		684	3,048	8	7,694		*	159	6		L Y	*				٠
		2,085		1,387		2,404		861	1,580	000	1,908		652	68	80			432		а		117
ditures Before General																						
xpense	S	12,600	S	9,661	69	17,603	ь	2,560 \$	6,007	7 \$	18,847	ø	2,751	\$ 252	2	3,804	4	912	5	18,804 \$		25,302
1						•				ř			Ĩ		x			4				х
d Administrative Exp.		•		1		:		a		gr.					ě			60		2,184		1,913
anditures	ь	12,600	S	9,661	69	17,603	S	2,560 \$	\$ 6,007	7 \$	18,847	ю	2,751	\$ 252	2	3,804	69	912	\$	20,988 \$	П	27,215
Sevenues (exp)	S	*	so		69	î	69		ь	G	•	Ø	9	9	(1) \$		69		S	\$ 996'9		13,003
lecember 31, 2016		•		1		r:		*1			×		٠		ï		ī	ii.		v		1,789
ansfers	ļ	*				1				9				28-0	_			6			E	(14,792)
ecember 31, 2017	S	E.	69	•	s		s		40	9		S	ı	S	69		69		S	6,366 \$		

Federal Grantor Pass-Thr CFDA#

Pass-Through Grantor CFDA#			S	tate & L	State & Local Programs	ms						Discretionary Activities	nary Activ	vities			1
										BCI &				Emergency			
	AFD	John Dantal	Financial	ial mont E	Palta Dartal Emouscement Emouscement	Housing	Capacity	Ctato 8 Laco		Training	Dishland	Unrestricted			Discretionary	Corporate	30
REVENUES		(75)	(76)		(77)			Subtotal	_	(80)	(81)	(82)		(83)	Total	Activities (84)	
Grants	\$ 25,625	\$ 4,934	S	5,000 \$		\$ 9,576	\$ 9,500	\$ 1,101,951	w		5	s	ss		9	S	1.
Donations	1,007	190		1	100	6	. 65 2 3	323		¥3.0	•	43,589		23,053	66,642		
Interest Income	*	18			,		33	+		74	20	5,993	~	٠	5,993		al.
Investment Income	63	10)		0		*	5	ř		Ŧ	•	45,920	_	ï	45,920		54
Program Income	3)			į		•	347	1,732		37,866	19,053	780	_	548	58,247	22,956	to
Funds Deobligated	90	*		٠	٠		36			7				3	9		130
Fundraiser	200	180		Ġ	6	•	•	ř.		i		,		•	ī		
Unapplied Interest/Program Income		•		•		,		1		•	7	13.7	1	,	0		
Total Revenues	\$ 25,625	\$ 4,934	9	\$ 000'5	100	\$ 9,576	\$ 9,500	\$ 1,104,007	S	37,866	\$ 19,053	\$ 96,282	co.	23,601 \$	176,802	\$ 22,956	100
EXPENDITURES																	
Personnel	\$ 496	•	S	9	45	\$ 6,122	\$ 8,221	\$ 546,756	s	31,104	\$ 855	\$ 37,898	69	S	69,857	\$ 717	
Consultants/Contractual	3,190	*		٠	•	2	2.0	50,170		115	92	713		of.	920	52	
Travel	T	-		258	33	262	561	12,799		09	18	216		3	294	17	54
Space	24	(.0)		•	200	•		32,014		6	(7,042)	16,632		£	9,590		7
Supplies	ï	5		512	•	*	218	54,147		552	417	2,302		2	3,271	23	32
Equipment/Renovations	Ü	•01		ï	•	ħ		822		£		4,925		A	4,925		. N
Lease & Maintenance Of Equip	î	3		ú	()	316	9	13,963		1,689	551	192	200	63	2,432	-	
Weatherization Materials	15,411	×		ŧ	×:	•	) X	94,674		9	•	467		я	467		712
Direct Assistance	•	0.		٠	102		100	169,523			E	450		20,213	20,663		
Other	*	4,934		400		-	200	27,228		1,423	3,638	44,718		(16)	49,779	15,415	
Total Expenditures Before General	1 2																Ĩ
& Admin Expense	\$ 19,097	\$ 4,943	69	1,170 \$	33	\$ 6,706	\$ 9,500	\$ 1,002,096	69	34,943	\$ (1,471)	\$ 108,513	69	20,213 \$	162,198	\$ 16,208	
Fundraising	*	ř		,	•			•		9				э	9		12
General And Administrative Exp.	4,716			T.	E	0	6	68,831		٠				,			
Total Expenditures	\$ 23,813	\$ 4,943	S	1,170 \$	33	\$ 6,706	\$ 9,500	\$ 1,070,927	es	34,943	\$ (1,471)	\$ 108,513	w	20,213 \$	162,198	\$ 16,208	11
Excess Of Revenues (exp)	\$ 1,812	(6)	3	3,830 \$	29	\$ 2,870	69	\$ 33,080	69	2,923	\$ 20,524	\$ (12,231)	s	3,388 \$	14,604	\$ 6,748	
Net Assets December 31, 2016	Ē	Ж		Ē	1	7,085	*	8,874		8	100,190	1,389,079	-	14,748	1,504,017	374,045	
Interfund Transfers	(1,812)	6		î.	-	13.	:16	(21,736)		(2,923)		19,847		ĸ	16,924	*	
Net Assets December 31, 2017	69		3	3,830 \$		\$ 9,955	9	\$ 20,218	69	ř	\$ 120,714	\$ 1,396,695	es	18,136 \$	1,535,545	\$ 380,793	i.
	31717	32317	37117	2	37618	37217	33317			32717	37317	37417	36717	17		37517	ii

### 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 Total Department of Agriculture	10.558	073387	\$ 222,384 222,384
Department of Housing & Urban Development: Passed through Henry Metro Housing: Richland Place Passed through Ohio Association of Community Action Agencies:	14.156	OH12-K084-001	24,518
Target of Opportunity Program  Direct recipient:	14.231	N-D-15-6AQ-1	37,950
Permanent Supporting Housing Program  Total Department of Housing & Urban Development	14.267	OH0532L5E071500	15,010 77,478
Department of Energy: Passed through Ohio Development Services Agency: Weatherization Assistance For Low-Income Persons Weatherization Assistance For Low-Income Persons Total Department of Energy	81.042 81.042	D17-113 D16-113	160,471 197,736 358,207
Department of Health & Human Services:  Passed through Ohio Development Services Agency: Weatherization Assistance Weatherization Assistance Home Energy Assistance Program-Administration Home Energy Assistance Program-Emergency Home Energy Assistance Program-Emergency Home Energy Assistance Program-Emergency Home Energy Assistance Program-Crisis Cooling Subtotal Low-Income Home Energy Assistance	93.568 93.568 93.568 93.568 93.568 93.568	H17-113 H16-113 18-HA-117 17-HA-117 18-HE-117 17-HE-117	233,120 316,119 136,331 262,794 280,874 238,736 132,247
Community Services Block Grant	93.569	1617-18	497,352
Direct recipient: Head Start Assets For Independence Demonstration Program Total Department of Health & Human Services	93.600 93.602	05CH8481-03-04 90El0869/01	3,396,558 46,200 5,540,331
Emergency Food & Shelter Program: Passed through Emergency Food & Shelter National Board Program: EFSP Van Wert County EFSP Defiance County EFSP Paulding County EFSP Fulton County EFSP Henry County EFSP Williams County Total Emergency Food & Shelter National Board Program	97.024 3 97.024 3 97.024 3 97.024 3	33-6878-00/34-6878-00 33-6730-00/34-6730-00 33-6834-00/34-6834-00 33-6746-00/34-6746-00 33-6766-00/34-6766-00 33-6888-00/34-6888-00	3,724 1,667 4,977 7,468

"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 Total Department of Agriculture in cluster Total Child Nutrition cluster	10.559	073387	58,255 58,255 58,255
TANF Cluster: Department of Health & Human Services:			
Passed through Ohio Association of Community Action Agencies: TANF Workforce Passed through Fulton County Department of Job & Family Services:	93.558	G-1617-21-0482	4,612
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:		CONTOX.	00,000
TANF Child Care Services Passed through Hardin County Department of Job & Family Services:	93.558	N/A	45,575
TANF Child Care Services	93.558	N/A	36,337
Total Department of Health & Human Services in cluster	77.77	31.412.31	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 Passed through Van Wert County Department of Job & Family Services	93.575	N/A	29,941
Child Care and Development Block Grant	93.575	N/A	13,210
Passed through Auglaize County Department of Job & Family Services:	00.0,0	7-47-1	10,210
Child Care and Development Block Grant Passed through Defiance/Paulding Consolidated Job & Family Services	93.575	N/A	26,926
Child Care and Development Block Grant Passed through Hancock County Department of Job & Family Services:	93.575	N/A	60,044
Child Care and Development Block Grant Passed through Ohio Department of Job & Family Services: Child Care Mandatory & Matching Funds Of The	93.575	N/A	46,113
Child Care & Development Fund	93.596	N/A	3,500
Total Department of Health & Human Services in cluster		1.75	179,734
Total CCDF cluster			179,734
RESERVE FERRICK TO STATE OF			175,754
Total Expenditures Of Federal Awards			\$ 6,607,952

### 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

Ref. No.	Program	Funding Source	Reporting Period
FEDERAL PR			
	T OF AGRICULTURE		
CFDA #10.558			
(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
CFDA #10.559		Section 1 to 170 and 120 May 1 method that but it also before a section about the day 1 to 170 and 170	10.01.11.100.00.10
(3)	Summer Food Service Program #073387	Ohio Department of Education	06/04/47 00/04/47
762 60		Onlo Department of Education	06/01/17-08/31/17
CFDA #14.156	T OF HOUSING & URBAN DEVELOPMENT		
(4)	Richland Place HUD	United Material Park III and the state of th	
1975 - 1996 - 1997 - 19		Henry Metropolitan Housing Authority	01/01/17-12/31/17
CFDA #14.231			
(5)	Target of Opportunity N-D-15-6AQ-1	Ohio Development Services Agency	06/01/16-05/31/17
CFDA #14.267	** 11.7.5 (Fig. 1)   1.7.7.5 (Fi		
(6)	Permanent Supportive Hsg OH0532L5E071500	Dept of Housing & Urban Development	12/01/17-11/30/20
	T OF ENERGY		
CFDA #81.042			
(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
DEPARTMEN'	T OF HEALTH & HUMAN SERVICES		
CFDA #93.558			
(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
CFDA #93.568			
(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
CFDA #93.569		10 - 27	
(23)	CSBG #1617-18	Ohio Development Services Agency	01/01/16-12/31/17
CFDA #93.575			01101110 12101111
(24)	AFDC Williams County	Williams Co Dept of Job & Fam Services	04/04/47 40/04/47
(25)	AFDC Van Wert County	Van Wert Co Dept of Job & Fam Services	01/01/17-12/31/17 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
CFDA #93.596			maranini Taidatin 18
(31)	Step Up To Quality	Ohio Dept of Job & Family Services	01/01/17-12/31/17
CFDA #93.600		Dopt of dod a fairing delivides	01101111-12/31/17
(32)	-	LIS Dook of Llooks & Lloop S	01/01/11= 12:11:11=
(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	US Dept of Health & Human Services	01/01/17 10/01/17
V=:=1	Assistance #05CH8481-03-04	So Dopt of Fleatin & Fluitidit Services	01/01/17-12/31/17
	TO THE PARTY OF TH		

### NORTHWESTERN OHIO COMMUNITY ACTION COMMISSION, INC.

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

Ref. No. CFDA #93.602	Program	Funding Source	Reporting Period
(34)	Assets For Independence 90EI0869/01	US Dept of Health & Human Services	09/30/14-09/29/19
EMERGENCY CFDA #97.024	FOOD AND SHELTER PROGRAM		03/30/14-03/23/19
(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	
(46)	EFSP Williams Co. #34-6888-00	Emerg Food & Shelter National Bd	10/01/14-08/31/17 10/01/16-01/31/18
GAAP ACCOU			or and the state of the state o
(47)	GAAP Accounting	Various	01/01/17-12/31/17
	AL 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
	Toledo Edison Energy Program	Toledo Edison Company	06/01/16-05/31/17
	AEP	American Electric Power	01/01/17-12/31/17
	Delta Dental	Delta Dental	02/16/17-12/31/17
	Financial Empowerment	Bryan Area Foundation	02/01/17-12/31/17
	Financial Empowerment	Various	11/01/17-12/31/18
	Housing Support	Bryan Community Apts/Clay Meadows/Clinton Circle	01/01/17-12/31/17
	Capacity Building	Ohio Association of Foodbanks	11/01/16-04/30/17
	BCI & Training Program	Various	01/01/17-12/31/17
	Richland Place	Various	01/01/17-12/31/17
	Unrestricted Programs	Various	01/01/17-12/31/17
	Emergency Payment Donations	Various	01/01/17-12/31/17
(84)	Corporate Activities	Various	01/01/17-12/31/17



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.

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

uderman & Kinot Inc

Defiance, Ohio

August 2, 2018



### 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 statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

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

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

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

### Opinion On Each Major Federal Program

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

Ruderman of I that Onc.

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

- 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.
- No significant deficiencies were disclosed during the audit of the financial statements. No material weaknesses were reported.
- 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.
- No significant deficiencies in internal control over major federal awards programs were disclosed during the audit. No material weaknesses are reported.
- 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.
- Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 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