

West Ohio Community Action Partnership
Lima, Ohio

Financial Statements and Supplementary Information
For the Year Ended
December 31, 2021

West Ohio Community Action Partnership
Lima, Ohio

Table of Contents

| | | |
|---|-------------|----|
| Independent Auditor's Report ----- | Page | 3 |
| Statement of – | | |
| Financial Position ----- | | 6 |
| Activities ----- | | 7 |
| Functional Expenses ----- | | 8 |
| Cash Flows ----- | | 9 |
| Notes to Financial Statements ----- | | 10 |
| Supplementary Information – | | |
| Federally Funded Programs ----- | Schedule #1 | 26 |
| State Funded Programs ----- | Schedule #2 | 32 |
| Local Programs ----- | Schedule #3 | 34 |
| Statement of Support, Grants, Revenues, Expenditures, and Changes in Net Assets – ODSA Grants----- | Schedule #4 | 36 |
| Schedule of Expenditures of Federal Awards ----- | Schedule #5 | 49 |
| Notes to the Schedule of Expenditures of Federal Awards----- | | 50 |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ----- | | 51 |
| Independent Auditor's Report on Compliance for Each Major Federal Award Program and on Internal Control over Compliance Required by Uniform Guidance----- | | 53 |
| Schedule of Findings and Questioned Costs ----- | | 56 |



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August 8, 2022

Independent Auditor's Report

Board of Trustees
West Ohio Community Action Partnership

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the financial statements present fairly, in all material respects, the financial position of West Ohio Community Action Partnership as of December 31, 2021, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Ohio Community Action Partnership and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Ohio Community Action Partnership's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Ohio Community Action Partnership's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules #1 through #4, as well as the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the 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 accompanying schedules are 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 8, 2022, on our consideration of West Ohio Community Action Partnership'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 West Ohio Community Action Partnership'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 West Ohio Community Action Partnership's internal control over financial reporting and compliance.

E & Evans and Company

West Ohio Community Action Partnership
Lima, Ohio

Statement of Financial Position
December 31, 2021

Assets

Current Assets:

| | |
|---------------------------|------------------|
| Cash and Cash Equivalents | \$ 1,110,628 |
| Accounts Receivable | 1,963,768 |
| Employee Loans | 4,675 |
| Prepaid Expenses | 1,769 |
| Total Current Assets | <u>3,080,840</u> |

| | |
|---|------------------|
| Long-Term Investment (Note A) | 1 |
| Property and Equipment - Net of Accumulated Depreciation (Note E) | <u>3,900,782</u> |

| | |
|---------------------|---------------------|
| <u>Total Assets</u> | <u>\$ 6,981,623</u> |
|---------------------|---------------------|

Liabilities

Current Liabilities:

| | |
|---------------------------|------------------|
| Accounts Payable | \$ 437,376 |
| Accrued Expenses | 285,572 |
| Advanced Revenue | 1,721,801 |
| Total Current Liabilities | <u>2,444,749</u> |

| | |
|--------------------------|------------------|
| <u>Total Liabilities</u> | <u>2,444,749</u> |
|--------------------------|------------------|

Net Assets

Without Donor Restrictions:

| | |
|---|----------------|
| Operating Fund | 560,200 |
| Property Fund | 34,286 |
| Total Net Assets Without Donor Restrictions | <u>594,486</u> |

With Donor Restrictions:

| | |
|--|------------------|
| Home Ownership Donations | 1,701 |
| Kibby Corners Development | 15,641 |
| Property Fund | 3,866,496 |
| Client Benefits/Program Operations | 58,550 |
| Total Net Assets With Donor Restrictions | <u>3,942,388</u> |

| | |
|-------------------------|------------------|
| <u>Total Net Assets</u> | <u>4,536,874</u> |
|-------------------------|------------------|

| | |
|---|---------------------|
| <u>Total Liabilities and Net Assets</u> | <u>\$ 6,981,623</u> |
|---|---------------------|

The accompanying notes are an integral part of these financial statements.

West Ohio Community Action Partnership
Lima, Ohio

Statement of Activities
For the Year Ended December 31, 2021

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|----------------------------------|-------------------------------|---------------------|
| <u>Revenues and Other Support:</u> | | | |
| Grants from Federal Agencies | \$ - | \$ 14,470,455 | \$ 14,470,455 |
| Grants from State Agencies | - | 563,104 | 563,104 |
| Contract Revenue | - | 103,846 | 103,846 |
| Contributions | 4,784 | 81,844 | 86,628 |
| Investment Return | 1,322 | 145 | 1,467 |
| Other Revenue | 11,692 | 42,648 | 54,340 |
| Net Assets Released from Restrictions | <u>13,334,014</u> | <u>(13,334,014)</u> | <u>-</u> |
| Total Revenues and Other Support | <u>13,351,812</u> | <u>1,928,028</u> | <u>15,279,840</u> |
| <u>Expenses:</u> | | | |
| Program Services: | | | |
| Head Start/Early Head Start/Early HS Child Care/ State Preschool | 5,303,794 | - | 5,303,794 |
| Home Energy Assistance Program (HEAP and LIHWAP) | 921,819 | - | 921,819 |
| Housing Counseling/Fair Housing/Home Owner Assistance and Housing Crisis Response Programs | 5,668,146 | - | 5,668,146 |
| Community Services Block Grant | 403,185 | - | 403,185 |
| Other Program Services | <u>155,356</u> | <u>-</u> | <u>155,356</u> |
| Total Program Services | 12,452,300 | - | 12,452,300 |
| Supporting Services: | | | |
| Management and General | <u>903,079</u> | <u>-</u> | <u>903,079</u> |
| Total Expenses | <u>13,355,379</u> | <u>-</u> | <u>13,355,379</u> |
| <u>Change in Net Assets</u> | (3,567) | 1,928,028 | 1,924,461 |
| <u>Net Assets</u> - Beginning of Year | <u>598,053</u> | <u>2,014,360</u> | <u>2,612,413</u> |
| <u>Net Assets</u> - End of Year | <u>\$ 594,486</u> | <u>\$ 3,942,388</u> | <u>\$ 4,536,874</u> |

The accompanying notes are an integral part of these financial statements.

West Ohio Community Action Partnership
Lima, Ohio

Statement of Functional Expenses
For the Year Ended December 31, 2021

| | Program Services | | | | | | | |
|---|---|--|--|---|------------------------------|------------------------------|---------------------------|----------------------|
| | | | Housing | | | | | |
| | Head Start/ Early Head Start/ Early HS Child Care/ State Preschool | Home Energy Assistance Program (HEAP and LIHWAP) | Counseling/Fair Housing/Home Owner Assistance and Housing Crisis Response Programs | Community Services Block Grant | Other Program Services | Total Program Services | Management and General | Total |
| Salaries | \$ 2,493,216 | \$ 303,531 | \$ 392,552 | \$ 125,216 | \$ 74,791 | \$ 3,389,306 | \$ 516,880 | \$ 3,906,186 |
| Employee Benefits and Payroll Taxes | 879,745 | 110,439 | 117,632 | 43,850 | 10,570 | 1,162,236 | 197,741 | 1,359,977 |
| Total Salaries and Payroll Related Expenses | 3,372,961 | 413,970 | 510,184 | 169,066 | 85,361 | 4,551,542 | 714,621 | 5,266,163 |
| Professional and Consultant Services | 886,075 | 48,283 | 192,822 | 81,204 | 35,163 | 1,243,547 | 71,007 | 1,314,554 |
| Direct Client Benefits | 162 | 371,554 | 4,930,439 | 90,220 | 3,209 | 5,395,584 | - | 5,395,584 |
| Office Supplies | 17,865 | 11,532 | 4,924 | 1,291 | 169 | 35,781 | 13,255 | 49,036 |
| Program Supplies | 398,297 | 1,434 | 1,701 | 5,914 | 18,791 | 426,137 | 13,027 | 439,164 |
| Janitorial Supplies | 9,918 | 120 | - | 47 | - | 10,085 | 16,646 | 26,731 |
| Telephone and Internet Services | 36,185 | 7,495 | 3,240 | 2,307 | 633 | 49,860 | 2,307 | 52,167 |
| Occupancy | 212,384 | 42,996 | 4,263 | 26,662 | 2,500 | 288,805 | 6,239 | 295,044 |
| Equipment (Purchase, Rental, and Maintenance) | 126,475 | 19,594 | 7,939 | 4,887 | - | 158,895 | 9,918 | 168,813 |
| Travel, Training, and Meeting Expense | 87,280 | 1,200 | 1,796 | 3,121 | 2,595 | 95,992 | 2,475 | 98,467 |
| Insurance (Liability and Vehicle) | 28,350 | - | - | - | - | 28,350 | 40,884 | 69,234 |
| Depreciation and Amortization | 98,964 | 2,091 | - | 6,349 | 2,706 | 110,110 | - | 110,110 |
| Miscellaneous | 28,878 | 1,550 | 10,838 | 12,117 | 4,229 | 57,612 | 12,700 | 70,312 |
| | <u>\$ 5,303,794</u> | <u>\$ 921,819</u> | <u>\$ 5,668,146</u> | <u>\$ 403,185</u> | <u>\$ 155,356</u> | <u>\$ 12,452,300</u> | <u>\$ 903,079</u> | <u>\$ 13,355,379</u> |

The accompanying notes are an integral part of these financial statements.

West Ohio Community Action Partnership
Lima, Ohio

Statement of Cash Flows
For the Year Ended December 31, 2021

Operating Activities:

Cash Inflows for Operations:

| | |
|---|------------|
| Contributions, Fees and Other Cash Receipts | \$ 244,814 |
| Grants from Federal, State and Local Agencies | 14,934,806 |
| Investment Income | 1,467 |

Cash Outflows for Operations:

| | |
|--|--------------------|
| Payments for Salaries, Benefits, and Vendors | (7,192,028) |
| Payments for Program Benefits | <u>(5,871,125)</u> |

| | |
|--|------------------|
| <u>Net Cash Provided by Operating Activities</u> | <u>2,117,934</u> |
|--|------------------|

Investing Activities:

| | |
|---|-------------|
| Purchases of Land, Buildings, and Equipment | (2,057,016) |
| Disposition of Assets | <u>-</u> |

| | |
|--|--------------------|
| <u>Net Cash Used by Investing Activities</u> | <u>(2,057,016)</u> |
|--|--------------------|

| | |
|--|------------------|
| <u>Cash and Cash Equivalents - Beginning of Year</u> | <u>1,049,710</u> |
|--|------------------|

| | |
|--|----------------------------|
| <u>Cash and Cash Equivalents - End of Year</u> | <u><u>\$ 1,110,628</u></u> |
|--|----------------------------|

The accompanying notes are an integral part of these financial statements.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies

Purpose of Organization

West Ohio Community Action Partnership (West Ohio CAP), is a non-profit Community Action Organization organized for the purpose of creating, developing and effecting programs and projects designed to enhance the economic development of Allen County and its citizens, particularly to those areas of the community economically underdeveloped or impoverished. Programming and opportunities are provided to low to moderate income citizens which encourage individual empowerment, economic stability and overall self-sufficiency.

Effective July 1, 2014, West Ohio Community Action Partnership (West Ohio CAP) became the Low-Income Home Energy Assistance Program (LIHEAP) Summer Crisis providers in Mercer and Auglaize Counties. With this Summer Crisis grant award, West Ohio CAP has emerged as a regional HEAP provider servicing low-income eligible clients in Allen, Auglaize and Mercer Counties.

On February 22, 2016, West Ohio Community Action Partnership (West Ohio CAP) was designated by the State of Ohio's Office of Community Assistance (OCA) as the permanent Community Service Block Grant (CSBG) provider in Auglaize and Mercer County. Not only are services being provided in Allen County, but West Ohio CAP has become the permanent provider of emergency services and programming in Auglaize and Mercer County.

Pursuant to action resulting from the January 24, 2016 Board of Trustees meeting, Lima/Allen Council on Community Affairs changed its name to West Ohio Community Action Partnership. This change in name was to be effective upon and a direct result of the permanent designation to the Organization as the Community Service Block Grant provider for emergency services/programming in Auglaize and Mercer Counties and was not as a result of any legal change in entity composition. The name change was effective June 6, 2016 with legal amendment to the Organization's Articles of Incorporation with the State of Ohio.

At this time, the Organization's centralized home office is located in Lima (Allen County); however, physical office locations have been established in Wapakoneta (Auglaize County) and Celina (Mercer County).

Principal Programs

The following summarizes some of the programs administered by West Ohio Community Action Partnership:

Head Start (Allen County) – The Head Start Program provides comprehensive health, educational, nutritional, social and other services to primarily disadvantaged preschool children so that these children will attain overall social competence and kindergarten readiness.

Early Head Start (Allen County) – The Early Head Start Program provides comprehensive health, educational, nutritional, social and other services to primarily disadvantaged infant and toddler-aged children so that these children will attain overall social competence and begin the path to kindergarten readiness.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Principal Programs (continued)

EHS-CC Partnership (Allen County) – The EHS Child Care Partnership collaboration grant provides Early Head Start quality services to children already enrolled in and attending child care programs. These partnership sites receive comprehensive health, educational, nutritional, and social services in compliance with the Early Head Start regulations. This grant increases the quality of services provided to children and increases the positive impact to the families being served.

Kindergarten Kamp (Allen County) – Funded through the United Way, this program is a collaboration with the Lima City Schools to assist children in transitioning into kindergarten; to encourage partnerships that will impact early child learning outcomes; to focus on literacy and socialization skills; and to increase the Kindergarten Readiness Assessments-Literacy score.

HEAP (Allen, Auglaize, and Mercer Counties) – Home Energy Assistance Program assists elderly and low-income families in meeting the rising costs of home heating and cooling.

LIHWAP (Allen, Auglaize, and Mercer Counties) – Low Income Household Water Assistance Program assists income-eligible Ohioans with their water and wastewater bills.

Homelessness Crisis Response Program (HCRP) (Allen, Auglaize, and Mercer Counties) – Ohio Development Services Agency grant provides financial assistance and services to prevent eligible individuals and families from becoming homeless or to help those who are currently experiencing homelessness to be quickly re-housed and stabilized.

CSBG (Allen, Auglaize, and Mercer Counties) – Community Service Block Grant provides funding for the administration of programs that aid the economically disadvantaged and provides for delivery of services and initiatives for low-income communities, families, and individuals.

Fatherhood (Allen, Auglaize, and Mercer Counties) – A program funded through the Ohio Fatherhood Program to empower fathers to successfully face the responsibilities of fatherhood. Additional funding is received through the Child and Family Health Services Opportunity to support fathers in the role of being a dad. Fathers work toward positive relationships with their child and mothers as well as obtaining financial support for their children through employment opportunities.

CDBG – Fair Housing and Home Ownership Programs (Allen County) – Contracts with the City of Lima and Allen County to provide training for potential low-income homeowners on the financial responsibilities related to the purchase of a home and education on landlord/tenant issues.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Principal Programs (continued)

Down Payment Assistance (Allen County) – Federal and local funds used to help low-income recipients with down payments to purchase houses. These recipients attend classes and earn points toward the down payment assistance.

Financial Literacy (Allen County) – A program funded through the Community Services Block Grant to provide literacy programs to low-income families. The Organization uses a locally designed curriculum with the primary focus on financial preparedness for future homeownership.

Early Childhood Education (Allen County) – The early childhood education program is funded through the Ohio Department of Education and provides high-quality early learning services to eligible preschool-aged children through full and part day center-based classrooms. The program provides child education, parent support, and nutritional, social and health services to the enrolled children.

Community Housing Impact and Preservation (CHIP) (Allen and Mercer Counties) – Funding received to provide housing counseling and home ownership education for potential low-income homebuyers on the financial responsibilities related to home ownership. Education services will be provided to the local communities on fair housing and landlord/tenant issues. Tenant Based Rental Assistance (TBRA) participants will be identified and eligibility determinations made for benefits/services.

HUD (Allen County) – A program funded through the Department of Housing and Urban Development which provides for comprehensive housing counseling services to participants.

Urban Impact (Allen County) – West Ohio CAP is the fiscal sponsor for Urban Impact Community Development Corporation with the City of Lima. Urban Impact has created the Startup Lab Entrepreneurship program to enable under-served, low-income entrepreneurs and business to succeed. The aim is to retain and expand employment and business opportunities for City residents by teaching self-sufficiency skill of entrepreneurship.

Lead Hazard Control and Healthy Homes (City of Lima, Allen County) – A program funded through the Federal Housing and Urban Development (HUD) to identify and eliminate lead paint in City of Lima houses. West Ohio CAP is a sub-recipient of the City of Lima's grant funds.

Lead Abatement – A program which provides restoration/abatement services for the removal of lead-based paint hazards that exist in "child-occupied facilities" within a 50-mile radius.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Principal Programs (continued)

Coronavirus (COVID-19) Pandemic Program (Allen, Auglaize and Mercer Counties) – West Ohio CAP, as the local Community Action Agency for Allen, Auglaize, and Mercer Counties, received multiple new funding streams for emergency services and client benefits due to the novel coronavirus outbreak (COVID-19 pandemic) which impacted our children and families during 2020. The passage of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) during 2020 and the American Rescue Plan Act of 2021 at the Federal level has generated additional funding being passed down to the local communities to address the immediate needs of the communities impacted and to assist the low-to-moderate income population which have been adversely affected by the COVID-19 pandemic. Programming from these funding sources include providing shelter or housing options to reduce shelter concentrations thereby creating social distancing among residents, emergency rental assistance to prevent evictions and/or housing loss due to decline in income or circumstances related to COVID, and to aid in COVID-19 related upgrades in facilities and general population areas, enhance technology for remote learning and remote servicing of clients, and to purchase personal protective equipment to be used by staff and clients.

Management and general activities include the functions necessary to provide support for the Organization's program activities. They include activities that provide governance (Board of Trustees), oversight, business management, financial record keeping, budgeting, legal services, human resource management, and similar functions that ensure an adequate working environment and equitable administrative oversight.

Many of the above programs have program years which differ from the Organization's reporting year. The financial statements reflect amounts relating to the year ended December 31, 2021.

Basis of Accounting

West Ohio Community Action Partnership prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the Organization are described subsequently to enhance the usefulness and understandability of the financial statements.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Basis of Presentation

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions - Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of the organization, the environment in which it operates, the purposes specified in its 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.

Net Assets With Donor Restrictions - Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions. At December 31, 2021, the Organization had net assets with donor restrictions of \$3,942,388.

The Organization's unspent contributions are included in this class if the donor limits their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restriction to net assets without donor restriction. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified assets are placed in service by the organization, unless the donor provides more specific directions about the period of their use.

Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restriction in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

Receivables

Receivables, comprised primarily of reimbursements from grant and contract activities, are reported at net realizable value. All amounts are considered collectible; accordingly, no provision for bad debts has been recorded.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Revenue Recognition

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for federal awards and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Expense Allocation

The cost of providing various programs and other activities has been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

In-Kind Donations

The Organization receives contributions in a form other than cash or investment for the operation of various programs including Head Start, Early Head Start and Early Head Start Child Care, which require in-kind or non-federal share as a match for the federally funded grant dollars. The Organization receives this in-kind or non-federal share match partially from personal services provided by volunteers. These services are recorded at the fair value for which these services would have been paid for if the volunteers were hired for the position. Donated supplies are recorded as in-kind contributions at the date of donations based on fair value at time of donation. Donated use of facilities and the related use of utilities and supplies is recorded at its fair value at the date of donation. An appraisal is conducted to determine the estimated fair value of similar space for rent under similar conditions. The amount of in-kind donations recorded as revenue and related expense for grant purposes only for the year ending December 31, 2021 was \$874,710. During 2021, in-kind or non-federal share decreased dramatically due to the impact of COVID-19. With Ohio Governor Mike DeWine's Stay at Home Order issued on March 22, 2020, our classrooms were closed and the teachers were required to work from home through electronic teaching protocols. Volunteers were not able to provide services in person, consequently reducing the non-federal share that the Organization was able to garner. This situation carried on through 2021, consequently resulting in the Organization requesting and receiving a non-Federal share waiver from the Department of Health and Human Services, Office of Head Start.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are stated at cost if purchased or at fair value if received by donation. Depreciation is taken on a straight-line basis over the estimated useful life.

Many of the Organization's assets were purchased with funding sources that, upon termination or cancellation of a grant, which has a remaining useful life and to which West Ohio CAP holds title shall be returned to the funding source or disposed of as required by the funding source. These assets are considered temporarily restricted.

Building Costs

The Organization is charging each fund an occupancy cost based on square footage and usage of the building. This charge is determined so that there are enough funds to pay building maintenance, utilities, and other related occupancy costs. Occupancy cost allocation ensures that each fund receives its fair share of the expenditures. These charges are recorded as rental income in the property fund. The expenses are recognized in the property fund.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenue and expense during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from these estimates.

Union Contract

West Ohio Community Action Partnership is subject to a collective bargaining agreement with the Ohio Association of Public School Employees (AFSCME), Local 4 and its' Local #133. The current bargaining agreement which is in place has a term of March 11, 2019 to March 11, 2022. Negotiations have taken place and the terms of the new bargaining agreement were agreed to by both parties on May 10, 2022. To date, the new agreement has not yet been signed by both parties.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note A – Summary of Significant Accounting Policies (continued)

Flower Fund – Cash Account

The employees of the Organization have the ability to have “flower fund” contributions deducted from their paychecks. These deductions are deposited into an employee account and are used for Organization staff/employees who have illnesses, deaths in the family, children born, etc. The checking account for these funds is held in West Ohio Community Action Partnerships’ name at Superior Credit Union. This is an employee account and therefore is not included on the financial statements of the Organization. The balance of this account at December 31, 2021 was \$3,213.

Kibby Corners Development Corporation

Kibby Corners Development Corporation was a local non-profit organization located in the Kibby Corners corridor in Lima, Ohio. Upon its dissolution, West Ohio Community Action Partnership was given the remaining funds held by the organization in the amount of \$15,641. This donation is to be used for economic development and neighborhood improvement projects in this corridor.

Long-Term Investment - 43 Town Square Project

A for-profit corporation, 43 Town Square Housing Corp, was established on May 18, 2017 with filing of the Articles of Incorporation to the State of Ohio. This for-profit entity was created in order to enter into a general partnership with 43 Town Square Limited Partnership for the purpose of developing and operating affordable and low-income housing in Lima, Allen County Ohio. West Ohio Community Action Partnership owns all 100 shares of stock of the corporation (43 Town Square Housing Corp) and has purchased them for 1 cent each for a total investment of \$1. The 43 Town Square Housing Corp has made an election with the IRS pursuant to Internal Revenue Code Section 168(h)(6)(F)(ii) to not be treated as a tax-exempt entity for purposes of Internal Revenue Code Sections 168(h)(5) and (6). The effective date of this election is January 1, 2017 and any gain recognized by disposition shall be treated as unrelated business taxable income under Internal Revenue Code Section 511.

Note B – Liquidity and Availability

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of December 31, 2021 are:

| | | |
|---------------------------|----|------------------|
| Cash and Cash Equivalents | \$ | 916,684 |
| Accounts Receivable | | 1,963,768 |
| Employee Loans | | 4,675 |
| | \$ | <u>2,885,127</u> |

There are no donor-imposed or contractual restrictions on the above-mentioned assets. Accounts receivable are subject to implied time restrictions, but are expected to be collected within the year.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note C – Summary of Grants and Contracts

At December 31, 2021, West Ohio CAP had received future funding commitments under various grants and contracts as follows:

| <u>Grant/Contract</u> | <u>Award Amount</u> | <u>Amount Received/Earned To Date</u> | <u>Remaining Award</u> |
|--|-------------------------|---|----------------------------|
| Home Energy Assistance Program (HEAP) | \$ 1,002,986 | \$ 294,397 | \$ 708,589 |
| Low-Income Household Water Assistance Program (LIHWAP) | 607,113 | 1,234 | 605,879 |
| Federal Head Start | 4,020,575 | 842,537 | 3,178,038 |
| Early Head Start | 1,390,266 | 201,817 | 1,188,449 |
| Early Head Start - Child Care Partnership | 1,068,909 | 391,057 | 677,852 |
| HUD Comprehensive Counseling Services | 24,303 | 4,804 | 19,499 |
| Home Ownership Training | 25,200 | 1,521 | 23,679 |
| Fair Housing Services | 30,740 | 5,321 | 25,419 |
| Fair Housing - Allen County | 7,000 | 1,514 | 5,486 |
| Community Services Block Grant | 979,735 | 861,856 | 117,879 |
| Community Services Block Grant - Pandemic Funds | 589,635 | 385,542 | 204,093 |
| Early Childhood Education - ODE | 264,000 | 84,187 | 179,813 |
| Ohio Childrens Trust Fund | 88,766 | 22,751 | 66,015 |
| Lead Abatement | 1,750,000 | 1,565,803 | 184,197 |
| CHIP - Mercer County | 44,000 | 19875 | 24,125 |
| Housing Assistance Program | 140,000 | 83,905 | 56,095 |
| Lead Hazard Control and Healthy Homes | 1,886,969 | 6,442 | 1,880,527 |
| Homeless Crisis Response Program (HCRP) - Targeted Youth | 125,000 | 29,723 | 95,277 |
| Homeless Crisis Response Program (HCRP) | 430,000 | 394,833 | 35,167 |
| Homeless Crisis Response Program (HCRP - Pandemic) | 159,400 | 73,693 | 85,707 |
| Non-HCRP Shelter - Pandemic Funds | 230,000 | 174,138 | 55,862 |
| OHFA - Criminal Justice Funds | 19,684 | 5,800 | 13,884 |
| COHHIO - Risk Mitigation Funds | 7,500 | 267 | 7,233 |
| COHHIO - Housing Now | 150,000 | 12,128 | 137,872 |
| CAA-HRG Home Relief | 7,951,286 | 4,171,272 | 3,780,014 |
| CDBG Target of Opportunity | 639,000 | 633,280 | 5,720 |
| CDBG - CV | 172,207 | 9,544 | 162,663 |
| HAF Utilities Assistance Plus | 287,490 | 23,204 | 264,286 |
| Total | \$ <u>24,091,764</u> | \$ <u>10,302,445</u> | \$ <u>13,789,319</u> |

These commitments are not recognized in the accompanying financial statements as receivables and revenue as they are conditional awards.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note D – Fair Value of Financial Instruments

The following methods were used by the Organization in estimating the fair value of its financial instruments:

Cash and Cash Equivalents – The carrying amount reported in the statement of financial position approximates fair value.

Investments – The only investment the Organization has is 100 shares of stock at 1 cent each for a total of \$1 investment in 43 Town Square Housing Corp.

Note E – Property and Equipment

The following is a breakdown of property and equipment reported on the Statement of Financial Position at December 31, 2021:

| | |
|--------------------------------|----------------------------|
| Buildings and Improvements | \$ 4,728,813 |
| Furniture and Equipment | 658,083 |
| Vehicles | <u>470,385</u> |
| Total Cost Basis | 5,857,281 |
| Less: Accumulated Depreciation | <u>(1,956,499)</u> |
| Net | <u><u>\$ 3,900,782</u></u> |

The depreciation expense for 2021 was \$110,110. Depreciation is calculated using the straight-line method, over the assets estimated useful lives.

| <u>Classification of Property</u> | <u>Estimated Useful Lives</u> |
|-----------------------------------|-------------------------------|
| Buildings and Improvements | 39 years |
| Equipment | 5-20 years |
| Vehicles | 5-10 years |

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note F – Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. OMB Circular A-122, "Cost Principles for Non-Profit Organizations," which is superseded by the 2 CFR 200 Guidance establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. West Ohio Community Action Partnership's cost allocation plan is based on the Direct Allocation Method described in OMB Circular A-122 and superseded by the 2 CFR 200 Guidance. The Direct Allocation Method treats all cost as direct costs except general administration and general expenses.

- Direct costs are those that can be identified specifically with a particular final cost objective.
- Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs by West Ohio Community Action Partnership.

The general approach of West Ohio Community Action Partnership in allocating costs to particular grants and contracts is as follows:

- All allowable direct costs are charged directly to the program, grant, activity, etc. that they pertain to.
- Allowable direct costs that can be identified to more than one program are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
- All other allowable general and administrative costs (costs that benefits all programs and cannot be identified to a specific program) are allocated to programs, grants, etc. using a base that results in an equitable distribution.

- A. Compensation for Personal Services and Fringe Benefits – Documented with timesheets showing time distribution for all employees and allocated based on time spent on each program or grant. Salaries and wages are charged directly to the program for which work has been done. Salary positions that benefit two or more programs will be directly charged as to time spent with each program. Salary positions that benefit all programs will be allocated to those programs based on the ratio of each program's Full Time Equivalents (FTE) to the total of such FTE's. The FTE's will be adjusted annually (or more frequently if a consequential change or addition/deletion of a grant is made).

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note F – Expense Recognition and Allocation (continued)

- B. Insurance, telephone/communication, printing, professional services, training/conferences/seminar, auto allowance/travel costs/vehicle costs, audit/accounting, memberships, dues, licenses, supplies, and miscellaneous expenses – Costs incurred for a particular program are charged directly to the program requiring the coverage. Costs that benefit all programs are allocated based on the ratio of each program's Full Time Equivalents (FTE's) to the total of such FTE's. The FTE's will be adjusted annually (or more frequently if a consequential change or addition/deletion of a grant is made).
- C. Equipment – West Ohio Community Action Partnership depreciates equipment, only for A-133/Single Audit purposes, when the initial acquisition cost exceeds \$5,000. Items below \$5,000 are expended as expendable consumable supplies during the year in which the cost was incurred. Non-expendable/depreciable equipment, unless specified differently by the awarding Organization, is expended and charged to the grant utilizing the item in the year of purchase. If the allowable equipment is used by more than one program, an allocation of the cost will be performed based on anticipated usage of the item. Costs that benefit all programs will be allocated to those programs based on the ratio of each program's Full Time Equivalents (FTE's) to the total of such FTE's. The FTE's will be adjusted annually (or more frequently if a consequential change or addition/deletion of a grant is made).
- D. Facility Expenses (includes costs such as rent, utilities, maintenance, mortgage interest, mortgage principal, etc.) – Allocated based on usable square footage (the ratio of total square footage used by all programs to the total square footage of the entire facility). Facilities costs related to general and administrative activities are allocated to programs based on the ratio of program square footage to total square footage.
- E. Special Costs (includes client benefits and special assistance) – Expenses are charged directly to the programs that benefit from the services.
- F. Unallowable costs – Costs that are unallowable in accordance with OMB Circular A-122 and superseded by the 2 CFR 200 Guidance, including alcoholic beverages, bad debt, advertising (other than that which is allowable within the limits of a specific grant), contributions, entertainment, fines and penalties shall not be incurred.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note G – Lease Agreements

West Ohio CAP entered into a lease agreement on October 6, 2016, for the rental of sixteen printers, eight printer/fax machines and seven copiers from Perry ProTech. The terms of the lease required 63 monthly payments of \$4,746. This lease was modified on September 20, 2017 to include an additional printer/fax machine for 63 monthly payments of \$5,153. On May 20, 2021, the lease was modified for the rental of five printers, eight printer/fax machines, and seven copiers. The new lease requires 60 monthly payments of \$4,223.

West Ohio CAP entered into a lease agreement on December 31, 2013 for the rental of a postage machine from Quadient Leasing for the Lima, Ohio office location. The terms of the lease require monthly payments of \$129 for 63 months. On November 9, 2018, the lease was modified and resigned for a monthly payment of \$130 for 63 months.

West Ohio CAP entered into a lease agreement on March 22, 2021 for the rental of a postage machine from Quadient Leasing for the Celina, Ohio office location. The terms of the lease require monthly payments of \$89 for 63 months.

West Ohio CAP entered into a lease agreement on January 1, 2016 for the rental of office space located at 420 N. Brandon Avenue, Celina, Ohio from Brandon Avenue Leasing, LLC. The terms of the lease require monthly payments of \$1,947 for 24 months. On January 1, 2018, the lease was modified and resigned for a monthly payment of \$2,096 for an additional 24 months. This lease was renewed on January 1, 2020 for another 24-month period. As of January 1, 2022, the lease expired and is now on a month-to-month basis in the amount of \$2,096 per month.

West Ohio CAP entered into a lease agreement on September 1, 2014, which was modified on April 30, 2015, for the rental of office space located on the second floor of the Auglaize Acres nursing home, 13093 Infirmary Road, Wapakoneta, Ohio from the Auglaize County Board of Commissioners. The terms of the lease require monthly payments of \$1,235 on a month-to-month basis. During 2019, Auglaize Acres was sold by the County Commissioners to Alternative Living Solutions Management Services, Inc. Effective July 1, 2019, the lease was modified to monthly payments of \$638.52 for a 24-month period. The Odem Group acquired the facility and a new lease was entered into on December 28, 2021 for a term of one year with monthly payments of \$638.52. The lease then renews on a month-to-month basis.

The minimum lease payments are as follows:

| <u>Year Ending December 31,</u> | <u>Total</u> |
|---------------------------------|-------------------|
| 2022 | \$ 60,966 |
| 2023 | 53,304 |
| 2024 | 51,874 |
| 2025 | 51,744 |
| 2026 | 17,426 |
| | <u>\$ 235,314</u> |

Lease payments made during 2021 totaled \$89,568.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note H – Commitments and Contingencies

The Organization is subject to other various claims, legal proceedings, and investigations covering a wide range of matters that arise in the ordinary course of business. In the opinion of management, all other such matters are adequately covered by insurance or by accruals and if not so covered, are without merit or are of such kind, or involve such amounts, as would not have a significant effect on the financial position or results of operations of the Organization, if disposed of unfavorably.

Note I – Noncompliance with Grantor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants and contracts are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with contract restrictions. No provision has been made for any liabilities that may arise from such audits.

Note J – Retirement Plan

The Organization participates in a defined contribution, individual account, money purchase 403 (b) retirement plan that covers its Class I – full-time employees. This plan is available for the benefit of all full-time employees of the Organization who have completed one year of service to the organization.

The Organization makes contributions of 4% to the plan as part of the union contract, which are determined based on a percentage of the participating employee's salary. The organization's contributions, which are included in employee benefits in the statement of functional expenses, were \$135,199 for the year ended December 31, 2021.

Note K – Accrued Annual Leave

The Organization's eligible employees are provided annual leave benefits. Leave benefits earned, but not used, at December 31, 2021 amounted to \$139,511.

Note L – Concentrations of Credit Risk

The Organization maintains cash balances at one financial institution. Accounts at the institution are insured by the National Credit Union Administration (NCUA) up to \$250,000. The Organization has also entered into an agreement with Superior Credit Union to secure cash deposits up to \$2,000,000 through a Security Agreement/Pledge of Collateral agreement. The Organization had no uninsured cash balances at December 31, 2021.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note M – Concentrations of Revenue

The Organization depends on various grants to continue operations and services. The Head Start, Early Head Start, and Early Head Start Child Care grants comprised approximately 49% of the Organization's revenue for 2021. A significant cutback of these programs or entire loss of the grants would have a negative impact on future operations.

Note N – Government Contracts

Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts the Organization will record such disallowance at the time the final assessment is made.

Note O – Income Taxes

The Internal Revenue Service has determined that West Ohio Community Action Partnership is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, though it will be subject to tax on income unrelated to its exempt purpose (unless that income is otherwise excluded by the Internal Revenue Code). Contributions to the Organization are tax deductible to the donors under Section 170 of the Internal Revenue Code. The Organization is not classified as a private foundation.

The Organization files a Federal Income Tax Return – Form 990 – Return of Organization Exempt from Income Tax and also annually files with the State of Ohio Attorney General under the Ohio Charitable Law section. The Organization's U.S. federal income tax returns for the years ended December 31, 2017 and prior are closed and are no longer subject to examination.

Note P – COVID-19 Pandemic

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The extent of the impact of COVID-19 on West Ohio Community Action Partnership's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's clients, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

West Ohio Community Action Partnership
Lima, Ohio

Notes to Financial Statements
December 31, 2021

Note P – COVID-19 Pandemic (continued)

On March 22, 2020, Ohio Governor Mike DeWine issued a Stay-at-Home Order which effectively closed the physical location of every non-essential business and remained open to the public for essential services. However, this Stay-at-Home Order impacted West Ohio CAP. Head Start, Early Head Start and our Child Care Partners were ordered to close and the teachers were required to work from home through electronic teaching methods. All staff, except the intake staff who serve customers directly, were required to work from home if at all possible. Future potential impacts may include continued disruptions or restrictions on our employees' ability to work and the agency's ability to restructure programming for the required social distancing parameters. As the Community Action Agency for Auglaize, Mercer, and Allen counties, West Ohio CAP is the beneficiary of multiple new funding streams in 2021 and 2022 which are designated to address the needs and serve the population affected by the COVID-19 pandemic.

Note Q – Subsequent Events

Management has evaluated subsequent events through August 8, 2022, the date that the financial statements were available to be issued. West Ohio CAP was awarded \$2,541,689 of funding by the Department of Health and Human Services, Office of Head Start, for one-time funding for the construction of a new Head Start facility in Lima, Ohio – Allen County. Construction of the facility (located at 1825 Reese Avenue) began in August 2020 and was substantially completed in June 2022. Anticipated occupancy is expected for Fall 2022.

West Ohio Community Action Partnership
Lima, Ohio

Schedule of Federally Funded Programs
For the Year Ended December 31, 2021

| | State of Ohio Development Services Agency CSBG - Community Services Block Grant | State of Ohio Development Services Agency CSBG - Community Services Block Grant | State of Ohio Development Services Agency Homeless Crisis Response Program (HCRP) | State of Ohio Development Services Agency Homeless Crisis Response Program (HCRP) |
|--|--|--|--|--|
| CDFA Number | 93.569 | 93.569 | 14.231 | 14.231 |
| <u>Support and Revenue</u> | | | | |
| Federal Grants | \$ 373,791 | \$ 104,990 | \$ 150,243 | \$ 53,143 |
| CDBG funds CFDA #14.228 | - | - | - | - |
| In-Kind Contribution | - | - | - | - |
| Interest | 3 | - | - | - |
| OCCRRA - one time payment CFDA #93.575 | - | - | - | - |
| USDA Meal Reimbursements CFDA# 10.558 | - | - | - | - |
| Other | 138 | - | - | - |
| Total Support and Revenue | 373,932 | 104,990 | 150,243 | 53,143 |
| <u>Expenditures</u> | | | | |
| Personnel | 178,372 | 27,227 | 2,628 | 2,007 |
| Program Benefits | 54,974 | 36,866 | 39,135 | 50,586 |
| Rent | 7,606 | - | - | - |
| Building/Utility Expenses | 21,659 | 321 | - | - |
| Office Expenses | 1,606 | 17 | - | - |
| Program Supplies | 2,949 | 12,379 | - | - |
| Professional / Contract Fees | 54,969 | 26,590 | 108,480 | - |
| Staff Training/Travel | 3,315 | 60 | - | - |
| In-Kind Contributions | - | - | - | - |
| Transportation Expenses | - | - | - | - |
| Administrative Expenses | 35,551 | - | - | - |
| Other | 8,096 | 1,330 | - | 550 |
| Facility Construction | - | - | - | - |
| Equipment Purchases | 4,835 | 200 | - | - |
| Total Expenditures | 373,932 | 104,990 | 150,243 | 53,143 |
| Net Support and Revenue | | | | |
| Over/(Under) Expenditures | - | - | - | - |
| Net Assets-Beginning of Year | - | - | - | - |
| Net Assets-End of Year | \$ - | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #1

| State of Ohio Development Services Agency Target of Opportunity Program 14.228 | State of Ohio Development Services Agency Consolidated Appropriations Act - 2021 - Home Relief Grant (CAA-HRG) - US Treasury 21.023 | State of Ohio Development Services Agency CRF-ESP Coronavirus Relief Fund - Emergency Services Program 21.019 | Ohio Housing Finance Agency (OHFA) US Department of Treasury - Homeowner Assistance Fund 21.026 |
|--|---|---|---|
| \$ 633,280 | \$ 4,171,272 | \$ 464 | \$ 23,204 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 633,280 | 4,171,272 | 464 | 23,204 |
| 88,201 | 246,181 | (464) | 1,683 |
| 529,665 | 3,862,608 | 133 | 21,147 |
| - | 2,209 | - | - |
| 635 | 2,746 | 331 | 136 |
| 557 | 3,319 | - | - |
| 316 | 614 | - | - |
| 420 | 21,710 | - | - |
| 21 | 876 | - | 16 |
| - | - | - | - |
| - | - | - | - |
| 12,786 | 22,535 | - | 222 |
| 130 | 1,084 | 464 | - |
| - | - | - | - |
| 549 | 7,390 | - | - |
| 633,280 | 4,171,272 | 464 | 23,204 |
| - | - | - | - |
| - | - | - | - |
| \$ - | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #1

| Coalition on Homelessness and Housing in Ohio (COHHIO) Temporary Assistance for Needy Families (TANF) Housing Now for Homeless Families | City of Lima CDBG-VV - Community Development Block Grant - Coronavirus Grant | City of Lima CDBG - Community Development Block Grant - Home Ownership Counseling and Fair Housing | City of Lima CDBG - Community Development Block Grant - Start Up Lab (Urban Impact) | City of Lima HUD - HOME funds - Down Payment Assistance/ Counseling |
|--|--|---|---|--|
| 93.558 | 14.218 | 14.218 | 14.218 | 14.239 |
| \$ 99,498 | \$ 9,544 | \$ 42,401 | \$ 31,660 | \$ 38,467 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 1 | - | 8 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | (178) | - | 1,087 |
| 99,498 | 9,544 | 42,224 | 31,660 | 39,562 |
| 41,308 | 940 | 39,223 | - | 3,216 |
| 54,448 | 8,604 | - | - | 36,367 |
| - | - | - | - | - |
| 645 | - | 512 | - | - |
| 98 | - | 304 | - | - |
| 5 | - | 1,265 | - | 5,482 |
| 30 | - | 750 | 31,660 | - |
| 22 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 2,027 | - | - | - | - |
| 915 | - | 170 | - | 45 |
| - | - | - | - | - |
| - | - | - | - | - |
| 99,498 | 9,544 | 42,224 | 31,660 | 45,110 |
| - | - | - | - | (5,548) |
| - | - | - | - | 7,249 |
| \$ - | \$ - | \$ - | \$ - | \$ 1,701 |

The accompanying notes are an integral part of these financial statements.

Schedule #1

| Mercer County Board of Commissioners CHIP - Community Housing Impact and Preservation Program - HOME Funds | Allen County Board of Commissioners CDBG - Community Development Block Grant - Fair Housing | US Department of Housing and Urban Development HUD - Housing and Urban Development - Comprehensive Counseling Services | State of Ohio Development Services Agency LIHWAP - Low Income Household Water Assistance Program | State of Ohio Development Services Agency HEAP - Home Energy Assistance Program |
|---|---|---|---|--|
| 14.239 | 14.218 | 14.169 | 93.568 | 93.568 |
| \$ 8,302 | \$ 1,514 | \$ 3,388 | \$ 1,234 | \$ 959,948 |
| 10,100 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 7 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 261 |
| 18,402 | 1,514 | 3,388 | 1,234 | 960,216 |
| 15,060 | 1,512 | 3,153 | - | 406,278 |
| 1,491 | - | - | 167 | 371,387 |
| - | - | - | 297 | 22,056 |
| - | - | - | 604 | 28,160 |
| 227 | 2 | - | 13 | 11,983 |
| - | - | - | 10 | 1,457 |
| - | - | - | 143 | 49,049 |
| 265 | - | 235 | - | 883 |
| - | - | - | - | - |
| - | - | - | - | - |
| 1,229 | - | - | - | 43,056 |
| 130 | - | - | - | 6,201 |
| - | - | - | - | - |
| - | - | - | - | 19,706 |
| 18,402 | 1,514 | 3,388 | 1,234 | 960,216 |
| - | - | - | - | - |
| - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #1

| Department of Health and Human Services Administration for Children and Families Head Start - New Facility | Department of Health and Human Services Administration for Children and Families Head Start | Department of Health and Human Services Administration for Children and Families Early Head Start | Department of Health and Human Services Administration for Children and Families Early Head Start - Child Care Partnership | Department of Health and Human Services Administration for Children and Families Head Start, Early HS & Early HS - Child Care Partnership - COVID-19 funding |
|---|---|---|---|---|
| 93.600 | 93.600 | 93.600 | 93.600 | 93.600 |
| \$ 1,658,130 | \$ 3,209,074 | \$ 1,317,575 | \$ 1,040,863 | \$ 372,616 |
| - | - | - | - | - |
| - | 598,345 | 200,329 | 76,036 | - |
| 9 | 18 | 28 | 3 | - |
| 20,250 | - | - | - | - |
| - | 104,499 | 14,236 | - | - |
| 13,620 | 9,139 | 793 | 190 | - |
| 1,692,009 | 3,921,075 | 1,532,961 | 1,117,092 | 372,616 |
| - | 2,483,910 | 1,083,969 | 215,078 | - |
| - | 37 | 125 | - | - |
| - | 61,003 | 401 | 40 | - |
| - | 167,521 | 46,472 | 2,904 | 4,383 |
| - | 17,801 | - | 508 | - |
| - | 243,858 | 93,298 | 15,626 | 142,483 |
| - | 115,020 | 45,925 | 797,118 | 10,357 |
| - | 37,117 | 15,069 | 859 | - |
| - | 598,345 | 200,329 | 76,036 | - |
| - | 61,606 | - | - | - |
| - | - | - | - | - |
| - | 43,347 | 17,154 | 5,624 | - |
| 1,733,821 | - | - | - | - |
| - | 91,510 | 30,219 | 3,299 | 215,393 |
| 1,733,821 | 3,921,075 | 1,532,961 | 1,117,092 | 372,616 |
| (41,812) | - | - | - | - |
| 43,404 | - | - | - | - |
| \$ 1,592 | \$ - | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #1

| United Way of Greater Lima EFSP - Emergency Food and Shelter Program | City of Lima HUD - Housing and Urban Development - Lead Hazard Control and Health Homes | Total |
|--|---|---------------|
| 97,024 | 14,900 | |
| \$ 35,546 | \$ 1,473 | \$ 14,341,620 |
| - | - | 10,100 |
| - | - | 874,710 |
| - | - | 77 |
| - | - | 20,250 |
| - | - | 118,735 |
| - | (14) | 25,036 |
| 35,546 | 1,459 | 15,390,528 |
| - | 1,459 | 4,840,941 |
| 35,546 | - | 5,103,286 |
| - | - | 93,612 |
| - | - | 277,029 |
| - | - | 36,435 |
| - | - | 519,742 |
| - | - | 1,262,221 |
| - | - | 58,738 |
| - | - | 874,710 |
| - | - | 61,606 |
| - | - | 117,406 |
| - | - | 85,240 |
| - | - | 1,733,821 |
| - | - | 373,101 |
| 35,546 | 1,459 | 15,437,888 |
| - | - | (47,360) |
| - | - | 50,653 |
| \$ - | \$ - | \$ 3,293 |

The accompanying notes are an integral part of these financial statements.

Schedule #1

West Ohio Community Action Partnership
Lima, Ohio

Schedule of State Funded Programs
For the Year Ended December 31, 2021

| | State of Ohio State General Revenue Fund ECE - Early Childhood Education | State of Ohio Ohio Housing Trust Fund (OHTF) Homeless Crisis Response Program (HCRP) | Ohio Housing Finance Agency (OHFA) Ohio Dept of Mental Health and Addiction Services Criminal Justice Housing Program |
|--------------------------------|--|--|---|
| <u>Support and Revenue</u> | | | |
| State Grants | \$ 155,355 | \$ 216,228 | \$ 5,500 |
| Interest | - | 1 | - |
| Other | 168 | 25 | - |
| Total Support and Revenue | 155,523 | 216,254 | 5,500 |
| <u>Expenditures</u> | | | |
| Personnel | 147,312 | 41,521 | - |
| Program Benefits | - | 170,499 | 5,500 |
| Rent | (4) | - | - |
| Building Expenses/Utilities | 393 | 254 | - |
| Office Expenses | 833 | 48 | - |
| Program Supplies | 1,001 | 118 | - |
| Professional/Contract Fees | 1,813 | 830 | - |
| Staff Training/Staff Travel | 182 | 49 | - |
| Other/Administrative | 3,993 | 2,935 | - |
| Total Expenditures | 155,523 | 216,254 | 5,500 |
| Net Support and Revenues | | | |
| Over/(Under) Expenditures | - | - | - |
| Net Assets - Beginning of Year | - | - | - |
| Net Assets - End of Year | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #2

| Montgomery County Board of Commissioners Ohio Children's Trust Fund (OCTF) Nurturing Parenting Program | State of Ohio Ohio Housing Trust Fund (OHTF) Homeless Crisis Response Program (HCRP) - Targeted Youth | State of Ohio Universal Service Fund (USF)/ Percentage of Income Payment Plan (PIPP) - Administration and Operation Program | State of Ohio Ohio Housing Trust Fund (OHTF) Housing Assistance Program | Total |
|--|---|---|---|------------|
| \$ 54,120 | \$ 27,400 | \$ 36,234 | \$ 68,267 | \$ 563,104 |
| 1 | - | - | - | 2 |
| 228 | - | - | - | 421 |
| 54,349 | 27,400 | 36,234 | 68,267 | 563,527 |
| 44,830 | 753 | 36,234 | 11,753 | 282,403 |
| - | 26,332 | - | - | 202,331 |
| 2,165 | - | - | - | 2,161 |
| 633 | - | - | - | 1,280 |
| 186 | - | - | 72 | 1,139 |
| 1,486 | - | - | - | 2,605 |
| - | - | - | 55,760 | 58,403 |
| 1,151 | - | - | - | 1,382 |
| 3,898 | 315 | - | 682 | 11,823 |
| 54,349 | 27,400 | 36,234 | 68,267 | 563,527 |
| - | - | - | - | - |
| - | - | - | - | - |
| \$ - | \$ - | \$ - | \$ - | \$ - |

The accompanying notes are an integral part of these financial statements.

Schedule #2

West Ohio Community Action Partnership
Lima, Ohio

Schedule of Local Programs
For the Year Ended December 31, 2021

| | Lead Abatement | Ohio Housing Finance Agency (OHFA) COVID-19 - Financial Assistance for Homelessness Prevention, Rapid Rehousing and Emergency Rental Assistance | Coalition on Homelessness and Housing in Ohio (COHHIO) COHHIO Risk Mitigation Fund | Coalition on Homelessness and Housing in Ohio (COHHIO) COHHIO Pandemic Emergency Fund |
|--------------------------------|-------------------|--|---|--|
| <u>Support and Revenue</u> | | | | |
| Contract Revenue | \$ 76,782 | \$ 25,125 | \$ 267 | \$ 1,672 |
| Donations | - | - | - | - |
| Donations - Restricted | - | - | - | - |
| Interest | 63 | - | - | - |
| Occupancy Usage | - | - | - | - |
| Other | 1 | - | - | - |
| Total Support and Revenue | 76,846 | 25,125 | 267 | 1,672 |
| <u>Expenditures</u> | | | | |
| Personnel | 9,241 | - | - | - |
| Professional/Contract Fees | 61,432 | - | - | - |
| Staff Training/Staff Travel | - | - | - | - |
| Office Expenses | 344 | - | - | - |
| Vehicle Expense | - | - | - | - |
| Equipment Purchases | - | - | - | - |
| Building Expense | 621 | - | - | - |
| Other | 5,208 | - | - | - |
| Program Benefits | - | 25,125 | 267 | 1,672 |
| Program Supplies | - | - | - | - |
| Depreciation | - | - | - | - |
| Federal Income Tax - 990-T | - | - | - | - |
| Total Expenditures | 76,846 | 25,125 | 267 | 1,672 |
| Net Support and Revenues | | | | |
| Over/(Under) Expenditures | - | - | - | - |
| Net Assets - Beginning of Year | - | - | - | - |
| Capitalized Assets | - | - | - | - |
| Disposition of Assets | - | - | - | - |
| Net Assets - End of Year | \$ - | \$ - | \$ - | - |

The accompanying notes are an integral part of these financial statements.

Schedule #3

| Kibby Corners Development | Property Fund | West Ohio CAP Operating Fund | COVID-19 Emergency Leave Pay - 941 Credits | United Way of Greater Lima Kindergarten Kamp - Summer Program | Local Community Donations | Donations - Police Athletic League | Total |
|------------------------------|------------------|------------------------------------|---|--|---------------------------------|--|--------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 103,846 |
| - | - | 4,784 | - | - | - | - | 4,784 |
| - | - | - | - | 20,000 | 61,844 | - | 81,844 |
| - | - | 1,322 | - | - | - | 3 | 1,388 |
| - | 145,239 | - | - | - | - | - | 145,239 |
| - | - | 11,692 | 3,680 | 49 | - | (6,789) | 8,633 |
| - | 145,239 | 17,798 | 3,680 | 20,049 | 61,844 | (6,786) | 345,734 |
| - | 53,182 | 3,753 | 3,680 | 31,641 | 1,803 | - | 103,300 |
| - | 7,899 | 350 | - | 3,153 | - | - | 72,834 |
| - | - | 1,444 | - | - | 311 | - | 1,755 |
| - | 242 | 4,999 | - | - | - | - | 5,585 |
| - | 2,167 | - | - | - | - | - | 2,167 |
| - | 962 | - | - | - | - | - | 962 |
| - | 71,073 | 335 | - | - | - | - | 72,029 |
| - | 9,550 | 4,268 | - | - | - | - | 19,026 |
| - | - | 2,412 | - | - | 1,207 | - | 30,683 |
| - | 164 | 37 | - | 1,075 | 11,202 | - | 12,478 |
| - | 110,110 | - | - | - | - | - | 110,110 |
| - | - | - | - | - | - | - | - |
| - | 255,349 | 17,598 | 3,680 | 35,869 | 14,523 | - | 430,929 |
| - | (110,110) | 200 | - | (15,820) | 47,321 | (6,786) | (85,195) |
| 15,641 | 1,953,876 | 560,000 | - | 19,814 | 5,643 | 6,786 | 2,561,760 |
| - | 2,057,016 | - | - | - | - | - | 2,057,016 |
| - | - | - | - | - | - | - | - |
| \$ 15,641 | \$ 3,900,782 | \$ 560,200 | \$ - | \$ 3,994 | \$ 52,964 | \$ - | \$ 4,533,581 |

The accompanying notes are an integral part of these financial statements.

Schedule #3

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets

For the Period January 1, 2021 to December 31, 2021

Community Services Block Grant 2020-2021
Ohio Development Services Agency - Grant No. 2021-02

| | Prior Fiscal Year | Current Fiscal Year | Total | Budget | Variance |
|--|----------------------|------------------------|-------------|------------|------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 488,065 | \$ 373,791 | \$ 861,856 | | |
| Deferred Revenue | - | - | - | | |
| Interest | - | - | - | | |
| | <hr/> | <hr/> | <hr/> | | |
| Total Support and Revenue | 488,065 | 373,791 | 861,856 | | |
| | <hr/> | <hr/> | <hr/> | | |
| <u>Expenditures</u> | | | | | |
| Salaries/Fringe Benefits | 241,398 | 182,336 | 423,734 | \$ 440,815 | \$ 17,081 |
| Consultants/Contracts | 12,533 | 43,583 | 56,116 | 70,991 | 14,875 |
| Travel | 8,546 | 1,673 | 10,219 | 22,596 | 12,377 |
| Space/Rentals | 28,435 | 26,833 | 55,268 | 61,507 | 6,239 |
| Consumables/Equipment | 25,861 | 22,881 | 48,742 | 59,952 | 11,210 |
| Other | 171,292 | 96,485 | 267,777 | 323,874 | 56,097 |
| | <hr/> | <hr/> | <hr/> | | |
| Total Expenditures | 488,065 | 373,791 | 861,856 | \$ 979,735 | \$ 117,879 |
| | <hr/> | <hr/> | <hr/> | | |
| Net Support and Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets

For the Period January 1, 2021 to December 31, 2021

Community Services Block Grant - CARES
Ohio Development Services Agency - Grant No. CARES 2020-02

| | <u>Prior Fiscal Year</u> | <u>Current Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------|--------------------------------|----------------|-------------------|-------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 143,589 | \$ 49,953 | \$ 193,542 | | |
| Deferred Revenue | 136,963 | 55,037 | 192,000 | | |
| Interest | - | - | - | | |
| Total Support and Revenue | <u>280,552</u> | <u>104,990</u> | <u>385,542</u> | | |
| <u>Expenditures</u> | | | | | |
| Salaries/Fringe Benefits | 42,071 | 27,777 | 69,848 | \$ 156,815 | \$ 86,967 |
| Consultants/Contracts | 71,809 | 26,591 | 98,400 | 175,867 | 77,467 |
| Travel | 114 | 60 | 174 | 5,750 | 5,576 |
| Space/Rentals | - | - | - | - | - |
| Consumables/Equipment | 5,792 | 3,300 | 9,092 | 17,353 | 8,261 |
| Other | <u>160,766</u> | <u>47,262</u> | <u>208,028</u> | <u>233,850</u> | <u>25,822</u> |
| Total Expenditures | <u>280,552</u> | <u>104,990</u> | <u>385,542</u> | <u>\$ 589,635</u> | <u>\$ 204,093</u> |
| Net Support and Revenue Over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets

For the Period January 1, 2021 to December 31, 2021

Low-Income Home Energy Assistance Program
Ohio Development Services Agency - Grant No. 21-HA-131

| | <u>Prior</u> <u>Fiscal Year</u> | <u>Current</u> <u>Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------------|--------------------------------------|----------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 309,681 | \$ 266,577 | \$ 576,258 | | |
| Deferred Revenue | (118,317) | 118,317 | - | | |
| Interest | - | - | - | | |
| Total Support and Revenue | <u>191,364</u> | <u>384,894</u> | <u>576,258</u> | | |
| <u>Expenditures</u> | | | | | |
| Salaries | 116,004 | 187,730 | 303,734 | \$ 304,026 | \$ 292 |
| Fringe Benefits | 19,114 | 77,962 | 97,076 | 93,550 | (3,526) |
| Consultants | 11,879 | 15,835 | 27,714 | 28,557 | 843 |
| Travel | 1,012 | 569 | 1,581 | 1,840 | 259 |
| Space | 11,919 | 36,834 | 48,753 | 55,310 | 6,557 |
| Consumable Supplies | 8,764 | 10,915 | 19,679 | 20,619 | 940 |
| Equipment | 10,862 | 26,136 | 36,998 | 45,486 | 8,488 |
| Other | 11,810 | 28,913 | 40,723 | 39,110 | (1,613) |
| Total Expenditures | <u>191,364</u> | <u>384,894</u> | <u>576,258</u> | <u>\$ 588,498</u> | <u>\$ 12,240</u> |
| Net Support and Revenue Over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets

For the Period January 1, 2021 to December 31, 2021

Low-Income Household Water Assistance Program
Ohio Development Services Agency - Grant No. LIHWAP 2021-131

| | Current | | |
|--|-------------|------------|------------|
| | Fiscal Year | Budget | Variance |
| <u>Support and Revenue</u> | | | |
| Federal Grant | \$ 1,234 | | |
| Deferred Revenue | - | | |
| Interest | - | | |
| Total Support and Revenue | 1,234 | | |
| <u>Expenditures</u> | | | |
| Salaries | - | \$ 67,830 | \$ 67,830 |
| Fringe Benefits | - | 26,454 | 26,454 |
| Consultants | - | - | - |
| Travel | - | - | - |
| Space | 913 | 9,093 | 8,180 |
| Consumable Supplies | 22 | 3,795 | 3,773 |
| Equipment | 132 | 4,481 | 4,349 |
| Other | - | 9,765 | 9,765 |
| Direct Client Assistance | 167 | 485,695 | 485,528 |
| Total Expenditure | 1,234 | \$ 607,113 | \$ 605,879 |
| Net Support and Revenue Over Expenditures | \$ - | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets

For the Period January 1, 2021 to December 31, 2021

Low-Income Home Energy Assistance Program - Winter Crisis
Ohio Development Services Agency - Grant No. 21 HE-231

| | <u>Prior</u> <u>Fiscal Year</u> | <u>Current</u> <u>Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|------------------------------|------------------------------------|--------------------------------------|----------------|-------------------|-------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 168,000 | \$ 68,274 | \$ 236,274 | | |
| Deferred Revenue | <u>(81,189)</u> | <u>81,189</u> | <u>-</u> | | |
| Total Support and Revenue | 86,811 | 149,463 | 236,274 | | |
| <u>Expenditures</u> | | | | | |
| Benefit Payments - Utilities | <u>86,811</u> | <u>149,463</u> | <u>236,274</u> | <u>\$ 420,000</u> | <u>\$ 183,726</u> |
| Net Support and Revenue | | | | | |
| Over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Low-Income Home Energy Assistance Program - Crisis Cooling
Ohio Development Services Agency - Grant No. 21 HE-231

| | <u>Current</u> <u>Fiscal Year</u> | <u>Budget</u> | <u>Variance</u> |
|--|--------------------------------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | |
| Federal Grants | \$ 131,194 | | |
| <u>Expenditures</u> | | | |
| Benefit Payments - Utilities | <u>131,194</u> | <u>\$ 200,000</u> | <u>\$ 68,806</u> |
| Net Support and Revenue Over Expenditures | \$ <u>-</u> | | |

The accompanying notes are an integral part of these financial statements.
Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Low-Income Home Energy Assistance Program
Ohio Development Services Agency - Grant No. 22-HA-131

| | <u>Current Fiscal Year</u> | <u>Budget</u> | <u>Variance</u> |
|--|--------------------------------|------------------|------------------|
| <u>Support and Revenue</u> | | | |
| Federal Grants | \$ 308,196 | | |
| Deferred Revenue | (104,528) | | |
| Interest | - | | |
| | <hr/> | | |
| Total Support and Revenue | <hr/> 203,668 | | |
| <u>Expenditures</u> | | | |
| Salaries | 108,013 | \$ 321,974 | \$ 213,961 |
| Fringe Benefits | 37,568 | 119,130 | 81,562 |
| Consultants | 6,369 | 22,111 | 15,742 |
| Travel | 315 | 2,020 | 1,705 |
| Space | 26,130 | 42,197 | 16,067 |
| Office Supplies | 3,510 | 12,264 | 8,754 |
| Equipment | 6,682 | 19,301 | 12,619 |
| Other | 15,081 | 43,989 | 28,908 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | <hr/> 203,668 | <hr/> \$ 582,986 | <hr/> \$ 379,318 |
| Net Support and Revenue Over Expenditures | \$ <hr/> - <hr/> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Low-Income Home Energy Assistance Program - Winter Crisis
Ohio Development Services Agency - Grant No. 22-HE-231

| | Current Fiscal Year | Budget | Variance |
|--|------------------------|-------------------|-------------------|
| <u>Support and Revenue</u> | | | |
| Federal Grants | \$ 168,000 | | |
| Deferred Revenue | <u>(77,271)</u> | | |
| Total Support and Revenue | 90,729 | | |
| <u>Expenditures</u> | | | |
| Benefit Payments - Utilities | <u>90,729</u> | \$ <u>420,000</u> | \$ <u>329,271</u> |
| Net Support and Revenue Over Expenditures | \$ <u>-</u> | | |

The accompanying notes are an integral part of these financial statements.
Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Percentage of Income Payment Plan Plus (PIPP)
Ohio Development Services Agency - Grant No. 21-PA-131

| | Current Fiscal Year | Budget | Variance |
|--|------------------------|-----------|----------|
| <u>Support and Revenue</u> | | | |
| Federal Grants | \$ 36,234 | | |
| Deferred Revenue | - | | |
| Interest | - | | |
| Total Support and Revenue | 36,234 | | |
| <u>Expenditures</u> | | | |
| Salaries | 27,060 \$ | 25,882 \$ | (1,178) |
| Fringe Benefits | 9,174 | 10,352 | 1,178 |
| Total Expenditures | 36,234 \$ | 36,234 \$ | - |
| Net Support and Revenue Over Expenditures | \$ - | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Homeless Crisis Response Program (HCRP)
Ohio Development Services Agency - Grant No. S-L-19-6AZ-2

| | <u>Prior</u> <u>Fiscal Year</u> | <u>Current</u> <u>Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------------|--------------------------------------|----------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 181,535 | \$ 213,298 | \$ 394,833 | | |
| Deferred Revenue | (2,930) | 2,930 | - | | |
| Total Support and Revenue | <u>178,605</u> | <u>216,228</u> | <u>394,833</u> | | |
| <u>Expenditures</u> | | | | | |
| Homeless Prevention | 74,591 | 18,048 | 92,639 | \$ 99,400 | \$ 6,761 |
| Rapid Rehousing | 97,126 | 192,007 | 289,133 | 298,200 | 9,067 |
| Data Collection and Evaluation | 4,969 | 4,873 | 9,842 | 14,900 | 5,058 |
| General Administrative | <u>1,919</u> | <u>1,300</u> | <u>3,219</u> | <u>17,500</u> | <u>14,281</u> |
| Total Expenditures | <u>178,605</u> | <u>216,228</u> | <u>394,833</u> | <u>\$ 430,000</u> | <u>\$ 35,167</u> |
| Net Support and Revenue Over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Homeless Crisis Response Program (HCRP)
Ohio Development Services Agency - Grant No. S-L-19-6AZ-3

| | <u>Prior Fiscal Year</u> | <u>Current Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------|--------------------------------|---------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 2,322 | \$ 27,400 | \$ 29,722 | | |
| Deferred Revenue | - | - | - | | |
| Total Support and Revenue | <u>2,322</u> | <u>27,400</u> | <u>29,722</u> | | |
| <u>Expenditures</u> | | | | | |
| Homeless Prevention | - | - | - | \$ - | \$ - |
| Rapid Rehousing | 2,250 | 27,178 | 29,428 | 116,700 | 87,272 |
| Data Collection and Evaluation | 72 | 222 | 294 | 2,100 | 1,806 |
| General Administrative | - | - | - | 6,200 | 6,200 |
| Total Expenditures | <u>2,322</u> | <u>27,400</u> | <u>29,722</u> | <u>\$ 125,000</u> | <u>\$ 95,278</u> |
| Net Support and Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | | |

The accompanying notes are an integral part of these financial statements.
Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Homeless Crisis Response Program (HCRP)
Ohio Development Services Agency - Grant No. N-L-20-6AZ-5

| | <u>Prior Fiscal Year</u> | <u>Current Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------|--------------------------------|---------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 20,551 | \$ 53,143 | \$ 73,694 | | |
| Deferred Revenue | <u>-</u> | <u>-</u> | <u>-</u> | | |
| Total Support and Revenue | <u>20,551</u> | <u>53,143</u> | <u>73,694</u> | | |
| <u>Expenditures</u> | | | | | |
| Homeless Prevention | 7,542 | 36,158 | 43,700 | \$ 47,100 | \$ 3,400 |
| Rapid Rehousing | 11,588 | 16,574 | 28,162 | 98,400 | 70,238 |
| Data Collection and Evaluation | 87 | 405 | 492 | 7,200 | 6,708 |
| General Administrative | <u>1,334</u> | <u>6</u> | <u>1,340</u> | <u>6,700</u> | <u>5,360</u> |
| Total Expenditures | <u>20,551</u> | <u>53,143</u> | <u>73,694</u> | <u>\$ 159,400</u> | <u>\$ 85,706</u> |
| Net Support and Revenue Over Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |

The accompanying notes are an integral part of these financial statements.
Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets
For the Period January 1, 2021 to December 31, 2021

Homeless Crisis Response Program (HCRP)
Ohio Development Services Agency - Grant No. N-L-20-6AZ-4

| | <u>Prior</u> <u>Fiscal Year</u> | <u>Current</u> <u>Fiscal Year</u> | <u>Total</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------------------|--------------------------------------|----------------|-------------------|------------------|
| <u>Support and Revenue</u> | | | | | |
| Federal Grants | \$ 23,896 | \$ 150,243 | \$ 174,139 | | |
| Deferred Revenue | <u>-</u> | <u>-</u> | <u>-</u> | | |
| Total Support and Revenue | <u>23,896</u> | <u>150,243</u> | <u>174,139</u> | | |
| <u>Expenditures</u> | | | | | |
| Emergency Shelter | 23,896 | 147,615 | 171,511 | \$ 227,200 | \$ 55,689 |
| Data Collection and Evaluation | - | - | - | - | - |
| General Administrative | <u>-</u> | <u>2,628</u> | <u>2,628</u> | <u>2,800</u> | <u>172</u> |
| Total Expenditures | <u>23,896</u> | <u>150,243</u> | <u>174,139</u> | <u>\$ 230,000</u> | <u>\$ 55,861</u> |
| Net Support and Revenue Over Expenditures | \$ <u>-</u> | \$ <u>-</u> | \$ <u>-</u> | | |

The accompanying notes are an integral part of these financial statements.

Schedule #4

West Ohio Community Action Partnership
Lima, Ohio

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

| <u>FEDERAL GRANTOR/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Federal Expenditures</u> |
|--|--------------------------------|---------------------------------|
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | |
| Head Start / Early Head Start | 93.600 | \$ 7,598,258 |
| <u>Ohio Department of Development - Office of Community Assistance</u> | | |
| Low-Income Home Energy Assistance | 93.568 | 959,948 |
| Low-Income Household Water Assistance | 93.499 | 1,234 |
| Community Services Block Grant | 93.569 | 478,781 |
| <u>Ohio Job & Family Services</u> | | |
| <u>Coalition on Homelessness and Housing in Ohio</u> | | |
| Temporary Assistance for Needy Families | 93.558 | 99,498 |
| <u>Ohio Child Care Resource & Referral Association</u> | | |
| Child Care and Development Block Grant | 93.575 | 20,250 |
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | |
| <u>Ohio Department of Education</u> | | |
| Child and Adult Care Food Program | 10.558 | 118,735 |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | |
| Comprehensive Counseling Services | 14.169 | 3,388 |
| <u>Ohio Department of Development - Office of Community Development</u> | | |
| Homeless Crisis Response Program | 14.231 | 203,386 |
| Community Development Block Grants - Target of Opportunity Program | 14.228 | 633,280 |
| <u>City of Lima, Ohio</u> | | |
| Home Investment Partnerships Program | 14.239 | 38,467 |
| Community Development Block Grant | 14.218 | 83,605 |
| Lead Hazard Control and Healthy Homes | 14.900 | 1,473 |
| <u>Allen County, Ohio</u> | | |
| Community Development Block Grant | 14.218 | 1,514 |
| <u>Mercer County, Ohio</u> | | |
| Home Investment Partnerships Program | 14.239 | 8,302 |
| Community Development Block Grants - Community Housing Impact and Preservation | 14.228 | 10,100 |
| <u>U.S. DEPARTMENT OF THE TREASURY</u> | | |
| <u>Ohio Department of Development - Office of Community Assistance</u> | | |
| Coronavirus Relief Fund - Emergency Services | 21.019 | 464 |
| Consolidated Appropriations Act - Home Relief | 21.023 | 4,171,272 |
| <u>Ohio Housing Finance Agency</u> | | |
| Homeowner Assistance | 21.026 | 23,204 |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | |
| Emergency Food and Shelter National Board Program | 97.024 | 35,546 |
| <u>TOTAL EXPENDITURES</u> | | <u>\$ 14,490,705</u> |

The accompanying notes are an integral part of these financial statements.

Schedule #5

West Ohio Community Action Partnership
Lima, Ohio

Notes to the Schedule of Expenditures of Federal Awards

2 CFR 200.516(b)(6)

For the Year Ended December 31, 2021

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal award activity of West Ohio Community Action Partnership (the Organization) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared 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 Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowed or may be limited as to reimbursement. The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note C – Matching Requirements

Certain Federal programs require the Organization to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Organization has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds, including in-kind contributions.



August 8, 2022

**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 Trustees
West Ohio Community Action Partnership

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Ohio Community Action Partnership (a nonprofit organization) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 8, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Ohio Community Action Partnerships' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Ohio Community Action Partnerships' internal control. Accordingly, we do not express an opinion on the effectiveness of the West Ohio Community Action Partnership's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

This 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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

E & Evans and Company



August 8, 2022

**Independent Auditor's Report on Compliance for Each Major Federal Award
Program and on Internal Control over Compliance Required by
Uniform Guidance**

Board of Trustees
West Ohio Community Action Partnership

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited West Ohio Community Action Partnership's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of West Ohio Community Action Partnership's major federal programs for the year ended December 31, 2021. West Ohio Community Action Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Ohio Community Action Partnership complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Ohio Community Action Partnership's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of West Ohio Community Action Partnership's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of West Ohio Community Action Partnership's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

E & Evans and Company

West Ohio Community Action Partnership
Lima, Ohio

Schedule of Findings and Questioned Costs
December 31, 2021

Summary of Auditor's Results

Financial Statements

Type of Auditor's Report Issued – Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? No
- Significant deficiency (ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal Control Over Major Federal Programs:

- Material weakness(es) identified? No
- Significant deficiency (ies) identified? None Reported

Type of Auditor's Report Issued on Compliance for Major Programs – Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.513(a)? No

Major programs:

- CFDA Number #21.023 – Emergency Rental Assistance Program
- CFDA Number #14.228 – Community Development Block Grants

Dollar Threshold Used to Distinguish Between Type A and Type B Programs - \$750,000

Auditee Qualified as Low-Risk Auditee? Yes