

West Ohio Community Action Partnership

Financial Statements and Supplementary Information

Year Ended December 31, 2024

West Ohio Community Action Partnership

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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, 2024, 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, 2024, 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 (Schedule #5), 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 June 25, 2025, 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

June 25, 2025

West Ohio Community Action Partnership

Statement of Financial Position

December 31, 2024

Assets

Current Assets

Cash and Cash Equivalents	\$	399,339
Accounts Receivable		1,228,820
Employee Loans		5,140
Prepaid Expenses		4,086

Total Current Assets 1,637,385

Long-Term Investment - Note A 1

Property and Equipment - Net of Accumulated Depreciation - Note E 3,840,576

Operating Lease Right of Use Asset, Net - Note F 76,946

Total Assets \$ 5,554,908

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	286,446
Accrued Expenses		353,087
Advanced Revenue		391,849
Current Portion of Operating Lease Liability		54,013

Total Current Liabilities 1,085,395

Long-Term Liabilities

Operating Lease Liability - Note F 22,933

Total Long-Term Liabilities 22,933

Total Liabilities 1,108,328

Net Assets

Without Donor Restrictions

Operating Fund	521,973
Property Fund	22,986

Total Net Assets Without Donor Restrictions 544,959

With Donor Restrictions

Kibby Corners Development	15,641
Property Fund	3,817,590
Client Benefits/Program Operations	68,390

Total Net Assets With Donor Restrictions 3,901,621

Total Net Assets 4,446,580

Total Liabilities and Net Assets \$ 5,554,908

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

West Ohio Community Action Partnership

Statement of Activities Year Ended December 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Other Support			
Grants from Federal Agencies	\$ -	\$ 9,819,061	\$ 9,819,061
Grants from State Agencies	-	1,214,819	1,214,819
Contract Revenue	-	123,427	123,427
Contributions	3,050	22,710	25,760
Investment Return, Net	13,374	95	13,469
Other Revenue	-	49,913	49,913
Net Assets Released from Restrictions	11,408,167	(11,408,167)	-
Total Revenues and Other Support	<u>11,424,591</u>	<u>(178,142)</u>	<u>11,246,449</u>
Expenses			
Program Services			
Head Start/Early Head Start/Early HS Child Care/State Preschool	6,926,030	-	6,926,030
Home Energy Assistance Program (HEAP and LIHWAP)	1,535,482	-	1,535,482
Housing Counseling/Fair Housing/Home Owner Assistance and Housing Crisis Response Programs	994,542	-	994,542
Community Services Block Grant	417,934	-	417,934
Other Program Services	514,964	-	514,964
Total Program Services	<u>10,388,952</u>	<u>-</u>	<u>10,388,952</u>
Supporting Services			
Management and General	1,144,424	-	1,144,424
Total Supporting Services	<u>1,144,424</u>	<u>-</u>	<u>1,144,424</u>
Total Expenses	<u>11,533,376</u>	<u>-</u>	<u>11,533,376</u>
 Change in Net Assets	 (108,785)	 (178,142)	 (286,927)
 Net Assets at Beginning of Year	 <u>653,744</u>	 <u>4,079,763</u>	 <u>4,733,507</u>
 Net Assets at End of Year	 <u>\$ 544,959</u>	 <u>\$ 3,901,621</u>	 <u>\$ 4,446,580</u>

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

West Ohio Community Action Partnership

Statement of Functional Expenses Year Ended December 31, 2024

	Program Services										Total Program Services	Management and General Expenses	Total Expenses
	Head Start/ Early Head Start/ Early HS Child Care/ State Preschool	Home Energy Assistance Program (HEAP and LIHWAP)	Housing Counseling/Fair Housing/Home Owner Assistance and Housing Crisis Response Programs	Community Services Block Grant	Other Program Services	Total Program Services	Management and General Expenses	Total Expenses					
Salaries	\$ 3,035,627	\$ 473,155	\$ 153,909	\$ 165,850	\$ 157,858	\$ 3,986,399	\$ 603,229	\$ 4,589,628					
Employee Benefits and Payroll Taxes	1,343,770	163,958	61,826	75,112	60,661	1,705,327	281,102	1,986,429					
Total Salaries and Payroll Related Expenses	4,379,397	637,113	215,735	240,962	218,519	5,691,726	884,331	6,576,057					
Professional and Consultant Services	1,301,188	28,310	212,604	81,928	165,509	1,789,539	85,312	1,874,851					
Direct Client Benefits	9,287	754,499	483,142	46,179	37,557	1,330,664	3,183	1,333,847					
Office Supplies	13,534	12,846	1,469	2,173	407	30,429	10,867	41,296					
Program Supplies	321,379	13,914	63,026	3,491	15,224	417,034	8,494	425,528					
Janitorial Supplies	15,422	202	-	79	35	15,738	12,455	28,193					
Telephone and Internet Services	39,036	7,791	340	1,796	1,090	50,053	1,560	51,613					
Occupancy	309,867	34,527	4,786	10,698	36,946	396,824	12,805	409,629					
Equipment (Purchase, Rental, and Maintenance)	81,850	1,859	2,046	2,551	17,713	106,019	10,477	116,496					
Lease Expense	32,350	35,856	1,920	15,116	2,454	87,696	908	88,604					
Travel	15,110	5,567	491	240	9,667	31,075	1,347	32,422					
Training and Meeting Expense	83,217	(86)	837	1,351	1,004	86,323	42,531	128,854					
Insurance (Liability and Vehicle)	39,375	-	-	-	-	39,375	57,638	97,013					
Depreciation and Amortization	248,695	1,464	-	5,622	2,387	258,168	-	258,168					
Miscellaneous	36,323	1,620	8,146	5,748	6,452	58,289	12,516	70,805					
Total Functional Expenses	\$ 6,926,030	\$ 1,535,482	\$ 994,542	\$ 417,934	\$ 514,964	\$ 10,388,952	\$ 1,144,424	\$ 11,533,376					

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

West Ohio Community Action Partnership

Statement of Cash Flows Year Ended December 31, 2024

Operating Activities

Cash Inflows for Operations	
Contributions, Fees, and Other Cash Receipts	\$ 75,675
Grants from Federal, State, and Local Agencies	11,131,714
Investment Income	13,469
Cash Outflows for Operations	
Payments for Salaries, Benefits, and Vendors	(9,786,476)
Payments for Program Benefits	<u>(1,748,354)</u>
Net Cash Provided by Operating Activities	<u>(313,972)</u>

Investing Activities

Purchases of Land, Buildings, and Equipment	<u>(73,920)</u>
Net Cash Used by Investing Activities	<u>(73,920)</u>
Cash and Cash Equivalents at Beginning of Year	<u>787,231</u>
Cash and Cash Equivalents at End of Year	<u>\$ 399,339</u>

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

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

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 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 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 CAP:

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

Notes to Financial Statements

December 31, 2024

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.

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.

Nurturing Parenting (Allen, Auglaize, and Mercer Counties) – A program funded through the Ohio Children's Trust Fund to empower parents to successfully face the responsibilities of parenting. 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

Notes to Financial Statements

December 31, 2024

Note A – Summary of Significant Accounting Policies (continued)

Principal Programs (continued)

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.

Start Up Lab (Allen County) – A program funded through the Community Services Block Grant. 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

Notes to Financial Statements

December 31, 2024

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. Funding for these emergency services ran out during 2024.

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, 2024.

Basis of Accounting

West Ohio CAP 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

Notes to Financial Statements

December 31, 2024

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, 2024, the Organization had net assets with donor restrictions of \$3,901,621.

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 restrictions 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.

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.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

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 CAP’s 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, 2024 was \$1,890.

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.

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 charges 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.

Long-Term Investment - 43 Town Square Project

A for-profit corporation, 43 Town Square Housing Corp, was established on May 18, 2017 with the 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 CAP 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.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

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, 2024 was \$2,056,371.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note A – Summary of Significant Accounting Policies (continued)

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 CAP 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 in place has a term of March 11, 2022 to May 1, 2025. Negotiations have taken place and a new bargaining agreement has not been agreed to. The current bargaining agreement which expired May 1, 2025 is still active and in place until the new bargaining agreement/contract can be mediated by attorneys and union representatives, and signed off on by both parties.

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 CAP 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.

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, 2024 are:

Cash and Cash Equivalents	\$	342,408
Accounts Receivable		1,228,820
Employee Loans		5,140
	\$	<u>1,576,368</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

Notes to Financial Statements

December 31, 2024

Note C – Summary of Grants and Contracts

At December 31, 2024, 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)	\$ 944,327	\$ 577,605	\$ 366,722
Federal Head Start	3,704,390	764,163	2,940,227
Early Head Start	1,594,755	296,217	1,298,538
Early Head Start - Child Care Partnership	1,221,112	524,965	696,147
Fair Housing Services	25,200	7,336	17,864
Home Ownership Counseling	25,200	6,591	18,609
Early Childhood Education - ODE	280,500	95,434	185,066
Ohio Childrens Trust Fund	154,166	97,500	56,666
Lead Abatement	1,750,000	1,692,600	57,400
CHIP - Mercer County	26,000	19,776	6,224
HCRP	695,100	549,507	145,593
Lead Hazard Control and Healthy Homes	1,886,876	336,250	1,550,626
ODH - Lead Safe	340,479	282,319	58,160
CSBG	856,737	524,508	332,229
Landlord Incentive Program	35,150	4,441	30,709
Energy Conservation	200,000	27,372	172,628
Total	<u>\$ 13,739,992</u>	<u>\$ 5,806,584</u>	<u>\$ 7,933,408</u>

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

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.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note E – Property and Equipment

The following is a breakdown of property and equipment reported on the Statement of Financial Position at December 31, 2024:

Buildings and Improvements	\$ 4,971,236
Furniture and Equipment	749,406
Vehicles	<u>730,649</u>
Total Cost Basis	6,451,291
Less: Accumulated Depreciation	<u>(2,610,715)</u>
Net Property and Equipment	<u>\$ 3,840,576</u>

The depreciation expense for 2024 was \$258,168. 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

Note F – 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 10, 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. On April 29, 2025, the lease was modified for the rental of seven printers, five printer/fax machines and six copiers. The new lease requires 60 monthly payments of \$5,072.

West Ohio CAP entered into a lease agreement on August 29, 2024 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 \$145 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 June 23, 2022 for the rental of a printer/copier for Reese Avenue annex building location. The terms of the lease require monthly payments of \$499 for 39 months.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note F – Lease Agreements (continued)

West Ohio CAP entered into a lease agreement on May 2, 2023 for the rental of office space located at 420 N. Brandon Avenue, Celina, Ohio from Brandon Avenue Leasing, LLC at a monthly lease payment of \$2,096. On July 24, 2024, a lease agreement was signed for calendar year 2024 at a monthly lease amount of \$2,096. On January 28, 2025, the lease was renewed for a 12 month period beginning January 1, 2025 at a monthly rate of \$2,097.

West Ohio CAP entered into a lease agreement on November 1, 2023 for the rental of office space located at 38 E. Auglaize Street, Wapakoneta, Ohio from Mercy Unlimited. The terms of the lease require monthly payments of \$500 for 12 months. The lease then renews on a month-to-month basis. A new lease agreement was signed on January 22, 2025 for calendar year 2025 at a monthly rate of \$500 for 12 months.

Future minimum operating lease payments on leases in place at December 31, 2024 are as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2025	\$ 63,475
2026	36,558
2027	1,740
2028	1,740
2029	1,740
	<u>105,253</u>
Less: Effects of Discounting	<u>(28,307)</u>
Lease Liability Recognized	<u>\$ 76,946</u>

During 2024, West Ohio CAP recognized lease expense associated with operating leases of \$88,603. Because we generally do not have access to the rate implicit in the lease or an incremental borrowing rate, we utilize the prime rate as the discount rate, which was 7.65% at December 31, 2024. The weighted average remaining lease term is 17 months.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note G – Accrued Leave

The Organization's eligible employees are provided annual leave benefits. Annual leave benefits that have been earned, but not used, at December 31, 2024 amount to \$140,072. Accrued sick leave carries no monetary value upon termination, unless the employee has maintained employment with the Organization for twenty or more years, or has reached the age of 59 ½, in which case, the employee shall be paid 50% of the value upon separation of employment. Sick leave benefits that have been accrued at December 31, 2024 amount to \$42,614.

Note H – 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 61% of the Organization's revenue for 2024. A significant cutback of these programs or entire loss of the grants would have a negative impact on future operations.

Note I – 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 CAP'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 CAP.

The general approach of West Ohio CAP 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.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note I – Expense Recognition and Allocation (continued)

- 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).
- 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 CAP depreciates equipment, for financial statement 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

Notes to Financial Statements

December 31, 2024

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 current 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 \$161,278 for the year ended December 31, 2024.

Note K – 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 L – 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 M – 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, 2024.

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.

West Ohio Community Action Partnership

Notes to Financial Statements

December 31, 2024

Note O – Income Taxes

The Internal Revenue Service has determined that West Ohio CAP 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, 2020 and prior are closed and are no longer subject to examination.

Note P – Subsequent Events

Management has evaluated subsequent events through June 25, 2025, the date that the financial statements were available to be issued. Nothing material was noted to be disclosed.

West Ohio Community Action Partnership

Schedule of Federally Funded Programs - Schedule #1 Year Ended December 31, 2024

	State of Ohio Development Services Agency CSBG - Community Services Block Grant	Ohio Housing Finance Agency (OHFA) US Department of Treasury - Homeowner Assistance Fund	City of Lima CDBG-CV - Community Development Block Grant - Coronavirus Grant	City of Lima CDBG - Community Development Block Grant - Home Ownership Counseling and Fair Housing
CDFA Number	93,569	21,026	14,218	14,218
Support and Revenue				
Federal Grants	\$ 515,928	\$ 34,325	\$ 21,535	\$ 49,919
CDBG funds CFDA #14.228	-	-	-	-
In-Kind Contribution	-	-	-	-
Interest	4	-	-	-
USDA Meal Reimbursements CFDA# 10.558	-	-	-	-
Other	276	-	-	(54)
Total Support and Revenue	516,208	34,325	21,535	49,865
Expenditures				
Personnel	297,061	4,520	265	45,760
Program Benefits	45,499	28,080	21,266	-
Rent	5,183	-	-	-
Building/Utility Expenses	13,686	-	-	2,121
Office Expenses	3,050	105	3	46
Program Supplies	3,643	-	-	97
Professional / Contract Fees	96,576	147	-	764
Staff Training/Travel	2,411	-	-	-
In-Kind Contributions	-	-	-	-
Transportation Expenses	-	-	-	-
Administrative Expenses	33,161	1,473	-	-
Other	11,597	-	1	1,077
Equipment Purchases	4,341	-	-	-
Total Expenditures	516,208	34,325	21,535	49,865
Net Support and Revenue				
Over/(Under) Expenditures	-	-	-	-
Net Assets at Beginning of Year	-	-	-	-
Net Assets at End of Year	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

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	State of Ohio Development Services Agency LIHWAP - Low Income Household Water Assistance Program	State of Ohio Development Services Agency HEAP - Home Energy Assistance Program	State of Ohio Development Services Agency HEAP - Reduction in Household Energy Burden
14,239	14,218	93,499	93,568	93,568
\$ 11,171	\$ 3,482	\$ 189,692	\$ 1,326,053	\$ 106,414
8,500	-	-	-	-
-	-	-	-	-
-	-	-	4	-
-	-	-	-	-
-	5	-	1,702	21
19,671	3,487	189,692	1,327,759	106,435
17,122	3,487	5,574	574,401	87,741
-	-	183,498	571,000	13,449
-	-	-	24,557	-
647	-	109	39,092	2,707
86	-	(24)	12,115	782
-	-	-	574	-
-	-	(60)	44,188	277
491	-	(7)	3,990	1,479
-	-	-	-	-
-	-	-	-	-
1,325	-	602	56,222	-
-	-	-	1,620	-
-	-	-	-	-
19,671	3,487	189,692	1,327,759	106,435
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Department of Health and Human Services Administration for Children and Families Head Start - New Facility	State of Ohio Ohio Child Care Resource & Referral Association Child Care Stabilization	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
93,600	93,575	93,600	93,600	93,600
\$ -	\$ 283,679	\$ 3,892,552	\$ 1,621,176	\$ 1,206,541
-	-	-	-	-
-	-	1,237,334	561,743	257,294
-	-	21	29	2
-	-	148,654	18,194	-
-	-	19,105	47,455	16,643
-	283,679	5,297,666	2,248,597	1,480,480
-	267,716	3,010,939	1,244,251	187,102
-	-	5,749	2,870	3,111
-	-	48,921	193	41
-	-	330,126	71,103	2,704
-	-	12,616	5,664	1,285
-	15,963	205,687	76,428	6,913
-	-	200,607	225,897	982,447
-	-	74,400	35,379	21,375
-	-	1,237,334	561,743	257,294
-	-	60,870	-	-
-	-	-	-	-
-	-	100,177	20,549	18,446
-	-	10,240	4,520	(238)
-	283,679	5,297,666	2,248,597	1,480,480
-	-	-	-	-
1,442	-	-	-	-
\$ 1,442	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Department of Health and Human Services Administration for Children and Families Head Start, Early HS & Early HS - Child Care Partnership - COVID-19 funding	United Way of Greater Lima EFSP - Emergency Food and Shelter Program	Mercer County Board of Commissioners State and Local Fiscal Recovery Funds (SLFRF) Lead Safe Ohio Program	City of Lima HUD - Housing and Urban Development - Lead Hazard Control and Health Homes	Total
93,600	97,024	21,027	14,900	
\$ 102,946	\$ 16,850	\$ 3,121	\$ 225,317	\$ 9,610,701
-	-	-	-	8,500
-	-	-	-	2,056,371
-	-	-	1	61
-	-	-	-	166,848
-	-	-	33	85,186
102,946	16,850	3,121	225,351	11,927,667
102,861	-	-	67,813	5,916,613
-	16,850	3,121	-	894,493
-	-	-	-	78,895
-	-	-	1,859	464,154
-	-	-	-	35,728
-	-	-	-	309,305
-	-	-	148,177	1,699,020
85	-	-	1	139,604
-	-	-	-	2,056,371
-	-	-	-	60,870
-	-	-	6,308	99,091
-	-	-	1,193	154,660
-	-	-	-	18,863
102,946	16,850	3,121	225,351	11,927,667
-	-	-	-	-
-	-	-	-	1,442
\$ -	\$ -	\$ -	\$ -	\$ 1,442

See Independent Auditor's Report.

West Ohio Community Action Partnership

Schedule of State Funded Programs - Schedule #2 Year Ended December 31, 2024

	State of Ohio State General Revenue Fund ECE - Early Childhood Education	State of Ohio Ohio Housing Trust Fund (OHTF) Homeless Crisis Response Program (HCRP)	Montgomery County Board of Commissioners Ohio Children's Trust Fund (OCTF) Nurturing Parenting Program	Ohio Department of Health State General Revenue Fund (GRF) - Lead Safe Housing Community Primary Prevention
Support and Revenue				
State Grants	\$ 238,251	\$ 549,507	\$ 116,355	\$ 218,636
Concrete Support Funds CFDA #93.590	-	-	33,012	-
Interest	-	1	2	-
Other	228	102	103	8
Total Support and Revenue	238,479	549,610	149,472	218,644
Expenses				
Personnel	229,939	150,789	93,267	14,844
Program Benefits	101	380,610	35,430	-
Rent	2	-	2,454	1,800
Building Expenses/Utilities	370	5,251	2,062	218
Office Expenses	652	1,687	287	1,378
Program Supplies	1,326	1,053	1,131	65,339
Professional/Contract Fees	4,553	1,891	637	129,313
Staff Training/Staff Travel	1,305	445	6,215	837
Other/Administrative	231	7,884	7,989	4,915
Total Expenses	238,479	549,610	149,472	218,644
Net Support and Revenues				
Over/(Under) Expenses	-	-	-	-
Net Assets at Beginning of Year	-	-	-	-
Net Assets at End of Year	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report

State of Ohio Ohio Housing Trust Fund (OHTF) Housing Assistance Program	State of Ohio Universal Service Fund (USF/ Percentage of Income Payment Plan (PIPP) - Administration and Operation Program	Mental Health and Recovery Board of Allen, Auglaize & Hardin Counties State General Revenue Fund (GRF) Landlord Incentive Program	Allen County Board of Commissioners Ohio Department of Aging Ohio Healthy Aging Program	Total
\$ 22,146	\$ 35,483	\$ 4,441	\$ 30,000	\$ 1,214,819
-	-	-	-	33,012
-	-	-	-	3
1,652	-	-	-	2,093
<u>23,798</u>	<u>35,483</u>	<u>4,441</u>	<u>30,000</u>	<u>1,249,927</u>
-	35,483	341	-	524,663
-	-	4,100	30,000	450,241
-	-	-	-	4,256
-	-	-	-	7,901
-	-	-	-	4,004
-	-	-	-	68,849
23,775	-	-	-	160,169
-	-	-	-	8,802
23	-	-	-	21,042
<u>23,798</u>	<u>35,483</u>	<u>4,441</u>	<u>30,000</u>	<u>1,249,927</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

See Independent Auditor's Report

West Ohio Community Action Partnership

Schedule of Local Programs - Schedule #3 Year Ended December 31, 2024

	Lead Abatement	Coalition on Homelessness and Housing in Ohio (COHHIO) COHHIO Risk Mitigation Fund	Coalition on Homelessness and Housing in Ohio (COHHIO) Direct Cash Transfer	Kibby Corners Development	Property Fund	West Ohio CAP Operating Fund
Support and Revenue						
Contract Revenue	\$ 63,347	\$ -	\$ 4,073	\$ -	\$ -	\$ 9
Donations	-	-	-	-	-	3,050
Donations - Restricted	-	-	-	-	-	835
Interest	31	-	-	-	-	13,374
Occupancy Usage	-	-	-	-	224,752	-
Other	2	-	-	-	-	(37,435)
Total Support and Revenue	63,380	-	4,073	-	224,752	(20,167)
Expenses						
Personnel	1,135	-	4,073	-	58,293	8,083
Professional/Contract Fees	60,898	-	-	-	-	18,370
Staff Training/Staff Travel	-	-	-	-	-	1,738
Office Expenses	59	-	-	-	-	28
Vehicle Expense	-	-	-	-	1,887	-
Equipment Purchases	-	-	-	-	3,686	15,830
Building Expense	340	-	-	-	124,065	34,051
Other	948	-	-	-	36,115	4,661
Program Benefits	-	-	-	-	-	54
Program Supplies	-	-	-	-	706	2,037
Depreciation	-	-	-	-	258,167	-
Federal Income Tax - 990-T	-	-	-	-	-	-
Total Expenses	63,380	-	4,073	-	482,919	84,852
Net Support and Revenues						
Over/(Under) Expenses	-	-	-	-	(258,167)	(105,019)
Net Assets at Beginning of Year	-	2,404	-	15,641	4,024,823	626,991
Capitalized Assets	-	-	-	-	73,920	-
Disposition of Assets	-	-	-	-	-	-
Net Assets at End of Year	\$ -	\$ 2,404	\$ -	\$ 15,641	\$ 3,840,576	\$ 521,972

See Independent Auditor's Report

	United Way of Greater Lima Kindergarten Kamp - Summer Program	Local Community Donations	Total
\$	44,630	\$ 11,368	\$ 123,427
	-	-	3,050
	13,257	8,618	22,710
	-	-	13,405
	-	-	224,752
	67	-	(37,366)
	<u>57,954</u>	<u>19,986</u>	<u>349,978</u>
	40,863	5,903	118,350
	-	-	79,268
	-	-	1,738
	-	91	178
	2,717	-	4,604
	-	-	19,516
	-	-	158,456
	-	3,359	45,083
	-	2,663	2,717
	2,592	17,414	22,749
	-	-	258,167
	-	-	-
	<u>46,172</u>	<u>29,430</u>	<u>710,826</u>
	11,782	(9,444)	(360,848)
	-	62,206	4,732,065
	-	-	73,920
	-	-	-
\$	<u>11,782</u>	<u>52,762</u>	<u>4,445,137</u>

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Community Services Block Grant 2024-2025
Ohio Development Services Agency - Grant No. 2425-02

	<u>Current Fiscal Year</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue			
Federal Grants	\$ 524,508		
Deferred Revenue	(8,580)		
Interest	<u>-</u>		
Total Support and Revenue	<u>515,928</u>		
Expenditures			
Salaries/Fringe Benefits	297,061	\$ 466,656	\$ 169,595
Consultants/Contracts	96,576	116,888	20,312
Travel	2,411	32,361	29,950
Space/Rentals	18,869	55,934	37,065
Consumables/Equipment	11,034	53,369	42,335
Other	<u>89,977</u>	<u>131,529</u>	<u>41,552</u>
Total Expenditures	<u>515,928</u>	<u>\$ 856,737</u>	<u>\$ 340,809</u>
Net Support and Revenue Over Expenditures	<u>\$ -</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Low-Income Home Energy Assistance Program
Ohio Development Services Agency - Grant No. 25-HA-131

	Current Fiscal Year	Budget	Variance
Support and Revenue			
Federal Grants	\$ 305,730		
Deferred Revenue	(106,351)		
Interest	-		
	<u>199,379</u>		
Expenditures			
Salaries	110,906	\$ 298,281	\$ 187,375
Fringe Benefits	40,546	125,278	84,732
Consultants	5,088	16,086	10,998
Travel	1,882	2,300	418
Space	19,568	44,454	24,886
Consumable Supplies	4,666	9,762	5,096
Equipment	4,421	19,717	15,296
Other	12,302	34,699	22,397
	<u>199,379</u>	<u>\$ 550,577</u>	<u>\$ 351,198</u>
Total Expenditures			
Net Support and Revenue Over Expenditures	\$ <u>-</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Low-Income Home Energy Assistance Program - Winter Crisis
Ohio Development Services Agency - Grant No. 25-HE-231

	<u>Current Fiscal Year</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue			
Federal Grants	\$ 271,875		
Deferred Revenue	<u>(147,800)</u>		
Total Support and Revenue	124,075		
Expenditures			
Benefit Payments - Utilities	<u>124,075</u>	\$ <u>393,750</u>	\$ <u>269,675</u>
Net Support and Revenue Over Expenditures	<u>\$ -</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Low-Income Home Energy Assistance Program
Ohio Development Services Agency - Grant No. 24-HA-131

	<u>Prior Fiscal Year</u>	<u>Current Fiscal Year</u>	<u>Total</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue					
Federal Grants	\$ 398,739	\$ 400,451	\$ 799,190		
Deferred Revenue	(155,221)	155,221	-		
Interest	-	-	-		
	<u>243,518</u>	<u>555,672</u>	<u>799,190</u>		
Total Support and Revenue					
Expenditures					
Salaries	119,599	303,196	422,795	\$ 423,869	\$ 1,074
Fringe Benefits	37,429	120,234	157,663	156,847	(816)
Consultants	37,046	23,814	60,860	61,055	195
Travel	1,808	2,108	3,916	4,748	832
Space	15,463	37,548	53,011	51,561	(1,450)
Consumable Supplies	3,847	8,225	12,072	12,440	368
Equipment	9,069	17,196	26,265	24,515	(1,750)
Other	19,257	43,351	62,608	64,155	1,547
	<u>243,518</u>	<u>555,672</u>	<u>799,190</u>	<u>\$ 799,190</u>	<u>\$ -</u>
Total Expenditures					
Net Support and Revenue Over Expenditures	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Low-Income Home Energy Assistance Program - Winter Crisis
Ohio Development Services Agency - Grant No. 24 HE-231

	Prior Fiscal Year	Current Fiscal Year	Total	Budget	Variance
Support and Revenue					
Federal Grants	\$ 318,750	\$ 28,181	\$ 346,931		
Deferred Revenue	(165,633)	165,633	-		
Total Support and Revenue	153,117	193,814	346,931		
Expenditures					
Benefit Payments - Utilities	153,117	193,814	346,931	\$ 437,500	\$ 90,569
Net Support and Revenue Over Expenditures	\$ -	\$ -	\$ -		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Low-Income Home Energy Assistance Program - Crisis Cooling
Ohio Development Services Agency - Grant No. 24 HE-231

	<u>Current Fiscal Year</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue			
Federal Grants	\$ 253,112		
Expenditures			
Benefit Payments - Utilities	<u>253,112</u>	<u>\$ 261,000</u>	<u>\$ 7,888</u>
 Net Support and Revenue Over Expenditures	 <u>\$ -</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Percentage of Income Payment Plan Plus (PIPP)
Ohio Development Services Agency - Grant No. 24-PA-131

	<u>Current Fiscal Year</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue			
Federal Grants	\$ 35,483		
Deferred Revenue	-		
Interest	-		
	<u>35,483</u>		
Total Support and Revenue	<u>35,483</u>		
Expenditures			
Salaries	26,220 \$	24,641 \$	(1,579)
Fringe Benefits	9,263	10,842	1,579
	<u>35,483</u>	<u>35,483</u>	<u>-</u>
Total Expenditures	<u>35,483</u>	<u>35,483</u>	<u>-</u>
Net Support and Revenue Over Expenditures	\$ <u>-</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

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

	Prior Fiscal Years	Current Fiscal Year	Total	Budget	Variance
Support and Revenue					
Federal Grants	\$ 556,818	\$ 100,295	\$ 657,113		
Deferred Revenue	(89,397)	89,397	-		
Interest	-	-	-		
	<hr/>	<hr/>	<hr/>		
Total Support and Revenue	467,421	189,692	657,113		
	<hr/>	<hr/>	<hr/>		
Expenditures					
Salaries	65,467	3,815	69,282	\$ 67,496	\$ (1,786)
Fringe Benefits	20,822	1,758	22,580	24,839	2,259
Consultants	-	-	-	-	-
Travel	-	-	-	-	-
Space	18,010	(122)	17,888	18,097	209
Consumable Supplies	3,072	(24)	3,048	3,075	27
Equipment	1,400	232	1,632	1,646	14
Other	15,650	535	16,185	16,265	80
Direct Client Assistance	343,000	183,498	526,498	525,695	(803)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	467,421	189,692	657,113	\$ 657,113	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Support and Revenue Over Expenditures	\$ -	\$ -	\$ -		
	<hr/>	<hr/>	<hr/>		

See Independent Auditor's Report

West Ohio Community Action Partnership

**Statement of Support, Grants, Revenues,
Expenditures and Changes in Net Assets -
ODSA Grants - Schedule #4**

Period January 1, 2024 to December 31, 2024

Homeless Crisis Response Program (HCRP)
Ohio Development Services Agency - Grant No. S-L-23-6AZ-2

	<u>Current Fiscal Year</u>	<u>Budget</u>	<u>Variance</u>
Support and Revenue			
Federal Grants	\$ 549,507		
Deferred Revenue	<u>-</u>		
Total Support and Revenue	<u>549,507</u>		
Expenditures			
Homeless Prevention	199,810	\$ 257,800	\$ 57,990
Rapid Rehousing	285,871	386,700	100,829
Data Collection and Evaluation	21,911	15,900	(6,011)
General Administrative	<u>41,915</u>	<u>34,700</u>	<u>(7,215)</u>
Total Expenditures	<u>549,507</u>	<u>\$ 695,100</u>	<u>\$ 145,593</u>
Net Support and Revenue Over Expenditures	<u>\$ -</u>		

See Independent Auditor's Report

West Ohio Community Action Partnership

Schedule of Expenditures of Federal Awards - Schedule #5
Year Ended December 31, 2024

<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	\$ 6,823,215
<u>Ohio Department of Development - Office of Community Assistance</u>		
Low-Income Home Energy Assistance	93.568	1,326,053
Low-Income Household Water Assistance	93.499	189,692
Low-Income Reduction in Household Energy Burden	93.568	106,414
Community Services Block Grant	93.569	515,928
<u>Ohio Job & Family Services</u>		
<u>Ohio Child Care Resource & Referral Association</u>		
Child Care and Development Block Grant	93.575	283,679
<u>Montgomery County, Ohio</u>		
Community Based Child Abuse Prevention	93.590	33,012
<u>U.S. DEPARTMENT OF AGRICULTURE</u>		
<u>Ohio Department of Education</u>		
Child and Adult Care Food Program	10.558	166,848
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
<u>City of Lima, Ohio</u>		
Community Development Block Grant	14.218	71,454
Lead Hazard Control and Healthy Homes	14.900	225,317
<u>Allen County, Ohio</u>		
Community Development Block Grant	14.218	3,482
<u>Mercer County, Ohio</u>		
Home Investment Partnerships Program	14.239	11,171
Community Development Block Grants - Community Housing Impact and Preservation	14.228	8,500
<u>U.S. DEPARTMENT OF THE TREASURY</u>		
<u>Ohio Housing Finance Agency</u>		
Homeowner Assistance	21.026	34,325
<u>Mercer County, Ohio</u>		
Lead Safe Ohio Program - State and Local Fiscal Recovery Funds	21.027	3,121
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>		
Emergency Food and Shelter National Board Program	97.024	16,850
<u>TOTAL EXPENDITURES</u>		\$ <u><u>9,819,061</u></u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report

West Ohio Community Action Partnership

Notes to the Schedule of Expenditures of Federal Awards

2 CFR 200.516(b)(6)
Year Ended December 31, 2024

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, 2024. 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.



E.S. Evans and Company

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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, 2024, 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 June 25, 2025.

Report on Internal Control Over Financial Reporting

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

June 25, 2025



E.S. Evans and Company

Certified Public Accountants and Consultants
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Independent Auditor's Report on Compliance for Each Major Federal Award Program and on Internal Control over Compliance Required by the 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, 2024. 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, 2024.

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

June 25, 2025

West Ohio Community Action Partnership

Schedule of Findings and Questioned Costs
December 31, 2024

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 #93.600 – Head Start
- CFDA Number #14.900 – Lead-Based Paint Hazard Control in Privately-Owned Housing

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

Auditee Qualified as Low-Risk Auditee? Yes

Section II – Financial Statement Findings

No Matters Reported.

Section III – Federal Award Findings and Questioned Costs

No Matters Reported.