

2016 ANNUAL REPORT

Helping People,
Changing Lives -
since 1965

Fiscal Year Ending:
9/30/2016

OHIO HEARTLAND COMMUNITY ACTION COMMISSION

Serving Crawford, Marion, Morrow & Richland Counties, Ohio

We are a proud member of the National



What Is Community Action?

Community Action Agencies (CAAs) are nonprofit private and public organizations established under the Economic Opportunity Act of 1964 to fight America's War on Poverty. Community Action Agencies help people to help themselves in achieving self-sufficiency.

Since their inception, CAAs have helped low-income Americans escape poverty and achieve economic security. Through a broad variety of programs such as Head Start, job training, housing, food banks, energy assistance, and financial education, CAAs tailor their services to meet the needs of the individuals and communities they serve. They put a human face on poverty, advocate for those who don't have a voice, and provide opportunities.

The Promise of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

Corporate Offices:

372 East Center Street
P.O. Box 779
Marion, Ohio 43301-0779

Phone: 740-387-1039
Toll Free: 877-241-3427
FAX: 740-387-8006

OHCAC Brief General Agency Description

OHCAC is a private non-profit corporation providing services to benefit low income people in Crawford, Marion, Morrow and Richland Counties of Ohio. The overall goal of the Commission is to help low income persons break the cycle of poverty and better their economic situation. OHCAC was established in 1965.

Major federal and state funded programs and services include: Head Start (3-5) preschool and Early Head Start (0-3) services, energy/utility assistance, and home weatherization. Many other programs are provided that are unique to each county.

Our Mission Statement

The Ohio Heartland Community Action Commission (OHCAC) will foster and promote planning services and developmental efforts for the mobilization and utilization of resources, public and private, for coordinated attack upon conditions of poverty affecting the inhabitants of the area.

OHCAC will solicit, contract for, receive, administer, and disburse any funds, grants, bequests, devises, and other resources for the execution and implementation of specific or general programs in carrying out its purposes.

OHCAC Board of Trustees (As of 9/30/2016)

Community Action Agencies are unique because they are governed by a tri-partite Board of Trustees. Federal law mandates Community Action Agencies to compose a board with an equal number of members representing the Public (PB) sector, the Private (PV) sector and the Low-Income (LI) community. The following individuals were seated OHCAC Board members as of September 30, 2016.

| <u>President</u> | <u>Vice-President</u> | <u>Secretary</u> | <u>Treasurer</u> |
|--|--|---|--|
| Richard Genzman Crawford County Private (PV) | Mo Ressallat Crawford County Public (PB) | Sue Yazel Marion County Public (PB) | Fawn Mollenkopf Morrow County Private (PV) |

| <u>Marion County</u> | <u>Crawford County</u> | <u>Morrow County</u> | <u>Richland County</u> |
|----------------------|------------------------|----------------------|------------------------|
| Sue Yazel – PB | Sue Headley – PB | Fawn Mollenkopf – PB | Teresa Alt – PB |
| Dan Russell – PB | Jenny Vermillion – PB | Randi McQuiston – LI | Kim Meadows – LI |
| Staci Thomas – PB | Mo Ressallat – PB | Kelsey Lewis – LI | Maureen Kuiper – PV |
| Jan Hulse – LI | Darlene Clevenger – LI | Mike Kirk – PV | |
| Latoya Toland – LI | Rick Maddox – LI | Deborah Bowsher – PV | |
| Nina Bristel – PV | Jacquelyn Hocker – LI | | |
| Carrie Guyton – PV | Jim Wilson – PV | | |
| Bonnie Metzler – PV | Richard Genzman – PV | | |

Letter from the President of the OHCAC Board of Trustees

April 6, 2017

The Ohio Heartland Community Action Commission continues to provide quality services to individuals and families in need of assistance in Crawford, Marion, Morrow and Richland counties. We have an active Board of Trustees that represents the private, public and low-income sectors, a dedicated staff and employees who are committed to accomplishing program goals and implementing the services we offer.

A major program of OHCAC is our Head Start program. We maintained full enrollment, with a rather large waiting list. This past year our Head Start Director, Debbie Schuster, and her staff served 949 local children and their families in Crawford, Marion, Morrow and Richland counties. We were able to provide comprehensive early childhood education, health, nutrition, and parent involvement services to our Head Start children and their families. At the direction of the Department of Education, we are currently enrolling and serving children (ages 0-3) in an Early Head Start program. This gives us an opportunity to have an impact on even younger children and give them a head start at a critical time in their lives. We remain committed to bettering the Head Start families we are privileged to serve.

The Home Energy Assistance Program (HEAP) was a successful program for us this past year. We are grateful for the partnerships we have with both private and public sectors that enabled us to provide energy assistance. We assisted over 1,800 households and expended nearly \$520,000 in the Winter Crisis Program.

The Home Weatherization Assistance Program (HWAP) was another key service we provided. This energy saving service was funded through a variety of sources including the Department of Energy, the Department of Health and Human Services, the State of Ohio Electric Partnership Program, the Columbia Gas Warm Choice Program, the Ohio Edison Community Connections Program, and the American Electric Power Conservation Program. The houses that we were able to weatherize will assist the residents of those households to dramatically cut back on their energy consumption.

During the past year OHCAC has also continued to provide services through our community centers in Crawford, Marion and Morrow Counties. Each community center worked with the local partners to plan for and provide services to fill gaps in local programming. The range of services provided included senior home delivered meals, prescription drug programs, summer reading programs, food pantries, personal needs pantries, a clothing outlet, backpack programs, homeless services, DAAP and GED classes. Through CSBG funding we were able to continue with the Fatherhood Program in Crawford, Marion and Morrow counties. This program offers supportive services, job skills, case management that includes child support, visitation, budgeting, life skills, and parenting. Although the ENGAGE program is ending, we may be eligible to apply for comparable funding for next year depending on the outcome of the state budget.

This annual report gives many more details about the services OHCAC provided this past year. As the Board President of OHCAC, I am privileged to be President of a dedicated tri-partite Board of Trustees representing the counties of Crawford, Marion, Morrow, and Richland and am pleased to join in presenting our annual report for public view.

Richard Genzman
OHCAC Board President

FY-2016 Program Service Areas

Senior Management Staff

| Program | | Marion | Crawford | Morrow | Richland |
|------------------------|---------------------------------|--------|----------|--------|----------|
| Head Start | | X | X | X | X |
| HEAP | | X | X | X | |
| Fuel Funds | Ohio Edison: Ohio Fuel Funds | X | X | X | X |
| | AEP: Neighbor to Neighbor | X | X | X | X |
| HWAP | | X | X | X | |
| Electric Partnership | | X | X | | |
| Community Connections | First Energy | X | X | | |
| | AEP | X | X | | |
| Warm Choice | | X | X | X | |
| CSBG | | X | X | X | |
| EFSP | | X | X | X | |
| Senior Hot Meals | | X | | | |
| Prescription (Rx) | | X | | | |
| Fatherhood Initiative | | X | X | X | X |
| Income Tax Preparation | | X | | | |

Andrew Joseph Devany
Executive Director
(740) 387-1039 Ext. 025

Karen Wise
Deputy Director/
Energy Coordinator
(740) 387-1039 Ext. 779

James Lavelle
Chief Fiscal Officer
(740) 387-1039 Ext. 781

David Wirick
IT Manager
(740) 387-1039 Ext. 871

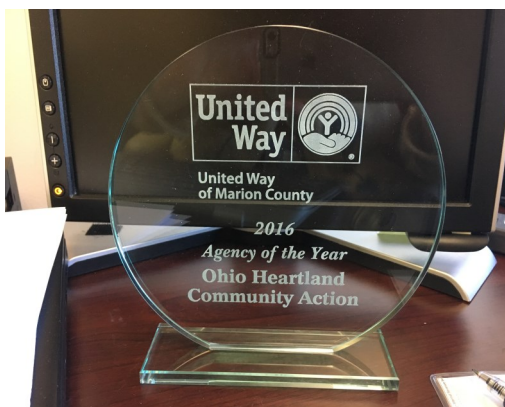
Robert Foreman
HEAP Director
(740) 387-1039 Ext. 028

Debbie Schuster
Head Start Director
(740) 387-1039 Ext. 810

Tracey Rector
Marion Center Director
(740) 383-2154 Ext. 832

Tracey Rector (Dual Role)
Morrow Center Director
(419) 946-2009 Ext. 832

Tammy Crabtree
Crawford Center Director
(419) 468-5121 Ext. 163



OHCAC was honored by United Way of Marion Co. at their Annual Meeting and Celebration as the *AGENCY OF THE YEAR* for 2016. OHCAC has been a United Way partner agency for many years, utilizing United Way funds to help provide the United Community Rx Program.

Organizational Funding

Grant Programs

| | | |
|---|----|-----------|
| Community Services Block Grant | \$ | 410,994 |
| Prescription Assistance | | 28,143 |
| Home Energy Assistance Program – Administration | | 436,002 |
| Home Energy Assistance Program – Winter Crisis | | 794,910 |
| Home Energy Assistance Program – Summer Crisis | | 120,023 |
| Home Weatherization Assistance Program – DOE | | 85,733 |
| Home Weatherization Assistance Program – HHS | | 456,923 |
| Head Start | | 6,540,253 |
| CACFP School Lunch | | 380,069 |
| Step Up to Quality | | 61,030 |
| Emergency Food/Shelter Program | | 10,845 |
| Other | | 12,121 |

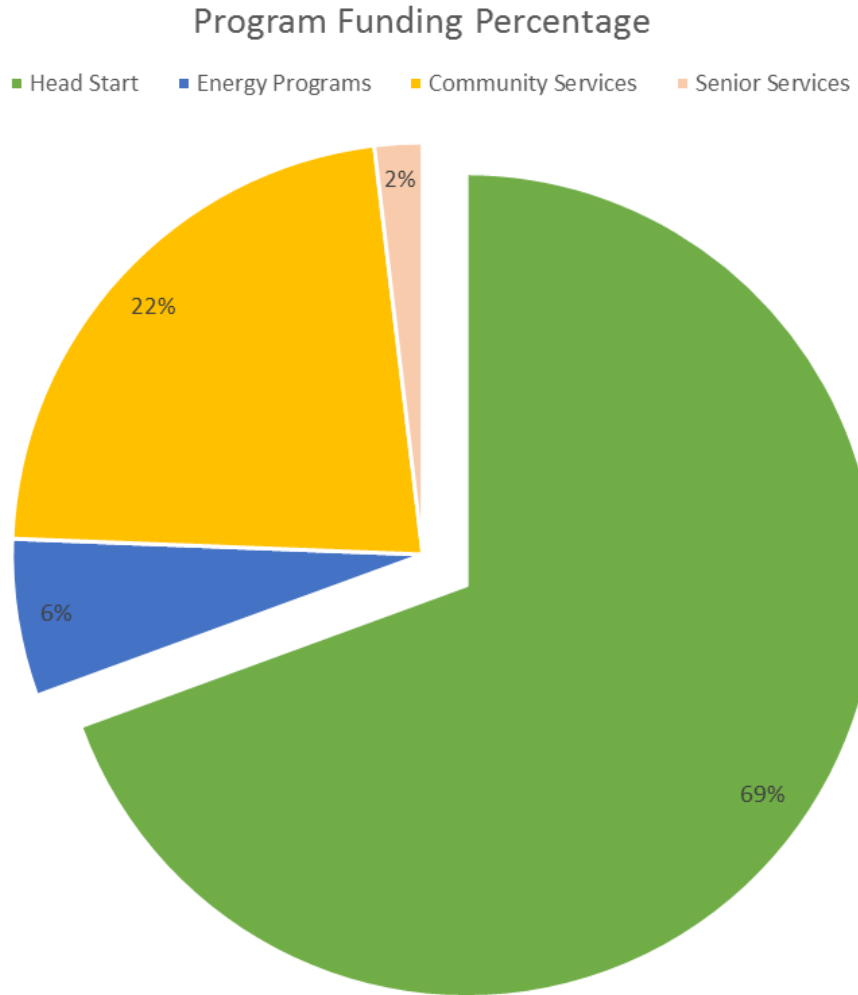
Contract Programs

| | | |
|---|--|---------|
| Columbia Gas Warm Choice | | 40,709 |
| Community Connections – First Energy | | 90,798 |
| Community Connections – AEP | | 27,371 |
| Senior Nutrition | | 190,083 |
| Universal Service Fund/Electric Partnership Program | | 209,588 |
| Donations and Other | | 159,301 |

| | |
|--------------------------------------|----------------------|
| Organizational Funding Level: | \$ 10,054,896 |
|--------------------------------------|----------------------|

(As of fiscal year ending 9/30/2016)

Program Funding Percentage



Programmatic Data Sheet

Energy Programs

HEAP

| | |
|--|--------------|
| Emergency customers Marion ----- | 1,251 |
| Emergency customers Crawford----- | 1,029 |
| Emergency customers Morrow----- | 856 |
| Emergency payments Marion ----- | \$254,915.30 |
| Emergency payments Crawford ----- | \$305,948.34 |
| Emergency payments Morrow ----- | \$335,840.15 |
| First Energy customers----- | 104 |
| First Energy payments ----- | \$20,278.00 |
| Columbia Gas customers ----- | 161 |
| Columbia Gas payments ----- | \$30,822.87 |
| Regular HEAP customers ----- | 4,586 |
| PIPP customers ----- | 4,343 |
| Ohio Fuel Funds customers ----- | 655 |
| Ohio Fuel Fund payments ----- | \$125,970 |
| AEP Neighbor to Neighbor Fuel Fund customers ----- | 35 |
| AEP Neighbor to Neighbor Fuel Fund payments----- | \$5,462.00 |

Housing

| | |
|-----------------------------------|-----|
| HWAP units----- | 63 |
| EPP units ----- | 147 |
| Community Connections units ----- | 103 |
| WarmChoice ----- | 5 |
| AEP LI ----- | 66 |

Community Services

Prescription

| | |
|--|----------|
| Customers enrolled ----- | 54 |
| Customer achieves performance target ----- | 50 |
| \$ Saved----- | \$63,326 |

Board Involvement

| | |
|-----------------------------|---|
| # of new board members----- | 6 |
|-----------------------------|---|

Capacity Building

| | |
|-------------------------------|----|
| # of trainings attended ----- | 87 |
|-------------------------------|----|

Emergency Services

| | |
|-------------------------------------|-------|
| Clothing requested ----- | 2,199 |
| Clothing issued ----- | 2,131 |
| Food requested----- | 1,385 |
| Food issued----- | 1,351 |
| Fuel/utility payment requested----- | 196 |
| Fuel/utility payment received----- | 196 |
| Furniture requested ----- | 21 |
| Furniture issued ----- | 21 |

Programmatic Data Sheet (Continued)

Emergency Services (Continued)

| | |
|--|--------------|
| Medical care requested ----- | 2 |
| Medical care issued ----- | 2 |
| Miscellaneous requests----- | 237 |
| Miscellaneous issues ----- | 237 |
| Rent or mortgage assistance requested----- | 238 |
| Rent or mortgage assistance issued ----- | 25 |
| Temporary shelter requested ----- | 3 |
| Temporary shelter issued ----- | 0 |
| Transportation assistance requested----- | 0 |
| Transportation assistance issued----- | 0 |
| Community investment ----- | \$152,321.00 |
| Volunteer hours----- | 905 |
| Back Packs requested ----- | 1,460 |
| Back Packs issued ----- | 1,460 |

Fatherhood

| | |
|--|----|
| Customers enrolled ----- | 23 |
| Customer achieves performance target ----- | 6 |
| Job Placement----- | 18 |
| Completed 90 days ----- | 6 |

Senior Services

Hot Meals

| | |
|------------------------------|--------|
| New customers enrolled ----- | 109 |
| Meals served ----- | 19,556 |

Head Start

Head Start

| | |
|--|--------|
| Customers enrolled ----- | 949 |
| Customer achieves performance target ----- | 949 |
| Volunteer hours----- | 54,340 |

Head Start Program:

| | |
|---|-----|
| Children and Families participated – an on-going waiting list averaged 198 children ----- | 910 |
| Children certified up to date with immunizations ----- | 97% |
| Children certified on a schedule of preventive and primary health care----- | 918 |
| Diagnosed with a chronic condition needing medical treatment----- | 53 |
| Children received preventative dental care ----- | 94% |
| Diagnosed for additional treatment ----- | 29% |
| Children with an IEP received special services by itinerate teachers and therapists----- | 114 |
| Days of comprehensive services provided for 825 funded enrollments ----- | 130 |
| Income below 100% of federal poverty line----- | 770 |
| Public assistance such as TANF, SSI, etc. ----- | 100 |
| Status such as a foster child - # children only ----- | 57 |
| Status as homeless ----- | 5 |
| Over income----- | 17 |

Programmatic Summary Sheet

Energy Assistance

Electric Partnership Program - Funded by a contract with the Ohio Department of Development, the EPP program provides energy audits to specific service areas, providing customers with energy saving techniques along with energy saving fluorescent light bulbs, replacement of qualified refrigerators and/or freezers with energy star rated units.

Community Connections Program - Funded by First Energy, Ohio Edison and Ohio Partners for Affordable Energy, FE customers received help in reducing their electric usage with energy saving fluorescent light bulbs, refrigerators and/or freezers, and electric stoves. Funded by American Electric Power, AEP customers received help in reducing their electric usage with energy saving fluorescent light bulbs, refrigerators and/or freezers.

Home Weatherization Assistance Program - (HWAP) consists of a home inspection to determine the most cost effective energy saving services that could be performed including insulation, air leakage reduction, safety inspection of heating units, and consumer education.

Health and Safety

United Community Prescription Program – The Prescription Program is operated by OHCAC in conjunction with the Marion Area Physicians and Walgreen’s Pharmacy. Its mission is to help customers find the most cost effective way of obtaining prescriptions. The program is open to Marion County residents of any age or income level who are without prescription insurance coverage. We receive funding from both Marion County United Way and the Marion Community Foundation to operate this program.

Emergency Services Program – The Emergency Services Program is made available to low-income people who are in need of emergency type services – food, clothing, utility bills assistance, tutoring – to become more self-sufficient. Ohio Heartland CAC Directors, Office Managers, Program Coordinators, Intake Workers and other staff within the Marion-Crawford-Morrow service areas provide the assistance. Customers not directly served were referred to other local service providers.

Marion Center – EFSP assistance was provided for 12 households in 2016 for rent/mortgage payments. The Volunteer Income Tax Assistance Program served 338 clients in 2016.

Crawford Center – A food pantry and clothing outlet are operated within the Center, and a backpack weekend lunch program for school-age children is now being operated. Staff persons also assist with homelessness prevention and holiday assistance. EFSP assistance was provided in the fall of 2015 for emergency food and utilities.

Morrow Center – The staff operate a personal needs program at the Center. The Morrow Center Office Manager facilitates the DAAP Program (Drug and Alcohol Awareness Programs) as well as the Engage Program, which is a wrap-around program for At-Risk youth. The Del-Co Water Community Fund assisted 12 households with their heating needs in 2016.

Home Energy Assistance Program (HEAP) – also called “Regular HEAP” or “State HEAP” – is a federally funded program designed to help low-income Ohioans with their winter heating bills. The program runs from June 1 to May 31. Eligible customers receive a benefit in the form of financial assistance toward the payment of their energy heating bill. OHCAC operates these services in Crawford, Marion and Morrow Counties.

Programmatic Summary Sheet (Continued)

Health and Safety (Continued)

Summer Crisis Program (SCP) – also called “Summer Cooling – provides financial assistance to income-eligible Ohioans to help with their summer cooling costs. Eligible Ohioans are at or below 175 percent of the federal poverty level who are age 60 or older or with a certified medical condition. The SCP program year runs from July 1 to August 31. Agencies have until September 15 to finish processing any incomplete or pending applications for the current year’s program.

Percentage of Income Payment Plan (PIPP) Plus – helps income-eligible Ohioans manage their energy bills year round. The program allows eligible Ohioans to pay their energy bill based on a percentage of their income each month. To be eligible for the program, a customer must receive his/her electric or gas service from a company regulated by the Public Utilities Commission of Ohio (PUCO), must have a total household income which is at or below 150 percent of the federal poverty income level, and must apply for all energy assistance programs for which he or she is eligible. There are two components of the program, one for natural gas utility customers and one for the electric utility customers.

Ohio Fuel Funds (for Ohio Edison customers) – The Ohio Fuel Funds, for Ohio Edison customers and administered by Dollar Energy Fund, provides eligible customers with a utility assistance grant applied directly to their Ohio Edison bill. This grant helps limited-income customers maintain or restore their basic electric service. The Ohio Fuel Funds helps those who are experiencing financial hardships and need assistance to help them get back on their feet. The maximum grant amount is up to \$300. Up to \$500 can be granted in cases of extreme hardship.

Ohio Neighbor to Neighbor Program – The Neighbor to Neighbor Program, administered by Dollar Energy Fund, provides eligible customers with a utility assistance grant applied directly to their AEP Ohio bill. This grant helps limited-income customers maintain or restore their basic electric service. The Neighbor to Neighbor Program helps those who are experiencing financial hardships and need assistance to help them get back on their feet. The maximum grant amount an applicant may receive is \$200.

Independent Living

Senior Hot Meals - The Senior Meals Program was established to assist homebound Marion County seniors in receiving a hot and nutritionally balanced lunch Monday through Friday. This allows the senior to remain independent longer and serves as reassurance to them and their family that someone is contacting them on a regular basis.

Adult Education Tutoring – The ABLE Adult Education Class for Crawford County residents are held in the Crawford Center. Class is held on Tues/Wed/Thurs from noon to 3:00 PM.

Fatherhood Program – A Federally funded program subcontracted through the WSOS Community Action, serves unemployed or under-employed fathers (and some mothers) by improving the educational/training and employment achievement of eligible participants in Crawford, Marion, and Morrow Counties. It promotes economic stability, healthy marriages and responsible parenting.

Programmatic Summary Sheet (Continued)

Family Development

Head Start PY-2016 (July 1, 2015 – June 30, 2016)

The OHCAC Head Start program served a total of 949 children totaling 867 families in program year 2015-2016. Of this number served, 97% were up-to-date with immunizations, 97% were up-to-date on a schedule of age-appropriate preventive and primary health care according to the state EPSDT schedule for well child care with 53 being diagnosed with a chronic condition needing medical treatment, 94% of the children received preventative dental care with 29% diagnosed as needing treatment. The number of children enrolled in the program that have an Individualized Education Program (IEP) indicating that they have been determined eligible by the LEA to receive special education and related services provided in the Head Start centers by itinerate teachers and therapists were 114 children.

The children are provided with comprehensive Head Start services in a center-based program four days per week for a total of 128 days per year. In the four-county service area not all eligible children are provided with Head Start services due to the extensive waiting list that averages approximately 232 children. The program was funded for 825 children.

Families are served by Family Advocates who visit in the homes with families and facilitate Family Partnership Agreements and goal setting. Family Activities include monthly Family Connection meetings for each county and the monthly Policy Council meeting. Policy Council members serve as an advisory group and also approve certain activities of the program including the development of the annual federal grant application. Policy Council members also serve on the Governing Board and Board members serve on Policy Council. Other family activities include the home Literacy program, home dental program, and home curriculum activities which support the Creative Curriculum and the Teaching Strategies Assessment tool used in the centers. Family members volunteer in the centers and on field trips when possible.

The children are prepared for kindergarten through the use of the Creative Curriculum which supports the State of Ohio Early Learning Standards and the Head Start Outcomes. Transition files are developed for each family to be used when they register their children for kindergarten.

Children enjoy their pre-school years at Head Start and gain social skills necessary for a successful K-12 school experience. They learn how to work in groups, be responsible for their actions, to practice good health and hygiene habits in addition to receiving nutritious meals and gaining pre-literacy and pre-math skills. Families are encouraged to become advocates for their children's education starting at this level and continuing through the college years. We are proud of the success stories of our Head Start children and families .

2016 Success Story



Fatherhood Program

A father was referred to the Fatherhood Program in May by another Fatherhood graduate. He was working at a minimum wage job as he was recently released from prison on trafficking charges. He was determined to do better, but needed help with all the barriers he was now facing as he chose to change his lifestyle.

The father had a lifestyle of selling drugs and running the streets. He wanted better but didn't think he could do better. Eventually he turned to also using drugs himself - and that led to a downward spiral. This father had been in prison several times. He came out of rehab determined to break the cycle. His girlfriend had a master's degree but also was caught in the pattern of drug usage. She had two other children that were not living with her. She also wanted a better life and wanted to be a full-time mom.

We started meeting weekly and worked through all of his barriers. He completed both 24/7 Dad AM and PM books. He developed a resume, and we worked on budgeting and life skills. Working on a budget for someone who had made thousands daily in his past life was tough, but after finding out his girlfriend was pregnant, he had a new driving force.

This father started a list of baby needs, and as he worked he saved and purchased absolutely everything on his list. He started cutting things out of his budget like cigarettes and fast food. That made a huge difference on his budget and overall health. He started feeling spirited and developed a passion to move forward as he accomplished small goals.

Fast forward: this father completed his initial 90 days on the job, experienced the birth of their baby, proposed to his girlfriend, lived separate from his girlfriend the entire time with both saving their money together to buy their own house, and made amends to most family members. He got an amazing new job, going from receiving only \$9 per hour to receiving \$23 per hour, and now is thriving in our community.

RD CONLEY & COMPANY*Certified Public Accountant***INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors
Ohio Heartland Community Action
Commission and Affiliate
Marion, Ohio

Report on the Financial Statements

I have audited the accompanying combined financial statements of Ohio Heartland Community Action Commission and Affiliate, (a nonprofit organization) which comprise the combined statement of financial position as of September 30, 2016, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinion

In my opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of Ohio Heartland Community Action Commission and Affiliate as of September 30, 2016, and the changes in its combined net assets and its combined cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**Other Information**

My audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The schedule of indirect cost on page 15 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 13 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also 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 my opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated January 16, 2017 on my consideration of Ohio Heartland Community Action Commission and Affiliate's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Ohio Heartland Community Action Commission and Affiliate's internal control over financial reporting and compliance.

RD Conley & Company

RD Conley & Company
Certified Public Accountant

Cincinnati, Ohio
January 16, 2017

INDEPENDENT AUDITOR'S REPORT
(Continued)

**OHIO HEARTLAND COMMUNITY ACTION
COMMISSION AND AFFILIATE**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

A. SUMMARY OF AUDITOR'S RESULTS

1. I have issued an unmodified opinion on the financial statements of Ohio Heartland Community Action Commission and Affiliate.
2. The audit did not disclose any internal control related reportable conditions.
3. The audit did not disclose any instances of noncompliance which were material to the financial statements.
4. There were no reportable conditions in internal controls over major programs.
5. I have issued an unmodified opinion on compliance for major programs.
6. The audit did not disclose any findings relative to the major federal awards programs.
7. The major programs selected for compliance testing included:
 - Low-Income Home Energy Assistance Program, CFDA #93.568
 - Community Services Block Grant Program, CFDA #93.569
8. The dollar threshold used to distinguish the Type A program was \$750,000.
9. The auditee did qualify as a low risk auditee.

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS IN ACCORDANCE
WITH GENERALLY ACCEPTED GOVERNMENTAL**

None noted in current year.

C. FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

None noted in current year.

There were no findings reported in the prior year.

OHCAC Offices and Center Locations

Administrative Office
372 E. Center St.
Marion, OH 43302



Marian Clark Center
1183 Bellefontaine Ave.
Marion, OH 43302



Weatherization
125 Fairview Ave.
Marion, OH 43302



MARCA
2387 Harding Highway E.
Marion, OH 43302



The Sam Buehrer Head Start Center
180 Fairfax Rd.
Marion, OH 43302



North Main Street Head Start Center
910 N. Main St.
Marion, OH 43302



Egner Center - Crawford County
124 Buehler St.
Galion, OH 44833



Crawford County Center for Head Start (Dawsett Center)
525 Dawsett St.
Galion, OH 44833



OHCAC Offices and Center Locations

Bucyrus Center for Head Start (Holy Trinity Church)
740 Tiffin Street
Bucyrus, OH 44820



Morrow County Center
28 W. High St.
Mt. Gilead, OH 43338



Whetstone Building
406 Banks St.
Mt. Gilead, OH 43338



Grace St. Head Start Facility
1035 Grace St.
Mansfield, OH 44903



Shelby Head Start
111 E. Whitney Ave.
Shelby, OH 44875



We're on the web!
Check us out at:
www.ohcac.org