

Community Action Council of Portage County, Inc.

Ravenna, Ohio

Audit Report

January 31, 2024



COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
JANUARY 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Community Action Council of Portage County, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Council of Portage County, Inc. (a nonprofit organization), which comprise the statement of financial position as of January 31, 2024, the related statements of activities, functional expenses, and cash flows for the fiscal 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 Community Action Council of Portage County, Inc. as of January 31, 2024, and the changes in its net assets and its cash flows for the fiscal 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 Community Action Council of Portage County, Inc. 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 Community Action Council of Portage County, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of Community Action Council of Portage County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Council of Portage County, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Council of Portage County, Inc.'s internal control over financial reporting and compliance.

S. R. Snodgrass, P.C. d/b/a S. R. Snodgrass, A.C.

Wheeling, West Virginia
October 29, 2024

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
JANUARY 31, 2024

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 2,256,859
Grants receivable	750,985
Inventory	12,213
Prepaid expenses	34,785
Total current assets	3,054,842

PROPERTY AND EQUIPMENT

Land	136,452
Buildings and improvements	380,505
Vehicles	195,577
Equipment	142,814
Total	855,348
Accumulated depreciation	(350,300)
Property and equipment, net	505,048
TOTAL ASSETS	\$ 3,559,890

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 176,956
Accrued payroll, taxes, and benefits	147,748
Accrued vacation	103,873
Deferred revenue	1,831,909
Note payable, current portion	6,129
Total current liabilities	2,266,615

LONG-TERM DEBT

Note payable, net of current portion	6,431
Total liabilities	2,273,046

NET ASSETS

Without donor restriction	1,277,753
With donor restriction	9,091
Total net assets	1,286,844

TOTAL LIABILITIES AND NET ASSETS	\$ 3,559,890
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The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

	Without Donor Restriction	With Donor Restriction	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Grant and contract revenue	\$ 5,143,076	\$ -	\$ 5,143,076
Contributions	9,516	558	10,074
Program income	13,128	-	13,128
Other income	20,397	-	20,397
Total revenues, gains, and other support	5,186,117	558	5,186,675
EXPENSES			
Program services:			
Energy Efficiency and Housing	2,294,382	-	2,294,382
Utility and Emergency Assistance	1,079,393	-	1,079,393
Technology Training	20,451	-	20,451
Youth Programs	2,040	-	2,040
Community Services	1,581,414	-	1,581,414
Food Programs	61,772	-	61,772
Total program services	5,039,452	-	5,039,452
Support services:			
Management and General	129,389	-	129,389
Total expenses	5,168,841	-	5,168,841
CHANGE IN NET ASSETS	17,276	558	17,834
NET ASSETS, BEGINNING OF YEAR	1,260,477	8,533	1,269,010
NET ASSETS, END OF YEAR	\$ 1,277,753	\$ 9,091	\$ 1,286,844

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

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

	Energy Efficiency and Housing	Utility and Emergency Assistance	Technology Training	Youth Programs
Personnel	\$ 573,048	\$ 343,057	\$ 7,099	\$ -
Fringes/benefits	237,867	126,414	3,003	-
Contractual services	410,969	1,743	-	-
Professional services	13,417	6,201	301	-
Travel	16,298	1,734	-	960
Utilities	8,982	4,535	740	-
Space	2,956	1,398	9,171	-
Office supplies	6,575	10,175	-	-
Consumable supplies	1,524	-	-	969
Client assistance	317,422	540,927	-	-
Materials	590,886	-	-	-
Food purchases	-	-	-	110
Equipment rental and purchases	61,173	17,221	50	-
Postage and freight	2,972	2,960	11	-
Insurance and bonding	31,394	4,577	-	-
Publications and printing	2,341	898	-	-
Repairs and maintenance	4,759	158	-	-
Telephone	1,231	13,237	74	-
Other expenses	5,595	1,726	2	1
Depreciation	4,973	2,432	-	-
Total functional expenses	<u>\$ 2,294,382</u>	<u>\$ 1,079,393</u>	<u>\$ 20,451</u>	<u>\$ 2,040</u>

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

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

	Community Services	Food Programs	Total Program Services	Management and General	Total Expenses
Personnel	\$ 336,568	11,668	\$ 1,271,440	\$ 32,758	\$ 1,304,198
Fringes/benefits	129,256	1,647	498,187	13,542	511,729
Contractual services	3,152	-	415,864	177	416,041
Professional services	8,837	-	28,756	636	29,392
Travel	5,290	752	25,034	238	25,272
Utilities	13,820	-	28,077	567	28,644
Space	26,740	-	40,265	8,045	48,310
Office supplies	4,207	77	21,034	1,272	22,306
Consumable supplies	696	2,659	5,848	-	5,848
Client assistance	1,019,952	-	1,878,301	15,956	1,894,257
Materials	-	-	590,886	-	590,886
Food purchases	62	44,880	45,052	198	45,250
Equipment rental and purchases	11,406	-	89,850	(2,829)	87,021
Postage and freight	3,002	-	8,945	149	9,094
Insurance and bonding	1,542	-	37,513	1,686	39,199
Publications and printing	2,394	-	5,633	656	6,289
Repairs and maintenance	159	-	5,076	-	5,076
Telephone	848	-	15,390	56	15,446
Other expenses	7,112	89	14,525	19,449	33,974
Depreciation	6,371	-	13,776	36,833	50,609
Total functional expenses	<u>\$ 1,581,414</u>	<u>\$ 61,772</u>	<u>\$ 5,039,452</u>	<u>\$ 129,389</u>	<u>\$ 5,168,841</u>

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

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 17,834
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	50,609
Gain on sale of property and equipment	(1,081)
Net change in:	
Grants receivable	(333,591)
Prepaid expenses	1,415
Accounts payable	18,538
Accrued payroll, taxes, and benefits	18,929
Accrued vacation	511
Deferred revenue	972,707
Net cash provided by operating activities	<u>745,871</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of property and equipment	8,550
Purchases of property and equipment	(9,900)
Net cash used in investing activities	<u>(1,350)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on loan	(5,843)
Net cash used in financing activities	<u>(5,843)</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 738,678
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>1,518,181</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 2,256,859</u>
 Supplemental Disclosures:	
Interest paid	\$ 798
Income taxes paid	<u>\$ -</u>

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

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Community Action Council of Portage County, Inc. (“CACPC” or the “Agency”) is a private not-for-profit organization that was created in February 1965 under the authority of the Economic Opportunity Act. CACPC is charged with developing and operating programs and services that will positively impact the economically disadvantaged residents of Portage County. CACPC provides education and literacy services, emergency assistance, energy efficiency and housing services, workforce development, and youth services.

Basis of Presentation

The financial statements of CACPC have been prepared in conformity with accounting principles generally accepted in the United States of America. The more significant of these policies and practices are summarized below.

Use of Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Grants Receivable

Grants receivable are primarily unsecured noninterest-bearing amounts that are due from grantors on cost reimbursement or performance grants. Management believes that all outstanding grants receivable are collectible in full; therefore, no allowance for credit losses has been provided.

Inventory

Inventory consists of items that are used for client assistance in the Home Energy programs that are operated by CACPC. They are stated at the lower of cost (first-in, first-out basis) or net realizable value.

Property and Equipment

Property and equipment are recorded at cost at the date of acquisition or, if donated, at the approximate fair value at the time of the donation. CACPC follows the practice of capitalizing all expenditures for property and equipment in excess of \$5,000. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, generally, as follows:

Buildings and improvements	25 to 40 years
Vehicles	5 years
Equipment	5 to 10 years

Depreciation expense of \$50,609 has been recorded for the fiscal year ended January 31, 2024.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (Continued)

The property and equipment that are acquired with grant funds are owned by CACPC while they are used in the program for which they were purchased, or to be used in other future authorized programs. The funding sources, however, have a reversionary interest in the assets that are purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds therefrom, are subject to funding source regulations. Assets that are purchased with grant funds are shown as expenses in the program reports that are provided to the funding sources. For financial reporting purposes, these amounts have been capitalized and reported on the Statement of Financial Position.

Leases

In accounting for leases, CACPC follows the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02 – *Leases* (Topic 842), and the subsequent amendments thereto, which require most leases to be recognized in the Statement of Financial Position. In accordance with the provisions of FASB ASU No. 2016-02, leases are classified by lessees as operating or finance leases at the lease commencement date, with corresponding right-of-use (ROU) assets and lease liabilities recognized in the Statement of Financial Position. An ROU asset represents CACPC's right to use the underlying asset for the lease term, and the lease liability represents CACPC's obligation to make lease payments arising from the respective lease. Operating leases result in lease expense, which is recognized on a straight-line basis over the respective lease terms. Finance leases result in expense, segregated between the amortization of the ROU assets and interest on the lease liabilities.

As permitted under FASB ASU No. 2016-02, CACPC has elected not to recognize short-term leases, with an initial term of 12 months or less, in the Statement of Financial Position; however, short-term lease expense will be recognized in the Statement of Activities on a straight-line basis over the term of the lease. CACPC has also adopted a \$5,000 capitalization threshold, similar to the one that is used for property and equipment. Accordingly, for leases that have a present value of future lease payments under \$5,000, no ROU asset or lease liability will be recognized in the Statement of Financial Position; however, lease expense will be recognized in the Statement of Activities on a straight-line basis over the term of the lease. Further disclosures regarding CACPC's leases are presented in Note 4.

Classification of Net Assets

The Agency reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donor, as follows:

Net Assets without Donor Restriction

Net assets without donor restriction are resources that are 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 during the course of its operations.

Net Assets with Donor Restriction

Net assets with donor restriction 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 Agency must continue to use the resources in accordance with the donor's instructions. The Agency's unspent contributions are included in this class, if the donor has limited their use.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification of Net Assets (Continued)

Net Assets with Donor Restriction (Continued)

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passing 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. However, donor-restricted contributions or grants whose restrictions are met during the same reporting period are reported as without donor restriction in the Statement of Activities. Net assets that are restricted for the acquisition of buildings or equipment (or, less commonly, the contribution of those assets directly) are reported as net assets with donor restriction until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use.

Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restriction in the Statement of Activities, unless the donor has 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 restriction.

Revenue Recognition

The Agency's primary sources of revenue are grants and contracts from government agencies, as well as contributions from the general public. The following accounting policies have been adopted:

a. Grant and Contract Revenue

Revenue is recognized on grants and reimbursement contracts when the related program expenses are incurred and the grant funds are earned. The Agency records grant/contract advances as deferred revenue until the funds are expended for the purpose of the grant/contract, at which time they are recognized as revenue.

b. Contributions

Contributions from the general public are recognized as revenue when the contribution or an unconditional promise to give is received.

c. Program income

Fees for program services are recognized as revenue at the time that the services are performed or when the revenue cycle is complete.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among programs and supporting services, based on the benefits that have been received.

Compensated Absences Policy

Full-time employees accrue vacation time each pay period based on the number of years that the employee has worked at CACPC. In addition, the Agency has a sick leave plan where employees accrue a specific number of sick leave hours per pay period. Note 3 provides details of the current policies that are in place.

Tax Status and Positions

Community Action Council of Portage County, Inc. has qualified for a tax exemption under Section 501(c)(3) of the Internal Revenue Code, and, accordingly, no provision has been recorded for income taxes in the accompanying financial statements.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Status and Positions (Continued)

CACPC has analyzed the tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. CACPC believes that the income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on CACPC's financial position, activities, and changes in net assets or cash flows. Accordingly, CACPC has not recorded any reserves or related accruals for interest and penalties for uncertain tax positions as of January 31, 2024.

The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency believes that it is no longer subject to income tax examinations for years prior to 2021.

Concentration of Credit Risk

CACPC maintains cash balances at several financial institutions. The accounts with those institutions are insured by the Federal Deposit Insurance Corporation (FDIC), up to \$250,000. As of January 31, 2024, deposits of approximately \$2,071,221 exceed the FDIC insurance limits.

Adoption of New Accounting Standard

On February 1, 2023, CACPC adopted FASB ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which replaces an incurred loss methodology with a current expected credit loss (CECL) methodology for recognizing credit losses. FASB ASU No. 2016-13 requires the Agency to present financial assets measured at amortized cost, including accounts receivable, at the net amount expected to be collected over the remaining lives of the assets. Expected credit losses are based on relevant information about historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of financial assets, resulting in recognition of lifetime expected credit losses at initial recognition of the related assets through an allowance for credit losses. Management believes that all outstanding accounts receivable are collectible in full; therefore, no allowance for credit losses has been provided.

CACPC used the modified retrospective method in adopting the new standard, as amended, with no cumulative-effect adjustment to net assets as of February 1, 2023, and no significant impact to the change in net assets for the fiscal year ended January 31, 2024. CACPC considers the new CECL methodology to be preferable to the prior incurred loss methodology because expected losses will be recognized in a timelier manner.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 2 – LIQUIDITY AND AVAILABILITY

The following table reflects the Agency’s financial assets that are available for general expenditures within one year from the Statement of Financial Position date:

Cash and cash equivalents	\$	2,256,859
Grants receivable		<u>750,985</u>
Subtotal		3,007,844
Financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets (Note 9)		(9,091)
Grant funds received in advance (deferred revenue)		<u>(1,831,909)</u>
Amount available for general expenditures within one year	\$	<u>1,166,844</u>

The Agency is substantially supported by government grants and contracts, which are funded on a cost reimbursement basis. Under these grants, reimbursement is requested from the funding source once the expenses are incurred. As a part of its liquidity management, the Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. As discussed in Note 8, a \$100,000 line of credit is available to fund short-term cash needs. The entire amount of the line of credit was available as of January 31, 2024.

NOTE 3 – COMPENSATED ABSENCES

Full-time employees accrue annual vacation leave based on their years of service. Annual vacation leave is computed from the initial date of permanent full-time employment status, provided that the employment relationship has never been interrupted. If the employment period has been interrupted, except for illness or layoff, for six months or more, the length of service shall be counted from the most recent hiring date. In the case of a management-level employee who is on sabbatical for three years or less, service credit will resume with re-employment. CACPC has recorded accrued vacation in the amount of \$103,873 as of January 31, 2024.

Effective January 1, 2020, the Agency adopted a new accrued sick leave plan where full-time employees accrue 4.6 hours of sick leave each 80-hour pay period, up to a maximum amount of 480 hours of sick leave. Existing employees who have earned sick leave under the old plan will continue to have access and will be able to use their total available leave until it is fully replaced with the new accrued sick leave policy. Effective December 1, 2021, the new accrued sick leave policy was changed to permit full-time employees who have separated from CACPC employment, and who have accrued sick leave under this policy, to be paid 100 percent of the accrued sick leave, up to 480 hours, at the hourly rate that is in existence at the time of separation. New full-time employees who have not passed their initial 90-day probationary period are not eligible. The Agency has recorded accrued sick leave in the amount of \$130,396, which is included in accrued payroll, taxes, and benefits on the Statement of Financial Position as of January 31, 2024.

Throughout the year, vacation and sick leave expenses are charged to the appropriate fund and program, according to the hours that are worked by each employee. Vacation and sick leave expenses have been included in these financial statements as a component of fringe/benefits expense for the fiscal year ended January 31, 2024.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 4 – RIGHT-OF-USE (ROU) ASSETS AND LEASE LIABILITIES

As discussed in Note 1, the Agency accounts for its leases in accordance with the provisions of FASB ASU No. 2016-02, under which leases are classified by lessees as operating or finance leases at the lease commencement date, with corresponding ROU assets and lease liabilities recognized in the Statement of Financial Position for long-term leases that are over the capitalization threshold.

However, the Agency leases space under short-term leases with an initial term of 12 months or less and leases equipment under leases that are under the capitalization threshold. As discussed in Note 1, short-term leases and leases that are under the capitalization threshold are not recognized in the Statement of Financial Position; instead, lease expense is recognized on a straight-line basis over the respective lease terms. Therefore, there are no right-of-use assets or lease liabilities recognized in the Statement of Financial Position at January 31, 2024. Short-term lease expense amounted to \$27,440, and lease expense relating to leases under the capitalization threshold amounted to \$1,711 for the fiscal year ended January 31, 2024. These expense amounts are included in the financial statements as a component of space, postage and freight, and publication and printing expenses.

NOTE 5 – DEFINED CONTRIBUTION PLAN

Community Action Council of Portage County, Inc. maintains a defined contribution plan for its full-time employees. Employee contributions to the retirement plan will be matched, up to 3 percent of the employee’s gross earnings. The defined contribution plan expense was \$35,918 for the fiscal year ended January 31, 2024, and is included as a component of fringes/benefits expense in these financial statements.

NOTE 6 – ECONOMIC DEPENDENCY

CACPC received approximately 99.2 percent of its funding directly or indirectly from federal, state, and local governmental agencies. The future of CACPC is dependent upon the continuance of this funding and the availability of similar funds in the future.

NOTE 7 – DEFERRED REVENUE

Deferred revenue is comprised of the amounts that were received from funding sources for the following sponsored programs, but which were not expended as of January 31, 2024:

CSBG	\$ 130,329
Emergency Rental Assistance Program	152,199
Homeowner Assistance Fund	8,701
Home Weatherization Assistance – DOE	919,628
Home Weatherization Assistance – HHS	225,291
LIHEAP Administrative	125,697
LIHEAP Emergency	65,092
LIHEAP Water Assistance	94,547
Other	<u>110,425</u>
Total deferred revenue	<u>\$ 1,831,909</u>

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 8 – CREDIT FACILITIES

The building that houses the Agency’s administrative offices is pledged for a mortgage loan. The loan is payable in monthly installments of approximately \$572 through January 6, 2026. The stated interest rate on the loan as of January 31, 2024, is 5 percent and is secured by the property and all improvements. The outstanding balance on the loan as of January 31, 2024, was \$12,560.

Scheduled maturities for the loan are as follows for each of the two remaining fiscal years ending January 31:

2025	\$	6,129
2026		<u>6,431</u>
Total	\$	<u><u>12,560</u></u>

CACPC also has an available line of credit with a regional bank. The amount of the credit line is \$100,000. The applicable interest rate is based on the prime rate, plus 1.5 percent, or 10.0 percent, as of January 31, 2024. There was no outstanding balance on the line of credit as of January 31, 2024. The line of credit is subject to an annual review by the bank and is secured by substantially all the Agency’s assets, with the exception of buildings and vehicles.

NOTE 9 – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction are available for the following purposes as of January 31, 2024:

21st Century Learning Program	\$	916
Portage County College Access Network Donation		264
Portage County College Access Network Scholarship Fund		<u>7,911</u>
Total net assets with donor restriction	\$	<u><u>9,091</u></u>

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Grant Contingencies

CACPC receives the majority of its revenues from government grants, most of which are subject to review by the respective grantor agency. The ultimate determination of the amounts that are received under these programs is generally based upon the allowable costs that are reported to, and reviewed by, the state or federal government. Until such reviews have been completed and a final settlement has been reached, a contingency exists to refund any amount that has been received in excess of the allowable costs. Management is of the opinion that no material liability will result from such reviews.

NOTE 11 – SUBSEQUENT EVENTS

Management of CACPC has assessed events and transactions occurring subsequent to January 31, 2024, through October 29, 2024, which is the date that the financial statements were available to be issued and the report date, for potential recognition and disclosure in the financial statements. No events or transactions have occurred that would require adjustments to, or disclosure in, the financial statements.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE			
<u>Passed through Ohio Department of Education:</u>			
Summer Food Service Program for Children	10.559	IRN 118083 FY 2023	\$ 57,558
Subtotal – Summer Food Service Program for Children – 10.559			<u>57,558</u>
Subtotal – Child Nutrition Cluster – 10.559			<u>57,558</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>57,558</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<u>Passed through City of Kent:</u>			
Community Development Block Grants/Entitlement Grants – Kent CDBG Furnace Program: PY 2022 (2022-2023)	14.218	2023-0000688	40,112
Subtotal – Community Development Block Grants/ Entitlement Grants – 14.218			<u>40,112</u>
Subtotal – CDBG – Entitlement Grants Cluster – 14.218			<u>40,112</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>40,112</u>
U.S. DEPARTMENT OF THE TREASURY			
<u>Passed through Ohio Department of Development:</u>			
COVID-19 – Emergency Rental Assistance Program – American Rescue Plan Act of 2021 – Home Relief Grant	21.023	ARPA-HRG 2022-47	812,646
Subtotal – Emergency Rental Assistance Program – 21.023			<u>812,646</u>
<u>Passed through Ohio Housing Finance Agency:</u>			
COVID-19 – Homeowner Assistance Fund – Save the Dream Ohio – Utility Assistance Program (HAF-UAP) – ARPA	21.026	OHFA UAP 2021	315,237
Subtotal – Homeowner Assistance Fund – 21.026			<u>315,237</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>1,127,883</u>
U.S. DEPARTMENT OF ENERGY			
<u>Passed through Ohio Department of Development:</u>			
Weatherization Assistance for Low-Income Persons:			
Home Weatherization Assistance Program 2022-2023	81.042	22-128	35,043
Home Weatherization Assistance Program 2023-2024	81.042	23-128	398,892
Weatherization Readiness Fund 2022-2023	81.042	22-HR-128	2,500
Weatherization Readiness Fund 2023-2024	81.042	23-HR-128	40,000
Bipartisan Infrastructure Law (BIL) Weatherization Assistance Program	81.042	23-BIL-128	92
Subtotal – Weatherization Assistance for Low-Income Persons – 81.042			<u>476,527</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>476,527</u>

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

<u>Federal Grantor/Pass-Through Agency/Program Title</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-Through Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Portage County Department of Job and			
<u>Family Services:</u>			
Temporary Assistance for Needy Families:			
PRC Utilities 2022-2023	93.558	20220513	16,346
PRC Utilities 2023-2024	93.558	20230508	6,027
PRC Home Repair 2022-2023	93.558	20220512	18
Subtotal – Temporary Assistance for Needy Families – 93.558			22,391
<u>Passed through Ohio Department of Development:</u>			
Low-Income Home Energy Assistance:			
Administration	93.568	HEAP 2023-141	331,512
Administration	93.568	HEAP 2024-141	171,032
Low-Income Household Water Assistance Program	93.568	LIHWAP 2021-141	79,366
Summer Crisis 2023	93.568	SCP 2023-141	129,558
Winter Crisis 2022-2023	93.568	WCP 2023-141	84,569
Winter Crisis 2023-2024	93.568	WCP 2024-141	214,908
Home Weatherization Assistance Program 2022-2023	93.568	22-128	433,715
Home Weatherization Assistance Program 2023-2024	93.568	23-128	373,896
HWAP Enhancement 2022-2023	93.568	22-HE-128	147,871
HWAP Enhancement 2023-2024	93.568	23-HE-128	296,597
Subtotal – Low-Income Home Energy Assistance – 93.568			2,263,024
<u>Passed through Ohio Department of Development:</u>			
Community Services Block Grant – 2022-2023	93.569	CSBG 2022-2023-47	472,941
Community Services Block Grant – 2024-2025	93.569	CSBG 2024-2025-47	23,562
Subtotal – Community Services Block Grant – 93.569			496,503
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,781,918
U.S. DEPARTMENT OF HOMELAND SECURITY			
<u>Passed through Portage County United Way:</u>			
Emergency Food and Shelter National Board Program:			
Emergency Food and Shelter Program (Phase 40)	97.024	6842-00 Phase 40	13,590
COVID-19 – Emergency Food and Shelter Program (Phase ARPA-R)	97.024	6842-00 Phase ARPA-R	594
Subtotal – Emergency Food and Shelter National Board Program – 97.024			14,184
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			14,184
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 4,498,182

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of CACPC under programs of the federal government for the fiscal year ended January 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of CACPC, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of CACPC.

- B. *Capital Assets* – The Schedule of Expenditures of Federal Awards was prepared on the same basis of accounting as the financial statements, except that capital assets that have been purchased with grant funds are included as expenses, in accordance with grant requirements. Accordingly, depreciation expense is not included in grant expenditure amounts.

NOTE 2 – INDIRECT COST RATE

Community Action Council of Portage County, Inc. did not elect to use the 10 percent de minimis indirect cost rate.

NOTE 3 – ADDITIONAL FEDERAL GRANT/EXPENDITURES INFORMATION

Subrecipients – CACPC had no subrecipients for the fiscal year ended January 31, 2024.



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*

To the Board of Directors of
Community Action Council of Portage County, Inc.

We have audited, in accordance with the 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, the financial statements of Community Action Council of Portage County, Inc. (a nonprofit organization), which comprise the statement of financial position as of January 31, 2024, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 financial statements. 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

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

S. R. Snodgrass, P.C. d/for S. R. Snodgrass, A.C.

Wheeling, West Virginia
October 29, 2024



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

To the Board of Directors of
Community Action Council of Portage County, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'s major federal programs for the fiscal year ended January 31, 2024. Community Action Council of Portage County, Inc.'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, Community Action Council of Portage County, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended January 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 Community Action Council of Portage County, Inc. 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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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 Community Action Council of Portage County, Inc.'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.



Report on Internal Control over Compliance (Continued)

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.

S. R. Snodgrass, P.C. d/b/a S. R. Snodgrass, A.C.

Wheeling, West Virginia
October 29, 2024

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

The report on the financial statements of the Community Action Council of Portage County, Inc. as of and for the fiscal year ended January 31, 2024, is unmodified. The opinion is dated October 29, 2024.

Internal control over financial reporting:

Material weakness(es) identified?	___ Yes	___X___ No
Significant deficiency(ies) identified not considered to be material weaknesses?	___ Yes	___X___ None Reported
Noncompliance material to financial statements noted?	___ Yes	___X___ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	___ Yes	___X___ No
Significant deficiency(ies) identified not considered to be material weaknesses?	___ Yes	___X___ None Reported

An unmodified opinion has been issued on the compliance for major programs of the Community Action Council of Portage County, Inc. as of and for the fiscal year ended January 31, 2024. The opinion is dated October 29, 2024.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___ Yes	___X___ No
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Identification of Major Programs

Assistance Listing Number (ALN)	Name of Federal Program
21.023	U.S. Department of the Treasury: COVID-19 – Emergency Rental Assistance Program
93.568	U.S. Department of Health and Human Services: Low-Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	___X___ Yes	___ No
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COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

We noted no findings related to the financial statements which are required to be reported in accordance with GAGAS.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

We noted no findings or questioned or likely questioned costs for federal awards for the fiscal year ended January 31, 2024.

COMMUNITY ACTION COUNCIL OF PORTAGE COUNTY, INC.
STATUS OF PRIOR YEAR AUDIT FINDINGS/COMMENTS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2024

There were no findings or recommendations in the prior year's report requiring the preparation of this schedule.