Miami County Community Action Council

Financial Statements

With

Independent Auditor's Report

For the Years Ended December 31, 2024 and 2023

Sam Brown, CPA, Inc.
Certified Public Accountant
Troy, Ohio

Miami County Community Action Council
Financial Statements
December 31, 2024 and 2023

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Independent Auditor's Report

To the Board of Directors of
Miami County Community Action Council
Troy, Ohio

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Miami County Community Action Council (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024 and 2023, 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 my opinion, the financial statements present fairly, in all material respects, the financial position of Miami County Community Action Council as of December 31, 2024 and 2023, 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

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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Miami County Community Action Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Miami County Community Action Council'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

My 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*, I:

- 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 Miami County Community Action Council'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miami County Community Action Council's ability to continue as a going concern for a reasonable period of time.

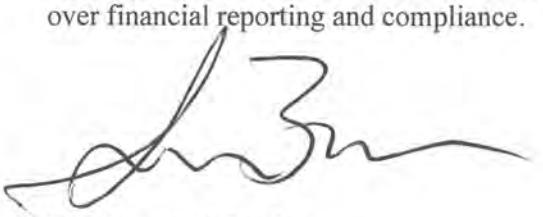
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

My 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 my 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*, I have also issued my report dated September 23, 2025, on my consideration of Miami County Community Action Council's internal control over financial reporting and on my 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 my 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 Miami County Community Action Council'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 Miami County Community Action Council's internal control over financial reporting and compliance.



Sam Brown, CPA, Inc.
Troy, Ohio
September 23, 2025

MIAMI COUNTY COMMUNITY ACTION COUNCIL
STATEMENT OF FINANCIAL POSITION
December 31, 2024 and 2023

ASSETS	2024	2023
Current Assets:		
Cash and cash equivalents	$ 205,742	$ 279,728
Accounts receivable	102,876	260,972
Inventory	-	-
Prepaid expenses	-	629
TOTAL CURRENT ASSETS	308,618	541,329
Property and Equipment:		
Equipment	5,753	28,288
Vehicles	-	-
	5,753	28,288
Accumulated depreciation	(5,151)	(27,474)
TOTAL PROPERTY and EQUIPMENT	602	814
TOTAL ASSETS	$ 309,220	$ 542,143
LIABILITIES		
Current Liabilities:		
Accounts payable	23,271	40,694
Accrued compensated absences	30,640	36,448
TOTAL LIABILITIES	53,911	77,142
NET ASSETS		
Unrestricted net assets	145,009	161,474
Temporarily restricted net assets	110,300	303,527
NET ASSETS	$ 255,309	$ 465,001
TOTAL LIABILITIES AND NET ASSETS	$ 309,220	$ 542,143

The notes to the finanical staetments are an integral part of the financial statements.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
STATEMENT OF ACTIVITIES
Year Ended December 31, 2024 and 2023

	December 31, 2024			December 31, 2023		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUE:						
Management services	$ 12	$ -	$ 12	$ 3,302	$ -	$ 3,302
Gain on disposal of assets	-	-	-	-	-	-
Federal grants	-	1,047,944	1,047,944	-	2,185,146	2,185,146
Interest	1,908	-	1,908	2,240	-	2,240
Other Income	-	-	-	-	-	-
Net Assets Released from Restrictions (Satisfaction of Program Restrictions)						
Federal grants	1,241,169	(1,241,169)	-	2,208,271	(2,208,271)	-
TOTAL REVENUE	1,243,089	(193,225)	1,049,864	2,213,813	(23,125)	2,190,688
EXPENSES:						
HEAP	654,199	-	654,199	667,758	-	667,758
LIHWAP	108,266	-	108,266	77,081	-	77,081
AUTO REPAIR PROGRAM	15,765	-	15,765	-	-	-
SENIOR MORTGAGE	39,000	-	39,000	-	-	-
	-	-	-	-	-	-
ARPAHRG	146,249	-	146,249	1,164,227	-	1,164,227
UAP	14,705	-	14,705	127,615	-	127,615
	-	-	-	-	-	-
CSBG	262,985	-	262,985	171,590	-	171,590
TOTAL CASH EXPENSES	1,241,169	-	1,241,169	2,208,271	-	2,208,271
Depreciation Expense	212	-	212	212	-	212
TOTAL EXPENSES	1,241,381	-	1,241,381	2,208,483	-	2,208,483
Management, general and administrative expenses	18,175	-	18,175	6,400	-	6,400
TOTAL EXPENSES	1,259,556	-	1,259,556	2,214,883	-	2,214,883
Change in net assets	(16,467)	(193,225)	(209,692)	(1,070)	(23,125)	(24,195)
Net assets at beginning of year	161,476	303,525	465,001	162,546	326,650	489,196
NET ASSETS AT END OF YEAR	$ 145,009	$ 110,300	$ 255,309	$ 161,476	$ 303,525	$ 465,001

The notes to the financial staetments are an integral part of the financial staetments.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2024

	AUTO REPAIR	CSBG	ARPAHRG	UAP	SENIOR MORTGAGE	HEAP	LIHWAP	Administrative & General	Total
EXPENSES:									
Wages and benefits	3,632	146,677	17,394	-	3,000	377,494	-	3,386	551,583
Services	-	9,355	-	-	-	1,450	-	6,177	16,982
Supplies	-	6,466	793	-	-	11,396	-	-	18,655
Emergency payments	12,133	75,913	125,835	14,705	36,000	236,302	108,266	-	609,154
Rent/Utilities	-	14,732	-	-	-	22,582	-	4,325	41,639
Transporation	-	126	-	-	-	-	-	-	126
Equipment and tool expense	-	-	-	-	-	-	-	4,287	4,287
Training	-	3,204	-	-	-	492	-	-	3,696
Advertisements	-	159	-	-	-	-	-	-	159
Memberships	-	2,682	-	-	-	-	-	-	2,682
Human Services Directory		(312)	-	-	-	-	-	-	(312)
Contract Labor (Temporary Help	-	-	2,007	-	-	-	-		2,007
Other	-	-	-	-		-	-	-	-
Insurance	-	2,055	-	-	-	249	-	-	2,304
Phone	-	1,928	220	-	-	4,234	-		6,382
Loss on Disposal of Assets		-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	-	-	212	212
TOTAL EXPENSES	**15,765**	**262,985**	**146,249**	**14,705**	**39,000**	**654,199**	**108,266**	**18,387**	**1,259,556**

Teh notes to teh financial statements are an integral part of the financial statements.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2023

	CSBG	ARPAHRG	UAP	HEAP	LIHWAP	Administrative & General	Total
EXPENSES:							
Wages and benefits	99,654	69,218	18,582	363,810	10,831	6,510	568,605
Services	11,171	-	-	7,307	-	-	18,478
Supplies	2,604	7,947	-	11,808	87	-	22,446
Emergency payments	39,131	1,073,392	109,032	236,910	66,163	-	1,524,628
Rent/Utilities	11,069	-	-	30,916	-	-	41,985
Transporation	371	-	-	-		-	371
Equipment and tool expense	-	-	-	-	-	-	-
Training	2,770	-	-	827	-	-	3,597
Advertisements	117	-	-	-	-	-	117
Memberships	1,682	-	-	-	-	-	1,682
Human Services Directory	1,168	-	-	-	-	-	1,168
Contract Labor (Temporary Help)	-	12,340	-	11,884	-		24,224
Other	(838)	-	-	-	-	(110)	(948)
Insurance	1,361	-	-	304	-	-	1,665
Phone	1,330	1,331	-	3,992	-		6,653
Loss on Disposal of Assets	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	212	212
TOTAL EXPENSES	- **171,590**	**1,164,228**	**127,614**	- **667,758**	**77,081**	**6,612**	**2,214,883**

The notes to the financial statements are an integral part of the financial staements.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
STATEMENT OF CASH FLOW
Year Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net Assets	$ (209,692)	$ (26,435)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	212	212
(Loss) on disposal of assets	-	-
(Increase) decrease in accounts receivable	158,096	(76,481)
(Increase) decrease in inventory	-	-
(Increase) decrease in prepaid expenses	629	(629)
(Increase) decrease in deposits payable	-	-
Increase (decrease) in accounts payable	(17,422)	6,188
Increase (decrease) in compensated absences	(5,808)	4,605
NET CASH PROVIDED BY OPERATING ACTIVITIES	**(73,986)**	**(92,540)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest earned	-	2,240
NET CASH (USED) BY INVESTING ACTIVITIES	**-**	**2,240**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from sale of fixed assets	-	-
NET CASH (USED) BY FINANCING ACTIVITIES	**-**	**-**
NET INCREASE (DECREASE) IN CASH	(73,986)	(90,300)
CASH AT BEGINNING OF YEAR	279,728	370,028
CASH AT END OF YEAR	**$ 205,742**	**$ 279,728**

The notes to the financial statements are an integral part of teh financial staements.

1. NATURE OF OPERATIONS

The Miami County Community Action Council ("Council") is a nonprofit organization exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code. Its mission is to develop, coordinate, and operate programs designed to combat the causes and effects of poverty in efforts to enable individuals and families to be self-sufficient.

Oversight of the Miami County Community Action Council is provided by a fifteen-member board called the Board of Trustees. Five appointees from the Public Sector, five appointees from the Client Sector, and five appointees from the Private Sector compose the Board.

The Miami County Community Action Council received federal funds to administer the following programs:

1. Home Energy Assistance Program (HEAP) – This program, also known as "Low-Income Home Energy Assistance Grant Program" provides energy assistance to individuals and families who meet certain eligibility requirements. Under this program, payments for a portion of the energy bills received are made to the supplier on behalf of applicants.

2. Low Income Household Water Assistance Program (LIHWAP) – This program is funded through the Department of Health & Human Services and is designed to help income eligible households with their water and wastewater bills. The payments for eligible households are made to the supplier on behalf of the applicants.

3. Community Services Block Grant (CSBG) – This program funded through the Department of Health and Human Services assists individuals and families with information referral and case management services for those meeting certain eligibility requirements. The Program can consist of many services depending upon the work program as defined by Miami County Community Action Council. There are two distinct programs included as part of this grant. They are an Emergency Grant program to provide direct assistance to low-income households, and publication of a comprehensive Human Services Directory available to organizations serving the same group.

4. The COVID-19 pandemic gave rise to Federal legislation to provide assistance to people adversely affected by it. The Council received five grants and was tasked to administer these according to proscribed guidelines. Four of the five grants have ended prior to 2024 leaving only one open in the year 2024:

    A. The CSBG CARES Act funded the first of these grants through the Department of Health and Human Services and the CDBG-CV is a Target of Opportunity Program to assist people in preventing, preparing for, or responding to financial challenges posed by the pandemic. The CSBG CARES grant ended 9/30/22 and the CDBG-CV grant ended 12/31/21.

    B. The CRF-ESP grant and the CAA-HRG came through the Department of the Treasury and provided more limited assistance for a similar target group of affected households. The CRF-ESP grant ended on 12/30/20 and the CAA-HRG grant ended on 9/30/22.

    C. The ARPAHRG (American Rescue Plan Act 2021 – Home Relief Grant) grant was the fifth grant received beginning August 1st, 2022, and ran through December 31st, 2024. This grant is also through the U.S. Department of Treasury and Department of Health and Human Services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accounts (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" the ("Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified as follows:

Net assets without restrictions: Net Assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. The Agency's Board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. As of December 31, 2024 and 2023 the Organization had $110,302. and $303,527. respectively, of net assets with donor restrictions.

Other significant accounting policies under which the financial statements have been prepared are as follows:

a. Cash and cash equivalents are demand deposits in financial institutions. Cash equivalents are carried at the lower of cost of market.

b. Furniture, equipment and vehicles are recorded on the basis of historical cost. The Council capitalizes all equipment with a purchase price over $5,000 (amended August 8th, 2024). Fixed assets are depreciated using the straight-line method over the estimated useful life of the asset, currently 5-7 years. The building and land in use by the Council are owned and reported by Miami Metropolitan Housing Authority.

c. Inventory – Inventory is carried at cost and used on the first-in, first-out basis. As of December 31, 2024, the MCCAC had no material inventory.

d. Compensated Absences – The liability for Compensated Absences balances are accounted for by the Miami County Community Action Council.

   1. Sick Leave – Regular employees accrue sick leave at the rate of one and one-fourth days per month. Accrual is unlimited and not a claim against the Agency, except an employee will be paid upon disability or service retirement under PERS from active service with the MMHA or with ten (10) or more years of active service with MMHA and separates in good standing from MMHA. Such payment shall be made only once to any employee and shall be equal to 25% of the value of their accumulated sick leave with a 30-day maximum liability.

   2. Annual Leave – Regular employees accrue annual leave at the rate of one through five years of service equals ten days of earned vacation a year; six through ten years of service equals fifteen days of earned vacation a year; eleven through nineteen years of service equals twenty-one days of earned vacation a year; after twenty full years of employment and over equals twenty-five days of earned vacation a year. Annual leave may be carried over for up to one year.

e. Receivables – Government contributions receivable are stated at unpaid balances. It is Miami County Community Action Council's policy to charge off uncollectible accounts when management determines the receivable will not be collected. The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

f. Revenue and expenditures recognition – Revenue from restricted grants from governmental agencies is recognized when the Miami County Community Action Council has incurred expenditures in compliance with the specific restriction. Grant revenues in excess of grant expenditures incurred are reported as deferred revenue. All contributions are considered to be available for unrestricted use unless specifically restricted by the grantor.

If applicable, unspent funds in closed programs are to be returned to the grantor and are shown as a liability "due to grantor" in the Statement of Net Assets and therefore, are not included as support in the Statement of Activities.

Expenditures are recognized when incurred in accordance with accounting principles generally accepted in the United States of America. Prepaid expenses arise when disbursements are made in advance of the period to be charged with the expense and are recorded as an asset until the charge can be properly recognized. Direct cost is charged to the program when incurred; indirect cost is allocated to the various programs in accordance with a cost allocation plan.

g. Income Taxes – The Miami County Community Action Council is exempt from income taxes under 501 © (3) of the Internal Revenue Code. Therefore, no assets, liabilities, or expenses related to federal income tax are recorded.

The Council is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Council believes it is no longer subject to income tax examinations for years prior to 2020.

DEFICIT CASH AND NET ASSET BALANCES

The negative cash balances of the various grant programs are a result of expenditures being made prior to reimbursement from the grant agency. These deficit cash balances are covered by unrestricted inter-program loans and recorded as accounts payable. See NOTE C-Disclosure of Other Forms of Assistance.

NET ASSETS WITH RESTRICTIONS

Temporarily restricted net assets are available for the following purposes:

	2024	2023
HEAP – for payment of Home Energy Assistance	$ 96,301.85	$ 136,081.79
ARPAHRG – American Rescue Plan Act 2021-Home Relief Grant	$ 0.00	$ 89,158.00
Utility Assistance Program (Save The Dream Ohio) Subaward Agreement	$ 0.00	$ 15,917.86
LIHWAP for expenditures for the Low-Income Household Water Assistance Program	$ 0.00	$ 62,369.00
CSBG-for expenditures for the Community Services Block Grant	$ 14,000.00	$ 0.00
	$ 110,301.85	$ 303,526.65

5. GOVERNMENT CONTRIBUTION RECEIVABLE

The accounts receivable on the financial statements consists of the following as of December 31, 2024:

Program	Contract No.	2024	Contract No.	2023
HEAP (ADM)	HEAP 2025-151	$ 41,924.	HEAP 2024-151	$ 52,330.
UAP HAF	UAP-2021	0.	UAP-2021	$ 0.
PIPP PLUS	PIPP-2024-151	0.	PIPP-2023-151	$ 0.
LIHWAP	2021-151	0.	2021-151	$ 11,786.
WCP	WCP 2025-151	15,000.	WCP 2024-151	$ 0.
AUTO REPAIR	WIOA	0.		$ 0.
ARPAHRG	2022-39	15,764.	2022-39	$150,613.
CSBG	2024-2025-39	18,598.	2022-2023-39	$ 42,755.
	Total:	$ 91,286.		$257,484.

6. RISK MANAGEMENT

The Miami County Community Action Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To reduce risk, the Miami County Community Action Council had the following business policies:

1. Bonding – Fidelity Bonding is through the Ohio Casualty Insurance Company and consists of a blanket bond for all employees and Board officers in the amount of $100,000 per person; $250 deductible.

2. Professional Liability Coverage – This is through the United States Liability Insurance Co., which includes:
   a. Non-Profit Directors & Officers Liability.
   b. Employment Practices Liability.

3. Workers Compensation – Employee accident coverage through the Bureau of Workers' Compensation, utilizing a group rating plan based on position and accident history. The Miami MHA is the employer of record & employees are covered by their policy.

4. Health Insurance – Comprehensive medical insurance is under Anthem BlueCross and BlueShield with two plans available. Both are Silver BA PPO plans. First plan summary of benefits & coverage being: Deductible: individual/family $5,000/$10,000 In-Network Providers, $15,000/$30,000 Non-Network Providers; co-insurance: 70/30; out-of-pocket limit: individual/family $8,500/$25,500 In-Network Providers, $25,500/$51,000 Non-Network Providers. Second plan is a H.S.A. plan with the summary of benefits & coverage being: Deductible: $5,500/$11,000 In-Network Providers, $16,500/$33,000 Non-Network Providers; coinsurance: 100/0; out of pocket limit: individual/family $7,500/$26,250 In-Network providers, $15,000/$52,500 Non-Network Providers. The Miami MHA is the employer of record & employees are covered by their health insurance policy.

7. PENSION PLAN

The Miami County Community Action Council shares staff with the Miami Metropolitan Housing Authority. The wages for these shared staff are reported to the taxing agencies under the Housing Authority's federal identification number. The Housing Authority is required by law to participate in the Ohio Public Employees Retirement System (OPERS). Both the employees and the Housing Authority are required to contribute to OPERS, in amounts set by state law. For the 2024 and 2023 years, the employee contribution amount is 10% of the gross wages. The Employer share is 14%.

8. RELATED PARTY TRANSACTION

The Miami County Community Action Council is staffed by sharing employees with the Miami Metropolitan Housing Authority. The Miami Metropolitan Housing Authority has a separate audit per the Department of Housing and Urban Development Guidelines. In addition, the Miami County Community Action Council makes certain inter-fund loans between programs with no payment terms associated with these advances. As of December 31, 2024, the Council was due $11,589.57 from the other program the Council administers.

9. USE OF ESTIMATES

The preparation of the financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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. Accordingly, actual results could differ from those estimates.

10. PROPERTY AND EQUIPMENT

Fixed assets are summarized as follows:

Capital Assets	12/31/23	Additions	Disposals	12/31/24
Equipment	$28,288.	$ 0	$ (22,535.)	$ 5,753.
Vehicles	0.	0	0	0.
Total Capital Assets	$28,288.	0	(22,535)	$ 5,753.
Less: Accumulated depreciation				
Equipment	(27,474.)	(212.)	22,535.	(5,151.)
Vehicles	0.	0.	0.	0.
Total accumulated depreciation	(27,474.)	(212.)	22,535.	(5,151.)
Net Capital Assets	$ 814.	$ (212.)	$ 0.	$ 602.

Capital Assets	12/31/22	Additions	Disposals	12/31/23
Equipment	$28,288.	$ 0.	$ 0.	$28,288.
Vehicles	0.	0.	0.	0.
Total Capital Assets	$28,288.	0.	0.	$28,288.
Less: Accumulated depreciation				
Equipment	(27,261.)	(212.)	0.	(27,473.)
Vehicles	0.	0.	0.	0.
Total accumulated depreciation	(27,261.)	(212.)	0.	(27,473.)
Net Capital Assets	$ 1,026.	$ (212.)	$ 0.	$ 815.

11. COMPENSATED ABSENCES

Compensated absences activity is as follows:

	12/31/23	Earned	Paid	12/31/24	Due in One Year
Accrued compensated absences	$36,449.	$37,197.	$(43,007.)	$30,639.	$30,639.

	12/31/22	Earned	Paid	12/31/23	Due in One Year
Accrued compensated absences	$31,843.	$38,716.	$(34,111.)	$36,448.	$36,448.

12. CONCENTRATION OF CREDIT RISK

The Miami County Community Action Council's funds contained in its cash balance are held in one financial institution. The institution provides insurance coverage up to $250,000 through the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2024 and 2023, the carrying amount of the Organization's deposits totaled $205,742. and $279,729., respectively and its bank balance was $232,355. and $333,174., respectively.

13. SUBSEQUENT EVENTS

Subsequent events are those events or transactions that occur following the Statement of Financial Position date, but before the financial statements are issued, or are available to be issued. ASC Section 855, Subsequent Events, requires disclosure regarding the date through which subsequent events have been evaluated and the basis for determining that date. Subsequent events have been evaluated through September 23, 2025, which is the date the financial statements were available to be issued.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures have impacted subsequent periods of the Agency. The investments of the Agency may have incurred a significant decline in fair value, consistent with the general decline in financial markets. In addition, the impact on the Agency's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

14. CHANGE IN ACCOUNTING PRINCIPLES

For the fiscal year 2022, the Council has implemented Financial Accounting Standards Board (FASB) ASC 842 Leases. ASC 842 is a comprehensive change by the financial accounting standards board for lease arrangements. To improve the consistency and transparency of accounting and financial reporting for leases by governments, ASC 842 requires lessees to recognize an intangible right-to-use asset and liability for leases that were previously classified as operating leases and establishes a single classification model for leases going forward.

ASC 842 requires lessees to recognize a lease asset associated with their lease agreements. Therefore, one of the newly required quantitative disclosures is to disclose the total amount of lease assets and the related accumulated amortization, summarized by the major classifications of the underlying assets. The Council did not have any leases that needed to be disclosed for 2024.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2024

Program	Federal CFDA Number	Project Number	Funds Received	Funds Expended
Universal Service Fund				
Passed through:				
Ohio Development Services Agency				
Percentage of Income Payment Plan (PIPP PLUS)	USF	PIPP-2024-151	18,722	18,722
Total U.S. Department of Energy			18,722	18,722
U.S. Department of Health and Human Services				
Passed through:				
Ohio Development Services Agency				
Community Service Block Grant (CSBG)	93.569	2024-2025-39	276,985	262,985
Home Energy Assistance Program (HEAP)	93.568	HEAP 2024-151	186,662	270,997
	93.568	HEAP 2025-151	197,985	128,179
	93.568	WCP 2024-151	22,194	73,941
	93.568	WCP 2025-151	102,500	76,004
	93.568	SCP 2024-151	86,356	86,356
Low-Income Household Water Assistance Program (LIHWAI	93.568	LIHWAP 2021-151	45,897	108,266
Total U.S. Department of Health and Human Services			918,579	1,006,728
U.S. Department of Treasury				
Passed through:				
Save The Dream Ohio (Ohio Housing Finance Agency) Utility Assistance Plus	21.026	HAF-UAP-2021	$ (1,213)	$ 14,705
Ohio Development Services Agency				
American Rescue Plan Act 2021 - Home Relief Grant	21.023	ARPAHRG 2022-39	57,091	146,249
Total U.S. Department of Treasury			55,878	160,954
Ohio Department of Aging (ODA)				
Passed through:				
Mortgage Assistance Program for Miami County Residents	21.027	Healthy Aging Grant	$ 39,000	$ 39,000
Miami County Commissioners				
Ohio Department of Aging (ODA)			39,000	39,000
Ohio Department of Job & Family Services (ODJFS)				
Passed through:				
Workforce Innovation and Opportunity Act of 2014 (WIOA)	17.258	Vehicle Repair Progran	$ 15,765	$ 15,765
Workforce Development Board #1, CAO of Scioto County, Inc.				
Ohio Department of Job & Family Services (ODJFS)			15,765	15,765
Total All Programs			$ 1,047,944	$ 1,241,169

See Independent Auditor's Report on Supplemental Data.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Council and is presented on the full accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Council.

The Council has elected not to use the 10-percent de minims indirect cost rate as allowed under the Uniform Guidance.

NOTE B-SUBRECIPIENTS

The Organization provided no federal awards to subrecipients during the year ended December 31, 2024.

NOTE C-DISCLOSURE OF OTHER FORMS OF ASSISTANCE

The Organization received no federal awards of non-monetary assistance that are required to be disclosed for the year ended December 31, 2024.

The Organization opened a variable rate nondisclosable Revolving Line of Credit Loan for $100,000. On December 13, 2024, that matures on December 13, 2025. The primary purpose of the loan is to cover negative cash balances of various grant programs as a result of expenditures being made prior to reimbursement from the grant agency. As of December 31, 2024, no line of credit funds has been utilized.

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Independent Auditors' 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
Miami County Community Action Council
Troy, Ohio

I 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 Miami County Community Action Council, which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, program revenues and functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 31, 2024.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Miami County Community Action Council's internal control over financial reporting (internal control) to determine the audit procedures that appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miami County Community Action Council's internal control. Accordingly, I do not express an opinion on the effectiveness of the Miami County Community Action Council'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 charges with governance.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miami County Community Action Council's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my testing of the internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Miami County Community Action Council's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Miami County Community Action Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sam Brown, CPA, Inc.
Troy, Ohio
September 23, 2025

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Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors of
Miami County Community Action Council
Troy, Ohio

Report on Compliance for Each Major Federal Program

I have audited Miami County Community Action Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Miami County Community Action Council's major federal programs for the year ended December 31, 2024. Miami County Community Action Council's major federal program are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

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

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Miami County Community Action Council's compliance.

Opinion on Each Major Federal Program
In my opinion, Miami County Community Action Council 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.

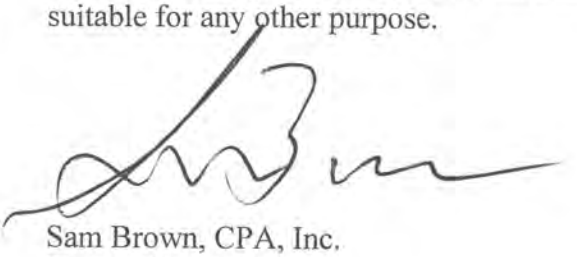
Report on Internal Control Over Compliance
Management of Miami County Community Action Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Miami County Community Action Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purposes of expressing an opinion on compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Miami County Community Action Council's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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 a 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 federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charges with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of the 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.



Sam Brown, CPA, Inc.
Troy, Ohio
September 23, 2025

Miami County Community Action Council
Schedule of Findings and Questioned Cost
For the Year Ended December 31, 2024

A. Summary of Audit Results

Financial Schedule	
Type of Auditors' Report	Unmodified
Internal Control over Financial Reporting	
Material Weaknesses Identified	No
Significant Deficiencies Identified	None Reported
Noncompliance or other matters material to the financial schedule?	No
Awards and Grants	
Internal Control over Program	
Material Weaknesses Identified	No
Significant Deficiencies Identified	None Reported
Type of auditors' report issued in compliance for major federal programs	Unmodified
Audit findings disclosed that are required to be reported in accordance with U.S Office of Management and Budget (OMB) Circular A-133, Section 510 (a)?	No
Identification of Major Federal Programs	
Name of federal program or cluster	CFDA Numbers:
Low-Income Home Energy Assistance	93.568
Dollar threshold used to distinguish between type A and type B programs.	$ 750,000
Auditee qualified as a low risk auditee?	No

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

Miami County Community Action Council
Schedule of Findings and Questioned Cost
Supporting Services

B. Findings - Financial Statement Audit

None.

C. Findings - Major Federal Award Programs Audits

None.

D. Schedule of Prior Year Findings

None.

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

MIAMI COUNTY COMMUNITY ACTION COUNCIL
Status of Prior Audit Finding
December 31, 2024

There were no prior citations and recommendations noted in the audit report for the year ended December 31, 2024.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
COMBINING STATEMENT OF ACTIVITIES and FUNCTIONAL EXPENSES (BY PROGRAM)
Year Ended December 31, 2024

	AUTO REPAIR	SENIOR MORTGAGE	80 A,B,C,D HEAP	05 CSBG	ARPAHRG	LIHWAP	UAP	08MA MG & A	Total
REVENUE:									
Federal grant	$ 15,765	$ 39,000	$ 614,419	$ 276,985	$ 57,091	$ 45,897	$ (1,213)	$ -	$ 1,047,944
Management services	-	-	-	-	-	-	-	12	12
Gain on disposal of assets	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	0	1,908	1,908
TOTAL REVENUE	15,765	39,000	614,419	276,985	57,091	45,897	(1,213)	1,920	1,049,864
EXPENSES:									
Wages and benefits	3,632	3,000	377,494	146,677	17,394	-	-	3,386	551,585
Services		-	1,450	9,355				6,177	16,982
Supplies	-	-	11,396	6,466	793	-		-	18,655
Emergency payments	12,133	36,000	236,302	75,913	125,835	108,266	14,705	-	609,153
Rent/Utilities			22,582	14,732				4,325	41,639
Transporation			-	126				-	126
Equipment and tool expense			-	-				4,287	4,287
Training	-		492	3,204				-	3,696
Advertisements	-		-	159				-	159
Memberships	-	-	-	2,682				-	2,682
Human Services Directory			-	(312)				-	(312)
Contract Labor (Temporary Hel	-	-	-	-	2,007				2,007
Other	-		-	-				-	-
Insurance			249	2,055				-	2,304
Phone	-		4,234	1,928	220			-	6,382
Loss on Disposal of Assets			-	-				-	-
TOTAL CASH EXPENSES	15,765	39,000	654,199	262,985	146,249	108,266	14,705	18,175	1,259,344
Depreciation expense	-	-	-	-	-	-	-	212	212
TOTAL EXPENSES	15,765	39,000	654,199	262,985	146,249	108,266	14,705	18,387	1,259,556
Changes in net assets	-	-	(39,780)	13,999	(89,157)	(62,369)	(15,918)	(16,468)	(209,692)
Net assets at beginning of the year	-	-	136,082	-	89,158	62,369	15,918	161,262	464,789
ASSETS AT END OF THE YEAR	$ -	$ -	$ 96,302	$ 13,999	$ 1	$ -	$ 0	$ 144,794	$ 255,097

MIAMI COUNTY COMMUNITY ACTION COUNCIL
COMBINING STATEMENT OF ACTIVITIES and FUNCTIONAL EXPENSES (BY PROGRAM)
Year Ended December 31, 2023

	CSBG CARES	CAA-HRG	80 A,B,C,D HEAP	05 CSBG	ARPAHRG	LIHWAP	UAP	08MA MG & A	Total
REVENUE:									
Federal grant	$ -	$ -	$ 665,610	$ 157,590	$ 1,164,227	$ 77,081	$ 120,638	$ -	$ 2,185,146
Management services	-	-	-	-	-	-	-	3,302	3,302
Gain on disposal of assets	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	0	2,240	2,240
TOTAL REVENUE	-	-	665,610	157,590	1,164,227	77,081	120,638	5,542	2,190,688
EXPENSES:									
Wages and benefits	-	-	363,810	99,654	69,218	10,831	18,582	6,510	568,605
Services			7,307	11,171				-	18,478
Supplies	-	-	11,808	2,604	7,947	87		-	22,446
Emergency payments	-	-	236,910	39,131	1,073,392	66,163	109,032	-	1,524,628
Rent/Utilities			30,916	11,069				-	41,985
Transporation			-	371				-	371
Equipment and tool expense			-	-				-	-
Training	-		827	2,770				-	3,597
Advertisements	-		-	117				-	117
Memberships	-	-	-	1,682				-	1,682
Human Services Directory			-	1,168				-	1,168
Contract Labor (Temporary Hel	-	-	11,884	-	12,340				24,224
Other	-		-	(838)				(110)	(948)
Insurance			304	1,361				-	1,665
Phone	-		3,992	1,330	1,331			-	6,653
Loss on Disposal of Assets			-	-				-	-
TOTAL CASH EXPENSES	-	-	667,758	171,590	1,164,228	77,081	127,614	6,400	2,214,671
Depreciation expense	-	-	-	-	-	-	-	212	212
TOTAL EXPENSES	-	-	667,758	171,590	1,164,228	77,081	127,614	6,612	2,214,883
Changes in net assets	-	-	(2,148)	(14,000)	(1)	-	(6,976)	(1,070)	(24,195)
Net assets at beginning of the year	-	-	138,230	14,000	89,157	62,368	22,895	162,546	489,196
ASSETS AT END OF THE YEAR	$ -	$ -	$ 136,082	$ -	$ 89,156	$ 62,368	$ 15,919	$ 161,476	$ 465,001

See independent Auditors's Report on Supplemental Data.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - COMMUNITY SERVICES BLOCK GRANT
Year Ended December 31, 2024

Ohio Development Services Agency Grant	Current Fiscal Year	Budget	Variance
2024-2025-39 (CSBG)			
Revenue:			
Federal Grants	$ 276,985	$ 175,325	$ (101,660)
Expenses:			
Salaries	105,259	70,589	(34,670)
Fringe	41,418	29,567	(11,851)
Consultant	9,355	6,063	(3,292)
Equipment	-	-	-
Space	16,660	16,319	(341)
Supplies	6,466	4,000	(2,466)
Human Services Directory	(312)	4,140	4,452
Travel	3,330	2,740	(590)
Emergency	75,913	37,500	(38,413)
Other	4,896	4,407	(489)
	262,985	175,325	(87,660)
Government Grants Over (Under) Expenditures	14,000	$ -	$ (14,000)
Beginning Net Assets	-		
Ending Net Assets	$ 14,000		

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - COMMUNITY SERVICES BLOCK GRANT
Year Ended December 31, 2024

ARPAHRG 2022-39

Revenue:			
Federal Grants	$ 57,091	$ 146,249	$ 89,158
Expenses:			
Salaries	12,317	10,411	(1,906)
Fringe	5,076	9,508	4,432
Consultant	2,007	138	(1,869)
Equipment	-	-	-
Space	220	2,328	2,108
Supplies	794	16,452	15,658
Travel	-	-	-
Emergency	125,835	107,412	(18,423)
Other	-	-	-
	146,249	146,249	0
Government Grants Over (Under) Expenditures	(89,158)	$ -	$ 89,158
Beginning Net Assets	89,158		
Ending Net Assets	$ -		

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - HOME ENERGY ASSISTANCE PROGRAM (HEAP)
Year Ended December 31, 2024

Ohio Housing Finance Agency	Current Fiscal Year	Budget	Variance
(Utility Assistance Plus (UAP)			
HAF-UAP 2021			
Revenue:			
Federal Grants	$ (1,213)	$ 15,918	$ (17,131)
Expenses:			
Salaries	-	-	-
Fringe	-	-	-
Consultant	-	-	-
Space	-	-	-
Equipment	-	-	-
Supplies	-	-	-
Travel	-	-	-
Phone	-	-	-
Direct Client Assistance	14,705	15,918	(1,213)
	14,705	15,918	(1,213)
Government Grants Over (Under) Expenditures	(15,918)	$ -	$ (15,918)
Beginning Net Assets	15,918		
Ending Net Assets	$ -		

Ohio Department of Aging (ODA)			
Mortgage Assistance Program for Miami County Residents			
Miami County Commissioners			
Healthy Aging Grant			
Revenue:			
Federal Grants	$ 39,000	$ 39,000	$ -
Expenses:			
Salaries	2,460	2,460	0
Fringe	540	540	
Consultant	-	-	-
Equipment	-	-	-
Space	-	-	-
Supplies	-	-	-
Travel	-	-	-
Emergency	36,000	36,000	-
Other	-	-	-
	39,000	39,000	0
Government Grants Over (Under) Expenditures	-	$ -	$ (0)
Ending Net Assets	$ -		

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - HOME ENERGY ASSISTANCE PROGRAM (HEAP)
Year Ended December 31, 2024

Ohio Department of Job & Family Services (ODJFS)
Workforce Innovation and Opportunity Act of 2014 (WIOA)
Workforce Development Board #1, CAO of Scioto County, Inc.
Vehicle Repair Program

Revenue:			
Federal Grants	**$ 15,765**	**$ 51,480**	**$ (35,715)**
Expenses:			
Salaries	**2,916**	**8,938**	**(6,022)**
Fringe	**716**	**3,146**	**(2,430)**
Consultant	**-**	**-**	**-**
Equipment	**-**	**-**	**-**
Space	**-**	**471**	**(471)**
Supplies	**-**	**315**	**(315)**
Travel	**-**	**-**	**-**
Emergency	**12,133**	**38,610**	**(26,477)**
Other	**-**	**-**	**-**
	15,765	**51,480**	**(35,715)**
Government Grants Over (Under) Expenditures	**-**	**$ -**	**$ -**
Beginning Net Assets	**-**		
Ending Net Assets	**$ -**		

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - HOME ENERGY ASSISTANCE PROGRAM (HEAP)
Year Ended December 31, 2024

Ohio Development Services Agency Grant	Current Fiscal Year	Budget	Variance
HEAP -151 (HEAP ADM)			
Revenue:			
Federal Grants	$ 384,647	$ 421,673	$ (37,026)
Expenses:			
Salaries	242,195	253,098	(10,903)
Fringe	116,577	121,554	(4,977)
Consultant	1,450	5,050	(3,600)
Space	22,582	24,097	(1,515)
Equipment	4,234	3,992	242
Supplies	11,396	12,158	(762)
Travel	493	1,420	(927)
Phone	-	-	-
Other	249	304	(55)
	399,176	421,673	(22,497)
Government Grants Over (Under) Expenditures	(14,529)	$ -	$ (14,529)
Beginning Net Assets	84,335		
Ending Net Assets	$ 69,806		
WCP-251			
Revenue:			
Federal Grants	$ 124,694	$ 275,000	$ (150,306)
Expenses:			
Emergency Payments	149,945	275,000	(125,055)
Government Grants Over (Under) Expenditures	(25,251)	$ -	$ (25,251)
Beginning Net Assets	51,747		
Ending Net Assets	$ 26,496		
SCP-251			
Revenue:			
Federal Grants	$ 86,356	$ 109,000	$ (22,644)
Expenses:			
Emergency Payments	86,356	109,000	(22,644)
Government Grants Over (Under) Expenditures	-	$ -	$ -
Beginning Net Assets	-		
Ending Net Assets	$ -		

See Independent Auditor's Report on Supplemental Data.

MIAMI COUNTY COMMUNITY ACTION COUNCIL
SCHEDULE OF SUPPORT, GRANTS, REVENUES, EXPENDITURES
AND CHANGES IN NET ASSETS - HOME ENERGY ASSISTANCE PROGRAM (HEAP)
Year Ended December 31, 2024

PIPP-151			
Revenue:			
Federal Grants	$ 18,722	$ 18,722	$ -
Expenses:			
Salaries	13,981	13,981	-
Fringe	4,741	4,741	-
Audit	-	-	-
Space	-	-	-
Equipment	-	-	-
Supplies	-	-	-
Travel	-		-
Phone	-	-	-
Other	-	-	-
	18,722	18,722	-
Government Grants Over (Under) Expenditures	-	$ -	$ -
Beginning Net Assets	-		
Ending Net Assets	$ -		
Reconciliation of the Total HEAP Activity:			
Beginning Net Assets	$ 136,082	$ -	$ 136,082
Total Federal Grants Received	614,419	-	614,419
Total Expenses	654,200	-	654,200
Ending Net Assets - Home Energy Assistance Program	$ 96,301	$ -	$ 96,301
LIHWAP 2021-151			
Revenue:			
Federal Grants	$ 45,897	$ 108,266	$ (62,369)
Expenses:			
Salaries	-	-	-
Fringe	-	-	-
Consultant	-	-	-
Space	-	-	-
Equipment	-	-	-
Supplies	-	-	-
Travel	-	-	-
Phone	-	-	-
Direct Client Assistance	108,266	108,266	0
	108,266	108,266	0
Government Grants Over (Under) Expenditures	(62,369)	$ -	$ (62,369)
Beginning Net Assets	62,369		
Ending Net Assets	$ -		