Ohio Heartland
Community Action Commission

Serving Crawford, Marion, Morrow & Richland Counties, Ohio

Annual Report:
Fiscal Year Ending September 30, 2013

Administrative Offices: 372 East Center Street
Marion, OH 43302

Executive Director: Andrew Joseph Devany
Our Mission Statement

• To serve in an exclusively charitable and educational capacity, as provided in the Internal Revenue Code of 1954, as amended.

• In furtherance of its charitable and educational purposes, to foster and promote planning services and developmental efforts for the mobilization and utilization of resources, public and private, including, but not limited to, Boards of Education, governmental agencies, and voluntary citizens groups and associations for coordinated remedial attack upon conditions of poverty affecting the inhabitants of the area.

• To stimulate and encourage the provisions of services, assistance, and other activities toward developing employment and economic opportunities, improving human performance, individual and group motivation, productivity and bettering conditions under which people live, learn, and work.

• To solicit, contract for, receive, administer, and disburse any funds, grants, bequests, devises, and other resources for the execution and implementation of specific or general programs in carrying out its purposes, and particularly for participation under the “Economic Opportunity Act of 1964” as amended.
2013 Board of Trustees  (As of 9/30/2013)

*Community Action Agencies are unique because they are governed by a tri-partite Board of Trustees. Federal law mandates Community Action Agencies to compose a board with an equal number of members representing the Public (PB) sector, the Private (PV) sector and the Low-Income (LI) community.*

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<th>President</th>
<th>Vice-President</th>
<th>Secretary</th>
<th>Treasurer</th>
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<td>Fawn Mollenkopf</td>
<td>Dawn Frazier</td>
<td>Sue Yazel</td>
<td>Charles Simpson</td>
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<td>Morrow County</td>
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<td>Sue Headley – PB</td>
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<td>Steve Reinhard – PB</td>
<td>Christian Vasquez – LI</td>
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<td>Geri Johnson – LI</td>
<td>Darlene Clevenger – LI</td>
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<td>Harley Votaw – LI</td>
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<td>Nina Bristel – PV</td>
<td>Jacquelyn Hocker – LI</td>
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<td>Theresa Lubke – PV</td>
<td>Sandra Abouhassan – PV</td>
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<td>Jan Hulse – PV</td>
<td>Richard Genzman – PV</td>
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<td>Charles Simpson – PB</td>
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<td>Christian Vasquez – LI</td>
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<td>Marta Lykins – LI</td>
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<td>Patty Robertson – PV</td>
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The past year has again seen numerous challenges and changes for Ohio Heartland Community Action Commission. The Commission continues to offer a variety of programming in four counties to provide services to individuals and families in need of assistance. The Commission has been able to offer programming in this past year and over the last 49 years as a result of an active involved Board of Trustees, a dedicated staff, and through a network of committed community partners from both the private and public sectors.

These resources gave us the opportunity and ability to serve over 910 Head Start families in Marion, Crawford, Morrow and Richland Counties, to provide energy assistance through the Home Energy Assistance Program (HEAP) to over 3,500 households, to provide a combination of energy saving services through a myriad of sources including: the Department of Energy, the Department of Health and Human Services, the State of Ohio Energy Partnership Program, the Columbia Gas Warm Choice Program, the Ohio Edison Community Connections Program, and the American Electric Power Conservation Program. As a result of this variety of energy conservation programs we were able to assist hundreds of households and enable them to permanently conserve their energy usage.

During the past year OHCAC has also been able to continue our community services provided by our versatile community centers in Marion, Crawford and Morrow Counties. Each community works with the local partners to engage in planning and to provide services and fill gaps in local programming. Center activities range from senior home delivered meals, prescription drug programs, and summer reading programs in Marion County to food pantries, personal needs pantries, backpack programs, homeless services, GED classes, a Farmers’ Market, Emergency Food and Nutrition programs and a Budgeting Class in Crawford and Morrow Counties. OHCAC has also partnered with a neighboring Community Action Agency to provide Fatherhood services through all our centers and in conjunction with the Jobs and Family Services office in Richland County. Community partnerships and local program flexibility continue to be two of the key elements of the Community Action Network in our community and throughout the United States.

The Commission has once again been fortunate to have utilized the talents of over 250 dedicated employees during the past year to implement services and to accomplish program goals for the myriad of programs that we have been privileged to operate in our Central Ohio service area.

As the Board President of the Ohio Heartland Community Action Commission I am privileged to lead a dedicated tri-partite Board of Trustees representing the counties of Crawford, Marion, Morrow, and Richland in presenting our annual report for public view.

Sincerely,

Fawn Mollenkopf

Fawn Mollenkopf
Board President
## FY-2013 PROGRAM SERVICE AREAS

<table>
<thead>
<tr>
<th>Program</th>
<th>Marion</th>
<th>Crawford</th>
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# ORGANIZATIONAL FUNDING

## GRANT PROGRAMS

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<th>Program</th>
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<tr>
<td>Head Start</td>
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<td>Home Energy Assistance Program – Administration</td>
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<td>Home Energy Assistance Program – Winter Crisis</td>
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<td>Home Energy Assistance Program – Summer Crisis</td>
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<td>Fatherhood Program</td>
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<td>Home Weatherization Assistance Program – DOE</td>
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<td>Step Up to Quality</td>
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## CONTRACT PROGRAMS

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<td>Community Connections – First Energy</td>
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<td>Community Connections – AEP</td>
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<td>Senior Nutrition</td>
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<td>Universal Service Fund/Electronic Partnership Program</td>
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<tr>
<td>City of Galion CHIP – Term 10/31/13</td>
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## ORGANIZATIONAL FUNDING LEVEL:

$10,389,862

(As of fiscal year ending 9/30/2013)
2013 Funding

Head Start 67%
Energy Programs 25%
Senior Services 4%
Community Services 6%
**SUMMARY PROGRAMMATIC DATA SHEET**

**ENERGY PROGRAMS**

Energy Assistance – Weatherization Services:
- 259 Households received EPP assistance
- 285 Households received First Energy/AEP Community Connections assistance
- 34 Households received Home Weatherization and/or Columbia Gas Warm Choice assistance
- 578 Total Households served with energy saving programming

Community Housing Improvement Program (CHIP) for City of Galion:
- 11 Households received emergency or major housing rehabilitation

**COMMUNITY SERVICES**

Prescription Drug Assistance – Marion County:
- 410 Prescriptions filled for a savings of $113,803

Emergency Assistance (Food, Clothing, Utility Assistance, Prescriptions, Tutoring)
- 14,059 Total Customers assisted through Marion, Morrow and Crawford Centers

Summer Reading Program:
- 25 Children participated

**SENIOR SERVICES**

Senior Meals Provided Daily – Marion County:
- 221 Home Delivered Participants

Fatherhood Program:
- 53 Participants enrolled for services
- 35 Participants achieved job placement
- 19 Participants maintained job retention after 90 days

**HEAD START**

Head Start Program:
- 1,068 Children and Families participated – an on-going waiting list averaged 232 children
- 1,051 Children certified up to date with immunizations
- 1,077 Children certified on a schedule of preventive and primary health care with 79 diagnosed with a chronic condition needing medical treatment
- 996 Children received preventative dental care with 255 diagnosed for additional treatment
- 202 Children with an IEP received special services by itinerate teachers and therapists
- 128 Days of comprehensive services provided for 910 funded enrollments
ENERGY ASSISTANCE

Electric Partnership Program

Funded by a contract with the Ohio Department of Development, the EPP program provides energy audits to specific service areas, providing customers with energy saving techniques along with energy saving fluorescent light bulbs, replacement of qualified refrigerators and/or freezers with energy star rated units. **For program year 2013, 259 customers received service and consumer energy education.**

Community Connections Program

Funded by First Energy, Ohio Edison and Ohio Partners for Affordable Energy, FE customers received help in reducing their electric usage with energy saving fluorescent light bulbs, refrigerators and/or freezers, and electric stoves. Funded by American Electric Power, AEP customers received help in reducing their electric usage with energy saving fluorescent light bulbs, refrigerators and/or freezers. **In 2013, 285 total customers received Community Connections assistance.**

Home Weatherization Assistance Program

(HWAP) consists of a home inspection to determine the most cost effective energy saving services that could be performed including insulation, air leakage reduction, safety inspection of heating units, and consumer education. **In 2013, 34 customers either received energy saving education, Health & Safety repairs, or Columbia Gas\Warm Choice program referrals.**

Community Housing Improvement Program

(CHIP) provides grants to eligible communities interested in undertaking housing-related activities, including necessary infrastructure improvements. OHCAC works with the City of Galion to provide housing rehabilitation to Galion residents. **In 2013, 11 customers received either private owner rehabilitation, home repair, home ownership/rehabilitation or rental rehabilitation services.**

HEALTH and SAFETY

United Community Prescription Program

The Prescription Program is operated by OHCAC in conjunction with the Smith Clinic and Walgreen’s Pharmacy, who provide us with an on-site office for our professional staff person to meet with the customer. Its mission is to help customers find the most cost effective way of obtaining prescriptions. The program is open to Marion County residents of any age or income level who are without prescription insurance coverage. We receive funding from Marion County United Way and the Marion Community Foundation to operate this program. **For 2013, 446 application requests were processed, 405 of those applications were determined to be eligible, and 564 prescriptions were filled for a total of $122,928 in customer savings.**
Emergency Services Program

The Emergency Services program is made available to low-income people who are in need of emergency type services – food, clothing, utility bills assistance, tutoring – to become more self-sufficient. Ohio Heartland staff Directors, Office Managers, Program Coordinators, and Intake Workers within the Marion-Crawford-Morrow service areas provide the assistance. In 2013, 14,059 customers were assisted. Customers not directly served were referred to other local service providers.

Marion Center

EFSP assistance was provided in 2013 for rent/mortgage and utility payments. Staff began preparing for a Volunteer Income Tax Assistance pilot program that would be operated in Marion County January 2014.

Crawford Center

The Center serves as the Galion Unit of the Salvation Army and is able to provide prescription assistance with Salvation Army funding. A food pantry and clothing outlet are operated within the Center, and a backpack weekend lunch program for school-age children is now being operated. Staff also assists with homelessness prevention and holiday assistance. EFSP assistance was provided in 2013 for emergency food, utilities and housing needs.

Morrow Center

Staff operates the food pantry at the Morrow County Community Services building in Mt. Gilead and a personal needs program at the Center. Budgeting classes are held for low-income Morrow County residents meeting 125% of poverty guidelines.

Home Energy Assistance Program (HEAP)

Formerly known as “Regular HEAP.” The Home Energy Assistance Program is a federally funded program designed to help low-income Ohioans with their winter heating bills. The program runs from June 1 to May 31.

Winter Crisis Program (WCP)

Formerly known as “Emergency HEAP.” The WCP component was created to provide financial assistance to low-income households that: are threatened with disconnection of their heating source; have already had service disconnected; need to establish new service or pay to transfer service; or have 25% or less of the fuel capacity of their tank. The WCP program year runs from November 1 to March 31. CAC’s have until April 15 to finish any incomplete or pending applications.
**Summer Crisis Program (SCP)**

Formerly known as the “Summer Cooling Program.” The SCP component was created to provide assistance with the electric energy source for applicants determined eligible by the current SCP State Issued Grant Agreement, Exhibit 1, Scope of Work. The SCP runs from July 1 to August 31. Applicants may also be eligible to receive air conditioners and/or fans.

**PIPP Plus:**

PIPP Plus is an extended payment arrangement that requires regulated gas and electric companies to accept payments based on a percentage of the household income for those customers who are at or below 150% of the federal poverty income guidelines.

**INDEPENDENT LIVING**

**Senior Hot Meals**

The Hot Meals program was established to assist homebound Marion County seniors in receiving a hot and nutritionally balanced lunch Monday through Friday. This allows the senior to remain independent longer and serves as reassurance to them and their family that someone is contacting them on a regular basis. In 2013, 221 seniors benefited from this program as part of the collaboration with the Marion County Council on Aging Senior Levy.

**Summer Reading Program**

The *Summer Reading Program* serves children in Marion County, enabling them to improve reading skills in a positive learning environment. Referred by the local school districts, the six week instruction is designed to improve the students reading skills by one or two grade levels. We receive in-kind donations from Marion City Schools and local businesses, as well as over 100 hours donated by volunteers. In 2013, 25 children participated in this program.

**Adult Education Tutoring**

Adult education tutoring classes for all residents of Crawford County are held in the Center. Volunteer teachers work with students two days per week. In 2013, of the 76 students enrolled in the program throughout the year 2 students successfully obtained their GED.

**Fatherhood Program**

This pilot program, funded by a grant to the WSOS Community Action, serves unemployed or under-employed fathers by improving the educational/training and employment achievement of eligible participants in Crawford, Marion, Morrow and Richland Counties. It promotes economic stability, healthy marriages and responsible parenting. In 2013, 53 participants were enrolled for services, 35 participants achieved job placement, and 19 participants maintained job retention after 90 days.
The OHCAC Head Start program served a total of 1,068 children and their families in program year 2011-2012. Of this number served, 1,051 were up-to-date with immunizations, 1,077 were up-to-date on a schedule of age-appropriate preventive and primary health care according to the state EPSDT schedule for well child care with 79 being diagnosed with a chronic condition needing medical treatment, 996 children received preventative dental care with 255 diagnosed as needing treatment. The number of children enrolled in the program who have an Individualized Education Program (IEP) indicating that they have been determined eligible by the LEA to receive special education and related services provided in the Head Start centers by itinerate teachers and therapists were 202 children.

The children are provided with comprehensive Head Start services in a center-based program four days per week for a total of 128 days per year. In the four-county service area not all eligible children are provided with Head Start services due to the extensive waiting list that averages approximately 232 children. In the 2012 - 2013 Program Year full enrollment was maintained throughout the year. The program was funded for 910 children.

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

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

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

Community Action works to increase dads’ employability

Written by: John Jarvis
The Marion Star
June 15, 2013

Fatherhood Program

MARION — When Richard G. Byrd Jr. heard about a program that would help him find work after months of being told by employers they wouldn’t hire him because he had a felony conviction, he had his doubts.

“I wasn’t sure, but I was open-minded,” the 31-year-old Marion resident said.

Byrd had completed a jail term and an alcohol treatment program at West Central Community Correctional Facility in Marysville on Dec. 17, 2012, when his wife Bethany, his fiancée at the time, told him about the Fatherhood Program; she learned about the program through Head Start where their 4-year-old son Wyatt receives early childhood education.

Four months later, he has completed more than 90 days of employment at Sims Bros. Inc. and is sure of what the Fatherhood Program means to him.

“I was relieved,” he said without hesitation, “and I can provide now for my family. I don’t feel so worthless about myself. I can pay my bills.”

Through the Fatherhood Program, the Ohio Heartland Community Action Commission provides free services to fathers with the aim of promoting economic stability, responsible parenting and healthy marriages, Bonnie Howard, the program’s director, said. The program, which Ohio Heartland runs for Marion, Crawford, Morrow and Richland counties, is near the end of its second year, funded by a three-year federal grant.

Another Marion man, Chris Schwab, had been laid off five times in five years. The married father of three children wanted to improve his job security, and figured he would do it by returning to school to earn certification in programmable logic controllers, computers that are used for the automation of industrial processes. He didn’t have the money to get the additional education he needed, and didn’t know what to do. The pastor at his church, Richland Road Church of Christ, told him about the Fatherhood Program.

“It’s meant a great deal to me,” Schwab said. “They really helped me. They were going to put me through schooling for electronics and stuff, and then I ended up called back (to work at Union Tank Car). They bought me boots for work, a welding helmet, gas to help me get to and from work. ... They helped me get my resumes updated, helped me with the job search. They did a ton of stuff for me and my family to get me back to working.”

“Our goal is to remove as many barriers as we can and make them more marketable,” Howard said. Helping to pay for certification training, cover up to half of on-the-job training costs, prepare resumes, learn how to do a job interview, provide a gasoline card until they’re employed and purchase equipment the father needs for his workplace are some of its services.
Alexandra Linder, Howard’s assistant, said the program is available to any resident in the four-county service area who is the father of a child less than 18 years of age “emotionally, financially.” The program has helped fathers, stepfathers and grandfathers.

“We just want them to know who we are,” Linder said. “We just want dads to know we’re out there. A lot of people just don’t know who we are.”

WSOS Community Action had success with its Fatherhood Connections program for Wood, Sandusky, Ottawa, Seneca and Hancock counties, and in partnership with Ohio Heartland CAC expanded the program to Marion, Crawford, Morrow and Richland counties, successfully applying for a federal grant.

The grant has provided $150,000 each of its first two years, but on Friday, Joe Devany, Ohio Heartland director, said he learned the amount of the grant for the third year has been reduced to $100,000.

“We’ll do as many as we can, but it will lessen our ability to apply some services,” Devany said. He estimated that instead of having funding designed to serve about 50 men the program will have funding to serve about 35. “We’ll try to get the best bang for the buck we can for it,” he said.

The program offers services in addition to biological fathers to men who are a “father figure” to a child, or an “acting father,” Howard said. “What’s nice about the program is we’re pretty flexible. I even have a couple of grandfathers.”

She said the program helps its participants get back into the workforce or improve their employment situation and has assisted men in a range of circumstances.

“We have everything from someone who’s been married a number of years to some who’ve been divorced a couple of times with child support issues,” she said. “Each dad is a full-time opportunity.”

Fathers join the program often through referrals from other agencies, but also as walk-ins, she said.

Howard and Linder do assessments of each applicant, determining barriers they face and developing a plan. One of the program’s curricula, 24/7 Dad, includes discussion “about everything from relationships with the mother of the child to how they discipline the child, how they interact with their child, being a better dad, financial budgeting, work readiness, work ethics; some may be employed part time and need something better, or they’ve had several jobs, so we try to determine, ‘Why are you job hopping?’”

In providing assistance for certificate training, the program works with Tri-Rivers Career Center in Marion County and North Central State College in Richland County, she said.

“We usually look at four-, six-, maybe eight-week classes because we can’t pay for a two-year technical degree,” she said, adding the program will help pay for participants to take the General Educational Development test.

Paying up to half of on-the-job training costs also encourages employers to hire dads in the Fatherhood Program. “They like it,” Howard said. “We like it. I don’t have any input on who they hire. But it helps the dad because it’s kind of an incentive for the employer to help him get a job.”

The program also offers fathers a $50 bonus if they complete 30 days of employment with one employer, another $50 after 60 days, and another $50 after 90 days, and has reached a placement
rate of 49 percent of its fathers who have obtained and kept a job with one employer for at least 90 days. “We’re real proud of that,” she said.

Byrd said for months he had tried to get a job, contacting employers he’d heard were willing to hire people who had been convicted of felonies. But potential employers rejected him, citing his criminal record, which included a conviction on a fourth-degree felony charge of attempted abduction and a second-degree misdemeanor charge of domestic violence in April 2011.

“I’ve hunted and searched and was denied and shut down,” he said. “It was to the point I was fed up and wanted to quit trying. They’d tell me, ‘No, we can’t work with somebody with your background.’”

The Fatherhood Program helped him create a job resume, coached him in interviewing for a job, and put him in touch with Staffing Partners, which helped him pursue the job at Sims Bros. The Fatherhood Program purchased work clothes for him, including steel-toed boots and work overalls. When his car broke down, the program paid to get it fixed so he could continue to drive to and from work.

Bethany Byrd praised the Fatherhood Program for helping her husband re-enter the workforce.

“It’s done wonders,” she said. “If he’d had to do it all on his own, I don’t know if he’d have been working yet. There are a lot of people out there that don’t like to work with people that have a background.”

Schwab is another of the program’s success stories, Howard said. While happy he had back his $22-plus-an-hour job as a code welder with Union Tank Car, he felt badly he didn’t take the schooling to be PLC-certified, she said.

“So, basically what we did for him was give him the opportunity to get the training, which actually didn’t work out,” she said. “He had to take his job. He had to take that job opportunity. He was just sick about it.”

He said he’s grateful for the program and its thorough attention to someone who needed help, “the support throughout the whole deal, they were there every step of the way.”

Recalling when he learned of the program, he said, “I thought it was too good to be true. ... When I talked to Bonnie, I thought this doesn’t seem real” and added that he particularly liked the self-help aspect of the program. “It pays people to get back to work,” he said. “It’s not paying not to work.”

The program is based at 372 E. Center St., Marion.

- The Fatherhood Program serves Crawford, Marion, Morrow and Richland counties.
- The program is designed to help fathers develop healthy and lasting relationships with their children while assisting them to develop the tools needed to provide economic stability for their families.
- The program is free for all fathers and offers several services.
- Initial assessment and testing is done to complete an individual service plan.
- Program services include education/career awareness classes; job seeking and job retention workshops; financial education training; 24/7 Dad Curriculum; vocational, certificate and apprenticeship training; support services; employment opportunities, permanent placements and follow-up.
- For more information, call Alexandra Linder at 740-387-1039, extension 118 or toll-free at 877-241-3427, extension 118. Linder also can be reached via email at: alexandral@ohcac.org
- The Fatherhood Program address is 372 E. Center St., P.O. Box 779, Marion, Ohio, 43301-0779.
COMMUNITY SERVICES BLOCK GRANT PROGRAM

2013 SUCCESS STORY

Terry, a former inmate who had spent a few months in recovery, came home from prison with an understanding from his landlord that his apartment would be waiting for him. When he arrived home he found that the landlord had cleaned out his bank account, used all his food stamps and had apparently lost all his possessions when they were stolen from a storage garage.

The landlord left Terry’s Ohio Edison electric on at the apartment and the bill totaled $1,204.36. Terry contacted Ohio Edison was told he was responsible for the entire bill since he had not had the service disconnected before he was imprisoned.

Terry came into Ohio Heartland Community Action Center for assistance. An intake worker contacted Ohio Edison on Terry’s behalf. The intake worker arranged with Ohio Edison that if Terry paid his PIPP default of $207.12 by February 15, 2013 as well as the last bill in the amount of $27.10 Ohio Edison would forgive his entire balance of $1,204.36

Terry agreed to make three installment payments in order to restore his credit and to have service with Ohio Edison. Because of Ohio Heartland Community Action Commission’s assistance, Terry was able to have the fresh start he needed, put his past behind him and move forward.
Jonathon was referred to the Fatherhood Program in March 2013 by the Morrow County Veterans’ Office. He had served in the United States Army from 1998 – 2004 as a Bradley Tank mechanic. Jonathon had a great work history, but because of the economy and his skill set it was difficult to obtain a livable wage.

Jonathon was unemployed and living with his wife and one year old son. He had been laid off for over 4 months when we met and started working with him. They owned their own home and had a car payment but were behind on their mortgage payment and other vital bills. Jonathon was computer savvy and had his heart set on working for Ohio CAT.

Using this energy, he was relentless in applying for varying jobs in this area. He attended his weekly meetings to develop another resume and research job leads. He quickly got a return call from Ohio CAT and they offered him an interview. Thanks to an incentive of the Fatherhood Program in offering OJT’s to perspective employers, they took a chance on Jonathon.

Jonathon had to travel from Mt. Gilead to Columbus daily, so he was very thankful for the gas cards until his first pay check and the other incentives our program has to offer. Jonathon was moved up rapidly within the company and within a few months moved to another position that required tools. We were able to purchase Jonathon a great set of Craftsman tools needed for his new job. He was so excited!

With a great income and steady career, Jonathon and his family are doing very well. The stress of being jobless is no longer there and they can focus on the needs of their son.
INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying combined financial statements of Ohio Heartland Community Action Commission and Affiliate, (a nonprofit organization) which comprise the combined statement of financial position as of September 30, 2013, and the related combined statements of activities and cash flows for the year then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement.

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

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

Opinion

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

Other Information

My audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The schedule of functional expenses on pages 14 to 19 and schedule of indirect cost on page 22 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of federal awards on pages 20-21, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued a report dated May 22, 2014 on my consideration of Ohio Heartland Community Action Commission and Affiliate's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Ohio Heartland Community Action Commission and Affiliate’s internal control over financial reporting and compliance.

Donald R. Gossett & Company LLC

Donald R. Gossett & Company LLC
Certified Public Accountant

Ironton, Ohio
May 22, 2014
OHIO HEARTLAND COMMUNITY ACTION
COMMISSION AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

A. SUMMARY OF AUDITOR’S RESULTS

1. I have issued an unqualified opinion on the financial statements of Ohio Heartland Community Action Commission and Affiliate.

2. The audit did not disclose any internal control related reportable conditions.

3. The audit did not disclose any instances of noncompliance which were material to the financial statements.

4. There were no reportable conditions in internal controls over major programs.

5. I have issued an unqualified opinion on compliance for major programs.

6. The audit did not disclose any findings relative to the major federal awards programs.

7. The major programs selected for compliance testing included:
   Head Start, CFDA #93.600
   Pathways to Responsible Fatherhood, CFDA #93.086

8. The dollar threshold used to distinguish the Type A program was $300,000.

9. The auditee did qualify as a low risk auditee.

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

   None noted in current year.

C. FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

   None noted in current year.