

AUDITED FINANCIAL STATEMENTS
TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
JUNE 30, 2013

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William A. Talley
Jon D. Chesser
Bob E. Wientjes

INDEPENDENT AUDITORS' REPORT

Kentucky Offices:
Louisville
Brandenburg
Bardstown

Board of Directors
Tri-County Community Action Agency, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Tri-County Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2013 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the 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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tri-County Community Action Agency, Inc. as of June 30, 2013, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by 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. The accompanying supplemental information on pages 27-45 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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*, we have also issued our report dated December 1, 2013 on our consideration of Tri-County Community Action Agency, Inc., internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Tri-County Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky
December 1, 2013

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

ASSETS

Current Assets

Cash	\$ 398,182
Accounts receivable	7,938
Grants receivable	<u>137,996</u>
Total Current Assets	544,116

Fixed Assets

Equipment and furniture	217,211
Vehicles	107,783
Leasehold improvements	<u>29,478</u>
	354,472
Less: Accumulated depreciation	<u>(297,962)</u>
Net Fixed Assets	<u>56,510</u>

TOTAL ASSETS **\$ 600,626**

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2013

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 15,188
Accrued wages and payroll taxes	52,417
Deferred income	10,000
Lease payable	<u>1,287</u>
TOTAL LIABILITIES	78,892
Net Assets	
Unrestricted	<u>521,734</u>
TOTAL NET ASSETS	<u>521,734</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 600,626</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF ACTIVITIES AND CHANGES
IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2013

Support and Revenue	
Grant funds	\$ 1,073,894
Fiscal court	30,200
Metro United Way	36,399
Contributions	26,898
Program fees	55,622
In-kind revenue	64,310
Interest income	1,762
Other income	<u>4,371</u>
Total Support and Revenue	1,293,456
Expenses	
Program services	1,028,423
Supporting services	
Administrative	161,421
In-kind expenses	<u>65,165</u>
Total Expenses	<u>1,255,009</u>
Change in Net Assets	38,447
Net Assets at July 1, 2012	<u>483,287</u>
Net Assets at June 30, 2013	<u><u>\$ 521,734</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

Cash Flows from Operating Activities:	
Increase in net assets	\$ 38,447
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	30,500
(Increase) decrease in operating assets	
Accounts receivable	(4,851)
Grants receivable	(22,080)
Increase (decrease) in operating liabilities	
Accounts payable	(13,340)
Accrued wages & payroll taxes	19,755
Lease payable	<u>(2,222)</u>
Net Cash Provided By Operating Activities	56,209
Net Increase in Cash and Cash Equivalents	56,209
Beginning Cash & Cash Equivalents	<u>341,973</u>
Ending Cash & Cash Equivalents	<u><u>\$ 398,182</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF UNRESTRICTED FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

	Program Services	Supporting Services <hr/> Administrative	Totals
Salaries	\$ 340,520	\$ 74,154	414,674
Payroll taxes	31,394	6,248	37,642
Employee benefits	61,833	24,932	86,765
Contract labor	58,390	267	58,657
Equipment purchase	2,563	1,019	3,582
Insurance - general	19,121	490	19,611
Travel	21,318	123	21,441
Training	7,266	3,847	11,113
Supplies	11,904	6,674	18,578
Postage	952	746	1,698
Utilities	32,410	705	33,115
Equipment rent	3,938	339	4,277
Telephone	12,319	1,373	13,692
Maintenance and repairs	6,454	2,106	8,560
Vehicle	18,641	20	18,661
Membership, subscriptions & fees	4,364	15	4,379
Professional fees	7,698	3,587	11,285
Advertising	2,064	224	2,288
Client assistance	382,234	-0-	382,234
Miscellaneous	3,040	4,052	7,092
Depreciation	-0-	30,500	30,500
	<hr/>	<hr/>	<hr/>
TOTAL PROGRAM AND SUPPORTING SERVICE EXPENSES	<u>\$ 1,028,423</u>	<u>\$ 161,421</u>	<u>1,189,844</u>
 In-Kind expenses			 <u>65,165</u>
 TOTAL EXPENSES			 <u>\$ 1,255,009</u>

See accompanying notes to financial statements.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 1 - ORGANIZATION

Tri-County Community Action Agency, Inc. (TCCAA) incorporated in January 1974 under the provisions of Title III of the Older Americans Act of 1965 and is a non-profit corporation whose established purpose is to help the general welfare of the community by providing services to the elderly and low income persons in Oldham, Trimble, and Henry counties in Kentucky.

The Organization's primary programs consist of the following major categories:

- Adult Day Care
- Homecare
- CSBG Emergency Assistance
- Low Income Housing Energy Assistance Program (LIHEAP)
- Emergency Food and Shelter National Board Association
- Title III-D Health Promotion
- Title III-B Support Services
- Title III-B Transportation Services
- Title III-C Nutrition and Other Nutrition Services
- Weatherization
- Wintercare
- Winterhelp

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) **Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

(b) **Basis of Presentation**

Financial statement presentation follows the recommendations of FASB ASC Subtopic 958-205, Not-For-Profit Entities-Presentation of Financial Statements. Under FASB ASC Subtopic 958-205, Not-For-Profit Entities-Presentation of Financial Statements, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Basis of Presentation (Continued)

Tri-County Community Action Agency, Inc. has also adopted FASB ASC Subtopic 958-205, Not-For-Profit Entities-Presentation of Financial Statements, "Accounting for Contributions Received and Contributions Made." In accordance with FASB ASC Subtopic 958-205, Not-For-Profit Entities-Presentation of Financial Statements, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Restricted contributions are reclassified to unrestricted net assets upon expiration of imposed restriction.

(c) Cash and Cash Equivalents

Cash equivalents represent short-term investments with original maturities of three months or less.

(d) Property and Equipment

Property and equipment are stated at cost for purchased assets and at fair market value on the date of contribution for donated assets. Depreciation is provided over the estimated useful lives of respective assets on a straight-line basis. Depreciation is recorded as a cost of various program services and is accounted for as an expense in the Administrative and Program Service sections of the Statement of Revenues, Expenses and Other Changes in Unrestricted Net Assets.

(e) Management's Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(f) Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs, supporting services, and fundraising expenses.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Recognition of Revenue

Funds acquired from grants (Grant Funds) are generally recognized as revenue when the expenditure is incurred for the grant support program or projects and in the manner specified by the respective grant. In some instances, revenue is recorded in units of service as it has been provided by the grants. Excess of revenues over expenditures must be returned to certain grantor agencies.

Funds acquired from individuals and governmental donors (locally-generated funds) are recognized when received as no basis exists for their estimation.

(h) Advertising Costs

Advertising costs are charged to operations when incurred. Advertising costs for the year totaled \$1,689.

NOTE 3 – FDIC COVERAGE

Tri-County Community Action Agency, Inc. maintains its cash balances in bank deposit accounts. These deposits do not exceed the \$250,000 coverage provided by the Federal Deposit Insurance Corporation (FDIC).

NOTE 4 – INCOME TAXES

The Organization is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and is generally exempt from income taxes pursuant to Section 501(a) of the Code. The Organization assesses uncertain tax positions and determined that there were no such positions that have a material effect on the financial statements.

NOTE 5 – UNRESTRICTED NET ASSETS

None of the organization's net assets are subject to donor-imposed restrictions. Accordingly, all net assets are accounted for as unrestricted net assets under FASB ASC 958-205.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 6 - RETIREMENT PLANS

Employees of TCCAA participate in the County Employee Retirement System (CERS), which is a cost-sharing, multiple-employer defined benefit plan administered by the Kentucky Retirement System. During the year ended June 30, 2013, salaries paid by the agency totaling \$256,134 were covered by CERS. The CERS provides for death, disability, and retirement benefits. Participating employees contribute 6% of their creditable compensation to the CERS. The agency contributes 19.55% of the covered employees' compensation. Pension expense includes contributions of \$50,072 made by the Agency for its employees for the year ended June 30, 2013.

Vesting in retirement benefits begins immediately upon entry into CERS. The participant has fully-vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest of 4%.

The pension benefits obligation is a standard disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of the employee's service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the CERS's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits due, and make comparisons among public employee retirement systems and employers. The CERS does not make separate measures of the assets and pensions' benefits obligation for individual employers.

NOTE 7 – DONATED FACILITIES & SERVICES

The Organization occupies, without charge, office space in Oldham, Henry and Trimble Counties. The estimated fair rental value of the premises is reported as support and expense in the period in which the buildings are used and totaled \$197,366 for Oldham County, \$46,126 for Henry County and \$57,600 for Trimble County for the year ended June 30, 2013.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. The organization estimates the value of service donated to them during the year at \$65,165.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 8 – GRANTS RECEIVABLE

Grants receivable is composed of the following:

Kentucky Regional Planning and Development Agency-	
Title III-B	\$ 18,000
Title III-B Transportation	17,945
Adult Day	8,955
Title III-D	3,414
Title III-C	14,394
Home Care	16,819
Kentucky Cabinet for Health and Family Services-	
Community Services Block Grant	13,180
Kentucky Association for Community Action Agencies-	
Weatherization Assistance Program-liheap	25,741
Weatherization Assistance Program	<u>19,548</u>
Total Due from Grantors	<u>\$ 137,996</u>

SUPPLEMENTAL INFORMATION

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIST OF BOARD OF DIRECTORS
JUNE 30, 2013**

<u>Name</u>	<u>Address</u>
Judge Powell	Bedford, KY 40006
Judge John Logan Brent	New Castle, KY 40050
Polly Trexel	Eminence, KY 40019
Wayne Theiss	LaGrange, KY 40031
Judge David Voegele	LaGrange, KY 40031
Kenneth Cottongim	Bedford, KY 40006
Nolan Hamilton	Milton, KY 40045
Maryellen Garrison	New Castle, KY 40050
Melodye Fletcher	Campbellsburg, KY 40011
Shirley Hudson	LaGrange, KY 40031
Elsie Carter	LaGrange, KY 40031
Nancy Doty	LaGrange, KY 40031
Jane Proctor	LaGrange, KY 40031
William Mason	Eminence, KY 40019
Sue Barnett	New Castle, KY 40050
Norm Pallarito	LaGrange, KY 40031
Charles Callahan	Milton, KY 40045

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTORS #	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services:			
Kentucky Cabinet for Health and Family Services: Community Services Block Grant	93.569	PON2-736-1200001.508	\$ 103,245
Kentucky Association for Community Action Agencies: Low Income Housing Energy Assistance Program (LIHEAP)	93.568	736-1200014851	287,996
LIHEAP Weatherization	93.568	736-1200014851	<u>34,988</u>
Total			322,984
Kentuckiana Regional Planning and Development Agency: Title III-B Support Services	93.044	PON2-7251200001493-3 (TRI)	56,916
Title III-B Transportation	93.044	PON2-7251200001493-3 (TRI)	73,240
Title III-B Homecare	93.044	PON2-7251200001493-3 (TRI)	<u>5,197</u>
Total			135,353
Title III-C1 Congregate Meals	93.045	PON2-725-1200001493-3 (TRI)	12,561
Title III-C2	93.045	PON2-725-1200001493-3 (TRI)	<u>36,195</u>
Total			48,756
Title III-D Disease Prevention	93.043	PON2-725-1200001493-3 (TRI)	3,122
Total U.S. Department of Health & Human Services:			<u>\$ 613,460</u>
U.S. Department of Energy:			
Kentucky Association for Community Action Agencies: Weatherization Assistance	81.042	736-1200014851	<u>\$ 104,233</u>
Total U.S. Department of Energy:			<u>\$ 104,233</u>
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024	LRO 3544-00 & 3420-00	<u>\$ 10,510</u>
Total U.S. Department of Homeland Security:			<u>\$ 10,510</u>
TOTAL FEDERAL AWARDS PROGRAMS			<u>\$ 728,203</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tri-County Community Action Agency, Inc. under programs of the federal government for the year ended June 30, 2013. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Tri-County Community Action Agency, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

William A. Talley
Jon D. Chesser
Bob E. Wientjes

Kentucky Offices:
Louisville
Brandenburg
Bardstown

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Tri-County Community Action Agency, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Agency, Inc.(a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Agency Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Agency Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. Finding 2013-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tri-County Community Action Agency Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Tri-County Community Action Agency Inc.'s Response to Findings

Tri-County Community Action Agency Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Tri-County Community Action Agency Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky
December 1, 2013

William A. Talley
Jon D. Chesser
Bob E. Wientjes

Kentucky Offices:
Louisville
Brandenburg
Bardstown

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors of
Tri-County Community Action Agency, Inc.

Report on Compliance for Each Major Federal Program

We have audited Tri-County Community Action Agency, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Agency, Inc.'s major federal programs for the year ended June 30, 2013. Tri-County Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Tri-County Community Action Agency, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we 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 Tri-County Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tri-County Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program.

In our opinion, Tri-County Community Action Agency, Inc.'s 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 June 30, 2013.

Report on Internal Control Over Compliance

Management of Tri-County Community Action Agency, Inc.'s is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tri-County Community Action Agency Inc'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 purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of ABC Organization'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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-1 that we consider to be significant deficiencies.

Tri-County Community Action Agency, Inc's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. ABC Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Richardson, Pennington & Skinner, PSC

Louisville, Kentucky

December 1, 2013

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

The auditors' report expresses an unqualified opinion on the financial statements of Tri-County Community Action Agency, Inc.

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ___yes x no
- Significant deficiencies identified? x yes ___none

Noncompliance material to financial statements noted? ___yes x no

Federal Awards

Internal Control Over Major Programs:

- Material weakness(es) identified? ___yes x no
- Significant deficiencies identified? x yes ___none

The auditors' report on compliance for the major federal award programs for Tri-County Community Action Agency, Inc. expresses an unqualified opinion.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? x yes ___no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.569	Community Block Service Grant
93.568	U.S. Department of Human Services Low Income Housing Energy Assistance Program

Dollar Threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low risk auditee? ___yes x no

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2013-1

Statement of Condition: The number of accounting personnel is limited prohibiting a sufficient segregation of duties.

Criteria: Sound internal controls require sufficient segregation of duties.

Effect of Condition: Sound internal control policies are not in place.

Cause of Condition: The Organization is not in a position to hire additional personnel to achieve a sufficient segregation of duties.

Recommendation: When the Organization is in a position to do so, additional personnel should be hired to achieve a sufficient segregation of duties.

Response: Segregation of duties is a judgment established by management. This judgment is affected by certain circumstances beyond the Organization's control such as budgetary constraints. Due to limited staff, a proper segregation of duties may be impossible. Management believes they exercise appropriate control over staff and operations.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2013-1

Statement of Condition: The number of accounting personnel is limited prohibiting a sufficient segregation of duties.

Criteria: Sound internal controls require sufficient segregation of duties.

Effect of Condition: Sound internal control policies are not in place.

Cause of Condition: The Organization is not in a position to hire additional personnel to achieve a sufficient segregation of duties.

Recommendation: When the Organization is in a position to do so, additional personnel should be hired to achieve a sufficient segregation of duties.

Response: Segregation of duties is a judgment established by management. This judgment is affected by certain circumstances beyond the Organization's control such as budgetary constraints. Due to limited staff, a proper segregation of duties may be impossible. Management believes they exercise appropriate control over staff and operations.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2013**

Tri-County Community Action Agency, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2013.

Audit Firm: Richardson, Pennington & Skinner, PSC
513 South Second Street
Louisville, KY 40202

Audit Period: Year ended June 30, 2013

A. FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2013-1

Recommendation: When the Organization is in a position to do so, additional personnel should be hired to achieve a sufficient segregation of duties.

Current Status: Segregation of duties is a judgment established by management. This judgment is affected by certain circumstances beyond the Organization's control such as budgetary constraints. Due to limited staff, a proper segregation of duties may be impossible. Management believes they exercise appropriate control over staff and operations.

B. FINDINGS – FEDERAL AWARDS PROGRAMS

Finding 2013-1

Recommendation: When the Organization is in a position to do so, additional personnel should be hired to achieve a sufficient segregation of duties.

Current Status: Segregation of duties is a judgment established by management. This judgment is affected by certain circumstances beyond the Organization's control such as budgetary constraints. Due to limited staff, a proper segregation of duties may be impossible. Management believes they exercise appropriate control over staff and operations.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

Board of Directors of
Tri-County Community Action Agency, Inc.

We have audited the financial statements of Tri-County Community Action Agency, Inc. as of and for the year ended June 30, 2012, and have issued our report thereon dated October 15, 2012.

2012 Finding

The number of accounting personnel is limited prohibiting a sufficient segregation of duties.

Status

Segregation of duties is a judgment established by management. This judgment is affected by certain circumstances beyond the Organization's control such as budgetary constraints. Due to limited staff, a proper segregation of duties may be impossible. Management believes they exercise appropriate control over staff and operations.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF FINANCIAL PARTICIPATION
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>CSBG State Funds</u>	<u>CSBG</u>	<u>Total</u>
<u>Obligated Funds</u>			
Total Contract Ceiling	<u>\$ 60,644</u>	<u>\$ 113,568</u>	<u>\$ 174,212</u>
General Fund Participation	\$ 60,644	\$ -0-	\$ 60,644
CSBG Financial Participation	<u>-0-</u>	<u>113,568</u>	<u>113,568</u>
Total Financial Participation/Allowable Expense	60,644	113,568	174,212
Less: Allowable Expense	<u>(60,644)</u>	<u>(103,245)</u>	<u>(163,889)</u>
Total Obligated Funds	<u>\$ -0-</u>	<u>\$ 10,323</u>	<u>\$ 10,323</u>
<u>CSBG Over/Underpayment</u>			
Total Allowable Expense	\$ 60,644	\$ 103,245	\$ 163,889
Less: Contract payments received as of June 30, 2013	(60,644)	(90,065)	(150,709)
Questioned costs	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Underpayment Due the Agency at June 30, 2013	-0-	13,180	13,180
Payment received in July, 2013	<u>-0-</u>	<u>13,180</u>	<u>13,180</u>
Overpayment Due Grantor	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>CSBG Local Match Requirement</u>			
CSBG Allowable Expense		\$ 163,890	
Funding Level Restated at 100%		<u>\$ 163,890</u>	
Local Match Required		\$ 32,778	
Less Local In-kind Match Provided		<u>(32,778)</u>	
Excess Local Match		<u>\$ -0-</u>	

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF ALLOWABLE EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>State Funds</u>	<u>CSBG</u>	<u>Total</u>
Expenses:			
Personnel and fringes	\$ 44,997	\$ 87,348	\$ 132,345
Travel	528	1,657	2,185
Other	12,593	41,858	54,451
Supplies	764	1,248	2,012
Utilities	1,762	3,912	5,674
Total Expenses	<u>60,644</u>	<u>136,023</u>	<u>196,667</u>
In-kind contributions	-0-	(32,778)	(32,778)
Questioned costs	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Allowable CSBG Expenses	60,644	103,245	163,889
Less contract payments	<u>(60,644)</u>	<u>(90,065)</u>	<u>(150,709)</u>
Net CSBG Under(Over)payment Reflected in the Financial Statements	<u>\$ -0-</u>	<u>\$ 13,180</u>	<u>\$ 13,180</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Actual</u>	<u>Questioned Costs</u>	<u>Balance</u>
Personnel and fringes	\$ 132,345	\$ -0-	\$ 132,345
Travel	2,185	-0-	2,185
Other	54,451	-0-	54,451
Supplies	2,012	-0-	2,012
Utilities	5,674		5,674
	<u>5,674</u>	<u></u>	<u>5,674</u>
Total CSBG Expenses	<u>\$ 196,667</u>	<u>\$ -0-</u>	<u>\$ 196,667</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
WEATHERIZATION PROGRAM
STATEMENT OF ALLOWABLE EXPENSES
CONTRACT NUMBER 736-1200014851
FOR THE YEAR ENDED JUNE 30, 2013

	DOE Weatherization Assistance	Total
	<u> </u>	<u> </u>
Expenses:		
Administration	\$ 6,459	\$ 6,459
Materials	29,022	29,022
Program support	22,030	22,030
Labor	20,022	20,022
Audit	3,913	3,913
Insurance	5,652	5,652
Health and safety	17,135	17,135
Vehicle/Equipment	-0-	-0-
Training	-0-	-0-
	<u> </u>	<u> </u>
Total Expenses	104,233	104,233
Less: Questioned costs	-0-	-0-
	<u> </u>	<u> </u>
Total Expenses Less Questioned Costs	104,233	104,233
Less: Contract payments June 30	(84,685)	(84,685)
CAK purchased equipment	-0-	-0-
CAK purchased materials	-0-	-0-
	<u> </u>	<u> </u>
Under/(Over)payment Due Agency	<u>\$ 19,548</u>	<u>\$ 19,548</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
WEATHERIZATION PROGRAM
STATEMENT OF QUESTIONED COSTS
CONTRACT NUMBER 736-1200014851
FOR THE YEAR ENDED JUNE 30, 2013

	<u>DOE</u>	<u>Questioned Costs</u>	<u>Balance</u>
Expenses:			
Administration	\$ 6,459	\$ -0-	\$ 6,459
Materials	29,022	-0-	29,022
Program support	22,030	-0-	22,030
Labor	20,022	-0-	20,022
Audit	3,913	-0-	3,913
Insurance	5,652	-0-	5,652
Health and safety	17,135	-0-	17,135
Vehicle/Equipment	-0-	-0-	-0-
Training	-0-	-0-	-0-
	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>\$ 104,233</u>	<u>\$ -0-</u>	<u>\$ 104,233</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF PROGRAM EXPENDITURES
CONTRACT NUMBER 736-1200014851
FOR THE YEAR ENDED JUNE 30, 2013

Expenses:		
Administrative		
Salary	\$ 26,075	
Interest	<u>-0-</u>	
Total Administrative		\$ 26,075
Benefits		
Subsidy	94,939	
Summer Cooling	-0-	
Crisis	<u>166,982</u>	
Total Benefits		<u>261,921</u>
Total Expenses		<u><u>\$ 287,996</u></u>
Allowable Expenses:		
Administration		\$ 26,075
Benefits		<u>261,921</u>
Total Allowable Expenses		287,996
Less: Contract payments received as of		
June 30, 2013		<u>287,996</u>
Under/Over Payment due to agency (KACA)/(CAK)		<u>\$ -0-</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF QUESTIONED COSTS
CONTRACT NUMBER 736-1200014851
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration:			
Salary	\$ 26,075	\$ -0-	\$ 26,075
 Total Administration	 <u>26,075</u>	 <u>-0-</u>	 <u>26,075</u>
 Benefits:			
Subsidy	94,939	-0-	94,939
Summer Cooling	-0-	-0-	-0-
Crisis	166,982	-0-	166,982
 Total Benefits	 <u>261,921</u>	 <u>-0-</u>	 <u>261,921</u>
 Total	 <u><u>\$ 287,996</u></u>	 <u><u>\$ -0-</u></u>	 <u><u>\$ 287,996</u></u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC
 TITLE III-B AGING SERVICES GRANT
 SCHEDULE OF PROGRAM ACTIVITIES
 CONTRACT NUMBER PON2-725 1200001493 3(TRI)
 FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 56,916	\$ 56,916
State Funds	51,783	51,783
Required Match	<u>12,000</u>	<u>12,000</u>
 Total Revenue	 <u>\$ 120,699</u>	 <u>\$ 120,699</u>

	<u>Amount Earned</u>	<u>Questioned Costs</u>
Funding For Each Center:		
Henry	\$ 31,111	\$ -0-
Oldham	58,555	-0-
Trimble	<u>31,111</u>	<u>-0-</u>
 Totals	 <u>\$ 120,777</u>	 <u>\$ -0-</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 108,699</u>
Service Provided	<u>\$ 109,000</u>
 Amount Earned	 \$ 108,699
Payments from KIPDA as of 6/30/13	<u>90,699</u>
 Due from (to) KIPDA at 6/30/13	 <u>\$ 18,000</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
TITLE III-B AGING SERVICES GRANT
STATEMENT OF REVENUE AND COSTS AND COMPUTATION OF EARNED GRANT
CONTRACT NUMBER PON2-725 1200001493 3(TRI)
FOR THE YEAR ENDED JUNE 30, 2013

Information per Grantor Reports

Revenue:	<u>Budget</u>	<u>Actual</u>
Title III Grant received	\$ 108,699	\$ 108,699
Required local match	12,000	12,000
Local Support	-0-	-0-
Fees/Donations	-0-	-0-
Total Revenue	<u>\$ 120,699</u>	<u>\$ 120,699</u>

Computation of Earned Grant

According to the grant contract, the earned grant shall be the lesser of:

	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>
Grant Budget	<u>\$ 120,699</u>	<u>\$ 56,916</u>	<u>\$ 51,783</u>	<u>\$ 12,000</u>
Eligible Income Earned	<u>\$ 120,699</u>	<u>\$ 56,916</u>	<u>\$ 51,783</u>	<u>\$ 12,000</u>
Total Earned Grant	<u>\$ 120,699</u>	<u>\$ 56,916</u>	<u>\$ 51,783</u>	<u>\$ 12,000</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-B TRANSPORTATION GRANT
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725-1200001493 39
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 73,240	\$ 73,240
State Funds	26,729	26,729
Program Income	3,637	3,637
Required Local Match	<u>16,776</u>	<u>16,776</u>
 Total Revenue	 <u>\$ 120,382</u>	 <u>\$ 120,382</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 99,969</u>
Service Provided	<u>\$ 99,969</u>
 Amount Earned	 \$ 99,969
Payments from KIPDA as of 6/30/13	<u>82,023</u>
 Due from (to) KIPDA at 6/30/13	 <u>\$ 17,946</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
TITLE III-B TRANSPORTATION GRANT
STATEMENT OF REVENUE AND COSTS AND COMPUTATION OF EARNED GRANT
CONTRACT NUMBER PON2-725-1200001493 39
FOR THE YEAR ENDED JUNE 30, 2013

Information per Grantor Reports

Revenue:	<u>Budget</u>	<u>Actual</u>
Title III Grant received	\$ 99,969	\$ 99,969
Program Income	3,637	\$ 3,637
Required Local Match	<u>16,776</u>	<u>16,776</u>
 Total Revenue	 <u>\$ 120,382</u>	 <u>\$ 120,382</u>

Computation of Earned Grant

According to the grant contract, the earned grant shall be the lesser of:

	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>
Grant Budget	<u>\$ 120,382</u>	<u>\$ 73,240</u>	<u>\$ 26,729</u>	<u>\$ 16,776</u>
Eligible Income Earned	<u>\$ 120,382</u>	<u>\$ 73,240</u>	<u>\$ 26,729</u>	<u>\$ 16,776</u>
 Total Earned Grant	 <u>\$ 120,382</u>	 <u>\$ 73,240</u>	 <u>\$ 26,729</u>	 <u>\$ 16,776</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-C CONGREGATE & HOME DELIVERED MEAL SERVICES
SCHEDULE OF PROGRAM ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
Federal Funds	As Approved	\$ 45,556
State Funds	As Approved	42,673
Required Match	As Approved	9,803
Program Income	As Approved	<u>8,689</u>
 Total Revenues	<u>\$ -0-</u>	<u>\$ 106,721</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
C1 Food Service/Meal Delivery	As Approved	11,276	\$ 2.54	\$ 28,641	\$ -0-
C2 Food Service/Meal Delivery	As Approved	<u>20,711</u>	3.77	<u>78,080</u>	<u>-0-</u>
Total		<u>31,987</u>		106,721	<u>\$ -0-</u>
 Total Amount Earned				<u>\$ 106,721</u>	

Amount Earned is the lesser of:

Contract Amount Service Provided	<u>As Ordered \$ 88,229</u>
Amount Earned	\$ 88,229
Payments from KIPDA as of 6/30/13	<u>73,835</u>
Due from (to) KIPDA at 6/30/13	<u>\$ 14,394</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
 TITLE III-D HEALTH PROMOTION/DISEASE PREVENTION SERVICES
 STATEMENT OF REVENUE AND COSTS AND COMPUTATION OF EARNED GRANT
 CONTRACT NUMBER PON2-725 1200001049-1 (TRI)
 FOR THE YEAR ENDED JUNE 30, 2013**

Information per Grantor Reports

Revenue:	<u>Budget</u>	<u>Actual</u>
Title III Grant received	\$ 6,367	\$ 6,367
Required local match	708	708
Total Revenue	<u>\$ 7,075</u>	<u>\$ 7,075</u>

Computation of Earned Grant

According to the grant contract, the earned grant shall be the lesser of:

	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>
Grant Budget	<u>\$ 7,075</u>	<u>\$ 3,122</u>	<u>3,245</u>	<u>\$ 708</u>
Eligible Income Earned	<u>\$ 7,075</u>	<u>\$ 3,122</u>	<u>\$ 3,245</u>	<u>\$ 708</u>
Total Earned Grant	<u>\$ 7,075</u>	<u>\$ 3,122</u>	<u>\$ 3,245</u>	<u>\$ 708</u>

Status of Grant at June 30, 2012

Total earned grant	\$ 7,075
Grant payments received	<u>3,661</u>
Total Due for Title III-D	<u>\$ 3,414</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
HEMOCARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 1200001493 3(TRI)
FOR THE YEAR ENDED JUNE 30, 2013

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services
 Pass-through Grantor: KIPDA
 Program Title: Homecare Program
 Pass-through Contract No.: CONTRACT NUMBER PON2-725 1200001493 3(TRI)
 Period of Contract: July 1, 2012 to June 30, 2013

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 96,248
Local Match	-0-	10,694
Total Revenues	<u>\$ -0-</u>	<u>\$ 106,942</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
Escort	As Approved	4	\$ 22.00	88	-0-
Homemaking	As Approved	3,768	12.80	48,230	-0-
Respite Homemaking HC	As Approved	1,640	12.80	20,992	-0-
Personal Care	As Approved	<u>2,940</u>	12.80	<u>37,632</u>	<u>-0-</u>
Total		<u>8,352</u>		106,942	<u>\$ -0-</u>
Less Match				<u>(10,694)</u>	
Total Amount Earned				<u>\$ 96,248</u>	

Amount Earned is the lesser of:

Contract Amount Service Provided	<u>As Ordered \$ 96,248</u>
Amount Earned	\$ 96,248
Payments from KIPDA as of 6/30/13	<u>79,429</u>
Due from (to) KIPDA at 6/30/13	<u>\$ 16,819</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC
 HOMECARE PROGRAM
 SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
 CONTRACT NUMBER PON2-725 1200001493 3(TRI)
 FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Amount</u>
Revenues:	
State funds	\$ 96,248
Local match	10,694
Total Revenues	106,942
Expenses:	
Salaries and fringes	64,931
Travel	11,551
Supplies	1,044
Insurance	1,900
Telephone	432
Postage	54
Contract/subscription	349
Professional fees	652
Training	32
Utilities	95
Repairs/Maintenance	244
Vehicle	22
Vehicle	29
Total Expenses	81,335
Total Revenues over Expenses	\$ 25,607
Indirect Expenses	19,147
Net Revenues over Expenses	\$ 6,460

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-B IN-HOME EMERGENCY SERVICES
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725-1200001493 3 (TRI)
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
III B Emergency	As Approved	<u>5,197</u>
Total Revenues	<u> </u>	<u>\$ 5,197</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
Homemaking-Emergency	As Approved	124	25.60	3,174	-0-
Personal Care-Emergency	As Approved	<u>79</u>	25.60	<u>2,022</u>	<u>-0-</u>
Total		<u>203</u>		5,196	<u>\$ -0-</u>
Less Match				<u>-0-</u>	
Total Amount Earned				<u>\$ 5,196</u>	

Amount Earned is the lesser of:

Contract Amount Service Provided	<u>As Ordered</u> <u>\$ 5,196</u>
Amount Earned	\$ 5,196
Payments from KIPDA as of 6/30/13	<u>5,196</u>
Due from (to) KIPDA at 6/30/13	<u>-0-</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBERPON2-725-12000014933-3 (TRI)
FOR THE YEAR ENDED JUNE 30, 2013

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services
 Pass-through Grantor: KIPDA
 Program Title: Adult Day Care
 Pass-through Contract No.: CONTRACT NUMBERPON2-725-12000014933-3 (TRI)
 Period of Contract: July 1, 2012 to June 30, 2013

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 50,511
Fees Due From Client	-0-	893
Total Revenues	\$ -0-	\$ 51,404

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
Adult Day (non-Alzheimer's)	As Approved	7,093	3.75	\$ 26,600	\$ -0-
Alzheimer's Respite in Day Care	As Approved	5,573	4.00	22,292	-0-
Case Management (non-Alzheimer's)	As Approved	24	3.75	90	-0-
Case Management (Alzheimer's)	As Approved	36	4.00	144	-0-
Homecare In-Facility Respite	As Approved	<u>608</u>	3.75	<u>2,280</u>	<u>-0-</u>
Total		<u>13,334</u>		51,404	<u>\$ -0-</u>
Less Fees Due from Client				<u>(893)</u>	
Total Amount Earned				<u>\$ 50,511</u>	

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 50,511</u>
Amount Earned	\$ 50,511
Payments from KIPDA as of 6/30/12	<u>41,556</u>
Due from (to) KIPDA at 6/30/12	<u>\$ 8,955</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER PON2-725 1100002116-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Amount</u>
Revenues:	
State funds	\$ 50,511
In-kind	-0-
Local support	0
Private pay fees	46,564
Fees & donations	1,035
Total Revenues	98,110
Expenses:	
Salaries and fringes	64,810
Travel	0
Supplies	1,334
Maintenance	207
Advertising	480
Insurance	0
Telephone	732
Postage	183
Contract/subscription	278
Training	24
Vehicle	3,448
Miscellaneous	511
Space Costs	2,686
Total Expenses	74,693
Total Revenues over Expenses	\$ 23,417
Indirect Expenses	19,849
Net Revenues over Expenses	\$ 3,568

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIHEAP-WEATHERIZATION
STATEMENT OF ALLOWABLE EXPENSES
CONTRACT NUMBER 736-1200014851
FOR THE YEAR ENDED JUNE 30, 2013

	<u>DOE Weatherization Assistance</u>
Expenses:	
Administration	\$ 1,839
Materials	4,160
Program support	14,734
Labor	3,355
Health and safety	10,900
Total Expenses	<u>34,988</u>
Less: Questioned costs	<u>-0-</u>
Total Expenses Less Questioned Costs	34,988
Less: Contract payments June 30	9,248
CAK purchased equipment	-0-
CAK purchased materials	<u>-0-</u>
Under/(Over)payment Due Agency	<u><u>\$ 25,740</u></u>