

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

JUNE 30, 2011

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

Kentucky Offices:
Louisville
Brandenburg
Bardstown

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of Tri-County Community Action Agency, Inc. (a non-profit organization) as of June 30, 2011 and the related statements of revenues, expenses and changes in unrestricted net assets, cash flows, and unrestricted functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2012 on our consideration of Tri-County Community Action Agency, Inc.'s internal control over financial reporting and 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 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* and important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky

April 8, 2012

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011

ASSETS

Current Assets	
Cash	\$ 246,281
Accounts receivable	5,257
Grants receivable	<u>175,276</u>
Total Current Assets	426,814
 Fixed Assets	
Equipment and furniture	230,580
Vehicles	121,283
Leasehold improvements	<u>29,478</u>
	381,341
Less: Accumulated depreciation	<u>(269,228)</u>
Net Fixed Assets	<u>112,113</u>
 TOTAL ASSETS	 <u><u>\$ 538,927</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2011

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 30,180
Accrued wages and payroll taxes	23,295
Lease payable	<u>7,953</u>
TOTAL LIABILITIES	61,428
Net Assets	
Unrestricted	<u>477,499</u>
TOTAL NET ASSETS	<u>477,499</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 538,927</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

Support and Revenue	
Grant funds	\$ 1,707,747
Fiscal court	35,200
Metro United Way	37,299
Contributions	23,171
Program fees	39,596
In-kind revenue	34,269
Interest income	650
Other income	<u>100,108</u>
 Total Support and Revenue	 1,978,040
 Expenses	 1,632,118
Program services	1,632,118
Supporting services	182,808
Administrative	34,269
In-kind expenses	<u>34,269</u>
 Total Expenses	 <u>1,849,195</u>
 Change in Net Assets	 128,845
 Net Assets at July 1, 2010	 <u>348,654</u>
 Net Assets at June 30, 2011	 <u><u>\$ 477,499</u></u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2011

Cash Flows from Operating Activities:	
Increase in net assets	\$ 128,845
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets	
Accounts receivable	1,262
Grants receivable	(2,773)
Inventory	1,148
Increase (decrease) in operating liabilities	
Accounts payable	1,290
Accrued wages & payroll taxes	(22,626)
Grants payable	1,312
Lease payable	7,899
Deferred income	<u>(6,555)</u>
Net Cash Provided By Operating Activities	109,802
Cash Flows From Investing Activities:	
Purchase of assets	<u>(59,385)</u>
Net Cash Used By Investing Activities	(59,385)
Net Increase in Cash and Cash Equivalents	50,417
Beginning Cash & Cash Equivalents	<u>195,864</u>
Ending Cash & Cash Equivalents	<u>\$ 246,281</u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF UNRESTRICTED FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

	Program Services	Supporting Services	
		Administrative	Totals
Salaries	\$ 405,321	\$ 83,171	\$ 488,492
Payroll taxes	32,231	6,456	38,687
Employee benefits	67,629	23,252	90,881
Contract labor	102,638	775	103,413
Equipment purchase	11,471	801	12,272
Insurance - general	18,631	2,646	21,277
Travel	17,375	117	17,492
Training	15,581	1,932	17,513
Supplies	15,538	15,014	30,552
Postage	1,181	799	1,980
Utilities	28,794	2,086	30,880
Equipment rent	3,577	1,801	5,378
Rent	-0-	-0-	-0-
Telephone	12,697	1,235	13,932
Maintenance and repairs	5,632	410	6,042
Vehicle	25,801	2,387	28,188
Membership, subscriptions & fees	1,518	-0-	1,518
Professional fees	7,808	-0-	7,808
Advertising	5,373	499	5,872
Client assistance	851,302	-0-	851,302
Miscellaneous	2,020	5,539	7,559
Depreciation	-0-	33,888	33,888
TOTAL PROGRAM AND SUPPORTING SERVICE EXPENSES	\$ 1,632,118	\$ 182,808	1,814,926
In-Kind expenses			<u>34,269</u>
TOTAL EXPENSES			<u>\$ 1,849,195</u>

See accompanying notes to financial statements.

Richardson, Pennington & Skinner, PSC

CERTIFIED PUBLIC ACCOUNTANTS

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

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

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, 2011

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, 2011

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 \$5,872.

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). Coverage is provided should deposits exceed \$250,000.

NOTE 4 - INCOME TAXES

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code as a non-profit organization other than a private foundation.

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 SFAS No. 117.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011

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, 2011, salaries paid by the agency totaling \$355,196 were covered by CERS. The CERS provides for death, disability, and retirement benefits. Participating employees contribute 5% of their creditable compensation to the CERS. The agency contributes 18.96% of the covered employees' compensation. Pension expense includes contributions of \$59,933 made by the Agency for its employees for the year ended June 30, 2011.

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, 2011. The value of premises used as needed to fulfill match requirements of contracts are represented in the financial statements.

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 \$78,587.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011**

NOTE 8 – GRANTS RECEIVABLE

Grants receivable is composed of the following:

Kentucky Regional Planning and Development Agency-	
Title III-B	\$ 7,780
Adult Day	6,844
Title III-D	2,568
Title III-C	6,508
Home Care	9,560
Kentucky Cabinet for Health and Family Services-	
Community Services Block Grant	13,440
Kentucky Association for Community Action Agencies-	
Weatherization Assistance Program-ARRA	31,532
Weatherization Assistance Program	<u>97,044</u>
Total Due from Grantors	<u><u>\$ 175,276</u></u>

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SUPPLEMENTAL INFORMATION

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIST OF BOARD OF DIRECTORS
JUNE 30, 2011

<u>Name</u>	<u>Address</u>
Judge John Logan Brent	New Castle, KY 40050
Polly Troxel	Eminence, KY 40019
Mary Ellen Garrison	New Castle, KY 40050
Melodye Fletcher	Campbellsburg, KY 40011
William Mason	Eminence, KY 40019
Nancy Doty	LaGrange, KY 40031
Norm Pallarito	Crestwood, KY 40014
Shirley Hudson	LaGrange, KY 40031
Judge Randy Stevens	Bedford, KY 40006
Nolan Hamilton	Milton, KY 40045
Jane Proctor	Bedford, KY 40006
Kenneth Cottongim	Bedford, KY 40006
Mayor Elsie Carter	LaGrange, KY 40031
Sue Barnett	New Castle, KY 40050
Charles Callahan	Milton, KY 40045
Wayne Theiss	LaGrange, KY 40031
Judge David Voegele	LaGrange, KY 40031

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTORS #	FEDERAL EXPENDITURES
U.S. Department of Human Services:			
<i>Kentucky Cabinet for Health and Family Services:</i>			
Community Services Block Grant	93.569	PON2-736-0900012149	\$ 108,469
ARRA	93.710	PON2-736-0900012349	34,842
<i>Kentucky Association for Community Action Agencies:</i>			
Low Income Housing Energy Assistance Program (LIHEAP)	93.568	736-08000084111 Sub 22	479,597
Healthy Marriage	93.569	90ET0376/02	4,500
<i>Kentuckiana Regional Planning and Development Agency:</i>			
Title III-B Support Services	93.044	PON2-725 0800008665-1 (TRI)	150,898
Title III-C Nutrition Program	93.045	PON2-725 0800008665-1 (TRI)	45,097
Title III-D Health Promotion	93.043	PON2-725 0800008665-1 (TRI)	<u>4,282</u>
Total U.S. Department of Human Services:			<u>\$ 827,685</u>
U.S. Department of Energy:			
<i>Kentucky Association for Community Action Agencies:</i>			
Weatherization Assistance	81.042	736-08000084111 Sub 22	\$ 97,044
ARRA	81.042	736-08000084111 Sub 22	<u>421,377</u>
Total U.S. Department of Energy:			<u>\$ 518,421</u>
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024	LRO 342000-01 & 354400-001	<u>\$ 19,226</u>
Total U.S. Department of Agriculture:			<u>\$ 19,226</u>
TOTAL FEDERAL AWARD PROGRAMS			<u>\$ 1,365,332</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, 2011. 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

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 as 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

**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 the financial statements of Tri-County Community Action Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated April 8, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tri-County Community Action Agency, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for purpose of expressing an opinion on the effectiveness of Tri-County Community Action Agency, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tri-County Community Action Agency, Inc.'s financial statements are free of 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*.

We noted certain matters that we reported to management of Tri-County Community Action Agency in a separate letter dated April 8, 2012.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Richardson Pennington & Skinner, PSC.

Louisville, Kentucky
April 8, 2012

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

Kentucky Offices:
Louisville
Brandenburg
Bardstown

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

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

Compliance

We have audited Tri-County Community Action Agency, Inc.'s compliance with the types of compliance requirements described in the *OMG 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, 2011. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Tri-County Community Action Agency, Inc.'s management. Our responsibility is to express an opinion on Tri-County Community Action Agency, Inc.'s compliance based on our audit.

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. Our audit does not provide a legal determination of Tri-County Community Action Agency, Inc.'s compliance with those requirements.

In our opinion, Tri-County Community Action Agency, Inc. complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of Tri-County Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Tri-County Community Action Agency, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 Tri-County Community Action Agency, Inc.'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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 11-1. 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.

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. We did not audit Tri-County Community Action Agency, Inc.'s response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Richardson Pennington & Skinner, PSC.
Louisville, Kentucky
April 8, 2012

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011**

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 that are not considered to be material weaknesses? x yes ___none reported

Noncompliance material to financial statements noted? ___yes x no

Federal Awards

Internal Control Over Major Programs:

- Material weakness(es) identified? ___yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? x yes ___none reported

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>
93.710	U.S. Department of Human Services Community Services Block Grant
81.042	U.S. Department of Energy Weatherization Assistance
93.044	U.S. Department of Human Services Title III-B Support Services
97.024	U.S. Department of Homeland Security Emergency Food and Shelter National Board 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.
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

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, 2011, and have issued our report thereon dated April 8, 2012.

2010 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, 2011**

	<u>CSBG ARRA</u>	<u>CSBG State Funds</u>	<u>CSBG</u>	<u>Total</u>
Obligated Funds				
Total Contract Ceiling	\$ 38,000	\$ 60,644	\$ 114,088	\$ 212,732
General Fund Participation	-0-	60,644	-0-	60,644
CSBG Financial Participation	38,000	-0-	114,088	152,088
Total Financial Participation/Allowable Expense	38,000	60,644	114,088	212,732
Less: Allowable Expense	(38,000)	(60,644)	(108,469)	(207,113)
Total Obligated Funds	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 5,619</u>	<u>\$ 5,619</u>
CSBG Over/Underpayment				
Total Allowable Expense	\$ 38,000	\$ 60,644	\$ 108,469	\$ 207,113
Less: Contract payments received as of June 30, 2011	(38,000)	(60,644)	(95,029)	(193,673)
Questioned costs	-0-	-0-	-0-	-0-
Underpayment Due the Agency at June 30, 2011	-0-	-0-	13,440	13,440
Payment received in July & August, 2011	-0-	-0-	13,440	13,440
Overpayment Due Grantor	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
CSBG Local Match Requirement			<u>\$ 207,113</u>	
CSBG Allowable Expense			<u>\$ 207,113</u>	
Funding Level Restated at 100%				
Local Match Required			\$ 42,278	
Less Local In-kind Match Provided			(42,278)	
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, 2011**

	CSBG ARRA	State Funds	CSBG	Total
Expenses:				
Personnel and fringes	\$ 24,650	\$ 49,034	\$ 84,380	\$ 158,064
Travel	-0-	482	966	1,448
Other	-0-	25,838	46,953	72,791
Supplies	13,350	451	3,287	17,088
Total Expenses	38,000	75,805	135,586	249,391
In-kind contributions	-0-	(15,161)	(27,117)	(42,278)
Questioned costs	-0-	-0-	-0-	-0-
Total Allowable CSBG Expenses	38,000	60,644	108,469	207,113
Less contract payments	(38,000)	(60,644)	(95,029)	(193,673)
Net CSBG Under(Over)payment Reflected in the Financial Statements	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 13,440</u>	<u>\$ 13,440</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
 COMMUNITY SERVICES BLOCK GRANT PROGRAM
 STATEMENT OF QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Actual</u>	<u>Questioned Costs</u>	<u>Balance</u>
Personnel and fringes	\$ 158,064	\$ -0-	\$ 158,064
Supplies	17,088	-0-	17,088
Travel	1,448	-0-	1,448
Other	<u>72,791</u>	<u>-0-</u>	<u>72,791</u>
Total CSBG Expenses	<u>\$ 249,391</u>	<u>\$ -0-</u>	<u>\$ 249,391</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
 COMMUNITY SERVICES BLOCK GRANT PROGRAM
 STATEMENT OF CHANGES IN OBLIGATED BALANCE
 FOR THE YEAR ENDED JUNE 30, 2011**

	CSBG
CSBG obligated balance at the beginning of the year	\$ 31,711
Less: Amount reprogrammed into 2010 contract	31,711
Add: Total Contract Ceiling	114,088
Less: Total financial participation/allowable expense	(108,469)
CSBG obligated balance at the end of the year	<u>\$ 5,619</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
WEATHERIZATION PROGRAM
STATEMENT OF ALLOWABLE EXPENSES
CONTRACT NUMBER 736-08000084111 SUBCONTRACT 22
FOR THE YEAR ENDED JUNE 30, 2011

	DOE		
	Weatherization Assistance	ARRA	Total
Expenses:			
Administration	\$ 7,834	\$ 23,979	\$ 31,813
Materials	26,450	128,136	154,586
Program support	15,434	63,333	78,767
Labor	30,664	142,382	173,046
Audit	500	1,800	2,300
Insurance	-0-	1,900	1,900
Health and safety	15,962	58,992	74,954
Vehicle/Equipment	884	5,009	5,893
Training	200	7,436	7,636
	<hr/>	<hr/>	<hr/>
Total Expenses	97,928	432,967	530,895
	<hr/>	<hr/>	<hr/>
Less: Questioned costs	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>
Total Expenses Less Questioned Costs	97,928	432,967	530,895
	<hr/>	<hr/>	<hr/>
Less: Contract payments June 30	-0-	(389,846)	(389,846)
CAK purchased equipment	(884)	(5,009)	(5,893)
CAK purchased materials	-0-	(8,029)	(8,029)
	<hr/>	<hr/>	<hr/>
Under/(Over)payment Due Agency	\$ 97,044	\$ 30,083	\$ 127,127
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Contract payments received after June 30, 2011 include payments of \$97,044 DOE Funds and \$30,083 ARRA Funds.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
WEATHERIZATION PROGRAM
STATEMENT OF QUESTIONED COSTS
CONTRACT NUMBER 736-08000084111 SUBCONTRACT 22
FOR THE YEAR ENDED JUNE 30, 2011

	<u>DOE</u>	<u>ARRA</u>	<u>Questioned Costs</u>	<u>Balance</u>
Expenses:				
Administration	\$ 7,834	\$ 23,979	\$ -0-	\$ 31,813
Materials	26,450	128,136	-0-	154,586
Program support	15,434	63,333	-0-	78,767
Labor	30,664	142,382	-0-	173,046
Audit	500	-1800-	-0-	2,300
Insurance	-0-	1,900	-0-	1,900
Health and safety	15,962	58,992	-0-	74,954
Vehicle/Equipment	-884	-5009-	-0-	5,893
Training	200	7,436	-0-	7,636
	<u>\$ 97,928</u>	<u>\$ 432,967</u>	<u>\$ -0-</u>	<u>\$ 530,895</u>
Total Expenses				

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF PROGRAM EXPENDITURES
CONTRACT NUMBER 736-0800084111 SUBCONTRACT 22
FOR THE YEAR ENDED JUNE 30, 2011

Expenses:		
Administrative	\$ 39,398	
Salary		\$ 39,398
Total Administrative		
Benefits	98,211	
Subsidy	23,875	
Summer Cooling	318,113	
Crisis		440,199
Total Benefits		<u>440,199</u>
		<u>\$ 479,597</u>
 Total Expenses		
 Allowable Expenses:		
Administration		\$ 39,398
Benefits		<u>440,199</u>
		479,597
Total Allowable Expenses		
 Less: Contract payments received as of June 30, 2011		<u>(479,597)</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 736-08000084111 SUBCONTRACT 22
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration:			
Salary	\$ 39,398	\$ -0-	\$ 39,398
Total Administration	<u>39,398</u>	<u>-0-</u>	<u>39,398</u>
Benefits:			
Subsidy	98,211	-0-	98,211
Summer Cooling	23,875	-0-	23,875
Crisis	<u>318,113</u>	<u>-0-</u>	<u>318,113</u>
Total Benefits	<u>440,199</u>	<u>-0-</u>	<u>440,199</u>
Total	<u>\$ 479,597</u>	<u>\$ -0-</u>	<u>\$ 479,597</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-B AGING SERVICES GRANT
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 56,564	\$ 56,564
State Funds	31,938	27,236
Required Match	9,834	9,312
Access Services	19,498	21,381
Access Match	2,166	2,166
Fees/Donations	-0-	-0-
	<u> </u>	<u> </u>
Total Revenue	<u>\$ 120,000</u>	<u>\$ 116,659</u>

	<u>Amount Earned</u>	<u>Questioned Costs</u>
Funding For Each Center:		
Henry	\$ 27,810	\$ -0-
Oldham	50,786	-0-
Trimble	26,585	-0-
	<u> </u>	<u> </u>
Totals	<u>\$ 105,181</u>	<u>\$ -0-</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)
Service Provided

\$ 108,000
\$ 105,181

Amount Earned
Payments from KIPDA as of 6/30/11

\$ 105,181
97,401

Due from (to) KIPDA at 6/30/11

\$ 7,780

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 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

Information per Grantor Reports

	<u>Budget</u>	<u>Actual</u>
Revenue:		
Title III Grant received	\$ 88,502	\$ 83,800
Required local match	9,834	9,312
Access Service	19,498	21,381
Local Support Access Service Match	2,166	2,166
Fees/Donations	-0-	-0-
Total Revenue	<u>\$ 120,000</u>	<u>\$ 116,659</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>\$ 120,000</u>	<u>\$ 76,062</u>	<u>\$ 31,938</u>	<u>\$ 12,000</u>
Eligible Income Earned	<u>\$ 117,181</u>	<u>\$ 73,975</u>	<u>\$ 31,206</u>	<u>\$ 12,000</u>
Total Earned Grant	<u>\$ 117,181</u>	<u>\$ 73,975</u>	<u>\$ 31,206</u>	<u>\$ 12,000</u>

Status of Grant at June 30, 2011

Total earned grant	\$ 117,181	\$ 73,975	\$ 31,206	\$ 12,000
Grant payments received	<u>109,401</u>	<u>68,724</u>	<u>28,677</u>	<u>12,000</u>
Total Due for Title III-B	<u>\$ 7,780</u>	<u>\$ 5,251</u>	<u>\$ 2,529</u>	<u>\$ -0-</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-B TRANSPORTATION GRANT
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

	Contract Budget	Actual
Revenue:		
Federal Funds	69,050	\$ 69,050
State Funds	32,478	32,478
Required Local Match	11,281	11,281
Total Revenue	\$ 112,809	\$ 112,809

	Amount Earned	Questioned Costs
Funding For Each Center:		
Henry	\$ 38,333	\$ -0-
Oldham	47,503	-0-
Trimble	26,973	-0-
Totals	\$ 112,809	\$ -0-

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	\$ 101,528
Service Provided	\$ 101,528
Amount Earned	\$ 101,528
Payments from KIPDA as of 6/30/11	101,528
Due from (to) KIPDA at 6/30/11	\$ -0-

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 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

Information per Grantor Reports

	<u>Budget</u>	<u>Actual</u>
Revenue:		
Title III Grant received	\$ 101,528	\$ 101,528
Required Local Match	11,281	11,281
	<u>\$ 112,809</u>	<u>\$ 112,809</u>
Total Revenue		

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	\$ 112,809	\$ 69,050	\$ 32,478	\$ 11,281
Eligible Income Earned	<u>\$ 112,809</u>	<u>\$ 69,050</u>	<u>\$ 32,478</u>	<u>\$ 11,281</u>
Total Earned Grant	<u>\$ 112,809</u>	<u>\$ 69,050</u>	<u>\$ 32,478</u>	<u>\$ 11,281</u>

Status of Grant at June 30, 2011

Total earned grant	\$ 112,809	\$ 69,050	\$ 32,478	\$ 11,281
Grant payments received	<u>112,809</u>	<u>69,050</u>	<u>32,478</u>	<u>11,281</u>
Total Due for Title III-B	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services
 Pass-through Grantor: KIPDA
 Program Title: Adult Day Care
 Pass-through Contract No.: CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
 Period of Contract: July 1, 2010 to June 30, 2011

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 71,661
Fees Due From Client	<u>-0-</u>	<u>1,639</u>
Total Revenues	<u>\$ -0-</u>	<u>\$ 73,300</u>

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	11,549	\$ 3.39	\$ 39,152	\$ -0-
Alzheimer's Respite in Day Care	As Approved	9,398	3.60	33,833	-0-
Case Management (non-Alzheimer's)	As Approved	41	3.39	139	-0-
Case Management (Alzheimer's)	As Approved	<u>49</u>	3.60	<u>176</u>	<u>-0-</u>
Total		<u>21,037</u>		73,300	<u>\$ -0-</u>
Less Fees Due from Client				<u>(1,639)</u>	
Total Amount Earned				<u>\$ 71,661</u>	

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 71,661</u>
Amount Earned	71,661
Payments from KIPDA as of 6/30/11	<u>64,817</u>
Due from (to) KIPDA at 6/30/11	<u>\$ 6,844</u>

Richardson, Pennington & Skinner, PSC

CERTIFIED PUBLIC ACCOUNTANTS

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

	Amount
Revenues:	\$ 71,661
State funds	446
In-kind	26,233
Fees & donations	98,340
Total Revenues	
Expenses:	64,845
Salaries and fringes	19
Travel	1,485
Supplies	287
Maintenance	321
Advertising	4,692
Insurance	1,080
Telephone	202
Postage	1,377
Contract/subscription	12
Training	4,964
Miscellaneous	3,568
Space Costs	82,852
Total Expenses	
Total Revenues over Expenses	\$ 15,488
Indirect Expenses	17,127
Net Revenues over Expenses	\$ (1,639)

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-D HEALTH PROMOTION/DISEASE PREVENTION SERVICES
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 4,281	\$ 4,281
State Funds	4,280	4,280
Required local match	<u>951</u>	<u>951</u>
Total Revenue	<u>\$ 9,512</u>	<u>\$ 9,512</u>

	<u>Amount Earned</u>	<u>Questioned Costs</u>
Funding For Each Center:		
Henry	\$ 2,574	\$ -0-
Oldham	3,078	-0-
Trimble	<u>3,860</u>	<u>-0-</u>
Totals	<u>\$ 9,512</u>	<u>\$ -0-</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 8,561</u>
Service Provided	<u>\$ 8,561</u>
Amount Earned	\$ 8,561
Payments from KIPDA as of 6/30/11	<u>5,993</u>
Due from (to) KIPDA at 6/30/11	<u>\$ 2,568</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 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

Information per Grantor Reports

	<u>Budget</u>	<u>Actual</u>
Revenue:		
Title III Grant received	\$ 8,561	\$ 8,561
Required local match	951	951
Total Revenue	<u>\$ 9,512</u>	<u>\$ 9,512</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	\$ 9,512	\$ 4,281	4,280	\$ 951
Eligible Income Earned	<u>\$ 9,512</u>	<u>\$ 4,281</u>	<u>\$ 4,280</u>	<u>\$ 951</u>
Total Earned Grant	<u>\$ 9,512</u>	<u>\$ 4,281</u>	<u>\$ 4,280</u>	<u>\$ 951</u>

Status of Grant at June 30, 2011

Total earned grant	\$ 9,512	\$ 4,281	\$ 4,280	\$ 951
Grant payments received	<u>6,944</u>	<u>1,969</u>	<u>4,024</u>	<u>951</u>
Total Due for Title III-D	<u>\$ 2,568</u>	<u>\$ 2,312</u>	<u>\$ 256</u>	<u>\$ -0-</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
HEMOCARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Amount</u>
Revenues:	
State funds	\$ 101,489
III B Emergency	\$ 3,400
Local match	<u>14,327</u>
Total Revenues	<u>119,216</u>
Expenses:	56,036
Salaries and fringes	7,641
Travel	933
Supplies	275
Maintenance	275
Advertising	30
Postage	3,623
Contract/subscription	24
Training	<u>4,274</u>
Miscellaneous	<u>73,111</u>
Total Expenses	<u>73,111</u>
Total Revenues over Expenses	\$ 46,105
Indirect Expenses	<u>(15,731)</u>
Net Revenues over Expenses	<u><u>\$ 30,374</u></u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
HEMOCARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER PON2-725 0800008665-1 (TRI)
FOR THE YEAR ENDED JUNE 30, 2011

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 0800008665-1 (TRI)
 Period of Contract: July 1, 2010 to June 30, 2011

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 101,489
III B Emergency	As Approved	3,400
Local Match	-0-	<u>14,327</u>
Total Revenues	<u>\$ -0-</u>	<u>\$ 119,216</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
Chore	As Approved	104	\$16.60	\$1,726	\$ -0-
Escort	As Approved	297	26.00	7,722	-0-
Escort HC	As Approved	8	20.75	166	-0-
Homemaking	As Approved	4,491	12.50	56,138	-0-
Homemaking-Emergency	As Approved	36	25.00	900	-0-
Respite Homemaking HC	As Approved	981	12.50	12,263	-0-
Respite Homemaking HC-Emergency	As Approved	52	25.00	1,300	-0-
Personal Care	As Approved	2,780	12.50	34,750	-0-
Personal Care-Emergency	As Approved	48	25.00	<u>1,200</u>	<u>-0-</u>
Total		<u>8,797</u>		116,165	<u>\$ -0-</u>
				<u>(14,327)</u>	
Less Match				<u>\$ 101,838</u>	
Total Amount Earned				<u>\$ 101,838</u>	

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 101,838</u>
Amount Earned	101,838
Payments from KIPDA as of 6/30/11	<u>92,278</u>
Due from (to) KIPDA at 6/30/11	<u>\$ 9,560</u>

Richardson, Pennington & Skinner, PSC

CERTIFIED PUBLIC ACCOUNTANTS