

AUDITED FINANCIAL STATEMENTS
TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
JUNE 30, 2015

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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, 2015 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 of America. 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.

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, 2015, 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 Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2015 on our consideration of Tri-County Community Action Agency, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 15, 2015

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015

ASSETS

Current Assets

Cash	\$ 361,206
Accounts receivable	10,132
Grants receivable	<u>105,881</u>

Total Current Assets 477,219

Fixed Assets

Equipment and furniture	224,206
Vehicles	136,578
Leasehold improvements	<u>69,070</u>
	429,854

Less: Accumulated depreciation (327,037)

Net Fixed Assets 102,817

TOTAL ASSETS \$ 580,036

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2015

LIABILITIES AND NET ASSETS

Current Liabilities

Accrued wages and payroll taxes	\$ 35,404
Deferred income	8,455
Lease payable	<u>3,946</u>

TOTAL LIABILITIES 47,805

Net Assets

Unrestricted 532,231

TOTAL NET ASSETS 532,231

TOTAL LIABILITIES AND NET ASSETS \$ 580,036

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, 2015

Support and Revenue	
Grant funds	\$ 915,083
Fiscal court	33,200
Metro United Way	42,363
Contributions	35,762
Program fees	75,992
In-kind revenue	44,184
Interest income	1,603
Other income	<u>3,261</u>
Total Support and Revenue	1,151,448
 Expenses	
Program services	957,790
Supporting services	
Administrative	160,962
In-kind expenses	<u>44,184</u>
Total Expenses	<u>1,162,936</u>
Change in Net Assets	(11,488)
Net Assets at July 01, 2014	<u>543,719</u>
Net Assets at June 30, 2015	<u>\$ 532,231</u>

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2015

Cash Flows from Operating Activities:	
Decrease in net assets	\$ (11,488)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	13,500
(Increase) decrease in operating assets	
Accounts receivable	(3,224)
Grants receivable	(38,616)
Increase (decrease) in operating liabilities	
Accrued wages & payroll taxes	5,648
Lease payable	(2,152)
Deferred income	8,220
	(28,112)
Net Cash Used By Operating Activities	
Cash Provided (Used) from Investing Activities:	
Purchase of fixed assets	(68,388)
	(68,388)
Net Cash Provided (Used) by Investing Activities	
Net Decrease in Cash and Cash Equivalents	
	(96,500)
Beginning Cash & Cash Equivalents	
	457,707
	457,707
Ending Cash & Cash Equivalents	
	\$ 361,206

See accompanying notes to financial statements.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
STATEMENT OF UNRESTRICTED FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Services	Supporting Services <u>Administrative</u>	Totals
Salaries	\$ 320,054	\$ 80,116	\$ 400,170
Payroll taxes	29,598	6,806	36,404
Employee benefits	70,892	28,051	98,943
Contract labor	26,302	770	27,072
Equipment purchase	25	-0-	25
Insurance - general	28,181	849	29,030
Travel	24,206	437	24,643
Training	12,288	3,856	16,144
Supplies	10,772	6,544	17,316
Postage	803	726	1,529
Utilities	32,717	715	33,432
Equipment rent	1,626	497	2,123
Telephone	11,614	1,312	12,926
Maintenance and repairs	5,146	-0-	5,146
Vehicle	11,160	2,641	13,801
Membership, subscriptions & fees	2,223	-0-	2,223
Professional fees	6,387	4,087	10,474
Advertising	1,190	228	1,418
Client assistance	351,598	-0-	351,598
Miscellaneous	11,008	9,827	20,835
Depreciation	-0-	13,500	13,500
TOTAL PROGRAM AND SUPPORTING SERVICE EXPENSES	<u>\$ 957,790</u>	<u>\$ 160,962</u>	<u>\$ 1,118,752</u>
In-Kind expenses			<u>44,184</u>
TOTAL EXPENSES			<u>\$ 1,162,936</u>

See accompanying notes to financial statements.

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

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-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 of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) is the sole source of authoritative GAAP.

(b) **Basis of Presentation**

Financial statement presentation follows the recommendations of the FASB specifically as it pertains to financial statements of not-for-profit entities. As such TCCAA 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, 2015**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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 Activities and 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, 2015**

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 \$1,418.

NOTE 3 - FDIC COVERAGE

Tri-County Community Action Agency, Inc. maintains its cash balances in bank deposit accounts. These deposits are insured by the Federal Deposit Insurance Corporation for amounts up to \$250,000 per depositor.

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, 2015

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, 2015, salaries paid by the agency totaling \$275,510 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 17.06% of the covered employees' compensation. Pension expense includes contributions of \$53,277 made by the Agency for its employees for the year ended June 30, 2015.

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, 2015.

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 \$137,282.

**TRI-COUNTY COMMUNITY ACTION AGENCY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 8 – GRANTS RECEIVABLE

Grants receivable is composed of the following:

Kentucky Regional Planning and Development Agency-	
Title III-B	\$ 9,836
Adult Day	1,379
Title III-C	12,605
Home Care	8,942
Kentucky Cabinet for Health and Family Services-	
Community Services Block Grant	6,066
Kentucky Association for Community Action Agencies-	
Weatherization LIHEAP	19,743
Weatherization Assistance Program	<u>47,310</u>
Total Due from Grantors	<u><u>\$ 105,881</u></u>

SUPPLEMENTAL INFORMATION

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIST OF BOARD OF DIRECTORS
JUNE 30, 2015**

<u>Name</u>	<u>Address</u>
Judge Powell	Bedford, KY 40006
Judge John Logan Brent	New Castle, KY 40050
Polly Troxell	Eminence, KY 40019
Wayne Theiss	LaGrange, KY 40031
Judge David Voegele	LaGrange, KY 40031
Kenneth Cottongim	Bedford, KY 40006
Nolan Hamilton	Milton, KY 40045
Rick Lucas	Westport, Kentucky 40077
Melodye Fletcher	Campbellsburg, KY 40011
Bill Tucker	LaGrange, KY 40031
Elsie Carter	LaGrange, KY 40031
Shane Courtney	Bedford, KY 40006
Jane Proctor	LaGrange, KY 40031
William Mason	Eminence, KY 40019
Charles Callahan	Milton, KY 40045

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERALCFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health & Human Services:			
<i>Kentucky Cabinet for Health and Family Services:</i> Community Services Block Grant	93.569	PON2-736-1400001466 2	\$ 75,863
<i>Kentucky Association for Community Action Agencies:</i> Low Income Housing Energy Assistance Program (LIHEAP)	93.568	736-1400001443 1 Sub 22-4	309,320
Weatherization (LIHEAP)	93.568	LHWX-021	28,113
<i>Kentuckiana Regional Planning and Development Agency:</i> Title III-B Support Services	93.044	KIPDA-FY2015-1022-1 (TCCAA)	86,163
Title III-C Nutrition Program	93.045	KIPDA-FY2015-1022-1 (TCCAA)	67,751
Title III-D Health Promotion	93.046	KIPDA-FY2015-1022-1 (TCCAA)	<u>6,226</u>
Total U.S. Department of Human Services:			<u>\$ 573,436</u>
U.S. Department of Energy:			
<i>Kentucky Association for Community Action Agencies:</i> Weatherization Assistance	81.042	DOE WX-21	\$ 73,111
Total U.S. Department of Energy:			<u>\$ 73,111</u>
U.S. Department of Homeland Security			
Emergency Food and Shelter National Board Program	97.024	LRO 342000-01 & 354400-001	\$ 3,659
Total U.S. Department of Agriculture:			<u>\$ 3,659</u>
TOTAL FEDERAL AWARD PROGRAMS			<u>\$ 650,206</u>

NOTE 1: 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, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents not 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 2: 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. 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, 2015, 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 15, 2015.

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. 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 2015-1.



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 15, 2015

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, 2015. 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. 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, 2015.

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 Tri-County Community Action Agency Inc. 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 15, 2015

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2015-1

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, 2015**

Tri-County Community Action Agency, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2015.

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

Audit Period: Year ended June 30, 2015

A. FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2015-1

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, 2015**

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, 2015, and have issued our report thereon dated December 15, 2015.

2014 Finding-Financial Statement Audit

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.

2014 Finding-Federal Awards Programs

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

Status

Corrective action was taken

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF FINANCIAL PARTICIPATION
JUNE 30, 2015**

	<u>CSBG</u> <u>State Funds</u>	<u>CSBG</u>	<u>Total</u>
<u>Obligated Funds</u>			
Total Contract Ceiling	\$ 60,644	\$ 83,469	\$ 144,113
General Fund Participation	\$ 60,644	\$ -0-	\$ 60,644
CSBG Financial Participation	-0-	75,863	75,863
Total Financial Participation/Allowable Expense	60,644	75,863	136,507
Less: Allowable Expense	(60,644)	(75,863)	(136,507)
Total Obligated Funds	\$ -0-	\$ -0-	\$ -0-
<u>CSBG Over/Underpayment</u>			
Total Allowable Expense	\$ 60,644	\$ 75,863	\$ 136,507
Less: Contract payments received as of June 30, 2015	(60,644)	(69,797)	(130,441)
Questioned costs	-0-	-0-	-0-
Underpayment Due the Agency at June 30, 2015	-0-	6,066	6,066
Payment received in July, 2015	-0-	6,066	6,066
Overpayment Due Grantor	\$ -0-	\$ -0-	\$ -0-
<u>CSBG Local Match Requirement</u>			
CSBG Allowable Expense		\$ 136,507	
Funding Level Restated at 100%		\$ 136,507	
Local Match Required		\$ 34,126	
Less Local In-kind Match Provided		\$ (34,126)	
Excess Local Match		\$ -0-	

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF ALLOWABLE EXPENSES
JUNE 30, 2015

	<u>State Funds</u>	<u>CSBG</u>	<u>Total</u>
Expenses:			
Personnel and fringes	\$ 35,524	\$ 51,121	\$ 86,645
Utilities	3,000	4,143	7,143
Equipment	3,112	4,298	7,410
Supplies	1,288	1,779	3,067
Transportation	641	887	1,528
Client services	622	860	1,482
Staff developement	753	1,041	1,794
Indirect costs	9,080	12,537	21,617
Other	6,624	33,323	39,947
Total Expenses	<u>60,644</u>	<u>109,989</u>	<u>170,633</u>
In-kind contributions	-0-	(34,126)	(34,126)
Questioned costs	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Allowable CSBG Expenses	60,644	75,863	136,507
Less contract payments	<u>(60,644)</u>	<u>(69,797)</u>	<u>(130,441)</u>
Net CSBG Under(Over)payment Reflected in the Financial Statements	<u>\$ -0-</u>	<u>\$ 6,066</u>	<u>\$ 6,066</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF QUESTIONED COSTS
JUNE 30, 2015

	<u>Actual</u>	<u>Questioned Costs</u>	<u>Balance</u>
Personnel and fringes	\$ 86,645	\$ -0-	\$ 86,645
Utilities	7,143	-0-	7,143
Equipment	7,410	-0-	7,410
Supplies	3,067	-0-	3,067
Transportation	1,528	-0-	1,528
Client services	1,482	-0-	1,482
Staff developement	1,794	-0-	1,794
Indirect costs	21,617	-0-	21,617
Other	39,947	-0-	39,947
	<u>39,947</u>	<u>-0-</u>	<u>39,947</u>
Total CSBG Expenses	<u>\$ 170,633</u>	<u>\$ -0-</u>	<u>\$ 170,633</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
WEATHERIZATION PROGRAM
STATEMENT OF QUESTIONED COSTS
DOE WX-21
FOR THE YEAR ENDED JUNE 30, 2015

	<u>DOE</u>	<u>Questioned Costs</u>	<u>Balance</u>
Expenses:			
Administration	\$ 3,320	\$ -0-	\$ 3,320
WX Mmaterials	12,851	-0-	12,851
Program support	24,636	-0-	24,636
WX Labor	7,437	-0-	7,437
H&S Materials	5,498	-0-	5,498
H&S Labor	3,463	-0-	3,463
Audit	3,938	-0-	3,938
Insurance	3,980	-0-	3,980
Training	<u>7,988</u>	<u>-0-</u>	<u>7,988</u>
Total Expenses	<u><u>\$ 73,111</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ 73,111</u></u>
Amount paid by KHC	\$ 72,714		
Amount paid by CAK	<u>397</u>		
Total	<u><u>\$ 73,711</u></u>		

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF PROGRAM EXPENDITURES
CONTRACT NUMBER 736 1400001443 1
FOR THE YEAR ENDED JUNE 30, 2015

Expenses:			
Administrative			
Salary	\$	16,448	
Utilities		1,530	
Other		8,997	
Total Administrative		<u>26,975</u>	\$ 26,975
Benefits			
Subsidy		77,578	
Summer Cooling		-0-	
Crisis		204,767	
Total Benefits		<u>282,345</u>	<u>282,345</u>
Total Expenses			<u><u>\$ 309,320</u></u>
Allowable Expenses:			
Administration	\$	26,975	
Benefits		282,345	
		<u>309,320</u>	
Total Allowable Expenses			309,320
Less: Contract payments received as of			
June 30, 2015		<u>(309,320)</u>	
Under/Over Payment due to agency (KACA)/(CAK)	\$	<u><u>-0-</u></u>	*

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF QUESTIONED COSTS
CONTRACT NUMBER 736 1400001443 1
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration:			
Salary	\$ 16,448	\$ -0-	\$ 16,448
Utilities	1,530	-0-	1,530
Other	8,997	-0-	8,997
	<u>26,975</u>	<u>-0-</u>	<u>26,975</u>
Total Administration			
	<u>26,975</u>	<u>-0-</u>	<u>26,975</u>
Benefits:			
Subsidy	77,578	-0-	77,578
Summer Cooling	-0-	-0-	-0-
Crisis	204,767	-0-	204,767
	<u>282,345</u>	<u>-0-</u>	<u>282,345</u>
Total Benefits			
	<u>282,345</u>	<u>-0-</u>	<u>282,345</u>
Total	<u>\$ 309,320</u>	<u>\$ -0-</u>	<u>\$309,320</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-B SUPPORT SERVICES
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 86,163	\$ 86,163
State Funds	31,868	31,868
Required Match	<u>13,115</u>	<u>13,115</u>
 Total Revenue	 <u><u>\$ 131,146</u></u>	 <u><u>\$ 131,146</u></u>

	<u>Amount Earned</u>	<u>Questioned Costs</u>
Funding For Each Center:		
Henry	\$ 28,295	\$ -0-
Oldham	68,892	-0-
Trimble	<u>33,959</u>	<u>-0-</u>
 Totals	 <u><u>\$ 131,146</u></u>	 <u><u>\$ -0-</u></u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts) Service Provided	<u><u>\$ 118,031</u></u>
Amount Earned	\$ 118,031
Payments from KIPDA as of 6/30/15	<u>108,195</u>
Due from (to) KIPDA at 6/30/15	<u><u>\$ 9,836</u></u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
TITLE III-B SUPPORT SERVICES
STATEMENT OF REVENUE AND COSTS AND COMPUTATION OF EARNED GRANT
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

Information per Grantor Reports

Revenue:		
Title III Grant received	<u>\$ 118,031</u>	<u>\$ 118,031</u>
Required local match	13,115	13,115
Local Support	-0-	-0-
Fees/Donations	-0-	-0-
Total Revenue	<u>\$ 131,146</u>	<u>\$ 131,146</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>\$ 131,146</u>	<u>\$ 86,163</u>	<u>\$ 31,868</u>	<u>\$ 13,115</u>
Eligible Income Earned	<u>\$ 131,146</u>	<u>\$ 86,163</u>	<u>\$ 31,868</u>	<u>\$ 13,115</u>
Total Earned Grant	<u>\$ 131,146</u>	<u>\$ 86,163</u>	<u>\$ 31,868</u>	<u>\$ 13,115</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, 2015

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
Federal Funds	As Approved	\$ 67,751
State Funds	As Approved	23,073
Required Match	As Approved	10,091
Total Revenues	<u>\$ -0-</u>	<u>\$ 100,915</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	11,281	\$ 2.61	\$ 29,443	\$ -0-
C2 Food Service/Meal Delivery	As Approved	<u>18,420</u>	3.88	<u>71,472</u>	<u>-0-</u>
Total		<u>29,701</u>		100,915	<u>\$ -0-</u>
Total Amount Earned				<u>\$ 100,915</u>	

Amount Earned is the lesser of:

Contract Amount Service Provided	<u>As Ordered \$ 90,515</u>
Amount Earned	\$ 90,515
Payments from KIPDA as of 6/30/15	<u>77,910</u>
Due from (to) KIPDA at 6/30/15	<u>\$ 12,605</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
TITLE III-D HEALTH PROMOTION/DISEASE PREVENTION SERVICES
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

Revenue:	<u>Contract Budget</u>	<u>Actual</u>
Federal Funds	\$ 6,226	\$ 6,226
State Funds	4,151	4,151
Required local match	-0-	0
Total Revenue	<u>\$ 10,377</u>	<u>\$ 10,377</u>

Funding For Each Center:	<u>Funded Service</u>	<u>Federal Amount Earned</u>	<u>State Amount Earned</u>	<u>Match</u>	<u>Total</u>	<u>Questioned Costs</u>
Henry	Arthritis Exercise	\$ 992	\$662	\$0	\$1,654	\$ -0-
Henry	Active Living Everyday	1,066	711	0	1,777	-0-
Oldham	Active Living Everyday	985	657	0	1,642	-0-
Oldham	Eat Better Move More	915	610	0	1,525	-0-
Trimble	Arthritis Exercise	1,105	736	0	1,841	-0-
Trimble	Active Living Everyday	<u>1,163</u>	<u>775</u>	<u>0</u>	<u>1,938</u>	<u>-0-</u>
Totals		<u>\$ 6,226</u>	<u>\$ 4,151</u>	<u>\$ -0-</u>	<u>\$ 10,377</u>	<u>\$ -0-</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)
 Service Provided

\$ 10,377
\$ 10,377

Amount Earned
 Payments from KIPDA as of 6/30/15

\$ 10,377
10,377

Due from (to) KIPDA at 6/30/15

-0-

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
HOMECARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services
 Pass-through Grantor: KIPDA
 Program Title: Homecare Program
 Pass-through Contract No.: CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
 Period of Contract: July 1, 2014 to June 30, 2015

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 94,630
Local Match	-0-	<u>10,514</u>
Total Revenues	<u>\$ -0-</u>	<u>\$ 105,144</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>	<u>Questioned Costs</u>
Personal Care	As Approved	3265	\$12.80	\$ 41,792	\$ -0-
Chore	As Approved	46	17	782	-0-
Chore (HC)	As Approved	4	12.80	51	-0-
Escort (HC)	As Approved	299	22.00	6,578	-0-
Escort	As Approved	18	28.00	504	-0-
Homemaking	As Approved	3761	12.80	48,141	-0-
Respite Homemaking HC	As Approved	<u>570</u>	12.80	<u>7,296</u>	<u>-0-</u>
Total		<u>7,963</u>		105,144	<u>\$ -0-</u>
Less Match				(10,514)	
Total Amount Earned				<u>\$ 94,630</u>	

Amount Earned is the lesser of:

Contract Amount Service Provided	<u>As Ordered</u> <u>\$ 94,630</u>
Amount Earned	\$ 94,630
Payments from KIPDA as of June 30, 2015	<u>85,688</u>
Due from (to) KIPDA at June 30, 2015	<u>\$ 8,942</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
HEMOCARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Amount</u>
Revenues:	
State funds	\$ 94,630
Local match	10,514
Total Revenues	105,144
Expenses:	
Salaries and fringes	60,477
Travel	13,332
Supplies	458
Insurance	1,900
Telephone	317
Postage	58
Contract/subscription	350
Professional fees	665
Training	8
Other	716
Total Expenses	78,281
Total Revenues over Expenses	26,863.
Indirect Expenses	21,115
Net Revenues over Expenses	\$ 5,748

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015**

State Grantor:	Commonwealth of Kentucky, Cabinet for Health Services
Pass-through Grantor:	KIPDA
Program Title:	Adult Day Care
Pass-through Contract No.:	CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
Period of Contract:	July 1, 2014 to June 30, 2015

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 33,048
Fees Due From Client	<u>-0-</u>	<u>504</u>
Total Revenues	<u>\$ -0-</u>	<u>\$ 33,552</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	8,203	3.75	\$ 30,762	\$ -0-
Alzheimer's Respite in Day Care	As Approved	663	4.00	2,652	-0-
Case Management (non-Alzheimer's)	As Approved	22	3.75	82	-0-
Case Management (Alzheimer's)	As Approved	14	4.00	56	-0-
Homecare In-Facility Respite	As Approved	<u>0</u>	3.75	<u>-0-</u>	<u>-0-</u>
Total		<u>8,902</u>		33,552	<u>\$ -0-</u>
Less Fees Due from Client				(504)	
Total Amount Earned				<u>\$ 33,048</u>	

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 33,048</u>
Amount Earned	\$ 33,048
Payments from KIPDA as of 6/30/15	<u>31,669</u>
Due from (to) KIPDA at 6/30/15	<u>\$ 1,379</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC
ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER KIPDA-FY2015-1022-1 (TCAA)
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Amount</u>
Revenues:	
State funds	\$ 33,048
In-kind	-0-
Local support	16,823
Private pay fees	65,641
Program contributions	100
Total Revenues	115,612
 Expenses:	
Salaries and fringes	76,081
Travel	160
Supplies	903
Maintenance	1,494
Advertising	299
Insurance	1,900
Telephone	1,592
Postage	232
Contract/subscription	249
Training	40
Vehicle	4,141
Miscellaneous	72
Space Costs	2,561
Total Expenses	89,724
 Total Revenues over Expenses	25,888.
 Indirect Expenses	25,888
 Net Revenues over Expenses	\$ -0-

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIHEAP-WEATHERIZATION
STATEMENT OF ALLOWABLE EXPENSES
LHWX-021
FOR THE YEAR ENDED JUNE 30, 2015

	<u>LIHEAP Weatherization Assistance</u>
Expenses:	
Administration	\$ 1,025
Materials	7,502
Program support	8,898
WX Labor	6,325
Health and safety	273
Insurance	<u>4,090</u>
Total Expenses	28,113
Less: Questioned costs	<u>-0-</u>
Total Expenses Less Questioned Costs	28,113
Less: Contract payments June 30	8,370
CAK purchased equipment	-0-
CAK purchased materials	<u>-0-</u>
Under/(Over)payment Due Agency	<u><u>\$ 19,743</u></u>
Amount paid by KHC	\$ 19,743
Amount paid by CAK	<u>8,370</u>
Total	<u><u>\$ 28,113</u></u>