

**TRI-COUNTY COMMUNITY ACTION
AGENCY, INC.**

FINANCIAL REPORT

JUNE 30, 2017

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Jones, Nale & Mattingly PLC

INDEPENDENT AUDITOR'S REPORT

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

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, 2017 and the related statements of activities 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. 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, 2017, 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.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
December 21, 2017

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2017

ASSETS	
CURRENT ASSETS	
Cash	\$ 314,294
Accounts receivable	8,571
Grants receivable	103,191
Prepaid expenses	314
Total current assets	<u>426,370</u>
PROPERTY AND EQUIPMENT	
Equipment and furniture	110,654
Vehicles	216,717
Leasehold improvements	<u>103,554</u>
	430,925
Less: Accumulated depreciation	<u>(242,865)</u>
	<u>188,060</u>
	<u>\$ 614,430</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Current portion of capital lease payable	\$ 2,103
Accrued expenses	96,915
Deferred income	<u>3,965</u>
Total current liabilities	102,983
CAPITAL LEASE PAYABLE, less current portion	<u>6,811</u>
Total liabilities	109,794
NET ASSETS	
Unrestricted	<u>504,636</u>
	<u>\$ 614,430</u>

The Notes to Financial Statements are an integral part of this statement.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

UNRESTRICTED

Support and Revenue	
Grant funds	\$ 1,097,362
Fiscal court	31,802
Metro United Way	52,919
Contributions	18,762
Program fees	86,471
In-kind revenue	127,444
Interest income	257
Other income	2,968
	<hr/>
Total Support and Revenue	1,417,985
	<hr/>
Expenses	
Program services	1,061,007
Supporting services:	
Administrative	336,030
Total Expenses	<hr/>
	1,397,037
	<hr/>
Increase in Net Assets	20,948
Net Assets at Beginning of Year	483,688
	<hr/>
Net Assets at End of Year	\$ 504,636
	<hr/> <hr/>

The Notes to Financial Statements are an integral part of this statement.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2017

CASH FLOWS FROM OPERATION ACTIVITIES

Increase in net assets	\$ 20,948
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	28,622
Changes in assets and liabilities, net of the effects of investing and financing activities:	
Accounts receivable	(2,965)
Grants receivable	(19,371)
Prepaid expenses	(314)
Accrued expenses	76,770
Deferred income	3,495

Net cash provided by operating activities 107,185

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property and equipment (90,712)

Net cash (used in) investing activities (90,712)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on capital lease payable (4,022)

Net cash (used in) financing activities (4,022)

Net Increase in Cash 12,451

Beginning Cash 301,843

Ending Cash \$ 314,294

SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING
AND FINANCING ACTIVITIES

Capital lease incurred to acquire equipment \$ 11,322

The Notes to Financial Statements are an integral part of this statement.

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Nature of operations

Tri-County Community Action Agency, Inc. (Organization), incorporated in January 1974 under the provisions of Title III of the Older Americans Act of 1965, 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 receives a significant portion of their funding from various federal, state, and local agencies.

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

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

The Organization maintains its cash balances in bank deposit accounts which, at times, may exceed coverage provided by the Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant risk on bank deposits.

Accounts Receivable

Accounts receivable consists of amounts due to the Organization primarily for fees for services. All receivables are stated at face amount with no allowance for doubtful accounts. Receivables are written off as they become uncollectible. Management believes all amounts are collectible and there is no allowance for doubtful account as of June 30, 2017.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

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. Property and equipment held under capital leases are also amortized using the straight-line method over estimated lives. Amortization expense from capital leases is included with depreciation expense.

Capital Leases

Capital leases are recorded at the lesser of the fair value of the leased asset at the inception of the lease or the present value of the minimum lease payments as of the beginning of the lease term.

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 and supporting services. The Organization does not have fundraising expenses.

Grant Revenue

Funds acquired from grants 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. Deferred income consists of grant revenue received prior to incurrence of related expenditure.

Contributions

The Organization reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. The Organization treats temporarily donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support.

The Organization reports contributions as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and contributions of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the long-lived assets are acquired.

Temporarily restricted net assets include contributions for which donor imposed restrictions are to be met. Permanently restricted net assets include those contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization had no temporarily restricted or permanently restricted net assets at June 30, 2017.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (Continued)

Advertising Costs

Advertising costs are expensed when incurred. Advertising costs for the year ended June 30, 2017 totaled \$2,634.

Income Taxes

The Organization's accounting policy provides that a tax expense/benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. The Organization has no uncertain tax positions resulting in an accrual of tax expense or benefit.

The Organization's Federal Return of Organization Exempt from Income Tax, Form 990, is subject to examination by the taxing authorities until the expiration of the related statutes of limitations on the return, which is generally three years.

Subsequent Events

Subsequent events have been evaluated through December 31, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-14 (ASU 2016-14), Presentation of Financial Statements of Not-for-Profit Entities. This updated guidance changes presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors and other users. This guidance included qualitative and quantitative requirements in the following areas: 1) net asset classes; 2) investment return; 3) expenses; 4) liquidity and availability of resources; and 5) presentation of operating cash flows. This standard is effective for the year ending June 30, 2019. Management is currently in the process of evaluating the impact of the adoption of this ASU on the Organization's financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 2. Grants Receivable

Grants receivable is composed of the following at June 30, 2017:

Kentucky Regional Planning and Development Agency:	
Title III-B	\$ 10,419
Adult Day	1,560
Title III-C	13,048
Home Care	12,512
Title III-D	9,844
Kentucky Cabinet for Health and Family Services:	
Community Services Block Grant	18,617
Kentucky Association for Community Action Agencies:	
Weatherization LIHEAP	28,552
Weatherization Assistance Program	<u>8,639</u>
Total Grants Receivable	<u>\$ 103,191</u>

Note 3. Capital Lease

The Organization has leased office equipment that has been classified as a capital lease. The economic substance of the lease is that the Organization is financing the acquisition of the office equipment through the lease and, accordingly, the leased asset and related debt is recorded in the Organization's assets and liabilities. Leased asset included in equipment and furniture was \$11,322 with related accumulated depreciation of \$2,453 at June 30, 2017.

The future annual minimum lease payments and their net present value are as follows:

Year ending June 30:	2018	\$ 2,291
	2019	2,291
	2020	2,291
	2021	2,291
	2022	<u>191</u>
Total minimum lease payments		9,355
Less amount representing interest		<u>(441)</u>
Present value of minimum lease payments		8,914
Less current obligations under capital lease		<u>(2,103)</u>
Long-term obligations under capital lease		<u>\$ 6,811</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Donated Facilities and 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 \$71,124 for Oldham County, \$16,320 for Henry County and \$40,000 for Trimble County for the year ended June 30, 2017.

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 ended June 30, 2017 was \$108,888. These donated services are not included in the financial statements.

Note 5. Retirement Plans

Certain employees of the Organization participate in the Kentucky 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, 2017, salaries paid by the Organization totaling \$298,876 were covered by CERS. The CERS provides for death, disability, and retirement benefits. Participating employees contribute 5% of their compensation to the CERS. The Organization contributes 18.68% of the covered employees' compensation. Pension expense includes contributions of \$55,830 made by the Organization for its employees for the year ended June 30, 2017.

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.

Accrued expenses includes a liability for vested sick pay of \$72,942 at June 30, 2017. Employees who are fully-vested in CERS can use up to six months of sick pay towards their retirement benefits.



Jones, Nale & Mattingly PLC

INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of Tri-County Community Action Agency, Inc. as of and for the year ended June 30, 2017, and have issued our report thereon dated December 21, 2017, which expressed an unmodified opinion on those financial statements and appears on pages 1-2. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The list of board of directors, statement of functional expenses and the statement of activities detail are presented for purposes of additional analysis and are 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.

Jones, Nale & Mattingly, P.C.

Louisville, Kentucky
December 21, 2017

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIST OF BOARD OF DIRECTORS
JUNE 30, 2017

<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	Bedford, KY 40006
William Mason	Eminence, KY 40019
Charles Callahan	Milton, KY 40045
Shawn Golden	Campbellsburg, KY 40011
Darlene Taylor	Campbellsburg, KY 40011

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017**

	Program Services	Supporting Services	Totals
		Administrative	
Salaries	\$ 416,415	\$ 136,106	\$ 552,521
Payroll taxes	31,326	8,000	39,326
Employee benefits	68,979	26,341	95,320
Contract labor	14,139	883	15,022
Equipment purchase	2,465	111	2,576
Insurance - general	15,126	573	15,699
Travel	16,515	1,545	18,060
Training	8,205	1,267	9,472
Supplies	15,838	4,788	20,626
Rent	31,594	95,850	127,444
Postage	830	780	1,610
Utilities	29,671	717	30,388
Equipment rent	4,150	226	4,376
Telephone	11,750	1,049	12,799
Maintenance and repairs	177	8,372	8,549
Vehicle	13,552	92	13,644
Membership, subscriptions & fees	2,157	729	2,886
Professional fees	6,505	10,157	16,662
Advertising	2,418	216	2,634
Client assistance	365,938	--	365,938
Miscellaneous	3,257	9,606	12,863
Depreciation	--	28,622	28,622
TOTAL PROGRAM AND SUPPORTING SERVICE EXPENSES	\$ 1,061,007	\$ 336,030	\$ 1,397,037

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM
STATEMENT OF FINANCIAL PARTICIPATION
For the Year Ended June 30, 2017

	CSBG State Funds	CSBG	Total
<u>Obligated Funds</u>			
Total Contract Ceiling	\$ 60,644	\$ 81,516	\$ 142,160
General Fund Participation	\$ 60,644	\$ --	\$ 60,644
CSBG Financial Participation	--	67,274	67,274
Total Financial Participation/Allowable Expense	60,644	67,274	127,918
Less: Allowable Expense	(60,644)	(67,274)	(127,918)
Total Obligated Funds	\$ --	\$ --	\$ --
<u>CSBG Over/Underpayment</u>			
Total Allowable Expense	\$ 60,644	\$ 67,274	\$ 127,918
Less: Contract payments received as of June 30, 2017	(60,644)	(48,657)	(109,301)
Payment due to the Agency at June 30, 2017	--	18,617	18,617
Payment received subsequent to June 30, 2017	--	18,617	18,617
Overpayment due grantor	\$ --	\$ --	\$ --
<u>CSBG Local Match Requirement</u>			
CSBG Allowable Expense		\$ 127,918	
Funding Level Restated at 100%		\$ 127,918	
Local Match Required		\$ 31,980	
Less Local In-kind Match Provided		(31,980)	
Excess Local Match		\$ --	

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM

STATEMENT OF ALLOWABLE EXPENSES

For the Year Ended June 30, 2017

	<u>State Funds</u>	<u>CSBG</u>	<u>Total</u>
Expenses:			
Personnel and fringes	\$ 45,683	\$ 44,319	\$ 90,002
Utilities	3,554	3,085	6,639
Equipment	179	334	513
Supplies	343	1,018	1,361
Transportation	128	1,011	1,139
Client services	986	116	1,102
Staff development	1,331	2,158	3,489
Indirect costs	8,040	13,284	21,324
Other	400	33,929	34,329
Total Expenses	<u>60,644</u>	<u>99,254</u>	<u>159,898</u>
In-kind contributions	<u>--</u>	<u>(31,980)</u>	<u>(31,980)</u>
Total Allowable CSBG Expenses	60,644	67,274	127,918
Less contract payments	<u>(60,644)</u>	<u>(48,657)</u>	<u>(109,301)</u>
Net CSBG Under Payment Reflected in the Financial Statements	<u>\$ --</u>	<u>\$ 18,617</u>	<u>\$ 18,617</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
STATEMENT OF PROGRAM EXPENDITURES
CONTRACT NUMBER 736 1600001953 5
For the Year Ended June 30, 2017

Expenses:

Administrative

Salary	\$ 14,750	
Utilities	1,352	
Other	5,415	

Total Administrative 21,517

Benefits

Subsidy	72,040	
Crisis	164,010	

Total Benefits 236,050

Total Expenses \$ 257,567

Allowable Expenses:

Administration	\$ 21,517	
Benefits	236,050	

Total Allowable Expenses 257,567

Less: Contract payments received as of
June 30, 2017 (257,567)

Payment due the Agency at June 30, 2017 \$ --

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
CONTRACT NUMBER 736 1600001953 5
FOR THE YEAR ENDED JUNE 30, 2017

SCHEDULE OF BUDGET AND ACTUAL EXPENSES

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative Costs	\$ 28,717	\$ 21,517	\$ 7,200
Subsidy Benefits	72,040	72,040	--
Crisis Benefits	213,625	164,010	49,615
Total	<u><u>\$ 314,382</u></u>	<u><u>\$ 257,567</u></u>	<u><u>\$ 56,815</u></u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

TITLE III-B SUPPORT SERVICES
 SCHEDULE OF PROGRAM ACTIVITIES
 CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
 For the Year Ended June 30, 2017

	Contract Budget	Actual
Revenue:		
Federal Funds	\$ 99,479	\$ 99,479
State Funds	25,552	25,552
Required Match	13,892	13,892
	<u> </u>	<u> </u>
Total Revenue	<u>\$ 138,923</u>	<u>\$ 138,923</u>

	Amount Earned
Funding For Each Center	
Henry	\$ 30,361
Oldham	73,058
Trimble	35,504
	<u> </u>
Totals	<u>\$ 138,923</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts) Service Provided	<u>\$ 125,031</u>
	<u>\$ 125,031</u>
Amount Earned	\$ 125,031
Contract payments received as of June 30, 2017	<u>114,612</u>
Payment received subsequent to June 30, 2017	<u>\$ 10,419</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, 2017

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
Federal Funds	As Approved	\$ 84,498
State Funds	As Approved	11,767
Required Match	As Approved	<u>9,882</u>
 Total Revenues	 <u>\$ --</u>	 <u>\$ 106,147</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>
C1 Food Service/Meal Delivery	As Approved	11,513	\$ 2.86	\$ 32,927
C2 Food Service/Meal Delivery	As Approved	<u>15,663</u>	4.46	<u>69,857</u>
Total		<u>27,176</u>		102,784
 Supplies				3,363
 Total Amount Earned				<u>\$ 106,147</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 92,308</u>
 Amount Earned	\$ 92,308
 Contract payments received as of June 30, 2017	<u>79,259</u>
 Payment received subsequent to June 30, 2017	<u>\$ 13,049</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

TITLE III-D HEALTH PROMOTION/DISEASE PREVENTION SERVICES
 SCHEDULE OF PROGRAM ACTIVITIES
 CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
 For the Year Ended June 30, 2017

	Contract Budget	Actual
Revenue:		
Federal Funds	\$ 7,464	\$ 7,464
State Funds	9,123	9,123
Total Revenue	<u>\$ 16,587</u>	<u>\$ 16,587</u>

	Funded Service	Federal Amount Earned	State Amount Earned	Total
Funding For Each Center:				
Falls Talk	Falls Talk	\$ 2,000	\$ --	\$ 2,000
Henry	Active Living Everyday	980	1,198	2,178
Henry	Walk with Ease	738	901	1,639
Oldham	Active Living Everyday	1,600	1,955	3,555
Oldham	Walk with Ease	950	1,161	2,111
Trimble	Active Living Everyday	1,502	1,835	3,337
Trimble	Walk with Ease	795	972	1,767
Totals		<u>\$ 8,565</u>	<u>\$ 8,022</u>	<u>\$ 16,587</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 16,587</u>
Service Provided	<u>\$ 16,587</u>
Amount Earned	\$ 16,587
Contract payments received as of June 30, 2017	<u>6,743</u>
Payment received subsequent to June 30, 2017	<u>\$ 9,844</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

HOMECARE PROGRAM
 SCHEDULE OF PROGRAM ACTIVITIES
 CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
 For the Year Ended June 30, 2017

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services
 Pass-through Grantor: KIPDA
 Program Title: Homecare Program
 Pass-through Contract No.: CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
 Period of Contract: July 1, 2016 to June 30, 2017

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 119,527
Local Match	--	13,281
Total Revenues	<u>\$ --</u>	<u>\$ 132,808</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>
Personal Care	As Approved	3601	\$ 13.68	\$ 49,262
Chore	As Approved	16	17.00	272
Escort	As Approved	36	29.00	1,044
Escort (HC)	As Approved	22	23.00	506
Homemaking	As Approved	4934	13.68	67,497
Respite Homemaking (HC)	As Approved	<u>1040</u>	13.68	14,227
Total		<u>9,649</u>		132,808
Less Match				<u>(13,281)</u>
Total Amount Earned				<u>\$ 119,527</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 119,527</u>
Amount Earned	\$ 119,527
Contract payments received as of June 30, 2017	<u>107,016</u>
Payment received subsequent to June 30, 2017	<u>\$ 12,511</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

HEMOCARE PROGRAM

SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)

CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)

For the Year Ended June 30, 2017

	<u>Amount</u>
Revenues:	
State funds	\$ 119,527
Local match	13,281
Total Revenues	<u>132,808</u>
Expenses:	
Salaries and fringes	86,909
Travel	10,354
Supplies	519
Insurance	1,900
Utilities	343
Postage	80
Contract/subscription	350
Other	490
Total Expenses	<u>100,945</u>
Total Revenues over Expenses	31,863
Indirect Expenses	<u>26,327</u>
Net Revenues over Expenses	<u>\$ 5,536</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

ADULT DAY CARE PROGRAM
 SCHEDULE OF PROGRAM ACTIVITIES
 CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
 For the Year Ended June 30, 2017

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-FY2017-1016-1 (TCAA)
 Period of Contract: July 1, 2016 to June 30, 2017

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	<u>As Approved</u>	<u>\$ 19,424</u>
Total Revenues	<u>\$ --</u>	<u>\$ 19,424</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>
Adult Day (non-Alzheimer's)	As Approved	2,001	\$ 8.00	\$ 16,008
Alzheimer's Respite in Day Care	As Approved	411	8.00	3,288
Case Management (non-Alzheimer's)	As Approved	<u>16</u>	8.00	128
Total		<u>2,428</u>		19,424
Total Amount Earned				<u>\$ 19,424</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 19,424</u>
Amount Earned	\$ 19,424
Contract payments received as of June 30, 2017	<u>17,864</u>
Payment received subsequent to June 30, 2017	<u>\$ 1,560</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

ADULT DAY CARE PROGRAM
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)
CONTRACT NUMBER KIPDA-FY2017-1016-1 (TCAA)
For the Year Ended June 30, 2017

	<u>Amount</u>
Revenues:	
State funds	\$ 19,424
Local support	23,838
Private pay fees	70,522
Program contributions	<u>30</u>
Total Revenues	113,814
Expenses:	
Salaries and fringes	81,655
Travel	314
Supplies	1,759
Maintenance	84
Advertising	797
Insurance	1,900
Utilities	4,082
Postage	189
Contract/subscription	712
Vehicle	3,301
Miscellaneous	<u>3,483</u>
Total Expenses	<u>98,276</u>
Total Revenues over Expenses	15,538
Indirect Expenses	<u>26,495</u>
Net Revenues over Expenses	<u><u>\$ (10,957)</u></u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
DOE - WEATHERIZATION
STATEMENT OF EXPENSES
DOE WX-21
For the Year Ended June 30, 2017

	DOE Weatherization <u>Assistance</u>
Expenses:	
Administration	\$ 7,631
Materials	16,352
Program support	28,503
WX Labor	15,078
Health and Safety Materials	864
Health and Safety Labor	466
Audit	5,125
Insurance	3,144
Training	<u>5,738</u>
Total Expenses	\$ 82,901
 Contract payments received as of June 30, 2017	 74,262
 Payment received subsequent to June 30, 2017	 <u><u>\$ 8,639</u></u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.
LIHEAP - WEATHERIZATION
STATEMENT OF EXPENSES
LHWX-021
For the Year Ended June 30, 2017

	<u>LIHEAP</u> <u>Weatherization</u> <u>Assistance</u>
Expenses:	
Administration	\$ 5,099
Materials	22,410
Program support	23,883
WX Labor	22,935
Health and Safety Materials	12,518
Health and Safety Labor	14,666
Insurance	3,076
Total Expenses	\$ 104,587
Contract payments received as of June 30, 2017	76,035
Payment received subsequent to June 30, 2017	\$ 28,552