

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

**FINANCIAL REPORT**

**JUNE 30, 2018**

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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 statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits 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, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Jones, Nale & Mattingly PC*

Louisville, Kentucky  
October 18, 2018

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

**STATEMENTS OF FINANCIAL POSITION**

**June 30, 2018 and 2017**

ASSETS	<u>2018</u>	<u>2017</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 377,446	\$ 314,294
Accounts receivable	4,965	8,571
Grants receivable	103,661	103,191
Prepaid expenses	<u>352</u>	<u>314</u>
Total current assets	<u>486,424</u>	<u>426,370</u>
<b>PROPERTY AND EQUIPMENT</b>		
Building	332,000	--
Equipment and furniture	110,654	110,654
Vehicles	257,656	216,717
Leasehold improvements	<u>103,554</u>	<u>103,554</u>
	803,864	430,925
Less: Accumulated depreciation	<u>(289,487)</u>	<u>(242,865)</u>
	<u>514,377</u>	<u>188,060</u>
	<u>\$ 1,000,801</u>	<u>\$ 614,430</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of capital lease payable	\$ 2,153	\$ 2,103
Accrued expenses	98,714	96,915
Deferred revenue	<u>25,975</u>	<u>3,965</u>
Total current liabilities	126,842	102,983
<b>CAPITAL LEASE PAYABLE, less current portion</b>	<u>4,658</u>	<u>6,811</u>
Total liabilities	131,500	109,794
<b>NET ASSETS</b>		
Unrestricted	<u>869,301</u>	<u>504,636</u>
	<u>\$ 1,000,801</u>	<u>\$ 614,430</u>

The Notes to Financial Statements are an integral part of these statements.

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

**STATEMENTS OF ACTIVITIES**  
**Years Ended June 30, 2018 and 2017**

UNRESTRICTED	<u>2018</u>	<u>2017</u>
Support and revenue		
Grant funds	\$ 1,004,726	\$ 1,097,362
Fiscal court	69,200	31,802
Metro United Way	42,587	52,919
Contributions	38,073	18,762
Contributions of property and equipment	362,605	--
Program fees	82,145	86,471
In-kind revenue	127,444	127,444
Interest income	1,246	257
Other income	<u>1,232</u>	<u>2,968</u>
Total support and revenue	<u>1,729,258</u>	<u>1,417,985</u>
Expenses		
Program services	1,055,810	1,061,007
Supporting services:		
Administrative	<u>308,783</u>	<u>336,030</u>
Total expenses	<u>1,364,593</u>	<u>1,397,037</u>
Increase in net assets	364,665	20,948
Net assets at beginning of year	<u>504,636</u>	<u>483,688</u>
Net assets at end of year	<u>\$ 869,301</u>	<u>\$ 504,636</u>

The Notes to Financial Statements are an integral part of these statements.

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

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2018 and 2017**

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 364,665	\$ 20,948
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	46,622	28,622
Donated property and equipment	(362,605)	--
Changes in assets and liabilities, net of the effects of investing and financing activities:		
Accounts receivable	3,606	(2,965)
Grants receivable	(470)	(19,371)
Prepaid expenses	(38)	(314)
Accrued expenses	1,799	76,770
Deferred revenue	22,010	3,495
Net cash provided by operating activities	75,589	107,185
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(10,334)	(90,712)
Net cash (used in) investing activities	(10,334)	(90,712)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on capital lease payable	(2,103)	(4,022)
Net cash (used in) financing activities	(2,103)	(4,022)
Net increase in cash	63,152	12,451
Cash at beginning of year	314,294	301,843
Cash at end of year	\$ 377,446	\$ 314,294
<b>SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Capital lease incurred to acquire equipment	\$ --	\$ 11,322

The Notes to Financial Statements are an integral part of these statements.

## 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 in the form of grants 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 net realizable value. Receivables are written off as they become uncollectible. Management believes all amounts are collectible and there is no allowance for doubtful accounts as of June 30, 2018 and 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 and deferred 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 revenue 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, 2018 and 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 years ended June 30, 2018 and 2017 totaled \$3,670 and \$2,634, respectively.

#### 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 October 18, 2018, which is the date the financial statements were available to be issued.

#### Recent accounting pronouncements

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.

In February 2016, the FASB issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the year ending June 30, 2021.

Management is currently in the process of evaluating the impact of the adoption of these ASUs on the Organization's financial statements.

## NOTES TO FINANCIAL STATEMENTS

### Note 2. Grants Receivable

Grants receivable is composed of the following at June 30:

	2018	2017
Kentucky Regional Planning and Development Agency:		
Title III-B (including transportation)	\$ 11,213	\$ 10,419
Adult Day	1,792	1,560
Title III-C	6,752	13,048
Home Care	12,610	12,512
Title III-D	10,125	9,844
 Kentucky Cabinet for Health and Family Services:		
Community Services Block Grant	21,336	18,617
 Kentucky Association for Community Action Agencies:		
Weatherization LIHEAP	32,441	28,552
Weatherization Assistance Program	7,392	8,639
Total Grants Receivable	\$ 103,661	\$ 103,191

### 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. The leased asset included in equipment and furniture was \$11,322 with related accumulated depreciation of \$4,718 and \$2,453 at June 30, 2018 and 2017, respectively.

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

Year ending June 30:	2019	\$ 2,291
	2020	2,291
	2021	2,291
	2022	191
Total minimum lease payments		7,064
Less amount representing interest		(253)
Present value of minimum lease payments		6,811
Less current obligations under capital lease		(2,153)
Long-term obligations under capital lease		\$ 4,658

## 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 years ended June 30, 2018 and 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, 2018 and 2017 was \$105,682 and \$108,888, respectively. 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, 2018 and 2017, salaries paid by the Organization totaling \$268,796 and \$298,876, respectively, 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 19.18% of the covered employees' compensation. Pension expense includes contributions of \$51,555 and \$55,830 made by the Organization for its employees for the years ended June 30, 2018 and 2017, respectively.

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 \$74,721 and \$72,942 at June 30, 2018 and 2017, respectively. 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 years ended June 30, 2018 and 2017, and have issued our report thereon dated October 18, 2018, 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, statements of functional expenses and the statements of activities detail on pages 12-26 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 audits 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 PLC*

Louisville, Kentucky  
October 18, 2018

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.**  
**LIST OF BOARD OF DIRECTORS**  
**JUNE 30, 2018**

<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
Charles Callahan	Milton, KY 40045
Shawn Golden	Campbellsburg, KY 40011
Darlene Taylor	Campbellsburg, KY 40011

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
Years Ended June 30, 2018 and 2017

	2018			2017		
	Program Services	Supporting Services		Program Services	Supporting Services	
		Administrative	Totals		Administrative	Totals
Salaries	\$ 361,371	\$ 93,696	\$ 455,067	\$ 416,415	\$ 136,106	\$ 552,521
Payroll taxes	28,512	7,249	35,761	31,326	8,000	39,326
Employee benefits	56,108	25,117	81,225	68,979	26,341	95,320
Contract labor	51,459	4,486	55,945	14,139	883	15,022
Equipment purchase	4,555	--	4,555	2,465	--	2,465
Insurance - general	25,779	393	26,172	15,126	573	15,699
Travel	22,267	258	22,525	16,515	1,545	18,060
Training	7,429	4,650	12,079	8,205	1,267	9,472
Supplies	15,715	5,055	20,770	15,838	4,788	20,626
Rent	31,594	95,850	127,444	31,594	95,850	127,444
Postage	880	758	1,638	830	780	1,610
Utilities	32,903	766	33,669	29,671	717	30,388
Equipment rent	4,433	1,491	5,924	4,150	226	4,376
Telephone	9,836	978	10,814	11,750	1,049	12,799
Maintenance and repairs	4,367	3,814	8,181	177	8,483	8,660
Vehicle	15,446	107	15,553	13,552	92	13,644
Membership, subscriptions & fees	2,162	817	2,979	2,157	729	2,886
Professional fees	22,719	8,862	31,581	6,505	10,157	16,662
Advertising	2,992	678	3,670	2,418	216	2,634
Client assistance	341,815	209	342,024	365,938	--	365,938
Miscellaneous	7,418	12,977	20,395	3,257	9,606	12,863
Depreciation	6,050	40,572	46,622	--	28,622	28,622
<b>TOTAL PROGRAM AND SUPPORTING SERVICE EXPENSES</b>	<b>\$ 1,055,810</b>	<b>\$ 308,783</b>	<b>\$ 1,364,593</b>	<b>\$ 1,061,007</b>	<b>\$ 336,030</b>	<b>\$ 1,397,037</b>

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

**COMMUNITY SERVICES BLOCK GRANT PROGRAM**

**STATEMENT OF FINANCIAL PARTICIPATION**

**Year Ended June 30, 2018**

	<u>CSBG</u>	<u>CSBG</u>	<u>Total</u>
	<u>State Funds</u>		
<u>Obligated Funds</u>			
Total Contract Ceiling	\$ 60,644	\$ 91,545	\$ 152,189
General Fund Participation	\$ 60,644	\$ --	\$ 60,644
CSBG Financial Participation	--	72,618	72,618
Total Financial Participation/Allowable Expense	60,644	72,618	133,262
Less: Allowable Expense	(60,644)	(72,618)	(133,262)
Total Obligated Funds	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>CSBG Over/Underpayment</u>			
Total Allowable Expense	\$ 60,644	\$ 72,618	\$ 133,262
Less: Contract payments received as of June 30, 2018	(60,644)	(51,282)	(111,926)
Payment due to the Agency at June 30, 2018	--	21,336	21,336
Payment received subsequent to June 30, 2018	--	21,336	21,336
Overpayment due grantor	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>CSBG Local Match Requirement</u>			
CSBG Allowable Expense		<u>\$ 133,262</u>	
Funding Level Restated at 100%		<u>\$ 133,262</u>	
Local Match Required		\$ 33,316	
Less Local In-kind Match Provided		<u>(33,316)</u>	
Excess Local Match		<u>\$ --</u>	



TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM  
 STATEMENT OF ALLOWABLE EXPENSES  
 Year Ended June 30, 2018

	<u>State Funds</u>	<u>CSBG</u>	<u>Total</u>
Expenses:			
Personnel and fringes	\$ 45,683	\$ 47,883	\$ 93,566
Utilities	3,554	2,687	6,241
Equipment	179	322	501
Supplies	343	1,245	1,588
Transportation	128	1,877	2,005
Client services	986	250	1,236
Staff development	1,331	4,004	5,335
Indirect costs	8,040	12,945	20,985
Other	400	34,721	35,121
Total Expenses	<u>60,644</u>	<u>105,934</u>	<u>166,578</u>
In-kind contributions	<u>--</u>	<u>(33,316)</u>	<u>(33,316)</u>
Total Allowable CSBG Expenses	60,644	72,618	133,262
Less contract payments	<u>(60,644)</u>	<u>(51,282)</u>	<u>(111,926)</u>
Net CSBG Under Payment Reflected in the Financial Statements	<u>\$ --</u>	<u>\$ 21,336</u>	<u>\$ 21,336</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)  
STATEMENT OF PROGRAM EXPENDITURES  
CONTRACT NUMBER 736 1700002734 3  
Year Ended June 30, 2018

Expenses:		
Administrative		
Salary	\$ 16,297	
Utilities	1,022	
Other	8,193	
Total Administrative		25,512
Benefits		
Subsidy	76,290	
Crisis	178,830	
Total Benefits		255,120
Total Expenses		<u>\$ 280,632</u>
Allowable Expenses:		
Administration		\$ 25,512
Benefits		<u>255,120</u>
Total Allowable Expenses		280,632
Less: Contract payments received as of June 30, 2018		<u>(280,632)</u>
Payment due the Agency at June 30, 2018		<u>\$ --</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.**  
**LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)**  
**SCHEDULE OF BUDGET AND ACTUAL EXPENSES**  
**CONTRACT NUMBER 736 1700002734 3**  
**Year Ended June 30, 2018**

**SCHEDULE OF BUDGET AND ACTUAL EXPENSES**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative Costs	\$ 25,512	\$ 25,512	\$ --
Subsidy Benefits	76,290	76,290	--
Crisis Benefits	178,830	178,830	--
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 280,632</u>	<u>\$ 280,632</u>	<u>\$ --</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

TITLE III-B SUPPORT SERVICES  
 SCHEDULE OF PROGRAM ACTIVITIES  
 CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)  
 Year Ended June 30, 2018

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 102,629	\$ 102,629
State Funds	26,358	26,358
Required Match	<u>14,332</u>	<u>14,332</u>
Total Revenue	<u>\$ 143,319</u>	<u>\$ 143,319</u>

	<u>Amount Earned</u>
Funding For Each Center	
Henry	\$ 30,361
Oldham	77,454
Trimble	<u>35,504</u>
Totals	<u>\$ 143,319</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 128,987</u>
Service Provided	<u>\$ 128,987</u>
Amount Earned	\$ 128,987
Contract payments received as of June 30, 2018	<u>117,774</u>
Payment received subsequent to June 30, 2018	<u>\$ 11,213</u>

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

**TITLE III-C CONGREGATE & HOME DELIVERED MEAL SERVICES  
SCHEDULE OF PROGRAM ACTIVITIES  
Year Ended June 30, 2018**

	<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	10,755	\$ 2.94	\$ 31,620
C2 Food Service/Meal Delivery	As Approved	<u>15,892</u>	4.59	<u>72,944</u>
Total		<u>26,647</u>		104,564
Supplies				--
Total Amount Earned				<u>\$ 104,564</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 89,976</u>
Amount Earned	\$ 89,976
Contract payments received as of June 30, 2018	<u>83,224</u>
Payment received subsequent to June 30, 2018	<u>\$ 6,752</u>

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

**TITLE III-D HEALTH PROMOTION/DISEASE PREVENTION SERVICES  
SCHEDULE OF PROGRAM ACTIVITIES  
CONTRACT NUMBER KIPDA-FY2018-1017 (TCAA)  
Year Ended June 30, 2018**

	<u>Contract Budget</u>	<u>Actual</u>
Revenue:		
Federal Funds	\$ 11,983	\$ 11,983
State Funds	<u>12,201</u>	<u>12,201</u>
 Total Revenue	 <u>\$ 24,184</u>	 <u>\$ 24,184</u>

	<u>Funded Service</u>	<u>Federal Amount Earned</u>	<u>State Amount Earned</u>	<u>Total</u>
Funding For Each Center:				
Falls Talk	Falls Talk	\$ 2,000	\$ --	\$ 2,000
Henry	Bingocize	1,158	1,416	2,574
Henry	Walk with Ease	841	1,027	1,868
Oldham	Active Living Everyday	3,503	4,282	7,785
Oldham	Walk with Ease	1,053	1,287	2,340
Oldham	Bingocize	1,241	1,517	2,758
Trimble	Bingocize	1,308	1,599	2,907
Trimble	Walk with Ease	<u>878</u>	<u>1,074</u>	<u>1,952</u>
 Totals		 <u>\$ 11,982</u>	 <u>\$ 12,202</u>	 <u>\$ 24,184</u>

Amount Earned is the lesser of:

Contract Amount (Federal and State Amounts)	<u>\$ 24,184</u>
Service Provided	<u>\$ 24,184</u>
 Amount Earned	 \$ 24,184
Contract payments received as of June 30, 2018	<u>14,059</u>
 Payment received subsequent to June 30, 2018	 <u>\$ 10,125</u>

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

**HEMOCARE PROGRAM  
SCHEDULE OF PROGRAM ACTIVITIES  
CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)  
Year Ended June 30, 2018**

State Grantor: Commonwealth of Kentucky, Cabinet for Health Services  
 Pass-through Grantor: KIPDA  
 Program Title: Homecare Program  
 Pass-through Contract No.: CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)  
 Period of Contract: July 1, 2017 to June 30, 2018

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	As Approved	\$ 149,083
Local Match	--	16,564
Total Revenues	<u>\$ --</u>	<u>\$ 165,647</u>

UNITS OF SERVICE	<u>Contract Budget</u>	<u>Actual Units Provided</u>	<u>Rate</u>	<u>Amount Earned</u>
Personal Care	As Approved	4,596	\$ 13.68	\$ 62,873
Chore	As Approved	16	17.00	272
Chore (HC)	As Approved	12	13.68	164
Escort	As Approved	126	29.00	3,654
Escort (HC)	As Approved	142	23.00	3,266
Homemaking	As Approved	6,093	13.68	83,352
Respite Homemaking (HC)	As Approved	882	13.68	12,066
Total		<u>11,867</u>		165,647
Less Match				(16,564)
Total Amount Earned				<u>\$ 149,083</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 149,083</u>
Amount Earned	\$ 149,083
Contract payments received as of June 30, 2018	<u>136,473</u>
Payment received subsequent to June 30, 2018	<u>\$ 12,610</u>

TRI-COUNTY COMMUNITY ACTION AGENCY, INC

HEMOCARE PROGRAM  
SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)  
CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)  
Year Ended June 30, 2018

	<u>Amount</u>
Revenues:	
State funds	\$ 149,083
Local match	<u>16,564</u>
Total Revenues	165,647
Expenses:	
Salaries and fringes	97,679
Travel	16,630
Supplies	871
Insurance	1,900
Utilities	332
Postage	73
Contract/subscription	350
Other	<u>2,672</u>
Total Expenses	<u>120,507</u>
Total Revenues over Expenses	45,140
Indirect Expenses	<u>32,193</u>
Net Revenues over Expenses	<u><u>\$ 12,947</u></u>



TRI-COUNTY COMMUNITY ACTION AGENCY, INC

ADULT DAY CARE PROGRAM  
 SCHEDULE OF PROGRAM ACTIVITIES  
 CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)  
 Year Ended June 30, 2018

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-FY2018-1017 (TCCAA)  
 Period of Contract: July 1, 2017 to June 30, 2018

	<u>Contract Budget</u>	<u>Actual</u>
Revenues:		
State Funds	<u>As Approved</u>	<u>\$ 18,872</u>
Total Revenues	<u>\$ --</u>	<u>\$ 18,872</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	1,773	\$ 8.00	\$ 14,184
Alzheimer's Respite in Day Care	As Approved	575	8.00	4,600
Case Management (non-Alzheimer's)	As Approved	<u>11</u>	8.00	<u>88</u>
Total		<u>2,359</u>		
Total Amount Earned				<u>\$ 18,872</u>

Amount Earned is the lesser of:

Contract Amount	As Ordered
Service Provided	<u>\$ 18,872</u>
Amount Earned	\$ 18,872
Contract payments received as of June 30, 2018	<u>17,080</u>
Payment received subsequent to June 30, 2018	<u>\$ 1,792</u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC**  
**ADULT DAY CARE PROGRAM**  
**SCHEDULE OF PROGRAM ACTIVITIES (CONTINUED)**  
**CONTRACT NUMBER KIPDA-FY2018-1017 (TCCAA)**  
**Year Ended June 30, 2018**

	Amount
Revenues:	
State funds	\$ 18,872
Local support	35,152
Private pay fees	63,721
Program contributions	5
Total Revenues	117,750
Expenses:	
Salaries and fringes	84,633
Travel	205
Supplies	1,348
Maintenance	644
Advertising	321
Insurance	843
Utilities	3,881
Postage	250
Contract/subscription	668
Vehicle	4,174
Miscellaneous	1,479
Total Expenses	98,446
Total Revenues over Expenses	19,304
Indirect Expenses	28,037
Net Expenses over Revenues	\$ (8,733)

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

**DOE - WEATHERIZATION  
STATEMENT OF EXPENSES**

**DOE WX-021**

**Year Ended June 30, 2018**

	<u>DOE Weatherization Assistance</u>
Expenses:	
Administration	\$ 6,061
Materials	5,369
Program support	37,362
WX Labor	7,080
Health and Safety Materials	1,910
Health and Safety Labor	2,655
Audit	--
Insurance	3,500
Training	200
Total Expenses	<u>\$ 64,137</u>
Contract payments received as of June 30, 2018	56,745
Payment received subsequent to June 30, 2018	<u><u>\$ 7,392</u></u>

**TRI-COUNTY COMMUNITY ACTION AGENCY, INC.**  
**LIHEAP - WEATHERIZATION**  
**STATEMENT OF EXPENSES**  
**LHWX-021**  
**Year Ended June 30, 2018**

	LIHEAP Weatherization Assistance
Expenses:	
Administration	\$ 1,535
Materials	12,554
Program support	32,726
WX Labor	13,544
Health and Safety Materials	6,125
Health and Safety Labor	9,220
Insurance	3,076
Total Expenses	\$ 78,780
 Contract payments received as of June 30, 2018	 46,339
 Payment received subsequent to June 30, 2018	 <u><u>\$ 32,441</u></u>