

Kentuckiana Regional Planning and Development Agency

Audited Financial Statements

For the Year Ended June 30, 2014

**With Comparative Totals for
June 30, 2013**

Kentuckiana Regional Planning and Development Agency

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Independent Auditor's Report

The Board of Directors
Kentuckiana Regional Planning and Development Agency

We have audited the accompanying financial statements of Kentuckiana Regional Planning and Development Agency ("KIPDA"), which comprise the statement of net position as of June 30, 2014 and the related statement of revenues, expenses and changes in net position, and the statement of cash flows, for the year 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Independent Auditor's Report (Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of KIPDA as of June 30, 2014, and the respective changes in its financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise KIPDA's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by U.S. 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 basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2015, on our consideration of KIDPA'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 KIPDA's internal control over financial reporting and compliance.



Jeffersonville, Indiana
February 6, 2015

Kentuckiana Regional Planning and Development Agency Management's Discussion and Analysis

As management of the Kentuckiana Regional Planning and Development Agency (KIPDA), we offer readers of KIPDA's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2014.

Nature of Organization and Reporting Entity

KIPDA was formed in 1973 (by interstate compact under the laws of Kentucky and Indiana) for the purpose of civic improvement and economic development within a nine county region in Kentucky and Southern Indiana. KIPDA is a voluntary association of local governments funded by contributions from the member cities and counties, federal and state grant awards, and contracts for services.

In evaluating KIPDA as a reporting entity, management has addressed its relationship with the local governments and concluded that, in accordance with the criteria set forth in Sections 2100 and 2600 of the Governmental Accounting Standards Board Codification, KIPDA is a separate reporting entity.

Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis (this section), Financial Statements, and Supplementary Information. The Financial Statements include notes that provide additional information relating to KIPDA's financial condition. Readers are encouraged to read the notes to better understand the financial statements.

Required Financial Statements

The Statement of Net Position

The Statement of Net Position includes all of KIPDA's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). The Statement of Net Position also provides the basis for assessing the liquidity and financial flexibility of the organization.

The Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position identifies the revenues generated and the expenses incurred during the fiscal year. This statement categorizes all revenues and expenses as operating activity because the non-operating activity is considered insignificant.

The Statement of Cash Flows

The Statement of Cash Flows provides information relating to KIPDA's cash receipts and cash expenditures during the fiscal year. The statement reports cash receipts, cash payments and net changes in cash resulting from operations, and provides answers to such questions as where did cash come from, what was cash used for and what was the change in the cash balance during the reporting period.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Financial

**Table 1
Condensed Statements of Net Position**

	<u>2014</u>	<u>2013</u>	Increase (Decrease)
Assets			
Current assets	\$ 5,750,016	\$ 5,376,733	\$ 373,283
Property and equipment, net	<u>149,302</u>	<u>205,275</u>	<u>(55,973)</u>
Total Assets	<u><u>\$ 5,899,318</u></u>	<u><u>\$ 5,582,008</u></u>	<u><u>\$ 317,310</u></u>
Liabilities			
Current liabilities	<u>\$ 3,225,595</u>	<u>\$ 3,102,643</u>	<u>\$ 122,952</u>
Total Liabilities	<u>3,225,595</u>	<u>3,102,643</u>	<u>122,952</u>
Net Position			
Net investment in property and equipment	149,302	205,275	(55,973)
Unrestricted	<u>2,524,421</u>	<u>2,274,090</u>	<u>250,331</u>
Total Net Position	<u><u>\$ 2,673,723</u></u>	<u><u>\$ 2,479,365</u></u>	<u><u>\$ 194,358</u></u>

KIPDA's net position increased by approximately \$194,400 to improve an already solid financial position. Current assets increased by approximately \$250,300 more than current liabilities increased. Property and equipment decreased by the net of current year depreciation less current year acquisitions.

**Table 2
Condensed Statements of Revenues, Expenses and Changes in Net Position**

	<u>2014</u>	<u>2013</u>	Increase (Decrease)
Total Revenues	\$ 24,946,433	\$ 23,154,559	\$ 1,791,874
Total Expenses	<u>24,752,075</u>	<u>23,014,953</u>	<u>1,737,122</u>
Increase in Net Position	<u><u>\$ 194,358</u></u>	<u><u>\$ 139,606</u></u>	<u><u>\$ 54,752</u></u>

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Revenues

KIPDA's revenues increase of approximately \$1,791,900 from FY 2013 consisted of:

- The largest portion of the increase was a net increase of approximately \$2,002,000 in social services programs. The changes in revenues are:

Medicaid Consumer Directed Options	\$ 1,513,400
In-Person Assisters Program	878,300
Medicaid Client Fees	60,100
MIPPA	31,400
Title III E-Caregiver Support	30,000
Adult Day	(131,600)
HomeCare	(131,400)
Eliminate Diabetes - Related Disparities	(68,900)
Personal Care Attendant Program	(63,000)
Title III- Administration	(10,300)
Title III C-2 Home Delivered Meals	(57,900)
Kentucky Caregivers Program	(12,000)
SHIP	(37,600)
Various other programs, net	<u>1,500</u>
Net Increase	<u><u>\$ 2,002,000</u></u>

The Medicaid Consumer Directed Options Program continued to add clients and grow in FY 2014. The additional clients also resulted in increased Medicaid Client Fees. The In-Person Assister Program was a new program in FY 2014. It will grow in FY 2015. Other programs had a net decrease in funding and/or experienced decreases in program activity.

- Transportation revenues decreased by a net of approximately \$274,500. The changes in revenues are:

Kentucky STP	\$ 20,300
Kentucky Local Roads Updates	16,600
Indiana FHWA	(179,200)
Van Pool Fees	(51,300)
Indiana FTA	(25,100)
Indiana STP	(2,300)
Other Transportation	(21,200)
Kentucky FHWA	(9,700)
Kentucky FTA	(22,000)
Other, net	<u>(600)</u>
Net Decrease	<u><u>\$ (274,500)</u></u>

The primary reason for the net decrease in transportation revenues was the decrease in Indiana FHWA funding. This resulted from a non-recurring study in FY 13 in Clark County. There was also a decrease in Van Pool fees resulting from a reduction in ridership. Other funding sources had a net decrease in funding and/or experienced increases or decreases in program activity.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Revenues (Continued)

- The public administrative services division revenues increased by a net amount of approximately \$58,200. The changes in revenue are:

Changes in JFA revenues:

EDA - Federal	\$ 56,900
EDA - State	14,200
DLG-Unmatched	<u>(54,400)</u>
Net Increase	16,700
Various CDBG Project Administration Contracts	27,300
Agriculture Mapping	17,000
Broadband Study	(1,900)
Water Management	<u>(900)</u>
Net Increase	<u><u>\$ 58,200</u></u>

In FY 2014 KIPDA started receiving EDA federal and state funds through the JFA agreement. The JFA agreement also included a decrease of DLG unmatched revenues as the result of reallocation of funding among all ADDs. There was an increase as a result of project administration of three contracts. The Agriculture Mapping Project was a new contract in FY 2014.

Change in Expenses

Expenses generally increase and decrease as revenues change. However, in FY 2014, revenues increased more than expenses primarily due to increases in net revenues related to lump sum and unit price contracts and a decrease in local fund expenses.

Changes in Result of Operations

The FY 2014 increase in net position was approximately \$54,800 more than FY 2013. The change consisted of:

Increase in lump sum and unit price contract net revenue	\$ 91,500
Decrease in miscellaneous income	(33,100)
Decrease in local funds required for operations	23,800
Change in effect of federal and state funded equipment purchases and disposals, net of depreciation	(19,800)
Increase in local fund expenses	<u>(7,600)</u>
Net Increase	<u><u>\$ 54,800</u></u>

Future of Operations

A majority of all programs and projects administered by KIPDA are funded by federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, may have a material effect on KIPDA's future operations.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Requests for Additional Information

This report is intended to provide readers with a general overview of KIPDA's finances and to provide information regarding the receipts and uses of funds. If you need clarification regarding a statement(s) made in the report or need additional information, please contact the Kentuckiana Regional Planning and Development Agency, Attention: Fiscal Department, 11520 Commonwealth Drive, Louisville, Kentucky 40299.

Kentuckiana Regional Planning and Development Agency
Statement of Net Position
June 30, 2014
With Comparative Totals as of June 30, 2013

	<u>2014</u>	<u>Comparative Only 2013</u>
Assets		
Current Assets		
Cash	\$ 1,182,050	\$ 973,717
Funder receivables	4,474,932	4,320,352
Accounts receivable - other	60,778	45,564
Prepaid expenses	32,256	37,100
	<u>5,750,016</u>	<u>5,376,733</u>
Property and Equipment, Net	<u>149,302</u>	<u>205,275</u>
Total Assets	<u>\$ 5,899,318</u>	<u>\$ 5,582,008</u>
Liabilities		
Current Liabilities		
Accounts payable	\$ 818,476	\$ 864,967
Accounts payable - subrecipients	377,453	557,310
Funds to be returned to grantor agencies	235,782	236,679
Program advances	626,836	623,044
Other liabilities	1,167,048	820,643
	<u>3,225,595</u>	<u>3,102,643</u>
Total Liabilities	<u>3,225,595</u>	<u>3,102,643</u>
Net Position		
Net investment in property and equipment	149,302	205,275
Unrestricted	<u>2,524,421</u>	<u>2,274,090</u>
Total Net Position	<u>\$ 2,673,723</u>	<u>\$ 2,479,365</u>

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Statement of Revenues, Expenses and Changes in Net Position
Year ended June 30, 2014
With Comparative Totals for June 30, 2013

	2014	Comparative Only 2013
	<u>2014</u>	<u>2013</u>
Revenues		
Federal funds	\$ 6,617,272	\$ 5,994,943
State funds	17,005,422	15,837,884
Local cash contributions	244,568	244,568
Interest	3,154	3,121
Other	<u>1,076,017</u>	<u>1,074,043</u>
Total Revenues	<u>24,946,433</u>	<u>23,154,559</u>
Expenses		
Direct salaries	3,405,740	3,132,809
Direct fringe benefits	1,477,116	1,362,964
Direct contract services	16,874,751	15,700,136
Indirect expenses-net of depreciation	1,371,823	1,301,705
Depreciation	63,968	66,459
Other direct expenses-net of depreciation	<u>1,558,677</u>	<u>1,450,880</u>
Total Expenses	<u>24,752,075</u>	<u>23,014,953</u>
Increase in Net Position	194,358	139,606
Net Position, Beginning of Year	<u>2,479,365</u>	<u>2,339,759</u>
Net Position, End of Year	<u><u>\$ 2,673,723</u></u>	<u><u>\$ 2,479,365</u></u>

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Statement of Cash Flows
Year ended June 30, 2014
With Comparative Totals for June 30, 2013

	<u>2014</u>	<u>Comparative Only 2013</u>
Cash flows from operating activities:		
Cash received from grantor agencies, net of reimbursements to grantor agencies	\$ 23,471,009	\$ 20,347,792
Local and other cash received	1,255,371	1,251,480
Cash paid to employees, subrecipients and suppliers	(24,513,206)	(22,585,166)
Interest income	3,154	3,121
Interest expense	-	(673)
Net Cash Provided (Used) by Operating Activities	<u>216,328</u>	<u>(983,446)</u>
Cash flows from financing activities:		
Payment on note payable	-	(52,520)
Cash Used by Financing Activities	<u>-</u>	<u>(52,520)</u>
Cash flows from investing activities:		
Purchases of equipment	(7,995)	(30,318)
Cash Used by Investing Activities	<u>(7,995)</u>	<u>(30,318)</u>
Net Increase (Decrease) in Cash	208,333	(1,066,284)
Cash, Beginning of Year	<u>973,717</u>	<u>2,040,001</u>
Cash, End of Year	<u>\$ 1,182,050</u>	<u>\$ 973,717</u>
Cash flows from operating activities:		
Increase in Net Position	\$ 194,358	\$ 139,606
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:		
Depreciation	63,968	66,459
Increase in funder receivables	(154,580)	(1,404,553)
Increase in accounts receivable-other	(15,214)	(17,154)
(Increase) decrease in prepaid expenses	4,844	(3,785)
Increase (decrease) in accounts payable	(46,491)	304,079
Decrease in accounts payable - subrecipients	(179,857)	(102,434)
Decrease in funds to be returned to grantor agencies	(897)	(80,482)
Increase in program advances	3,792	-
Increase in other liabilities	346,405	114,818
Net Cash Provided (Used) by Operating Activities	<u>\$ 216,328</u>	<u>\$ (983,446)</u>

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements
For the Year Ended June 30, 2014

Note A - Nature of Organization

KIPDA was formed in 1973 (by interstate compact under the laws of Kentucky and Indiana) for the purpose of civic improvement and economic development within a nine county region in Kentucky and Southern Indiana. KIPDA is a voluntary association of local governments funded by contributions from the member cities and counties, federal and state grant awards, and contracts for services.

In evaluating KIPDA as a reporting entity, management has addressed its relationship with the local governments and concluded that, in accordance with the criteria set forth in Sections 2100 and 2600 of the Governmental Accounting Standards Board Codification, KIPDA is a separate reporting entity.

Note B - Summary of Significant Accounting Policies

This summary of significant accounting policies of KIPDA is presented in order to understand KIPDA's financial statements. The financial statements and notes are representations of KIPDA's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The more significant of KIPDA's accounting policies are described hereinafter.

1. Basis of Presentation: The financial statements of KIPDA are presented in accordance with accounting principles generally accepted in the United States of America. Operating revenues and expenditures are recognized on the accrual basis.

In accordance with Governmental Accounting Standards Board (GASB) Statement 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, KIPDA's proprietary funds follow all GASB pronouncements and those Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins, except those that conflict with or contradict a GASB pronouncement.

2. Comparative Data: Comparative total data as of and for the year ended June 30, 2013 have been presented in the accompanying financial statements in order to provide an understanding of changes in KIPDA's financial position and operations.
3. 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, if any) 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.
4. Cash Equivalents: KIPDA considers all short-term investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2014.
5. Receivables: KIPDA uses the allowance method for recording bad debt expense for its grant funder receivables and other receivables, which is based on historical experience coupled with a review of the current status of existing receivables. Management has determined that no allowance for doubtful accounts was required at June 30, 2014.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2014

Note B - Summary of Significant Accounting Policies (Continued)

6. Revenue Recognition: Grant funds are recognized as revenue when an expense is incurred for the grant supported programs or projects in the manner specified by the grant.

Local cash contributions represent per capita and transportation planning assessments to the member cities and counties and are recognized on an accrual basis.

7. Property and Equipment: KIPDA's building is being depreciated on a straight-line basis over 25 years. Furniture, equipment and improvements purchased with local funds are stated at cost and are being depreciated over their useful lives: 3 - 10 years for office furniture and equipment, 3 - 5 years for improvements and 4 years for automobiles, using the straight-line method of depreciation. Equipment, principally computer equipment, acquired with federal and state funds is being depreciated over 3 years using the straight-line method. Grantor agencies who authorize the purchase normally maintain reversionary rights.
8. Advertising Cost: KIPDA expenses advertising costs as incurred. Total advertising cost charged to operations was approximately \$52,100 for the year ended June 30, 2014.
9. Subsequent Events: Subsequent events for the Agency have been considered through the date of the Independent Auditor's Report, which represents the date the financial statements were available to be issued.

Note C - Cash

At June 30, 2014, the carrying amount of KIPDA's cash was approximately \$1,182,100. These funds are protected by Federal Deposit Insurance or collateralized in accordance with KRS 41.240. The bank balance of cash as of June 30, 2014 was approximately \$1,662,500.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2014

Note E - Property and Equipment

The changes in property and equipment and related depreciation activity consist of the following:

	Balance			Balance
	<u>June 30, 2013</u>	<u>Additions</u>	<u>Disposals</u>	<u>June 30, 2014</u>
Office furniture and equipment	\$ 400,820	\$ 7,995	\$ -	\$ 408,815
Automobiles	45,247	-		45,247
Land	90,000	-	-	90,000
Building	750,226	-	-	750,226
Building Improvements	177,508	-	-	177,508
	<u>1,463,801</u>	<u>7,995</u>	<u>-</u>	<u>1,471,796</u>
Less Accumulated Depreciation	<u>(1,258,526)</u>	<u>(63,968)</u>		<u>(1,322,494)</u>
Property and Equipment, net	<u>\$ 205,275</u>	<u>\$ (55,973)</u>	<u>\$ -</u>	<u>\$ 149,302</u>

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2014

Note F - Funds to be Returned to Grantor Agencies

The funds to be returned to grantor agencies as of June 30, 2014 are as follows:

2002	Kentucky Cabinet for Health and Family Services	HomeCare	\$	471
2002	Kentucky Cabinet for Health and Family Services	Adult Day		232
2003	Kentucky Cabinet for Health and Family Services	HomeCare		63,550
2003	Kentucky Cabinet for Health and Family Services	Personal Care Attendant		33,294
2004	Kentucky Cabinet for Health and Family Services	Personal Care Attendant		31,645
2007	Kentucky Cabinet for Health and Family Services	SHIP		6,002
2008	Kentucky Cabinet for Health and Family Services	ADRM / Resource Market		8,599
2008	Kentucky Cabinet for Health and Family Services	SHIP		3,273
2010	Kentucky Cabinet for Health and Family Services	Kentucky Caregivers Program		44,554
2010	Kentucky Cabinet for Health and Family Services	HomeCare		11,050
2010	Kentucky Cabinet for Health and Family Services	Adult Day		2,748
2010	Kentucky Cabinet for Health and Family Services	SHIP		2,250
2010	Kentucky Cabinet for Health and Family Services	ARRA Home Delivered Meals		301
2010	Kentucky Cabinet for Health and Family Services	Personal Care Attendant		62
2010	Kentucky Cabinet for Health and Family Services	ARRA		37
2010	Kentucky Cabinet for Health and Family Services	ARRA Congregate Meals		34
2014	Kentucky Cabinet for Health and Family Services	SHIP/Resource Center CMS		126
2007	Governor's Department for Local Government	PAS Operatiosn		3,498
2008	Governor's Department for Local Government	CDBG Federal		1,579
2008	Governor's Department for Local Government	DLG - Matched		1,579
2008	Governor's Department for Local Government	DLG - Unmatched		5,284
2009	Governor's Department for Local Government	DLG - Unmatched		2,906
2010	Governor's Department for Local Government	DLG - Unmatched		3,914
2011	Governor's Department for Local Government	CDBG Federal		8,794
				8,794
Total Funds to be Returned to Grantor Agencies			\$	235,782

Note G - Operating Lease

Effective June 1, 2011, KIPDA entered into a thirty-six month lease for office space for a portion of the staff. Effective September 1, 2013, KIPDA amended the lease to add additional space and extended the ending date to November 30, 2016. Total lease expense for the year ended June 30, 2014 was approximately \$53,000. Future rental payments for the years ending June 30, 2015, 2016 and 2017 are approximately \$68,300, \$68,300 and \$28,500, respectively.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2014

Note H - Pension Plan

Plan Description

KIPDA is a participant in the Commonwealth of Kentucky's County Employees' Retirement System (CERS). CERS is a cost-sharing multi-employer public employee retirement system. Funding for the Plan is provided through payroll withholdings (5% for non-hazardous employees) and participating employers are required to contribute at an actuarially determined rate. Any employees entering the program after September 1, 2008 are required to contribute an additional 1%. The rate for the year ended June 30, 2014 was 18.89% of the employee's total compensation subject to contribution.

The Kentucky Retirement System issues a publicly available financial report that includes financial statements and required supplemental information for CERS. That report may be obtained by writing to Kentucky Retirement System, 1260 Louisville Road, Frankfort, Kentucky 40601-6124.

The contribution requirements for CERS for the years ended June 30, 2014, 2013 and 2012, were \$975,201, \$925,855 and \$862,438, respectively. These amounts consisted of \$767,340, \$737,536 and \$680,011, from KIPDA and \$207,861, \$188,319 and \$182,427, from the employees, respectively.

Benefits under the plans will vary based on final compensation, years of service and other factors as fully described in the Plan documents.

Note I- Cost Allocation Plan

KIPDA is required to operate under a cost allocation plan that conforms with 2 CFR Part 225. A summary of indirect expenses allocated in accordance with the cost allocation is on page 53. KIPDA is in conformity with 2 CFR Part 225.

Note J - Contingencies

A majority of all programs and projects administered by KIPDA are funded by federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, may have a material effect on KIPDA's future operations.

Supplementary Information

Kentuckiana Regional Planning and Development Agency
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Grant	CFDA Number	Pass-Through Grantor	Pass-Through Grant Number	Grant Period	Expenditures
U. S. Department of Health and Human Services					
2014 Title III-B Support Services	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	\$ 663,599
2014 Title III- B Administration	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	63,485
2014 Aging Professionals Education	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	1,000
2014 Title III-C-1 Congregate Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	548,531
2014 Title III-C-2 Home Delivered Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	732,498
2014 Title III-C Administration	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	124,222
2014 NSIP	93.053	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	202,194
Cluster total					2,335,529
2014 Functional Assessment Service Teams	93.069	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	2,376
2014 Title VII Elder Abuse Prevention	93.041	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	11,381
2014 Title VII Ombudsman	93.042	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	19,975
2014 Title III-D Disease Prevention and Health Promotion Services	93.043	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	66,349
2014 ADRC	93.048	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	2,300
Title III-E Caregiver Support	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	287,193
2014 Title III-E Administration	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1300002009 1	7/1/13-6/30/14	29,247
2014 Chronic Disease Self Management Education Program	93.725	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	9,551
2014 SHIP/ Resource Center CMS	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	95,388
2014 Improving Arthritis Outcomes	93.945	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	6,240
2014 Eliminate Diabetes-Related Disparities	93.283	Centers for Disease Control and Prevention	1U58DP002815-02	9/1/12-8/31/13	84,505
2014 Eliminate Diabetes-Related Disparities	93.283	Centers for Disease Control and Prevention	1U58DP002815-03	9/1/13-8/31/14	354,282
2014 MIPPA SHIP	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	19,400
2014 MIPPA ADRC	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	3,913
2014 MIPPA AAA	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1300002030 1	7/1/13-6/30/14	8,100
2014 In-Person Assisters	93.525	Kentucky Cabinet for Health and Family Services	PON2 713 1400000251 1	8/15/13-6/30/14	878,293
Total U. S. Department of Health and Human Services					4,214,022
U. S. Department of Housing and Urban Development:					
2014 Joint Funding Administration	14.228	Governor's Department for Local Government	PON2 1400000414	7/1/13-6/30/14	20,570
Total U. S. Department of Housing and Urban Development					20,570

Kentuckiana Regional Planning and Development Agency
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2014

Grant	CFDA Number	Pass-Through Grantor	Pass-Through Grant Number	Grant Period	Expenditures
U. S. Department of Commerce					
Economic Adjustment Assistance	11.302	Governor's Department for Local Government	PON2 1400000414	7/1/13-6/30/14	56,900
Agriculture Mapping	11.307	Pennyrile ADD	127-010	7/1/13-6/30/15	14,987
Total U. S. Department of Commerce					<u>71,887</u>
U. S. Department of Transportation					
2014 Indiana CMAQ Funds	20.205	Indiana Department of Transportation	PO 0014806143	7/1/13-6/30/14	200,000
2014 Kentucky Planning Funds	20.205	Kentucky Transportation Cabinet	1300004311	7/1/13-6/30/14	875,832
2014 Kentucky STP SLO Funds	20.205	Kentucky Transportation Cabinet	1300006287	7/1/13-6/30/14	712,307
2014 Indiana Planning Funds	20.205	Indiana Department of Transportation	PO 0014806014	7/1/13-6/30/14	215,576
2014 Local Roads Updates	20.205	Kentucky Transportation Cabinet	1400002196	7/1/13-5/30/14	13,274
2014 Local Roads Updates Jefferson County	20.205	Kentucky Transportation Cabinet	1400002815	7/1/13-5/30/14	3,366
2013 Indiana STP SLO Funds	20.205	Indiana Department of Transportation	PO 0013802464	7/1/12-6/30/14	10,449
2014 Indiana STP SLO Funds	20.205	Indiana Department of Transportation	PO 0014806015	7/1/13-6/30/14	103,778
Total U. S. Department of Transportation					<u>2,134,582</u>
Federal Transit Administration					
2014 FTA Kentucky Planning Funds	20.505	Kentucky Transportation Cabinet	KY-80-004 G04M403Z	7/1/13-6/30/14	139,428
2014 FTA Indiana Planning Funds	20.505	Indiana Department of Transportation	PO 0014806014	7/1/13-6/30/14	36,783
Total Federal Transit Administration					<u>176,211</u>
Totals					<u>\$ 6,617,272</u>

See independent auditor's report.

**Kentuckiana Regional Planning and Development Agency
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014**

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards ("Schedule") includes the grant activity of the Kentuckiana Regional Planning and Development Agency ("KIPDA") under programs of the federal government for the year ended June 30, 2014 and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of KIPDA, it is not intended to and does not present the financial position, changes in net position, or cash flows of KIPDA.

Note B - Subrecipients

Of the federal expenditures presented in the Schedule, KIPDA provided federal awards to subrecipients as noted in the following schedule.

Kentuckiana Regional Planning and Development Agency
Schedule of Expenditures of Federal Awards
Expenditures to Subrecipients
Year ended June 30, 2014

		<u>Expenditures</u>
Transportation Program	CFDA# 20.205	
Air Pollution Control District		\$ 200,000
Title III-B Support Services	CFDA# 93.044	
Wheels Transportation Inc.	PON2 725 1300002009 1 (WHEELS)	270,139
Catholic Charities	PON2 725 1300002009 1 (CATH)	25,900
Elderserve	PON2 725 1300002009 1 (ELD)	51,124
Guardiacare Services	PON2 725 1300002009 1 (GUARD)	33,435
Highlands Community Ministries	PON2 725 1300002009 1 (HIGH)	20,974
Jewish Family & Career Service	PON2 725 1300002009 1 (JFCS)	48,091
Legal Aid Society	PON2 725 1300002009 1 (LAS)	20,061
Lifeline Homecare Inc.	PON2 725 1300002009 1 (LIFE)	892
Multi-Purpose	PON2 725 1300002009 1 (MULTI)	62,400
Help At Home, Inc.	PON2 725 1300002009 1 (HAH)	6,154
TARC	PON2 725 1300002009 1 TARC)	2,675
Tri-County	PON2 725 1300002009 1 (TRI)	79,306
		<u>621,151</u>
Title III-C-1 Congregate Meals	CFDA# 93.045	
Louisville Metro Gov't Housing and Family Services	PON2 725 1300002009 1 (LOU)	172,474
Jewish Community Ctr.	PON2 725 1300002009 1 (JCC)	15,727
Multi-Purpose	PON2 725 1300002009 1 (MULTI)	17,604
Tri-County	PON2 725 1300002009 1 (TRI)	23,701
		<u>229,506</u>
Title III-C-2 Home Delivered Meals	CFDA# 93.045	
Louisville Metro Gov't Housing and Family Services	PON2 725 1300002009 1 (LOU)	241,088
Jewish Community Ctr.	PON2 725 1300002009 1 (JCC)	17,508
Multi-Purpose	PON2 725 1300002009 1 (MULTI)	49,567
Tri-County	PON2 725 1300002009 1 (TRI)	61,696
		<u>369,859</u>
Title III-D Disease Prevention and Health Promotion Services	CFDA# 93.043	
Highlands Community Ministries	PON2 725 1300002009 1 (HIGH)	1,446
Bullitt County Health Dept	PON2 725 1300002009 1 (BHD)	13,153
Jewish Family & Career Service	PON2 725 1300002009 1 (JFCS)	2,644
Department of Family and Geriatric Medicine	PON2 725 1300002009 1(U of L DFGM)	853
UofL Physicians Family & Geriatric Medicine	PON2 725 1300002009 1	799
Tri-County	PON2 725 1300002009 1 (TRI)	8,508
		<u>27,403</u>

Kentuckiana Regional Planning and Development Agency
Schedule of Expenditures of Federal Awards
Expenditures to Subrecipients (Continued)
Year ended June 30, 2014

		<u>Expenditures</u>
Title III-E Caregiver Support	CFDA# 93.052	
Jewish Family & Career Services	PON2 725 1300002009 1 (JFCS)	\$ 137,348
Legal Aid	PON2 725 1300002009 1 (LAS)	3,920
South Louisville Community Ministries	PON2 725 1300002009 1 (SLCM)	<u>48,000</u>
		<u>189,268</u>
Title VII Elder Abuse Prevention	CFDA# 93.041	
Catholic Charities	PON2 725 1300002009 1 (CATH)	<u>11,381</u>
Title VII Ombudsman	CFDA# 93.042	
Catholic Charities	PON2 725 1300002009 1 (CATH)	<u>19,975</u>
Nutrition Services Incentive Program	CFDA# 93.053	
Jewish Community Ctr.	PON2 725 1300002009 1 (JCC)	<u>10,575</u>
Eliminate Diabetes-Related Disparities	CFDA # 93.283	
University of Louisville	CDC1U58DP002815-02	24,672
University of Louisville	CDC1U58DP002815-03	<u>116,042</u>
		<u>140,714</u>
In-Person Assisters	CFDA# 93.525	
Lincoln Trail Area Development District	PON2 713 1400000251 1	<u>248,209</u>
Total Expenditures to Subrecipients		<u>\$ 2,068,041</u>

Independent Auditor's Report on Supplementary Information

Board of Directors
Kentuckiana Regional Planning and Development Agency

We have audited the financial statements of Kentuckiana Regional Planning and Development Agency ("KIPDA") as of and for the year ended June 30, 2014, and our report thereon dated February 6, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of program activities, schedule of indirect expenses and schedule of local cash contributions, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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.

A handwritten signature in black ink, appearing to read 'Mountjoy Chilton Medley LLP', is written in a cursive style.

Jeffersonville, Indiana
February 6, 2015

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantors:	U. S. Department of Health and Human Services
Pass-through Grantor:	Kentucky Cabinet for Health and Family Services
Program Title:	Nutrition Services Incentive Program
Federal CFDA Number:	93.053
Pass-through Grantor Number:	PON2 725 1300002009 1
Period of Grant:	July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 202,195.00</u>	<u>\$ 167,138.06</u>
 Expenses:		
Congregate	\$ 85,450.00	\$ 56,038.85
Home Delivered	62,243.00	101,452.63
Homecare	38,500.00	28,700.96
Other Carryover Funds	16,002.00	16,002.00
Totals	<u>\$ 202,195.00</u>	<u>\$ 202,194.44</u>
 Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		 <u>\$ 35,056.38</u> (1)

Note: During the year 317,148 eligible meals were provided by subrecipients.

(1) Receivable is all federal funds.

See schedule of findings and questioned costs.

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-Administration
 Federal CFDA Numbers: 93.044, 93.045 and 93.052
 Pass-through Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 220,671.00	\$ 133,961.26
State	100,168.00	100,168.00
Local Cash	<u>9,749.00</u>	<u>9,749.13</u>
Total Revenue	<u>\$ 330,588.00</u>	<u>\$ 243,878.39</u>
Expenses:		
Personnel	\$ 227,476.00	\$ 205,685.89
Travel	10,900.00	11,842.04
Supplies	3,423.00	1,974.42
Equipment	5,100.00	3,685.33
Other Operating	12,621.00	14,489.18
Contracts	5,098.00	29,767.96
Indirect	<u>65,970.00</u>	<u>59,426.31</u>
Total Expenses	<u>\$ 330,588.00</u>	<u>\$ 326,871.13</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 82,992.74</u> (1)

(1) Receivable is all federal.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-B Support Services
 Federal CFDA Number: 93.044
 Pass-through Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 669,770.00	\$ 496,438.00
State	328,777.00	328,777.00
Program Income (1)	2,250.00	10,151.65
Local Match (2)	<u>103,343.00</u>	<u>115,126.17</u>
 Total Revenue	 <u>\$ 1,104,140.00</u>	 <u>\$ 950,492.82</u>
 Expenses:		
Personnel	\$ 40,210.00	\$ 39,738.97
Travel	3,117.00	1,246.39
Supplies	250.00	-
Other Operating	8,800.00	6,478.96
Contracts	1,040,126.00	1,058,707.99
Indirect	<u>11,637.00</u>	<u>11,481.29</u>
 Total Expenses	 <u>\$ 1,104,140.00</u>	 <u>\$ 1,117,653.60</u>
 Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		 <u>\$ 167,160.78</u> <u>(3)</u>

- (1) Program income was provided by the subrecipients.
- (2) Local match was provided by the subrecipients and volunteers.
- (3) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-1 Congregate Meals
Federal CFDA Number: 93.045
Pass-through Grantor Number: PON2 725 1300002009 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 548,531.00	\$ 441,384.84
State	37,000.00	36,999.99
Program Income (1)	14,700.00	53,380.62
Local Match (2)	99,809.59	87,282.35
	<u>700,040.59</u>	<u>619,047.80</u>
Total Revenue	<u>\$ 700,040.59</u>	<u>\$ 619,047.80</u>
Expenses:		
Contracts	<u>\$ 700,040.59</u>	<u>\$ 726,193.97</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 107,146.17</u> <u>(3)</u>

(1) Program income was provided by the subrecipients.

(2) Local match was provided by the subrecipients and volunteers.

(3) Receivable is \$107,146.16 federal funds and \$.01 state Funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-2 Home Delivered Meals
Federal CFDA Number: 93.045
Pass-through Grantor Number: PON2 725 1300002009 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 732,498.00	\$ 613,231.00
State	127,291.00	127,291.00
Program Income (1)	25,200.00	77,274.99
Local cash (4)	-	1,973.35
Local Match (2)	77,485.00	100,874.65
	<u>962,474.00</u>	<u>920,644.99</u>
Total Revenue	<u>\$ 962,474.00</u>	<u>\$ 920,644.99</u>
Expenses:		
Contracts	<u>\$ 962,474.00</u>	<u>\$ 1,039,911.99</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 119,267.00</u> (3)

- (1) Program income was provided by the subrecipients.
(2) Local match was provided by the subrecipients and volunteers.
(3) Receivable is all federal funds.
(4) Local cash was provided by subrecipients.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-D Disease Prevention and Health Promotion Services

Federal CFDA Number: 93.043
 Pass-through Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 68,186.00	\$ 47,122.00
State	21,000.00	21,000.00
Local Match (1)	<u>1,172.06</u>	<u>1,172.06</u>
Total Revenue	<u>\$ 90,358.06</u>	<u>\$ 69,294.06</u>

Expenses:		
Personnel	\$ 30,292.00	\$ 31,344.05
Travel	1,550.00	1,174.76
Supplies	442.00	17.20
Other Operating	4,844.06	5,040.75
Contracts	44,464.00	41,888.00
Indirect	<u>8,766.00</u>	<u>9,055.85</u>
Total Expenses	<u>\$ 90,358.06</u>	<u>\$ 88,520.61</u>

Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014

	<u>\$ 19,226.55</u>
	(2)

- (1) Local match was provided by the subrecipients and volunteers.
- (2) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-E Caregiver Support
Federal CFDA Number: 93.052
Pass-through Grantor Number: PON2 725 1300002009 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 287,193.00	\$ 234,980.00
State	48,000.00	48,000.00
Local Match (1)	<u>47,731.00</u>	<u>67,791.99</u>
Total Revenue	<u>\$ 382,924.00</u>	<u>\$ 350,771.99</u>

Expenses:

Personnel	\$ 62,584.00	\$ 69,913.94
Travel	370.00	205.59
Supplies	-	39.10
Other Operating	4,950.00	3,880.14
Contracts	296,910.00	308,746.85
Indirect	<u>18,110.00</u>	<u>20,199.37</u>
Total Expenses	<u>\$ 382,924.00</u>	<u>\$ 402,984.99</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2014

\$ 52,213.00
(2)

(1) Local match was provided by the subrecipients and volunteers.

(2) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title VII Elder Abuse Prevention
 Federal CFDA Number: 93.041
 Pass-through Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 11,381.00	\$ 9,664.50
Local Match (1)	<u>2,008.41</u>	<u>2,008.41</u>
Total Revenue	<u>\$ 13,389.41</u>	<u>\$ 11,672.91</u>
Expenses:		
Contracts	<u>\$ 13,389.41</u>	<u>\$ 13,389.41</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 1,716.50</u> (2)

(1) Local match was provided by the subrecipients and volunteers.

(2) Receivable is all federal funds.

See schedule of findings and questioned costs

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title VII Ombudsman
 Federal CFDA Number: 93.042
 Pass-through Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 19,975.00	\$ 19,474.60
Local Match (1)	<u>3,525.00</u>	<u>3,525.00</u>
Total Revenue	<u>\$ 23,500.00</u>	<u>\$ 22,999.60</u>
Expenses:		
Contracts	<u>\$ 23,500.00</u>	<u>\$ 23,500.00</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 500.40</u> (2)

(1) Local match was provided by the subrecipients and volunteers.

(2) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Aging Professionals Education
 Federal CFDA Number: 93.044
 Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 15,000.00</u>	<u>\$ -</u>
Expenses:		
Education/Consultants	<u>\$ 15,000.00</u>	<u>\$ 1,000.28</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 1,000.28</u> (1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Grantor: Kentucky Cabinet for Health and Family Services

Program Title: ADRC
Federal CFDA Number: 93.048
Grantor Number: PON2 725 1300002030 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 2,300.00</u>	<u>\$ 2,300.00</u>
Expenses:		
Other	<u>\$ 2,300.00</u>	<u>\$ 2,300.00</u>

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP/ Resource Center CMS
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to March 31, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Services</u>	<u>Dual Eligible</u>	<u>Total</u>
Revenue Received:					
Federal	<u>\$ 76,811.00</u>	<u>\$ 4,904.10</u>	<u>\$ 52,773.96</u>	<u>\$ 1,828.26</u>	<u>\$59,506.32</u>
Expenses:					
Personnel	\$ 52,466.00	\$ 3,707.04	\$ 37,095.36	\$ 1,301.00	\$42,103.40
Operating	5,695.00	0.29	3,266.71	146.51	3,413.51
Contracts	2,880.00	-	1,623.70	-	1,623.70
Indirect	<u>15,770.00</u>	<u>1,071.03</u>	<u>10,788.19</u>	<u>380.75</u>	<u>12,239.97</u>
Total Expenses	<u>\$ 76,811.00</u>	<u>\$ 4,778.36</u>	<u>\$ 52,773.96</u>	<u>\$ 1,828.26</u>	<u>\$59,380.58</u>
Excess of revenue received over expenses classified as a payable to grantor agency in the financial statements at June 30, 2014					<u>\$ (125.74)</u> (1)

(1) Payable is all federal funds.

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See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP/ Resource Center CMS
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to March 31, 2014 (Carryover)

	<u>Budget</u>	<u>Coordination</u>	<u>Services</u>	<u>Dual Eligible</u>	<u>Total</u>
Revenue Received:					
Federal	\$ 11,346.00	\$ -	\$ 10,778.00	\$ 568.00	\$11,346.00
Expenses:					
Personnel	\$ 6,749.00	\$ -	\$ 6,250.00	\$ 300.00	\$ 6,550.00
Operating	2,645.00	-	1,853.00	179.00	2,032.00
Contracts	-	-	813.00	-	813.00
Indirect	1,952.00	-	1,862.00	89.00	1,951.00
Total Expenses	\$ 11,346.00	\$ -	\$ 10,778.00	\$ 568.00	\$11,346.00

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP/ Resource Center CMS
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1300002030 1
 Period of Grant: April 1, 2014 to June 30, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Services</u>	<u>Dual Eligible</u>	<u>Total Expended</u>
Revenue Received:					
Federal	\$ 26,424.00	\$ 161.45	\$ 4,788.35	\$ 245.89	\$ 5,195.69
Expenses:					
Personnel	\$ 18,517.00	\$ -	\$ 16,152.81	\$ 1,101.92	\$17,254.73
Operating	1,351.00	-	1,714.17	-	1,714.17
Contracts	960.00	-	841.62	-	841.62
Indirect	5,596.00	-	4,530.51	320.55	4,851.06
Total Expenses	\$ 26,424.00	\$ -	\$ 23,239.11	\$ 1,422.47	\$24,661.58
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014					<u>\$19,465.89</u>

(1)

(1) Receivable is all federal funds.

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Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Chronic Disease Self Management
 Education Program

Federal CFDA Number: 93.725
 Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 9,553.00	\$ 8,620.71
Expenses:		
Personnel	\$ 4,690.00	\$ 4,753.79
Fringe Benefits	2,092.00	2,056.39
Travel	100.00	226.52
Supplies	683.00	544.04
Other	25.00	2.45
Indirect	1,963.00	1,967.58
Total Expenses	<u>\$ 9,553.00</u>	<u>\$ 9,550.77</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 930.06</u>
		(1)

(1) Receivable is all federal funds.

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See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Improving Arthritis Outcomes
 Federal CFDA Number: 93.945
 Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 7,750.00</u>	<u>\$ 3,932.36</u>
Expenses:		
Personnel	\$ 1,725.00	\$ 1,596.90
Fringe Benefits	770.00	690.79
Travel	-	84.34
Supplies	3,500.00	3,204.51
Other	1,000.00	2.59
Indirect	<u>755.00</u>	<u>660.95</u>
Total Expenses	<u>\$ 7,750.00</u>	<u>\$ 6,240.08</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 2,307.72</u>
		(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Functional Assessment Service Teams
 Federal CFDA Number: 93.069
 Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 3,000.00	\$ 2,233.07
Expenses:		
Personnel	\$ 1,500.00	\$ 1,178.00
Fringe Benefits	669.00	509.58
Travel	178.00	80.96
Other	25.00	120.12
Indirect	628.00	487.57
Total Expenses	<u>\$ 3,000.00</u>	<u>\$ 2,376.23</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 143.16</u>
		(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA SHIP
Federal CFDA Number: 93.518
Grantor Number: PON2 725 1300002030 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 48,349.00</u>	<u>\$ 15,400.00</u>
Amounts Earned:		
LIS/MSP Both		\$ 1,600.00
LIS Only		14,100.00
MSP Only		<u>3,700.00</u>
Total Earned		<u>\$ 19,400.00</u>
Excess of amounts earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 4,000.00</u>
		(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA ADRC
 Federal CFDA Number: 93.518
 Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 6,955.00</u>	<u>\$ 1,418.68</u>
Expenses:		
Personnel	\$ 2,862.00	\$ 1,149.95
Fringe Benefits	1,276.00	497.45
Travel	420.00	22.08
Contractual	1,200.00	200.00
Other	-	1,568.00
Indirect	<u>1,197.00</u>	<u>475.96</u>
Total Expenses	<u>\$ 6,955.00</u>	<u>\$ 3,913.44</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 2,494.76</u>

(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA AAA
 Federal CFDA Number: 93.518
 Grantor Number: PON2 725 1300002030 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 14,700.00</u>	<u>\$ 6,300.00</u>
Amounts Earned:		
LIS/MSP Both		\$ 1,000.00
LIS Only		4,900.00
MSP Only		<u>2,200.00</u>
Total Earned		<u>\$ 8,100.00</u>
Excess of amounts earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014		<u>\$ 1,800.00</u>
		(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Traumatic Brain Injury Case Management
Grantor Number: PON2 725 1300002030 1
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 25,000.00</u>	<u>\$ 150.00</u>
Amounts Earned:		
Assessments		<u>\$ 150.00</u>

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantors: U. S. Department of Housing and Urban Development and U.S. Department of Commerce
 Pass-through Grantors: Governor's Department for Local Government and Pennyrile ADD
 Program Titles: Joint Funding Administration Grant, Economic Adjustment Assistance and Agriculture Mapping
 Federal CFDA Number: 14.228, 11.302, 11.307
 Pass-through Grantor Number: PON2 1400000414 & MOU with Pennyrile ADD
 Period of Grant: July 1, 2013 to June 30, 2014

	Budget	Total Actual	Community and Economic Development	CDBG	EDA	Program Administration
Total revenue received:						
Federal:						
CDBG	\$ 20,570	\$ 20,570	\$ -	\$ 20,570	\$ -	\$ -
EDA	56,900	56,900	-	-	56,900	-
Agriculture Mapping Project	44,100	5,787	5,787	-	-	-
State:						
DLG- CDBG Match	20,570	20,570	-	20,570	-	-
DLG-Unmatched	217,168	217,168	159,207	20,139	14,756	23,066
Agriculture Mapping Project	5,833	-	-	-	-	-
EDA Match	14,214	14,214	-	-	14,214	-
Local funds	-	4,973	4,973	-	-	-
Total Revenue	<u>\$ 379,355</u>	<u>\$ 340,182</u>	<u>\$ 169,967</u>	<u>\$ 61,279</u>	<u>\$ 85,870</u>	<u>\$ 23,066</u>
Direct Expenses:						
Salary and fringe benefits	\$ 242,457	\$ 245,364	\$ 121,322	\$ 46,886	\$ 61,015	\$ 16,141
Travel	10,823	14,653	9,220	742	3,898	793
Equipment	1,850	2,907	-	-	2,907	-
Other	53,122	17,551	15,555	105	422	1,469
Total Direct Expenses	<u>308,252</u>	<u>280,475</u>	<u>146,097</u>	<u>47,733</u>	<u>68,242</u>	<u>18,403</u>
Indirect expenses	<u>71,103</u>	<u>70,889</u>	<u>35,052</u>	<u>13,546</u>	<u>17,628</u>	<u>4,663</u>
Total Expenses	<u>\$ 379,355</u>	<u>\$ 351,364</u>	<u>\$ 181,149</u>	<u>\$ 61,279</u>	<u>\$ 85,870</u>	<u>\$ 23,066</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014.		<u>\$ 11,182</u>	<u>\$ 11,182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1)

(1) Receivable is \$9,200 federal and \$1,982 state.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Funding Agencies: U. S. Department of Transportation and Federal Transit Administration

Pass-through Grantors/Grantor: Kentucky Transportation Cabinet and Indiana Department of Transportation

Local Funding Agencies: Member Cities and Counties and TARC

Program Title:	Metropolitan Planning Funds		Section 5303 Transit Planning Funds		Congestion Mitigation and Air Quality Funds						Kentucky Regional Planning Funds				
Federal CFDA Number:	20.205		20.505		20.205										
Period of Grant:	See Schedule of Expenditures of Federal Awards for Grant Periods														
	Budget	Actual	(Over) Under Budget	FHWA KY Planning 1300004311	FTA KY Planning KY-80-004 G04M403Z	Regional Planning 1300004325	KENTUCKY STP SLO 1300006287	FTA Indiana PO 0014806014	FHWA IN-Planning PO 0014806014	FHWA Jeff Co Roads Updates 1400002815	FHWA Local Roads Updates 1400002196	INDIANA STP SLO PO 0014806015	FHWA KY Planning 1300000046	INDIANA CMAQ PO 0014806143	INDIANA STP SLO PO 0013802464
Revenue Received:															
Federal	\$ 2,953,178	\$ 1,464,094	\$ 1,489,084	\$ 619,663	\$ 98,642	\$ -	\$ 341,136	\$ 26,042	\$ 152,622	\$ -	\$ 4,342	\$ 44,256	\$ -	\$ 166,942	\$ 10,449
State	78,067	43,078	34,989	-	-	43,078	-	-	-	-	-	-	-	-	-
Local match:															
Local Member Contributions	279,669	233,374	46,295	164,148	1,750	12,783	-	799	53,894	-	-	-	-	-	-
KY Transportation Cabinet	65,850	38,729	27,121	38,729	-	-	-	-	-	-	-	-	-	-	-
Van Pool Fees	900,000	724,931	175,069	-	-	-	624,746	-	-	-	-	97,573	-	-	2,612
In-kind/ Other Sources	138,000	64,504	(5) 73,496	-	14,504	-	-	-	-	-	-	-	-	50,000	-
TARC	27,000	27,000	-	-	18,603	-	-	8,397	-	-	-	-	-	-	-
Total Revenue	\$ 4,441,764	\$ 2,595,710	\$ 1,846,054	\$ 822,540	\$ 133,499	\$ 55,861	\$ 965,882	\$ 35,238	\$ 206,516	\$ -	\$ 4,342	\$ 141,829	\$ -	\$ 216,942	\$ 13,061
Expenses (1)															
MPO Operations	\$ 1,819,223	\$ 1,512,005	\$ 307,218	\$ 1,094,791	\$ 101,765	\$ -	\$ -	\$ 45,979	\$ 269,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commuter Pool	1,819,000	1,551,465	267,535	-	-	-	1,337,053	-	-	-	-	201,351	-	-	13,061
Regional Planning	86,741	90,850	(4,109)	-	-	90,850	-	-	-	-	-	-	-	-	-
APCD-KAIRE	250,000	250,000	(5) -	-	-	-	-	-	-	-	-	-	-	250,000	-
Downtown Study	125,000	-	125,000	-	-	-	-	-	-	-	-	-	-	-	-
AARP Study	65,000	72,520	(7,520)	-	72,520	-	-	-	-	-	-	-	-	-	-
Jeff Co. Road Update	5,000	3,366	-	-	-	-	-	-	-	3,366	-	-	-	-	-
Local Road Update	21,800	13,274	8,526	-	-	-	-	-	-	-	13,274	-	-	-	-
South-West Corridor	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	\$ 4,441,764	\$ 3,493,480	\$ 948,284	\$ 1,094,791	\$ 174,285	\$ 90,850	\$ 1,337,053	\$ 45,979	\$ 269,470	\$ 3,366	\$ 13,274	\$ 201,351	\$ -	\$ 250,000	\$ 13,061
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014	<u>\$ -</u>	<u>\$ 897,770</u>	<u>\$ -</u>	<u>\$ 272,251</u>	<u>\$ 40,786</u>	<u>\$ 34,989</u>	<u>\$ 371,171</u>	<u>\$ 10,741</u>	<u>\$ 62,954</u>	<u>\$ 3,366</u>	<u>\$ 8,932</u>	<u>\$ 59,522</u>	<u>\$ -</u>	<u>\$ 33,058</u>	<u>\$ -</u>
				(3)	(2)	(4)	(2)	(2)	(2)	(2)	(2)	(2)		(2)	

- (1) For all transportation grants, expenses are allocated to the various grants based upon the relationship of the budgeted revenues for the work element.
 - (2) The receivable is all federal funds.
 - (3) State portion of receivable is \$16,082 and federal portion of receivable is \$ 256,169
 - (4) This is a lump sum contract. \$34,989 is classified as a receivable from grantor agency in the financial statements at June 30, 2014 which is all state funds.
 - (5) Nonmonetary match of \$50,000 for programs is reported in the schedule at fair market value of services provided by subrecipient.
- See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: HomeCare
 Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Social Services</u>	<u>Home Delivered Meals</u>	<u>Total</u>
Revenue Received:					
State	\$ 3,648,991.00	\$ 216,887.07	\$ 2,548,117.98	\$ 170,507.20	\$ 2,935,512.25
Program Income (1)	10,000.00	-	12,173.27	-	12,173.27
Local Cash (2)	269,285.00	-	227,034.75	31,022.47	258,057.22
	<u>\$ 3,928,276.00</u>	<u>\$ 216,887.07</u>	<u>\$ 2,787,326.00</u>	<u>\$ 201,529.67</u>	<u>\$ 3,205,742.74</u>
Total Revenue					
Expenses:					
Personnel	\$ 977,920.00	\$ 209,403.56	\$ 674,729.11	\$ -	\$ 884,132.67
Operating	71,971.00	25,015.69	43,372.57	-	68,388.26
Contracts	2,586,183.00	6,853.87	2,382,815.48	260,100.00	2,649,769.35
Indirect	292,202.00	60,500.40	194,941.20	-	255,441.60
	<u>\$ 3,928,276.00</u>	<u>\$ 301,773.52</u>	<u>\$ 3,295,858.36</u>	<u>\$ 260,100.00</u>	<u>\$ 3,857,731.88</u>
Total Expenses					
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014					<u>\$ 651,989.14</u> (3)

- (1) Program income was provided by clients
- (2) Local match was provided by subrecipients.
- (3) Receivable is all state funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Adult Day
 Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Adult Day Services</u>	<u>Total</u>
Revenue Received:				
State	\$ 431,819.00	\$ 22,390.40	\$ 297,436.17	\$ 319,826.57
Program Income (1)	7,500.00	-	8,994.40	8,994.40
Local Cash (2)	-	244.28	-	244.28
	<u>439,319.00</u>	<u>22,634.68</u>	<u>306,430.57</u>	<u>329,065.25</u>
Total Revenue	<u>\$ 439,319.00</u>	<u>\$ 22,634.68</u>	<u>\$ 306,430.57</u>	<u>\$ 329,065.25</u>
Expenses:				
Personnel	\$ 40,198.00	\$ 26,788.62	\$ 6,154.97	\$ 32,943.59
Operating	3,440.00	2,665.63	2,625.86	5,291.49
Contracts	383,750.00	6,232.32	363,397.74	369,630.06
Indirect	11,931.00	7,739.71	1,778.28	9,517.99
	<u>439,319.00</u>	<u>43,426.28</u>	<u>373,956.85</u>	<u>417,383.13</u>
Total Expenses	<u>\$ 439,319.00</u>	<u>\$ 43,426.28</u>	<u>\$ 373,956.85</u>	<u>\$ 417,383.13</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014				<u>\$ 88,317.88</u>
				(3)

- (1) Program income was provided by clients
- (2) Local match was provided by subrecipients.
- (3) Receivable is all state funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Personal Care Attendant
 Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Evaluation and Program Coordination</u>	<u>Subsidy</u>	<u>Total</u>
Revenue Received:					
State	\$ 854,766.00	\$ 19,564.87	\$ 93,878.74	\$ 717,424.04	\$ 830,867.65
Expenses:					
Personnel	\$ 17,181.00	\$ 17,760.50	\$ -	\$ -	\$ 17,760.50
Operating	230.00	108.17	-	-	108.17
Contracts	831,766.00	-	114,341.96	717,424.04	831,766.00
Indirect	5,589.00	5,131.33	-	-	5,131.33
Total Expenses	<u>\$ 854,766.00</u>	<u>\$ 23,000.00</u>	<u>\$ 114,341.96</u>	<u>\$ 717,424.04</u>	<u>\$ 854,766.00</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2014

\$ 23,898.35
(1)

(1) Receivable is all state funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Long Term Care Ombudsman
 Grantor Number: PON2 725 1300002009 1
 Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Total Expended</u>
Revenue Received:		
State	\$ 162,025.00	\$ 134,586.59
Expenses:		
Operating	\$ 2,950.00	\$ 2,023.99
Contracts	159,075.00	160,001.01
Total Expenses	<u>\$ 162,025.00</u>	<u>\$ 162,025.00</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2014

	<u>\$ 27,438.41</u>
	(1)

(1) Receivable is all state funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Kentucky Caregivers Support

Grantor Number: PON2 725 1300002009 1

Period of Grant: July 1, 2013 to June 30, 2014

	<u>Budget</u>	<u>Coordination</u>	<u>Grandparent Services</u>	<u>Total</u>
Revenue Received:				
State	\$ 253,437.00	\$ 20,219.24	\$ 168,657.94	\$ 188,877.18
Local Cash (1)	-	3,724.95	-	3,724.95
	<u>\$ 253,437.00</u>	<u>\$ 23,944.19</u>	<u>\$ 168,657.94</u>	<u>\$ 192,602.13</u>
Expenses:				
Personnel	\$ 71,328.00	\$ 22,043.15	\$ 56,306.40	\$ 78,349.55
Operating	9,160.00	657.14	7,884.63	8,541.77
Contracts	151,924.00	-	143,872.21	143,872.21
Indirect	21,025.00	6,368.66	16,267.92	22,636.58
	<u>\$ 253,437.00</u>	<u>\$ 29,068.95</u>	<u>\$ 224,331.16</u>	<u>\$ 253,400.11</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014				<u>\$ 60,797.98</u>
				(2)

(1) Local match was provided by KIPDA

(2) Receivable is all state funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Medicaid Consumer Directed Options
Period of Grant: July 1, 2013 to June 30, 2014

	<u>Actual</u>
Revenue Received:	
Medicaid	\$ 8,949,030
Miscellaneous Income	1,174
Client fees	<u>153,227</u>
Total Revenue	<u>\$ 9,103,431</u>
Earned:	
Financial Management	\$ 556,500
Assessments/Reassessments	43,400
Support Broker	1,396,150
Client costs	<u>8,759,446</u>
Total Earned	<u>\$ 10,755,496</u>
Excess of amount earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014	<u>\$ 1,652,065</u>
	(1)

(1) Receivable is all medicaid funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency

Schedule of Program Activities

Federal Grantor: U. S. Department of Health and Human Services
Grantor: Kentucky Cabinet for Health and Family Services

Program Title: In-Person Assisters
Federal CFDA Number: 93.525
Grantor Number: PON2 713 1400000251 1
Period of Grant: August 15, 2013 to June 30 2014

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 937,982.76</u>	<u>\$ 707,750.63</u>

Amounts Earned:

Total Earned	<u>\$ 937,982.76</u>	<u>\$ 878,292.95</u>
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Excess of amounts earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2014

<u>\$ 170,542.32</u>
(1)

(1) Receivable is all federal funds.

See schedule of findings and questioned costs

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency
Schedule of Indirect Expenses
Year ended June 30, 2014

Salaries	\$ 690,438
Fringe Benefits	299,577
Computer Usage - State	22,497
Equipment & Computer Maintenance	1,964
Temporary Services	13,419
Postage/Shipping	947
Subscriptions & Publications	247
Insurance - Other	23,946
Registration Fees	1,499
Software Maintenance & License	12,368
Membership Dues	330
Legal	15,174
Advertising	1,463
Audit	19,625
Contract services	4,760
Telephone	10,086
Car Expenses & Related	5,906
Travel in Region	1,023
Board Travel	3,292
Travel Out of Region	13,781
Utilities	27,923
Meeting Expense	7,758
Office Maintenance	81,622
Office Equipment/Rental	2,051
Office Rent	53,011
Office Supplies	25,776
Copying	370
Depreciation	38,921
Incentives	1,965
Minor Equipment	12,002
Miscellaneous	17,003
	<hr/>
Total Indirect Expenses	\$ 1,410,744
	<hr/> <hr/>

Pursuant to a cost allocation plan prepared in accordance with 2 CFR Part 25,
the above indirect expenses are allocated based on salary and fringe benefits as follows:

	Salary & Fringe Benefits	Indirect Expenses
PAS	\$ 245,364	\$ 70,889
Contract Work	57,412	16,587
Transportation	1,449,790	418,870
Social Services	3,130,290	904,398
	<hr/>	<hr/>
	\$ 4,882,856	\$ 1,410,744
	<hr/> <hr/>	<hr/> <hr/>

See independent auditor's report on supplementary information.

Kentuckiana Regional Planning and Development Agency
Schedule of Local Cash Contributions
Year ended June 30, 2014

Bullitt County	\$ 7,167
Charlestown	2,844
Clark County	8,464
Clarksville	9,579
Floyd County	4,597
Henry County	1,675
Louisville / Jefferson County Metro Government	172,310
Jeffersonville	10,549
New Albany	17,543
Oldham County	4,890
Shelby County	2,875
Spencer County	1,073
Trimble County	1,002
	<hr/>
	\$ 244,568
	<hr/> <hr/>

See independent auditor's report on supplementary information.

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*

Board of Directors
Kentuckiana Regional Planning and Development Agency

We have audited, 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, the financial statements of the Kentuckiana Regional Planning and Development Agency ("KIPDA") as of June 30, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated February 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered KIPDA'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 KIPDA's internal control. Accordingly, we do not express an opinion on the effectiveness of KIPDA'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 combination of deficiencies, in internal control, such that there is 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 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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* (Continued)**

Compliance and Other Matters

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

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jeffersonville, Indiana
February 6, 2015

**Independent Auditor's Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance Required by OMB Circular A-133**

Board of Directors
Kentuckiana Regional Planning and Development Agency

Report on Compliance for Each Major Federal Program

We have audited the Kentuckiana Regional Planning and Development Agency ("KIPDA") 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 KIPDA's major federal programs for the year ended June 30, 2014. KIPDA'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 major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of KIPDA'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 KIPDA'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 KIPDA's compliance.

Opinion of Each Major Federal Program

In our opinion, KIPDA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

**Independent Auditor's Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance Required by OMB Circular A-133 (Continued)**

Internal Control over Compliance

Management of KIPDA 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, we considered KIPDA's internal control over compliance with the types of requirements that could have a direct and material effect on a 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 KIPDA's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. 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.



Jeffersonville, Indiana
February 6, 2015

**Kentuckiana Regional Planning and Development Agency
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2014**

Section I - Summary of Independent Auditor's Report

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified not considered to be
 material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? yes no
 Significant deficiency(ies) identified not considered to be
 material weaknesses? yes none reported

Type of auditor's report issued on compliance for major
 programs: Unmodified

Any audit findings disclosed that are required to be reported
 in accordance with Section 510(a) of Circular A-133? yes no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	
20.205	Highway Planning and Construction (Federal-Aid Highway Program)	\$2,134,582
93.283	Centers for Disease Control and Prevention – Investigations and Technical Assistance (Eliminate Diabetes- Related Disparities)	\$438,787
93.525	State Planning and Establishment Grants for the Affordable Care Act Exchanges (In-Person Assisters)	\$878,293

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? yes no

Section II – Financial Statement Findings

None

Section III - Major Federal Award Programs Audit Findings

None

**Kentuckiana Regional Planning and Development Agency
Follow-up to Prior Year Findings
For the Year Ended June 30, 2014**

There were no prior year findings.