

Kentuckiana Regional Planning and Development Agency

Audited Financial Statements

**For the Year Ended June 30, 2015
With Comparative Totals for
June 30, 2014**

Kentuckiana Regional Planning and Development Agency

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Independent Auditor's Report

The Board of Directors
Kentuckiana Regional Planning and Development Agency

Report on the Financial Statements

We have audited the accompanying financial statements of Kentuckiana Regional Planning and Development Agency ("KIPDA"), which comprise the statement of net position (deficit) as of June 30, 2015 and the related statement of revenues, expenses and changes in net position (deficit), 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

Kentucky
Indiana
Ohio

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Independent Auditor's Report (Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of KIPDA as of June 30, 2015, and the respective changes in its financial position (deficit) and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter - New GASB Implementation

As discussed in Note L to the financial statements, KIPDA adopted Statement No. 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27 (GASB 68). The Implementation resulted in restatement of prior year net position.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 through 8 and GASB 68 schedules on page 70 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 November 23, 2015, on our consideration of KIPDA'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
November 23, 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, 2015.

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, deferred outflows of resources, liabilities and deferred inflows of resources 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 (Deficit)**

	2015	2014 Restated	Increase (Decrease)
Assets			
Current assets	\$ 5,990,670	\$ 5,750,016	\$ 240,654
Property and equipment, net	221,836	149,302	72,534
Total Assets	6,212,506	5,899,318	313,188
Deferred Outflows of Resources - Pension	553,385	545,321	8,064
Total Assets and Deferred Outflows of Resources	<u>\$ 6,765,891</u>	<u>\$ 6,444,639</u>	<u>\$ 321,252</u>
Liabilities			
Current liabilities	\$ 2,975,743	\$ 3,225,595	\$ (249,852)
Net pension liability	5,456,687	6,174,359	(717,672)
Total Liabilities	8,432,430	9,399,954	(967,524)
Deferred Inflows of Resources - Pension	609,098	-	609,098
Total Liabilities and Deferred Inflows of Resources	<u>9,041,528</u>	<u>9,399,954</u>	<u>(358,426)</u>
Net Position (Deficit)			
Net investment in property and equipment	221,836	149,302	72,534
Unrestricted operating	3,014,927	2,524,421	490,506
Unrestricted GASB 68 (Deficit)	(5,512,400)	(5,629,038)	116,638
Total Net Position (Deficit)	<u>\$ (2,275,637)</u>	<u>\$ (2,955,315)</u>	<u>\$ 679,678</u>

Net Position - The total net position (deficit) of KIPDA as of June 30, 2015 was \$(2,275,637), which includes a deficit of \$(5,512,400) relating to activity associated with the net pension obligation.

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

Restatement of Net Position

Fiscal year 2014 was restated to comply with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The restatement records KIPDA's proportionate share of the plan's net pension liability at the beginning of fiscal year 2014. Changes related to the plan's fiscal year 2014 performance are included in KIPDA's 2015 financial statements. The restatement resulted in a deficit change of \$5,629,038 to unrestricted net position.

KIPDA's net position increased by approximately \$679,700 in fiscal year 2015. Current assets increased by approximately \$240,700 as current liabilities decreased by approximately \$249,900. Net investment in property and equipment increased as the result of purchases of equipment of \$124,000 less depreciation of \$50,000 and disposal of \$1,500.

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

	<u>2015</u>	<u>2014 Restated</u>	<u>Increase (Decrease)</u>
Total Revenues	\$ 25,566,170	\$ 24,946,433	\$ 619,737
Total Expenses	<u>24,886,492</u>	<u>24,752,075</u>	<u>134,417</u>
Increase in Net Position Before Restatement	679,678	194,358	485,320
Restated for GASB 68	<u>-</u>	<u>(5,629,038)</u>	<u>5,629,038</u>
Increase (Decrease) in Net Position	<u>\$ 679,678</u>	<u>\$ (5,434,680)</u>	<u>\$ 6,114,358</u>

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

Revenues

KIPDA's revenues increase of approximately \$619,700 from FY 2014 consisted of:

- The largest portion of the increase was a net increase of approximately \$822,400 in social services programs. The changes in revenues are:

Medicaid Consumer Directed Options	\$ 1,286,700
In-Person Assisters Program	451,500
Program Development and Implementation	117,700
Personal Care Attendant Program	(734,100)
Adult Day	(223,500)
HomeCare	(103,100)
NSIP	47,200
Planned Parenthood Project	36,100
ADRC Medicaid	30,900
Eliminate Diabetes Related Disparities	23,900
Title III C-2	(40,800)
Title III Administration	(37,800)
Title III C-1	(33,100)
Various Programs, net	<u>800</u>
Net Increase	<u><u>\$ 822,400</u></u>

The Medicaid Consumer Directed Options Program continued to add clients and grow in FY 2015. Funding was increased in the In-Person Assister Program as interest in the program grew and it was funded for the full year rather than the ten and a half months of FY 2014. The Personal Care Attendant Program decreased due to the fact that the State Department of Aging and Independent Living (DAIL) started paying subsidies directly to program participants rather than paying those funds through KIPDA to a subrecipient as had been the process in the past. The Adult Day Program funding decreased due to the fact that the program is being phased out at the direction of DAIL. HomeCare funding decreased due to problems with delivery of service due to the severe winter weather and staffing issues at KIPDA and service providers.

- Transportation revenues decreased by a net of approximately \$186,100. The changes in revenues are:

Kentucky STP	\$ (233,900)
Van Pool Fees	(51,900)
Indiana STP	(41,200)
Other Transportation	19,500
Kentucky FHWA	49,100
Kentucky FTA	72,200
Other, net	<u>100</u>
Net Decrease	<u><u>\$ (186,100)</u></u>

The primary reason for the net decrease in transportation services was the decrease in Kentucky and Indiana STP revenue. The decreases were due to the fact that vans were purchased in FY 2014 and not in FY 2015. Van Pool fees are based on the cost of operating the vans. Due to the reduction in gasoline prices, the operating costs and fee revenue decreased. Kentucky FTA revenue increased due to the cost of the downtown study.

**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 \$4,200. The changes in revenue are:

Changes in JFA revenues:

EDA - Federal	\$ 4,700
EDA - State	1,200
DLG-Unmatched	(1,600)
SPGE Training	5,000
Various CDBG Project Administration Contracts	(18,100)
Pre-Disaster Mitigation	25,300
Broadband Study	(8,100)
Water Management	(4,200)
	<hr/>
Net Increase	<u>\$ 4,200</u>

The two most significant changes were a new funding for Pre-Disaster Mitigation and a decrease in the number of CDBG projects that KIPDA was administering.

- Other net revenue decreases were a total of \$20,800.

In-kind services	\$ (11,400)
Misc income	(9,300)
Various, net	(100)
	<hr/>
Net Decrease	<u>\$ (20,800)</u>

Change in Expenses

Expenses generally increase and decrease as revenues change. However, in FY 2015, revenues increased more than expenses primarily due to increases in net revenues related to lump sum and unit price contracts.

Changes in Result of Operations

The FY 2015 increase in net position before restatement was approximately \$485,300 more than FY 2014. The change consisted of:

Increase in lump sum and unit price contract net revenue	\$ 261,900
Increase in miscellaneous income	12,100
Decrease in local funds required for operations	8,800
Change in effect of federal and state funded equipment purchases and disposals, net of depreciation	111,700
Increase in local fund expenses	(25,800)
GASB 68 Pension Expense	116,600
	<hr/>
Net Increase	<u>\$ 485,300</u>

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

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.

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 (Deficit)
June 30, 2015
With Comparative Totals as of June 30, 2014

	2015	Comparative Only 2014 Restated
ASSETS		
Current Assets:		
Cash	\$ 1,599,763	\$ 1,182,050
Funder receivables	4,176,961	4,474,932
Accounts receivable - other	184,317	60,778
Prepaid expenses	29,629	32,256
Total current assets	5,990,670	5,750,016
Property and equipment, net	221,836	149,302
TOTAL ASSETS	6,212,506	5,899,318
Deferred Outflows of Resources - Pension	553,385	545,321
Total Assets and Deferred Outflows of Resources	\$ 6,765,891	\$ 6,444,639
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 743,946	\$ 818,476
Accounts payable - subrecipients	571,308	377,453
Funds to be returned to grantor agencies	96,038	235,782
Program advances	626,836	626,836
Other liabilities	937,615	1,167,048
Total current liabilities	2,975,743	3,225,595
Net pension liability	5,456,687	6,174,359
TOTAL LIABILITIES	8,432,430	9,399,954
Deferred Inflows of Resources - Pension	609,098	-
Total Liabilities and Deferred Inflows of Resources	9,041,528	9,399,954
NET POSITION (DEFICIT):		
Net investment in property and equipment	221,836	149,302
Unrestricted (Deficit)	(2,497,473)	(3,104,617)
TOTAL NET POSITION (DEFICIT)	\$ (2,275,637)	\$ (2,955,315)

See notes to financial statements.

Kentuckiana Regional Planning and Development Agency
Statement of Revenues, Expenses and Changes in Net Position (Deficit)
for the year ended June 30, 2015
With Comparative Totals for June 30, 2014

	<u>2015</u>	<u>Comparative Only 2014 Restated</u>
REVENUES		
Federal funds	\$ 5,587,728	\$ 6,617,272
State funds	17,107,739	17,005,422
Local cash contributions	244,568	244,568
Interest	2,908	3,154
Other	<u>2,623,227</u>	<u>1,076,017</u>
TOTAL REVENUES	<u>25,566,170</u>	<u>24,946,433</u>
EXPENSES		
Direct salaries	3,712,528	3,405,740
Direct fringe benefits, net of GASB 68 adjustment of \$(116,638)	1,452,911	1,477,116
Direct contract services	16,819,718	16,874,751
Indirect expenses-net of depreciation	1,354,288	1,371,823
Depreciation	49,952	63,968
Other direct expenses-net of depreciation	<u>1,497,095</u>	<u>1,558,677</u>
TOTAL EXPENSES	<u>24,886,492</u>	<u>24,752,075</u>
INCREASE IN NET POSITION	679,678	194,358
NET POSITION (DEFICIT) - beginning of year	(2,955,315)	2,479,365
Restated for GASB 68	<u>-</u>	<u>(5,629,038)</u>
NET POSITION (DEFICIT) - end of year	<u>\$ (2,275,637)</u>	<u>\$ (2,955,315)</u>

See notes to financial statements.

Kentuckiana Regional Planning and Development Agency
Statement of Cash Flows
for the year ended June 30, 2015
With Comparative Totals for June 30, 2014

	<u>2015</u>	<u>Comparative Only 2014</u>
Cash flows from operating activities:		
Cash received from grantor agencies, net of reimbursements to grantor agencies	\$ 22,853,693	\$ 23,471,009
Local and other cash received	2,695,056	1,255,371
Cash paid to employees, subrecipients and suppliers	(25,011,458)	(24,513,206)
Interest income	2,908	3,154
	<u>540,199</u>	<u>216,328</u>
Net Cash Provided by Operating Activities		
Cash flows from investing activities:		
Purchases of equipment net of disposal	<u>(122,486)</u>	<u>(7,995)</u>
Cash Used by Investing Activities	<u>(122,486)</u>	<u>(7,995)</u>
Net Increase in cash	417,713	208,333
Cash, Beginning of Year	<u>1,182,050</u>	<u>973,717</u>
Cash, End of Year	<u>\$ 1,599,763</u>	<u>\$ 1,182,050</u>
Cash flows from operating activities:		
Increase in Net Position	\$ 679,678	\$ 194,358
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	49,952	63,968
GASB 68 pension expense adjustment	(116,638)	-
(Increase) decrease in funder receivables	297,971	(154,580)
Increase in accounts receivable-other	(123,539)	(15,214)
Decrease in prepaid expenses	2,627	4,844
Decrease in accounts payable	(74,530)	(46,491)
Increase (decrease) in accounts payable - subrecipients	193,855	(179,857)
Decrease in funds to be returned to grantor agencies	(139,744)	(897)
Increase in program advances	-	3,792
Increase (decrease) in other liabilities	(229,433)	346,405
	<u>\$ 540,199</u>	<u>\$ 216,328</u>
Net Cash Provided by Operating Activities		

See notes to financial statements.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements
For the Year Ended June 30, 2015

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, 2014 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, 2015.
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, 2015.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015

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 or when a service is provided under unit price or lump sum agreements.

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 has been depreciated on a straight-line basis over 25 years and became fully depreciated during the year ended June 30, 2015. 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 - 8 years for improvements and 5 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 \$58,300 for the year ended June 30, 2015.
9. Pension: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources, and pension expense, information about KIPDA's participation in the County Employees Retirement System of the Kentucky Retirement Systems (KRS) has been determined on the same basis as reported by the KRS for the CERS plan. For this purpose, benefits including refunds of employee contributions are recognized with due and payable on accordance with the benefit terms of the CERS plan of KRS. The liability was measured at June 30, 2014.
10. 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 - Net Position (Deficit)

The deficit net position is primarily the result of the adoption of GASB 68, *Accounting and Financial Reporting for Pensions*. The total net position (deficit) of KIPDA as of June 30, 2015 was \$(2,275,637), which includes a deficit of \$(5,512,400) relating to activity associated with the net pension obligation.

Note D - Cash

At June 30, 2015, the carrying amount of KIPDA's cash was approximately \$1,599,800. 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, 2015 was approximately \$2,457,700.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015

Note E - Funder Receivables

Incurred costs reimbursable by grantor agencies at June 30, 2015 are as follows:

2015 Kentucky Cabinet for Health and Family Services	In Person Assister	\$ 221,233
2015 Kentucky Cabinet for Health and Family Services	Title III-B - Administration	16,938
2015 Kentucky Cabinet for Health and Family Services	Title III-B	155,673
2015 Kentucky Cabinet for Health and Family Services	Title III-C-1	66,706
2015 Kentucky Cabinet for Health and Family Services	Title III-C-1 Administration	18,581
2015 Kentucky Cabinet for Health and Family Services	Title III-C-2	138,522
2015 Kentucky Cabinet for Health and Family Services	Title III-C-2 Administration	13,921
2015 Kentucky Cabinet for Health and Family Services	Title III-D	27,407
2015 Kentucky Cabinet for Health and Family Services	Title III-E National Caregiver	80,641
2015 Kentucky Cabinet for Health and Family Services	Title III-E Administration	5,403
2015 Kentucky Cabinet for Health and Family Services	Title VII Elderabuse Prevention	1,897
2015 Kentucky Cabinet for Health and Family Services	HomeCare	655,217
	Program Development and Implementation/Adult	
	Day	14,228
2015 Kentucky Cabinet for Health and Family Services	Personal Care Attendant Program	20,648
2015 Kentucky Cabinet for Health and Family Services	NSIP	34,044
2015 Kentucky Cabinet for Health and Family Services	FAST	17
2015 Kentucky Cabinet for Health and Family Services	SHIP	20,105
2015 Kentucky Cabinet for Health and Family Services	Medicaid ADRC	10,440
2015 Kentucky Cabinet for Health and Family Services	Program Development and Implementation	91,084
2015 Kentucky Cabinet for Health and Family Services	Title VII Ombudsman	3,215
2015 Kentucky Cabinet for Health and Family Services	Long Term Care Ombudsman	26,552
2015 Kentucky Cabinet for Health and Family Services	KY Caregivers Program	17,075
2015 Kentucky Cabinet for Health and Family Services	MIPPA (net)	3,354
2015 Kentucky Cabinet for Health and Family Services	CDSME (net)	4,723
2015 Kentucky Cabinet for Health and Family Services	Improving Arthritis Outcomes	2,433
2014 Kentucky Cabinet for Health and Family Services	Adult Day	9,238
2014 Kentucky Cabinet for Health and Family Services	KY Caregivers Program	969
2015 Kentucky Cabinet for Health and Family Services	Medicaid	1,454,556
2015 Kentucky Transportation Cabinet	KTC-FHWA	334,283
2015 Kentucky Transportation Cabinet	KTC-FTA	75,821
2015 Kentucky Transportation Cabinet	KY Regional	13,450
2015 Kentucky Transportation Cabinet	KY STP SLO Program	146,792
2015 Kentucky Transportation Cabinet	KTC Match	20,894
2015 Indiana Department of Transportation	IND-FHWA	68,673
2015 Indiana Department of Transportation	IND-FTA	15,561
2015 Indiana Department of Transportation	IND-STP SLO	22,401
2015 Indiana Department of Transportation	INDOT CMAQ	22,943
2015 Kentucky Transportation Cabinet	Road Updates	23,441
2015 Kentucky Infrastructure Authority	Water Management	39,485
2015 Centers for Disease Control and Prevention	CDC Grant	225,958
2015 Planned Parenthood of Indiana and Kentucky	Planned Parenthood Project	19,267
2015 Kentucky Emergency Management	Predisaster Mitigation	25,307
2015 Pennyrile ADD	Agriculture Mapping	5,883
2014 Pennyrile ADD	Agriculture Mapping	1,982
	Total Funder Receivables	\$ 4,176,961

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015

Note F - Property and Equipment

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

	Balance June 30, 2014	Additions	Disposals	Balance June 30, 2015
Office furniture and equipment	\$ 408,815	\$ 122,909	\$ (29,744)	\$ 501,980
Automobiles	45,247	1,089		46,336
Land	90,000	-	-	90,000
Building	750,226	-	-	750,226
Building Improvements	177,508	-	(5,076)	172,432
	<u>1,471,796</u>	<u>123,998</u>	<u>(34,820)</u>	<u>1,560,974</u>
Less Accumulated Depreciation	<u>(1,322,494)</u>	<u>(49,952)</u>	<u>33,308</u>	<u>(1,339,138)</u>
Property and Equipment, net	<u>\$ 149,302</u>	<u>\$ 74,046</u>	<u>\$ (1,512)</u>	<u>\$ 221,836</u>

Note G - Funds to be Returned to Grantor Agencies

The funds to be returned to grantor agencies as of June 30, 2015 are as follows:

2014	Kentucky Cabinet for Health and Family Services	HomeCare	\$ 61,490
2015	Governor's Department for Local Government	DLG - Unmatched	2
2015	Governor's Department for Local Government	EDA - State	1,398
2015	Governor's Department for Local Government	EDA - Federal	5,594
2010	Governor's Department for Local Government	DLG - Unmatched	3,914
2007	Governor's Department for Local Government	PAS Operations	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
2011	Governor's Department for Local Government	CDBG Federal	<u>8,794</u>
Total Funds to be Returned to Grantor Agencies			<u>\$ 96,038</u>

Note H - 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, 2015 was approximately \$70,600 including an assessment of approximately \$2,300 for excess operating expenses due to severe winter weather. Future rental payments for the years ending June 30, 2016 and 2017 are approximately \$68,300 and \$28,500, respectively.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015

Note I - Pension Plan

Plan Description

KIPDA is a participant in the County Employees' Retirement System (CERS) through the Kentucky Retirement Systems (KRS). CERS is a cost-sharing multi-employer public employee retirement system which provides a defined benefit pension plan for eligible employees. 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%. For the year ended June 30, 2015, employer contributions for KIPDA were \$766,926 based on a rate of 17.6% of covered payroll. This amount included \$213,541 related to retiree medical insurance.

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.

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

Net Pension Liability

KIPDA's net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date. (See Note L for a restatement related to the net pension liability.)

Actuarial assumptions. The total pension liability as of June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	4.0 percent
Salary increases	Representative values of the assumed annual rates of future salary increases from 4.75%-13.0% for nonhazardous members and 4.5%-20.0% for hazardous members, including inflation.
Investment rate of return	7.75% per annum, compounded annually for retirement and insurance benefits.

The rates of mortality for the period after service retirement are according to the 1983 Group Annuity Mortality Table for all retired members and beneficiaries as of June 30, 2006 and the 1994 Group Annuity Table for other members. The Group Annuity Mortality Table set forward five years is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2014 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2005 through June 30, 2008. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015

Note I - Pension Plan (Continued)

Net Pension Liability (Continued)

The long-term expected rate of return on plan assets is reviewed as part of the regular experience study prepared every five years for KRS. The most recent analysis, performed for the period covering fiscal years 2005 through 2008, is outlined in a report dated August 25, 2009. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best estimate ranges of expected future real rates of return (expected return, net of investment expense, and inflation) were developed by the investment consultant for each major asset class (See chart below.). These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumptions is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
Domestic Equity	8.45%	30.00%
International Equity	8.85%	22.00%
Emerging Market Equity	10.50%	5.00%
Private Equity	11.25%	7.00%
Real Estate	7.00%	5.00%
Core US Fixed Income	5.25%	10.00%
High Yield US Fixed Income	7.25%	5.00%
Non US Fixed Income	5.50%	5.00%
Commodities	7.75%	5.00%
TIPS	5.00%	5.00%
Cash	3.25%	1.00%
		<u>100.00%</u>

The long-term expected rate of return on pension plan investments was established by the KRS Board of Trustees as 7.75 percent based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from KIPDA will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the KRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015**

Note I - Pension Plan (Continued)

Net Pension Liability (Continued)

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability of the KIPDA calculated using the discount rate of 7.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
KIPDA's net pension liability	\$ 7,180,635	\$ 5,456,687	\$ 3,933,539

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense. For the year ended June 30, 2015, the KIPDA recognized pension expense of \$436,747.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2015, KIPDA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2014," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ (609,098)
Contributions subsequent to the measurement date of June 30, 2014	<u>553,385</u>	<u>-</u>
	<u>\$ 553,385</u>	<u>\$ (609,098)</u>

Amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2016	\$ (152,275)
2017	(152,275)
2018	(152,274)
2019	<u>(152,274)</u>
	<u>\$ (609,098)</u>

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

**Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2015**

Note I - Pension Plan (Continued)

Payable to the Pension Plan

At June 30, 2015, KIPDA reported a payable of \$79,871 (included in other liabilities amount on the Statement of Net Position) for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2015.

Note J - 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 68. KIPDA is in conformity with 2 CFR Part 225.

Note K - 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.

Note L - Restatement

KIPDA's beginning net position for fiscal year 2015 was restated by \$5,629,038 due to the implementation of GASB Statement No. 68 as follows: *Accounting and Financial Reporting for Pensions* as follows:

Net position - June 30, 2014 (Prior to Restatement)	\$ 2,479,365
Impact of GASB Statement No. 68 Implementation, June 30, 2014	<u>(5,629,038)</u>
Net position (deficit) - June 30, 2014 (Restated)	<u>\$ (3,149,673)</u>

Note M - Future Accounting Pronouncements

In February 2015, the GASB issued Statement No. 72, Fair Value and Measurement and Application. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015.

This statement establishes standards for valuation techniques to measure fair value. This statement establishes a hierarchy of inputs to valuation techniques used to measure fair value. This statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques.

In June 2015, the GASB issued Statement No. 75, Accounting and Reporting for Postemployment Other Than Pensions. The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

This statement establishes new accounting and financial reporting requirements for OPEB plans. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

KIPDA is currently evaluating the impact that will result from adopting GASB No. 72 and GASB No. 75 and is therefore unable to disclose the impact that adopting these Standards will have on the Library's financial position and the results of its operations when the Statement is adopted.

Supplementary Information

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2015

Grant	Federal Catalog Number	Pass-Through Grantor	Pass-Through Grant Number	Grant Period	Expenditures
U. S. Department of Health and Human Services					
2015 Title III-B Support Services	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	\$ 670,690
2015 Title III-B Administration	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	63,961
2015 Title III-C-1 Congregate Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	505,655
2015 Title III-C-2 Home Delivered Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	722,098
2015 Title III-C Administration	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	104,514
2015 NSIP	93.053	Kentucky Cabinet for Health and Family Services	PON2 725 1400001074 5	7/1/14-9/30/15	249,357
CLUSTER TOTAL					2,316,275
2015 Functional Assessment Service Teams	93.069	Kentucky Cabinet for Health and Family Services	PON2 725 14000 1163 2	7/1/14-9/30/15	1,988
2015 Title VII Elder Abuse Prevention	93.041	Kentucky Cabinet for Health and Family Services	PON2 725 1400001073 4	7/1/14-9/30/15	11,382
2015 Title VII Ombudsman	93.042	Kentucky Cabinet for Health and Family Services	PON2 725 1400001073 4	7/1/14-9/30/15	19,288
2015 Title III-D Disease Prevention and Health Promotion Services	93.043	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	48,500
2015 ADR	93.048	Kentucky Cabinet for Health and Family Services	PON2 725 1400001160 6	7/1/14-9/30/15	15,444
2015 Title III-E National Caregiver Support	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	283,169
2015 Title III-E National Caregiver Administration	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 5	7/1/14-9/30/15	24,997
2015 Chronic Disease Self Management Education Program	93.725	Kentucky Cabinet for Health and Family Services	PON2 725 1400001162 3	7/1/14-9/30/15	6,611
2015 Chronic Disease Self Management Education Program(Carryover)	93.725	Kentucky Cabinet for Health and Family Services	PON2 725 1400001162 3	7/1/14-9/30/15	17,540
2015 SHIP/Resource Center CMS	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1400001161 4	4/1/15-3/31/16	24,777
2014 SHIP/Resource Center CMS	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1400001161 4	7/1/14-3/31/15	72,971
2015 SHIP Performance Improvement & Innovation	93.945	Kentucky Cabinet for Health and Family Services	PON2 725 1500000823 1	7/1/15-2/28/16	1,394
2015 Improving Arthritis Outcomes	93.283	Kentucky Cabinet for Health and Family Services	PON2 725 1400001164 2	7/1/14-9/30/15	4,661
2014 Eliminate Diabetes-Related Disparities	93.283	Kentucky Cabinet for Health and Family Services	5U58DP002815-4	9/1/13-8/31/14	76,234
2015 Eliminate Diabetes-Related Disparities	93.283	Centers for Disease Control and Prevention	SUS8DP002815-5	9/1/14-8/31/15	386,470
2015 MIPPA SHIP	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1400001168 3	7/1/14-9/30/15	10,812
2015 MIPPA ADR	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1400001168 3	7/1/14-9/30/15	4,369
2015 MIPPA AAA	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1400001168 3	7/1/14-9/30/15	7,604
Total U. S. Department of Health and Human Services					3,334,486
U. S. Department of Housing and Urban Development:					
2015 Joint Funding Administration	14.228	Governor's Department for Local Government	PON2 14000000414	7/1/14-6/30/15	20,570
Total U. S. Department of Housing and Urban Development					20,570
U. S. Department of Homeland Security					
Flood Mitigation Assistance	97.029	Shelby County Fiscal Court	1500000910 1	1/5/15-1/9/16	7,124
Pre-Disaster Mitigation	97.047	KY Division of Emergency Management		1/5/15-1/9/16	18,184
Total U. S. Department of Homeland Security					25,308
U. S. Department of Commerce					
Economic Adjustment Assistance	11.302	Governor's Department for Local Government	PON2 14000000414	7/1/14-6/30/15	61,606
Agriculture Mapping	11.307	Pennyrite ADD	127-010	7/1/13-6/30/15	14,929
Total U. S. Department of Commerce					76,535

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year ended June 30, 2015

Grant	Federal Catalog Number	Pass-Through Grantor	Pass-Through Grant Number	Grant Period	Expenditures
U. S. Department of Transportation					
2015 Indiana CMAQ Funds	20.205	Indiana Department of Transportation	PO 0015809180	7/1/14-6/30/15	196,799
2015 Kentucky Planning Funds	20.205	Kentucky Transportation Cabinet	1400005559	7/1/14-6/30/15	924,998
2015 Kentucky STP SLO Funds	20.205	Kentucky Transportation Cabinet	1500000023	7/1/14-6/30/15	478,426
2015 Indiana Planning Funds	20.205	Indiana Department of Transportation	PO 0015807066	7/1/14-6/30/15	200,540
2015 Indiana STP SLO Funds	20.205	Indiana Department of Transportation	PO 0015811663	7/1/14-6/30/15	73,010
Total U. S. Department of Transportation					<u>1,873,773</u>
Federal Transit Administration					
2015 FTA Kentucky Planning Funds	20.505	Kentucky Transportation Cabinet	G04M503Z	7/1/14-6/30/15	211,613
2015 FTA Indiana Planning Funds	20.505	Indiana Department of Transportation	PO 0015807066	7/1/14-6/30/15	45,443
Total Federal Transit Administration					<u>257,056</u>
Totals					<u>\$ 5,587,728</u>

Note: This schedule of expenditures of federal awards is a summary of the activity of KIPDA's federal awards presented on the accrual basis of accounting

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, 2015**

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, 2015 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, 2015

	<u>Expenditures</u>
Transportation Program	
Air Pollution Control District	\$ 196,799
Title III-B Support Services	
Wheels Transportation Inc.	\$ 244,729
Catholic Charities	33,043
Elderserve	45,573
Guardiacare Services	33,074
Highlands Community Ministries	20,747
Jewish Family & Career Service	47,571
Legal Aid Society	19,844
Multi-Purpose	61,694
Help At Home, Inc.	9,738
TARC	1,488
Tri-County	78,075
	<u>\$ 595,576</u>
Title III-C-1 Congregate Meals	
Louisville Metro Government Housing and Family Services	\$ 161,907
Jewish Community Center	14,908
Multi-Purpose	17,086
Tri-County	23,973
Masterson's	287,781
	<u>\$ 505,655</u>
Title III-C-2 Home Delivered Meals	
Louisville Metro Government Housing and Family Services	\$ 236,828
Jewish Community Center	17,778
Multi-Purpose	52,836
Tri-County	56,714
Masterson's	357,942
	<u>\$ 722,098</u>
Title III-D Disease Prevention and Health Promotion Services	
Highlands Community Ministries	\$ 950
Bullitt County Health Dept	11,299
Jewish Family & Career Service	1,792
UofL Physicians Family & Geriatric Medicine	813
Tri-County	5,189
	<u>\$ 20,043</u>

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Expenditures to Subrecipients
 Year ended June 30, 2015

	<u>Expenditures</u>
Title III-E National Caregiver Support	
Jewish Family & Career Services	\$ 136,354
Legal Aid Society	7,069
South Louisville Community Ministries	<u>41,427</u>
	<u>\$ 184,850</u>
Title VII Elder Abuse Prevention	
Catholic Charities	<u>\$ 11,382</u>
Title VII Ombudsman	
Catholic Charities	<u>\$ 19,288</u>
Nutrition Services Incentive Program	
Masterson's	\$ 237,538
Jewish Community Center	11,819
	<u>\$ 249,357</u>
Eliminate Diabetes-Related Disparities	
University of Louisville	\$ 27,530
University of Louisville	77,188
	<u>\$ 104,718</u>
Total Expenditures to Subrecipients	<u><u>\$ 2,609,766</u></u>

See independent auditor's report



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, 2015, and our report thereon dated November 23, 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 on pages 26 - 69, 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 over a horizontal line.

Jeffersonville, Indiana
November 23, 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 1400001074 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 249,357.00</u>	<u>\$ 215,312.70</u>
 Expenses:		
Congregate	\$ 71,000.00	\$ 71,000.00
Home Delivered	139,864.00	139,864.00
Homecare	<u>38,493.00</u>	<u>38,493.00</u>
Totals	<u>\$ 249,357.00</u>	<u>\$ 249,357.00</u>

Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015

	<u>\$ 34,044.30</u>
	(1)

Note: During the year 303,406 eligible meals were provided by subrecipients.

(1) Receivable is all federal funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
Federal CFDA Numbers: 93.044
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 66,767.00	\$ 62,341.40
State	69,000.00	37,678.46
Total Revenue	<u>\$ 135,767.00</u>	<u>\$ 100,019.86</u>
Expenses:		
Personnel	\$ 89,718.39	\$ 80,025.17
Travel	5,359.00	4,524.25
Supplies	958.00	354.64
Equipment	6,026.00	1,941.41
Other Operating	4,678.31	9,125.61
Contracts	3,000.00	-
Indirect	26,027.30	20,986.39
Total Expenses	<u>\$ 135,767.00</u>	<u>\$ 116,957.47</u>

Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015

\$ 16,937.61
(1)

(1) Receivable is \$1,620.03 federal and \$15,317.58 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 638,170.00	\$ 584,704.26
State	321,169.00	224,921.00
Program Income (1)	2,500.00	8,074.00
Local Match (2)	<u>87,201.90</u>	<u>112,237.71</u>
Total Revenue	<u>\$ 1,049,040.90</u>	<u>\$ 929,936.97</u>

Expenses:

Personnel	\$ 62,482.77	\$ 73,417.39
Travel	1,600.00	1,100.97
Supplies	1,208.00	619.74
Equipment	2,000.00	990.61
Other Operating	10,745.00	10,139.64
Contracts	952,880.41	973,605.63
Indirect	<u>18,124.72</u>	<u>19,253.56</u>
Total Expenses	<u>\$ 1,049,040.90</u>	<u>\$ 1,079,127.54</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ 149,190.57
(3)

- (1) Program income was provided by the subrecipients.
- (2) Local match was provided by the subrecipients and volunteers.
- (3) Receivable is \$52,942.57 federal and \$96,248.00 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Ombudsman
Federal CFDA Number: 93.044
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 33,043.00	\$ 27,532.37
State	5,830.00	4,858.62
Local Match (1)	<u>4,319.00</u>	<u>4,315.00</u>
Total Revenue	<u>\$ 43,192.00</u>	<u>\$ 36,705.99</u>
Expenses:		
Contract	<u>43,192.00</u>	<u>\$ 43,188.00</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ 6,482.01</u> (2)

- (1) Local match was provided by the subrecipients and volunteers.
(2) Receivable is \$5,510.63 federal and \$971.38 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
Federal CFDA Numbers: 93.045
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 85,141.00	\$ 44,748.55
State	16,379.00	14,916.18
Total Revenue	<u>\$ 101,520.00</u>	<u>\$ 59,664.73</u>
Expenses:		
Personnel	\$ 65,238.80	\$ 54,955.70
Travel	3,641.00	1,278.77
Supplies	3,015.00	168.78
Equipment	479.00	228.27
Other Operating	7,022.00	7,202.54
Contracts	3,198.43	-
Indirect	18,925.77	14,411.99
Total Expenses	<u>\$ 101,520.00</u>	<u>\$ 78,246.05</u>

Excess of expenses over revenue received

**classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 18,581.32
(1)

(1) Receivable is \$17,118.50 federal and \$1,462.82 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 505,655.00	\$ 437,026.69
State	46,765.00	48,687.20
Program Income (1)	52,380.00	63,162.43
Local Match (2)	<u>60,268.00</u>	<u>61,573.48</u>
Total Revenue	<u><u>\$ 665,068.00</u></u>	<u><u>\$ 610,449.80</u></u>

Expenses:

Contracts	<u><u>\$ 665,068.00</u></u>	<u><u>\$ 677,155.91</u></u>
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Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015

	<u><u>\$ 66,706.11</u></u>
	(3)

- (1) Program income was provided by the subrecipients.
- (2) Local match was provided by the subrecipients and volunteers.
- (3) Receivable is \$68,628.31 Federal and a payable of \$1,922.20 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
Federal CFDA Numbers: 93.045
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 43,427.00	\$ 33,904.34
State	16,476.00	11,296.97
	<hr/>	<hr/>
Total Revenue	\$ 59,903.00	\$ 45,201.31
	<hr/>	<hr/>
Expenses:		
Personnel	\$ 43,625.55	\$ 41,770.05
Travel	613.42	1,138.30
Supplies	224.00	121.00
Equipment	358.00	172.29
Other Operating	1,426.26	4,966.95
Contracts	1,000.00	-
Indirect	12,655.77	10,954.09
	<hr/>	<hr/>
Total Expenses	\$ 59,903.00	\$ 59,122.68
	<hr/>	<hr/>

Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015

	<u>\$ 13,921.37</u>
	(1)

(1) Receivable is \$8,742.34 federal and \$5,179.03 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 771,001.00	\$ 583,575.83
State	96,907.00	96,907.00
Program Income (1)	67,500.00	66,178.78
Local Match (2)	<u>95,323.00</u>	<u>91,000.93</u>
 Total Revenue	 <u>\$ 1,030,731.00</u>	 <u>\$ 837,662.54</u>
 Expenses:		
 Contracts	 <u>\$ 1,030,731.00</u>	 <u>\$ 976,184.37</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

<u>\$ 138,521.83</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.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001066 5
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 48,528.45	\$ 34,179.40
State	41,709.00	28,622.36
	<u>90,237.45</u>	<u>62,801.76</u>
Total Revenue	<u>\$ 90,237.45</u>	<u>\$ 62,801.76</u>

Expenses:

Personnel	\$ 22,072.00	\$ 30,776.40
Travel	2,000.00	1,220.35
Supplies	250.00	250.00
Equipment	350.00	-
Other Operating	1,619.00	2,397.26
Contracts	58,157.45	47,494.05
Indirect	5,789.00	8,071.02
	<u>90,237.45</u>	<u>90,209.08</u>
Total Expenses	<u>\$ 90,237.45</u>	<u>\$ 90,209.08</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 27,407.32
(1)

(1) Receivable is \$14,320.68 federal and \$13,086.64 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 National Caregiver Administration
Federal CFDA Numbers: 93.052
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 29,138.00	\$ 19,594.18
Local Cash	9,713.00	8,332.44
Total Revenue	<u>\$ 38,851.00</u>	<u>\$ 27,926.62</u>
Expenses:		
Personnel	\$ 25,798.00	\$ 23,161.99
Travel	1,673.00	796.04
Supplies	59.00	85.32
Equipment	1,552.00	1,096.64
Other Operating	1,323.00	2,115.58
Indirect	8,446.00	6,074.18
Total Expenses	<u>\$ 38,851.00</u>	<u>\$ 33,329.75</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 5,403.13
(1)

(1) Receivable is all federal.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 National Caregiver Support
Federal CFDA Number: 93.052
Pass-through Grantor Number: PON2 725 1400001066 5
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 285,869.00	\$ 224,073.69
State	56,345.00	34,799.00
Local Match (1)	<u>47,694.67</u>	<u>69,018.06</u>
Total Revenue	<u><u>\$ 389,908.67</u></u>	<u><u>\$ 327,890.75</u></u>
 Expenses:		
Personnel	\$ 66,749.48	\$ 77,008.09
Travel	1,013.00	372.45
Supplies	-	75.57
Equipment	2,044.00	1,304.19
Other Operating	5,067.00	5,337.56
Contracts	295,908.67	304,239.00
Indirect	<u>19,126.52</u>	<u>20,195.16</u>
Total Expenses	<u><u>\$ 389,908.67</u></u>	<u><u>\$ 408,532.02</u></u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ 80,641.27
(2)

- (1) Local match was provided by the subrecipients and volunteers.
(2) Receivable is \$59,095.27 federal and \$21,546.00 state.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001073 4
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 11,382.00	\$ 9,485.30
Local Match (1)	<u>2,009.00</u>	<u>2,009.00</u>
Total Revenue	<u>\$ 13,391.00</u>	<u>\$ 11,494.30</u>

Expenses:

Contracts	<u>\$ 13,391.00</u>	<u>\$ 13,391.00</u>
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**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

<u>\$ 1,896.70</u>
(2)

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

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Ombudsman
Federal CFDA Number: 93.042
Pass-through Grantor Number: PON2 725 1400001073 4
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 19,288.00	\$ 16,073.50
Local Match (1)	<u>3,404.00</u>	<u>\$ 3,404.00</u>
Total Revenue	<u>\$ 22,692.00</u>	<u>\$ 19,477.50</u>

Expenses:

Contracts	<u>\$ 22,692.00</u>	<u>\$ 22,692.00</u>
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**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 3,214.50
(2)

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

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: Service Providers and Aging Professional
Education Services
Federal CFDA Number: 93.044
Grantor Number: PON2 725 140003278 4
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 15,000.00</u>	<u>\$ -</u>
Expenses:		
Contracts	<u>\$ 15,000.00</u>	<u>\$ -</u>

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

See independent auditor's report on supplementary information

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: Medicaid ADRC
Federal CFDA Number: 93.048
Grantor Number: PON2 725 140001160 6
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 19,625.76	\$ 10,223.44
State	19,625.76	10,223.45
	<u>\$ 39,251.52</u>	<u>\$ 20,446.89</u>
Expenses:		
Personnel	\$ 24,780.00	\$ 19,730.45
Fringe	10,903.20	8,349.37
Indirect	3,568.32	2,807.98
	<u>\$ 39,251.52</u>	<u>\$ 30,887.80</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ 10,440.91</u> (1)

(1) Receivable is \$5,220.46 state and \$5,220.45 federal.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
Federal CFDA Number: 93.779
Pass-through Grantor Number: PON2 725 1400001161 4
Period of Grant: July 1, 2014 to March 31, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 5,968.00</u>	<u>\$ 5,662.71</u>
Expenses:		
Personnel	\$ 4,607.00	\$ 4,435.27
Travel	19.51	-
Other Operating	5.00	3.40
Indirect	<u>1,336.49</u>	<u>1,224.04</u>
Total Expenses	<u>\$ 5,968.00</u>	<u>\$ 5,662.71</u>

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 1400001161 4
Period of Grant: July 1, 2014 to March 31, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 113,388.00</u>	<u>\$ 67,308.02</u>
Expenses:		
Personnel	\$ 74,710.00	\$ 44,996.88
Travel	1,525.56	360.01
Training	44.80	-
Supplies	4,184.27	694.96
Equipment	2,000.00	292.98
Other Operating	7,250.00	7,083.59
Contracts	2,000.00	1,461.36
Indirect	21,673.37	12,418.24
Total Expenses	<u>\$ 113,388.00</u>	<u>\$ 67,308.02</u>

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 Administration
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1400001161 4
 Period of Grant: April 1, 2015 to March 31, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 1,441.00	\$ 1,324.99
Local Cash	-	2,504.41
	<hr/>	<hr/>
Total Revenue	<hr/> <hr/>	<hr/> <hr/> \$ 3,829.40
Expenses:		
Personnel	\$ 922.50	\$ 3,360.58
Travel	-	69.71
Supplies	25.88	-
Other Operating	25.00	-
Contracts	200.00	-
Indirect	267.62	820.41
	<hr/>	<hr/>
Total Expenses	<hr/> <hr/> \$ 1,441.00	<hr/> <hr/> \$ 4,250.70

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 421.30
(1)

(1) Receivable is all federal funds.

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 Supportive Services
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1400001161 4
 Period of Grant: April 1, 2015 to March 31, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 27,378.00	\$ 4,415.61
Expenses:		
Personnel	\$ 16,046.46	\$ 15,613.92
Travel	828.00	179.14
Training	2,200.00	-
Supplies	424.12	3.19
Equipment	200.00	2.22
Other Operating	2,256.72	2,705.57
Contracts	700.00	1,049.85
Indirect	4,722.70	3,476.78
Total Expenses	<u>\$ 27,378.00</u>	<u>\$ 23,030.67</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 18,615.06
(1)

(1) Receivable is all federal funds.

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 Performance Improvement & Innovation Administration
Federal CFDA Number: 93.779
Pass-through Grantor Number: PON2 725 1500000823 1
Period of Grant: January 1, 2015 to February 28, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 3,839.07</u>	<u>\$ -</u>
Expenses:		
Personnel	\$ 2,741.70	\$ -
Other Operating	302.00	-
Indirect	<u>795.37</u>	<u>-</u>
Total Expenses	<u>\$ 3,839.07</u>	<u>\$ -</u>

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 Performance Improvement & Innovation Services
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1500000823 1
 Period of Grant: January 1, 2015 to February 28, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 73,799.43</u>	<u>\$ 325.54</u>
Expenses:		
Personnel	\$ 52,741.65	\$ 1,104.76
Travel	1,157.43	-
Training	-	-
Supplies	252.29	-
Equipment	2,200.00	-
Other Operating	1,347.71	-
Contracts	800.00	-
Indirect	<u>15,300.35</u>	<u>289.72</u>
Total Expenses	<u>\$ 73,799.43</u>	<u>\$ 1,394.48</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 1,068.94
(1)

(1) Receivable is all federal funds.

Prior to June 30, 2015, the ending date of the grant period was
 extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: Chronic Disease Self Management Education Program
Federal CFDA Number: 93.725
Grantor Number: PON2 725 1400001162 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 18,154.00</u>	<u>\$ 7,767.55</u>
Expenses:		
Personnel	\$ 6,573.00	\$ 3,271.15
Fringe Benefits	2,892.12	1,385.68
Travel	2,000.00	118.08
Supplies	268.05	14.94
Other Operating	3,175.00	0.15
Contracts	500.00	600.00
Indirect	2,745.83	1,221.24
Total Expenses	<u>\$ 18,154.00</u>	<u>\$ 6,611.24</u>
Excess of revenue received over expenses has been netted against a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ (1,156.31)</u> (1)

(1) Payable is all federal funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

The budget presented reflects funds available to June 30, 2015.

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: Chronic Disease Self Management Education Program Carryover
 Federal CFDA Number: 93.725
 Grantor Number: PON2 725 1400001162 3
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 27,505.00</u>	<u>\$ 11,660.32</u>
Expenses:		
Personnel	\$ 4,342.00	2,299.92
Fringe	1,858.00	973.26
Travel	2,250.00	170.97
Training	10,000.00	10,000.00
Supplies	3,402.00	578.22
Other Operating	3,170.00	2,659.35
Contracts	800.00	0.00
Indirect	1,683.00	858.38
Total Expenses	<u>\$ 27,505.00</u>	<u>\$ 17,540.10</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ 5,879.78</u> (1)

(1) Receivable is all federal funds.

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 14000 1163 2
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 2,000.00</u>	<u>\$ 1,971.39</u>
Expenses:		
Personnel	\$ 687.20	\$ 1,042.13
Fringe Benefits	302.37	441.00
Travel	20.86	115.92
Indirect	<u>989.57</u>	<u>388.95</u>
Total Expenses	<u>\$ 2,000.00</u>	<u>\$ 1,988.00</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ 16.61</u> (1)

(1) Receivable is all federal funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001164 2
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 5,250.00</u>	<u>\$ 2,228.18</u>
Expenses:		
Personnel	\$ 2,266.00	\$ 1,449.35
Fringe Benefits	997.04	613.32
Travel	1,023.50	50.54
Other Operating	16.85	2,007.18
Indirect	946.61	540.93
Total Expenses	<u>\$ 5,250.00</u>	<u>\$ 4,661.32</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 2,433.14
(1)

(1) Receivable is all federal funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: MIPPA SHIP
Federal CFDA Number: 93.518
Grantor Number: PON2 725 140001168 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 28,949.00</u>	<u>\$ 11,062.26</u>
Expenses:		
Personnel	\$ 11,578.31	\$ 3,657.37
Fringe Benefits	5,094.45	1,548.06
Travel	1,771.03	-
Equipment	353.39	1,938.16
Supplies	937.00	297.33
Contracts	200.00	200.00
Other Operating	4,150.00	1,805.62
Indirect	<u>4,864.82</u>	<u>1,365.11</u>
Total Expenses	<u>\$ 28,949.00</u>	<u>\$ 10,811.65</u>

Excess of revenue received over expenses
has been netted against a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ (250.61)
(1)

(1) Payable is all federal funds.

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: MIPPA ADRC
Federal CFDA Number: 93.518
Grantor Number: PON2 725 140001168 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 9,543.31</u>	<u>\$ 3,748.48</u>
Expenses:		
Personnel	\$ 4,446.00	\$ 2,123.75
Fringe Benefits	1,904.00	900.51
Travel	375.00	-
Other Operating	1,075.31	551.98
Indirect	1,743.00	793.10
Total Expenses	<u>\$ 9,543.31</u>	<u>\$ 4,369.34</u>

**Excess of expenses over revenue received
classified as a net receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 620.86
(1)

(1) Receivable is all federal funds.

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: MIPPA AAA
Federal CFDA Number: 93.518
Grantor Number: PON2 725 140001168 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 21,650.31</u>	<u>\$ 4,620.24</u>
Expenses:		
Personnel	\$ 10,711.65	\$ 3,995.10
Fringe Benefits	4,713.13	1,692.65
Travel	250.00	24.58
Supplies	35.00	-
Contracts	400.00	400.00
Other Operating	1,065.80	0.11
Indirect	<u>4,474.73</u>	<u>1,491.59</u>
Total Expenses	<u>\$ 21,650.31</u>	<u>\$ 7,604.03</u>

**Excess of expenses over revenue received
classified as a net receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 2,983.79
(1)

(1) Receivable is all federal funds.

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: Program Development and Implementation Administration
Grantor Number: PON2 725 1400002654 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 21,057.07</u>	<u>\$ 18,935.68</u>
Expenses:		
Personnel	\$ 14,708.75	\$ 16,121.41
Travel	250.00	299.78
Supplies	-	62.94
Other Operating	1,831.31	345.15
Indirect	4,267.01	4,227.79
Total Expenses	<u>\$ 21,057.07</u>	<u>\$ 21,057.07</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ 2,121.39
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was
extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: Program Development and Implementation Services
Grantor Number: PON2 725 1400002654 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	189,513.61	7,710.39
In-Kind	7,777.00	-
Local Cash	<u>1,111.00</u>	<u>4,869.81</u>
Total Revenue	<u>\$ 198,401.61</u>	<u>\$ 12,580.20</u>
Expenses:		
Personnel	\$ 16,680.53	\$ 4,644.83
Travel	200.00	36.08
Supplies	-	1,201.62
Other Operating	42,773.60	3,285.20
Contracts	133,908.47	86,600.73
Indirect	<u>4,839.01</u>	<u>5,773.98</u>
Total Expenses	<u>\$ 198,401.61</u>	<u>\$ 101,542.44</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ 88,962.24
(2)

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

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency
PUBLIC ADMINISTRATIVE SERVICES DIVISION
SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantors: U. S. Departments of Housing and Urban Development, Homeland Security and Commerce
 Pass-through Grantors: Governor's Department for Local Government, Pennyrite ADD and KY Division of Emergency Management
 Program Titles: Joint Funding Administration Grant, Economic Adjustment Assistance, Agriculture Mapping and Pre-Disaster Mitigation
 Federal CFDA Numbers: 14.228, 11.302, 11.307, 97.047

Pass-through Grantor Number: PON2 1400000414, 1500000910 1 & 127-010

Period of Grant: July 1, 2014 to June 30, 2015
 Pre-Disaster Mitigation: January 5, 2015 to January 9, 2016
 Agriculture Mapping Project: July 1, 2013 to June 30, 2015

	Budget	Total Actual	and Economic Development	CDBG	EDA	Program Administration
Total revenue received:						
Federal:						
CDBG	\$ 20,570	\$ 20,570	\$ -	\$ 20,570	\$ -	\$ -
EDA	67,200	67,200	-	-	67,200	-
Agriculture Mapping Project	36,919	14,929	14,929	-	-	-
Pre-Disaster Mitigation	50,000	18,184	18,184	-	-	-
State:						
DLG- CDBG Match	20,570	20,570	-	20,570	-	69,950
DLG-Unmatched	215,526	215,526	140,116	5,460	-	-
Agriculture Mapping Project	3,851	1,975	1,975	-	-	-
EDA Match	16,800	16,800	-	-	16,800	-
Water Management	78,969	78,969	-	-	-	-
Total Revenue	\$ 510,405	\$ 454,723	\$ 254,173	\$ 46,600	\$ 84,000	\$ 69,950
Direct Expenses:						
Salary and fringe benefits	\$ 263,052	\$ 283,504	\$ 177,394	\$ 36,516	\$ 59,067	\$ 10,527
Travel	18,120	12,233	8,966	107	1,726	1,434
Equipment	79,109	54,542	-	-	-	54,542
Other	77,177	23,101	21,289	401	725	686
Total Direct Expenses	437,458	373,380	207,649	37,024	61,518	67,189
Indirect expenses	72,947	74,349	46,522	9,576	15,490	2,761
Total Expenses	\$ 510,405	\$ 447,729	\$ 254,171	\$ 46,600	\$ 77,008	\$ 69,950
Excess of revenue received over expenses classified as a payable to grantor agency in the financial statements at June 30, 2015		\$ (6,994)	\$ (2)	\$ -	\$ (6,992)	\$ -

(1) The payable is \$5,594 federal and \$1,398 state.
 (2) The payable is all state.

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 Administration
 Grantor Number: PON2 725 1400001156 4
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 362,562.80</u>	<u>\$ 261,571.27</u>
Expenses:		
Personnel	\$ 202,216.00	241,217.10
Travel	5,999.00	4,315.88
Supplies	2,300.00	2,512.31
Equipment	4,928.00	4,226.43
Other Operating	10,240.80	22,334.27
Contracts	78,216.14	1,650.00
Indirect	58,662.86	63,258.52
Total Expenses	<u>\$ 362,562.80</u>	<u>\$ 339,514.51</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 77,943.24
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 1400001156 4
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 3,263,065.20	\$ 2,567,609.86
Program Income (1)	22,000.00	22,805.82
Local Cash (2)	204,448.00	236,743.22
Total Revenue	<u>\$ 3,489,513.20</u>	<u>\$ 2,827,158.90</u>
Expenses:		
Personnel	\$ 625,569.92	\$ 660,848.19
Travel	29,700.00	18,805.86
Supplies	1,992.00	1,163.54
Equipment	4,400.00	7,658.11
Other Operating	10,006.00	32,365.77
Contracts	2,639,268.44	2,510,285.11
Indirect	178,576.84	173,305.65
Total Expenses	<u>\$ 3,489,513.20</u>	<u>\$ 3,404,432.23</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

	<u>\$ 577,273.33</u>
	(3)

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

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: Program Development and Implementation/Adult Day Administration
Grantor Number: PON2 725 1400002654 3
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 20,970.00</u>	<u>\$ 16,421.66</u>
Expenses:		
Personnel	\$ 15,838.87	\$ 14,431.08
Travel	120.00	99.10
Supplies	-	52.40
Other Operating	416.27	221.22
Indirect	4,594.86	3,784.50
Total Expenses	<u>\$ 20,970.00</u>	<u>\$ 18,588.30</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

<u>\$ 2,166.64</u>
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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: Program Development and Implementation/Adult Day Services
 Grantor Number: PON2 725 1400002654 3
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 207,873.00	\$ 154,000.23
Program Income (1)	<u>2,360.00</u>	<u>2,688.80</u>
Total Revenue	<u><u>\$ 210,233.00</u></u>	<u><u>\$ 156,689.03</u></u>
Expenses:		
Personnel	\$ 3,571.20	\$ 1,522.32
Travel	150.00	77.74
Supplies	25.00	6.77
Equipment	50.00	35.90
Other Operating	300.00	140.20
Contracts	205,096.62	166,568.75
Indirect	<u>1,040.18</u>	<u>399.23</u>
Total Expenses	<u><u>\$ 210,233.00</u></u>	<u><u>\$ 168,750.91</u></u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

<u><u>\$ 12,061.88</u></u>
(2)

(1) Program income was provided by clients.
 (2) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was
 extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
 Grantor Number: PON2 725 1400001157 1
 Period of Grant: July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 26,999.00</u>	<u>\$ 20,739.25</u>
Expenses:		
Personnel	\$ 20,113.92	\$ 19,402.06
Travel	250.00	56.92
Supplies	-	2.75
Equipment	30.00	14.58
Other Operating	770.03	305.91
Indirect	5,835.05	5,088.15
Total Expenses	<u>\$ 26,999.00</u>	<u>\$ 24,870.37</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 4,131.12
(1)

(1) Receivable is all state funds.

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 1400001157 1
Period of Grant: July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 118,469.00</u>	<u>\$ 79,252.70</u>
Expenses:		
Contract	<u>118,469.00</u>	<u>\$ 95,769.35</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015		<u>\$ 16,516.65</u> (1)

(1) Receivable is all state funds.

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 1400001158 2
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Total Expended</u>
Revenue Received:		
State	<u>\$ 162,566.00</u>	<u>\$ 136,013.87</u>
Expenses:		
Operating	\$ 2,288.00	\$ 2,288.00
Contracts	160,278.00	160,278.00
Total Expenses	<u>\$ 162,566.00</u>	<u>\$ 162,566.00</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015**

\$ 26,552.13
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Administration
Grantor Number: PON2 725 1400001159 4
Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 26,843.70</u>	<u>\$ 24,256.23</u>
Expenses:		
Personnel	\$ 19,139.76	\$ 18,623.76
Travel	250.00	283.28
Supplies	51.50	42.75
Equipment	350.00	1,929.68
Other Operating	1,500.00	794.55
Indirect	5,552.44	4,884.03
Total Expenses	<u>\$ 26,843.70</u>	<u>\$ 26,558.05</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2015

\$ 2,301.82
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was
extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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 Services
 Grantor Number: PON2 725 1400001159 4
 Period of Grant: July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 241,593.30</u>	<u>\$ 191,396.37</u>
Expenses:		
Personnel	\$ 48,885.12	\$ 45,369.57
Travel	1,200.00	226.47
Supplies	500.00	174.90
Equipment	2,200.00	1,894.22
Other Operating	4,275.00	1,668.18
Contracts	170,351.61	144,938.63
Indirect	14,181.57	11,897.99
Total Expenses	<u>\$ 241,593.30</u>	<u>\$ 206,169.96</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2015

\$ 14,773.59
(1)

(1) Receivable is all state funds.

Prior to June 30, 2015, the ending date of the grant period was
 extended to September 30, 2015.

Subsequent to June 30, 2015, the grant period was extended to June 30, 2016.

The budget presented reflects funds available to June 30, 2015.

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, 2014 to June 30, 2015

	<u>Actual</u>
Revenue Received:	
Medicaid	\$ 10,444,350
Miscellaneous Income	4,024
Client fees	<u>154,056</u>
Total Revenue	<u><u>\$ 10,602,430</u></u>
Earned:	
Financial Management	\$ 641,200
Assessments/Reassessments	47,200
Support Broker	1,581,475
Client costs	<u>9,787,111</u>
Total Earned	<u><u>\$ 12,056,986</u></u>
Excess of amount earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2015	<u><u>\$ 1,454,556</u></u> (1)

(1) Receivable is all medicaid funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency
 Schedule of Indirect Expenses
 Year ended June 30, 2015

Salaries	\$ 699,539
Fringe Benefits	297,347
Computer Usage - State	25,033
Equipment & Computer Maintenance	1,921
Temporary Services	7,422
Postage/Shipping	5,840
Subscriptions & Publications	419
Insurance - Other	26,064
Registration Fees	1,308
Software Maintenance &/or License	7,260
Membership Dues	565
Legal	23,808
Advertising	1,914
Audit	20,215
Contract Services	5,237
Telephone	12,508
Car expenses & related	3,450
Travel in Region	872
Board Travel	3,257
Travel out of Region	17,004
Utilities	28,229
Meeting Expense	6,417
Office Maintenance	31,937
Equipment Rental	2,662
Office rent	70,574
Office Supplies	24,846
Copying	801
Depreciation	30,923
Minor Equipment	6,811
Miscellaneous	21,028
	<hr/>
Total Indirect Expenses	<u>\$ 1,385,211</u>

Pursuant to a cost allocation plan prepared in accordance with 2 CFR Part 225, the above indirect expenses are allocated based on salary and fringe benefits before GASB 68 adjustment of a negative \$116,638 as follows:

	Salary & Fringe Benefits	Indirect Expenses
PAS	\$ 192,765	\$ 50,552
Contract Work	103,975	27,267
Transportation	1,396,155	366,138
Social Services	<u>3,589,182</u>	<u>941,254</u>
	<u>\$ 5,282,077</u>	<u>\$ 1,385,211</u>

See independent auditor's report on supplementary information

**Kentuckiana Regional Planning and Development Agency
Schedule of Local Cash Contribution
Year ended June 30, 2015**

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 informatio

**KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
REQUIRED SUPPLEMENTAL INFORMATION**

**SCHEDULE OF KIPDA'S NET PENSION LIABILITY
AND RELATED RATIOS BASED ON PARTICIPATION IN THE
COUNTY EMPLOYEES RETIREMENT SYSTEM OF KRS
FISCAL YEAR ENDING JUNE 30**

	<u>2014</u>
Total Net Pension Liability for County Employees Retirement Systems	\$ 3,244,377,000
Employer's Proportion (Percentage) of Net Pension Liability	0.17%
Employer's Proportion (Amount) of Net Pension Liability	\$ 5,456,687
Employer's Covered-Employer payroll	\$ 4,340,275
Employer's Proportionate Share (Amount) of the Net Pension Liability As a Percentage of Employer's Covered-Employer Payroll	125.72%
Total Pension Plan's Fiduciary Net Position	\$ 6,528,146
Total Pension's Plan Pension Liability	\$ 9,772,523
Total Pension Plan's Fiduciary Net Position as a Percentage of Total Pension Liability	66.80%

**SCHEDULE OF KIPDA'S CONTRIBUTIONS BASED ON PARTICIPATION
IN THE COUNTY EMPLOYEES RETIREMENT SYSTEM OF KRS
FISCAL YEAR ENDING JUNE 30**

	<u>2014</u>	<u>2015</u>
Actuarially determined contribution	\$ 965,322	\$ 553,385
Contributions in relation to the actuarially determined contribution	965,322	553,385
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	5,110,035	4,340,275
Contributions as a percentage covered- employee payroll	18.89%	12.75%

**KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Year ended June 30, 2015

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age
Amortization method	Level of percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-year smoothed market
Inflation	3.50%
Projected salary increases	4.50%, average, including inflation
Investment rate of return	7.75%, net of investment expense, including inflation



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, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 23, 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

November 23, 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, 2015. 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, 2015.

**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
November 23, 2015

**Kentuckiana Regional Planning and Development Agency
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2015**

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 X no
 Significant deficiency(ies) identified not considered to be
 material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified not considered to be
 material weaknesses? yes X 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 X 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)	\$1,873,773

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

Auditee qualified as a low-risk auditee? X 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, 2015**

There were no prior year findings.