

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**

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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2016

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### **Independent Auditor's Report**

Board of Directors  
of Purchase Area Development District, Inc.  
Mayfield, Kentucky

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Purchase Area Development District, Inc., as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Purchase Area Development District, Inc.'s basic financial statements as listed in the table of contents.

#### **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.

#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Purchase Area Development District, Inc., as of June 30, 2016, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 an opinion on the financial statements that collectively comprise Purchase Area Development District, Inc.'s basic financial statements. The supplementary information on pages 23 through 170 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2016 on our consideration of Purchase Area Development District Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Purchase Area Development District Inc.'s internal control over financial reporting and compliance.

*Williams, Williams + Luty, LLP*

Paducah, Kentucky  
November 14, 2016

**REQUIRED SUPPLEMENTARY INFORMATION**

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2016**

As management of the Purchase Area Development District (PADD), we offer readers of PADD's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2016. PADD first implemented Government Accounting Standards Board Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* for the fiscal year ended June 30, 2004. GASB (Governmental Accounting Standards Board) establishes accounting practices for state and local governments. GASB 34 requires PADD to present a Management Discussion and Analysis (MD&A) as part of the audited financial statements. To fully understand PADD's financial activities, this information should be read in conjunction with the basic financial statements (pages 6-20) provided in this document.

**Nature of Organization and Reporting Entity**

PADD was formed in 1969 for the purpose of civic improvement and economic development within an eight county region in Kentucky. PADD 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 PADD 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, PADD is a separate reporting entity.

**Overview of the Financial Statements**

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

**Required Financial Statements**

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

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.

Statement of Cash Flows – The Statement of Cash Flows provides information relating to PADD'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.

(Continued)

**Financial Analysis**

**Purchase Area Development District, Inc.**  
 Condensed Statements of Net Position  
 June 30

**ASSETS**

	<u>2016</u>	<u>2015</u>
Current assets	\$ 8,195,046.53	\$ 7,869,748.07
Non-current assets	<u>2,867,677.37</u>	<u>2,789,249.71</u>
<b>TOTAL ASSETS</b>	<b><u>\$11,062,723.90</u></b>	<b><u>\$10,658,997.78</u></b>

**DEFERRED OUTFLOWS OF RESOURCES**

	<u>2016</u>	<u>2015</u>
Deferred pension plan contributions	<u>\$ 731,181.57</u>	<u>\$ 378,373.00</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b><u>\$ 731,181.57</u></b>	<b><u>\$ 378,373.00</u></b>

**LIABILITIES**

	<u>2016</u>	<u>2015</u>
Current liabilities	\$ 883,575.54	\$ 862,694.57
Non-current liabilities	<u>5,919,794.58</u>	<u>5,017,129.54</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 6,803,370.12</u></b>	<b><u>\$ 5,879,824.11</u></b>

**DEFERRED INFLOWS OF RESOURCES**

	<u>2016</u>	<u>2015</u>
Deferred pension plan investment income	<u>\$ 74,458.00</u>	<u>\$ 338,000.00</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>\$ 74,458.00</u></b>	<b><u>\$ 338,000.00</u></b>

**NET POSITION**

	<u>2016</u>	<u>2015</u>
Restricted net position	\$ 2,587,668.81	\$ 1,522,833.00
Unrestricted net position	<u>2,328,408.54</u>	<u>3,296,713.67</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 4,916,077.35</u></b>	<b><u>\$ 4,819,546.67</u></b>

PADD's total assets and deferred outflows increased by 6.85% to strengthen an already solid financial position. Current assets at June 30, 2016 were 9.27 times current liabilities. Total net position represented 44.44% of total assets. Cash increased during the fiscal year by \$416,863.13. Notes receivable increased during the year by \$124,864.94. Liabilities and deferred inflows increased \$660,004.01 or 10.61% with a \$33,141.39 increase in notes payable, a \$15,334.85 decrease in advances from grantors, and a \$34,218.32 increase in accounts payable. Net position increased by \$96,530.68 from fiscal year 2015. This increase is due to \$201,883.97 of current year income, which was offset by a \$105,353.29 restatement of net position due to the adoption of GASB Statement No. 68 as discussed in Note 2 to the financial statements.

(Continued)

**Purchase Area Development District, Inc.**  
 Condensed Statements of Revenues, Expenses and Changes in Net Position  
 For the Years Ended June 30

	<b>2016</b>	<b>2015</b>
Total revenues	\$10,095,031.59	\$ 9,131,946.28
Total expenses	9,893,147.62	9,084,660.51
 INCREASE IN NET POSITION	 \$ 201,883.97	 \$ 47,285.77

**Revenues**

PADD’s revenues increased 10.55% from fiscal year 2015. The majority of PADD’s revenues are earned as expenses are incurred against federal and state contracts. The funding levels of recurring contracts did not change significantly in fiscal year 2015.

**Expenses**

PADD’s expenses increased 8.9% from fiscal year 2015. This increase is partially due to a \$23,317.24 adjustment for the allowance for doubtful accounts for the loan programs and the \$137,246.43 local pension expense recorded in relation GASB Statement No. 68. Both of these expenses are less than similar expenses in fiscal year 2015. After this adjustment, the increase in expenses from fiscal year 2015 appears in proportion with the increase in revenues.

**Results of Operations vs. Statement of Cash Flow**

The increase in net position for fiscal year 2016 was \$154,598.20 more than fiscal year 2015. As stated above, this is partially due to the adjustment for the allowance for doubtful accounts for the loan programs and the local pension expense related to GASB Statement No. 68.

**Future Operations**

A majority of all programs and projects administered by PADD 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 PADD’s future operations.

**Requests for Additional Information**

This report is intended to provide readers with a general overview of PADD’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 Purchase Area Development District, Attn: Fiscal Department, 1002 Medical Drive, Mayfield, Kentucky 42066.

## **BASIC FINANCIAL STATEMENTS**

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

**ASSETS**

**Current Assets:**

Cash and cash equivalents:

Cash on hand	\$ 200.00	
Grant and local	4,425,147.67	
Revolving Loan Funds	666,811.38	
Rural Business Enterprise Grant	254,802.61	
Intermediary Relending Program	752,294.85	
Microloan Demonstration Program	172,830.89	
KHC Production Loan Program	<u>663,089.50</u>	\$ 6,935,176.90

Prepaid expenses

7,864.55

Receivables - net of allowance:

Programs	832,845.26	
Accounts	25,728.72	
Annual assessments	<u>4,091.01</u>	862,664.99

Notes receivable - net of allowance:

Revolving Loan Funds	112,398.02	
Recapitalization Revolving Loan Funds	41,315.79	
Intermediary Relending Program	16,470.55	
Intermediary Relending Program - Recap	73,088.24	
Intermediary Relending Program - III	46,781.13	
Intermediary Relending Program - V	4,866.58	
Rural Business Enterprise Grant - RLF	6,251.90	
Rural Business Enterprise Grant - RLF II	14,647.92	
Rural Business Enterprise Grant - RLF III	3,152.42	
SBA Microloan III	<u>70,367.54</u>	<u>389,340.09</u>

Total current assets

8,195,046.53

**Noncurrent Assets:**

Notes receivable - net of allowance:

Revolving Loan Funds	1,143,653.20	
Recapitalization Revolving Loan Funds	298,059.20	
Intermediary Relending Program	119,371.08	
Intermediary Relending Program - Recap	330,659.25	
Intermediary Relending Program - III	295,104.90	
Intermediary Relending Program - V	90,957.47	
Rural Business Enterprise Grant - RLF	123,102.73	
Rural Business Enterprise Grant - RLF II	95,041.26	
Rural Business Enterprise Grant - RLF III	16,650.41	
SBA Microloan III	296,900.18	
Lending Area	<u>58,177.69</u>	

Total noncurrent assets

2,867,677.37

**TOTAL ASSETS**

\$ 11,062,723.90

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred pension plan outflows		\$ 459,961.00
Deferred pension plan contributions		<u>271,220.57</u>

**TOTAL DEFERRED OUTFLOWS OF RESOURCES**

\$ 731,181.57

See notes to financial statements.

**LIABILITIES****Current Liabilities:**

Accounts payable:		
Vendors	\$ 246,872.17	
Sub-grantees	160,869.21	
Funding agencies	<u>110,449.73</u>	\$ 518,191.11
Notes payable:		
Intermediary Relending Program	28,809.95	
Intermediary Relending Program - Recap	47,609.92	
Intermediary Relending Program III	27,181.18	
Intermediary Relending Program V	3,165.00	
KHC Production Loan Program	56,078.99	
SBA Microloan III	<u>30,182.98</u>	193,028.02
Advances from subgrantees		42,318.07
Accrued expenses		38.34
Employees' accrued leave		<u>130,000.00</u>
Total current liabilities		<u>883,575.54</u>

**Noncurrent Liabilities:**

Notes payable:		
Intermediary Relending Program	174,994.55	
Intermediary Relending Program - Recap	497,698.01	
Intermediary Relending Program - III	438,500.74	
Intermediary Relending Program V	93,835.00	
KHC Production Loan Program	395,885.89	
SBA Microloan III	<u>407,623.65</u>	2,008,537.84
Employees' accrued leave		20,306.45
Net pension liability		<u>3,890,950.29</u>
Total noncurrent liabilities		<u>5,919,794.58</u>

**TOTAL LIABILITIES**\$ 6,803,370.12**DEFERRED INFLOWS OF RESOURCES**Deferred pension plan inflows \$ 74,458.00**TOTAL DEFERRED INFLOWS OF RESOURCES**\$ 74,458.00**NET POSITION**Restricted \$ 2,587,668.81  
Unrestricted 2,328,408.54**TOTAL NET POSITION**\$ 4,916,077.35

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2016**

<b>Operating Revenues:</b>		
From federal agencies	\$ 3,027,452.02	
From state agencies	6,165,234.94	
From local agencies	639,877.77	
Loan programs' interest income	<u>192,509.70</u>	
 Total operating revenues		 \$ 10,025,074.43
<b>Operating Expenses:</b>		
Salaries	2,009,659.51	
Leave expense	190,040.02	
Employee benefits	1,005,351.17	
Travel	149,119.18	
Printing and publication	5,131.61	
Advances to sub-grantees	1,879,314.53	
Contractual services	21,618.16	
Other direct program expenditures	4,164,830.22	
Indirect expenses:		
Supplies	23,848.58	
Equipment rental	27,906.16	
Rent and utilities	158,577.44	
Telephone and telegraph	17,139.20	
Miscellaneous	<u>50,625.70</u>	
 Total operating expenses		 <u>9,703,161.48</u>
 Operating income		 321,912.95
<b>Non-operating Revenues (Expenses):</b>		
Local dues assessments (net of local match applied to programs)	35,706.46	
Investments interest income	34,250.70	
Miscellaneous	(165,025.70)	
Travel	<u>(24,960.44)</u>	
 Total non-operating revenues (expenses)		 <u>(120,028.98)</u>
 Change in net position		 201,883.97
 Net position, as previously reported		 4,819,546.67
Restatement of beginning net position		<u>(105,353.29)</u>
 Net position, as restated		 4,714,193.38
 NET POSITION, JUNE 30, 2016		 <u><u>\$ 4,916,077.35</u></u>

See notes to financial statements.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

<b>Cash Flows From Operating Activities:</b>	
Cash received from funding agencies	\$ 9,971,469.69
Cash received from program activities	84,906.83
Payments to employees	(3,192,042.74)
Payments to vendors	(4,474,081.66)
Payments to subgrantees	<u>(1,853,360.01)</u>
 Net cash provided by operating activities	 <u>536,892.11</u>
<b>Cash Flows From Noncapital Financing Activities:</b>	
Annual assessments	35,706.46
Cash for special projects	(165,025.70)
Board travel paid	<u>(24,960.44)</u>
 Net cash used by noncapital financing activities	 <u>(154,279.68)</u>
<b>Cash Flows From Investing Activities:</b>	
Interest on investments	<u>34,250.70</u>
 Net increase in cash	 416,863.13
 Cash and cash equivalents, July 1, 2015	 <u>6,518,313.77</u>
 CASH AND CASH EQUIVALENTS, JUNE 30, 2016	 <u><u>\$ 6,935,176.90</u></u>

**Reconciliation of Operating Income to Net Cash**

**Provided by Operating Activities:**

Operating income	\$ 321,912.95
Net change in assets and liabilities:	
Prepaid expenses	(310.60)
Accounts receivable	138,312.55
Notes receivable	(124,864.94)
Deferred outflows of resources	(458,161.86)
Accounts payable	34,218.32
Accrued expenses	(437.10)
Advances from subgrantees	(15,334.85)
Notes payable	33,141.39
Employees' accrued leave	13,007.96
Deferred inflows of resources	(263,542.00)
Net pension liability	<u>858,950.29</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 536,892.11

See notes to financial statements.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies:**

In 1969, the Purchase Area Development District (PADD) was organized under the Public Works and Economic Development Act of 1965 and was recognized as a comprehensive planning and development agency under Governor's Executive Order 69.653.

Today, the PADD is one of fifteen multi-county planning and development districts in Kentucky, serving the eight western-most counties of the Commonwealth including Ballard, Calloway, Carlisle, Fulton, Graves, Hickman, Marshall, and McCracken.

Over the past 47 years, the PADD has identified the needs of the region and developed strategies to meet these needs. The PADD offers information and assistance to elected officials and their representatives seeking financial resources. Staff also provides technical expertise for basic administrative and planning aid that complements the existing capabilities of member governments.

The PADD Board of Directors and its committees are composed of mayors, judge/executives, and citizen members, broadly representing the region, based on demographics and populations. Attention is focused on several areas of interest including aging services, economic development, environmental issues, health care, human services, and natural resources.

The accounting policies of the Purchase Area Development District, Inc. conform to generally accepted accounting principles. The following is a summary of such significant policies:

**Basis of Accounting**

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity, basis of accounting, and other significant policies employed by the District are summarized as follows:

Grant receivables are recorded only after incurrence of grant expenses or performance of grant requirements. In recording the receivables, consideration is given to the grant share of expenses incurred at the balance sheet date and the funds budgeted.

Costs for all programs (including those programs outside the Joint Funding Administration) have been accounted for under the accounting system prescribed by the Joint Funding Administration (JFA). Indirect expenses have been allocated to JFA program elements and other programs on the basis of direct salary and fringe costs as allocated per employees' time records.

Non-federal matching contributions are applied to individual programs on the basis of total expenses incurred on the program and the sharing ratio specified in the program agreement.

Dues expected to be received from local sources, which were pledged or authorized during the current accounting period, are accrued. Such accrual is recorded at the time a commitment is received from the local source.

The District is a single fund, special-purpose government. The District has no oversight responsibility for any other entity since control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (Continued):**

**Basic Financial Statements**

The District's basic financial statements include the Statement of Net Position; the Statement of Revenues, Expenses and Changes in Net Position; and the Statement of Cash Flows. The District has only one fund that uses a set of self-balancing accounts comprised of its assets, liabilities, net position, revenues, and expenses.

The statements are prepared on a full accrual, economic resource proprietary basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

**Cash and Cash Equivalents**

The District considers all demand savings accounts and certificates of deposit that can be withdrawn without penalty to be cash equivalents.

**Deposits and Investments**

In accordance with the provisions of Kentucky Revised Statutes (KRS) 66.480(1)(d) and KRS 41.240(4), the District maintains its cash with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC), and the financial institutions are required to provide pledges of securities for interest bearing and non-interest bearing deposits if either exceeds the amount of insurance coverage provided by the FDIC. Acceptable collateral includes certain U.S. Government Agency securities, certain Commonwealth of Kentucky or political subdivision debt obligations, or surety bonds. The District has no investment policy that would further limit its investment choices.

**Fair Value of Financial Instruments**

In normal circumstances, *Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 835-30* requires that imputed interest be recognized when non-interest bearing or reduced interest bearing instruments are involved in exchanges. The District has been a party in a number of transactions, both as a debtor and creditor, where non-interest bearing or reduced interest bearing instruments are involved. An exception to the required use of imputed interest is when an instrument is exchanged with a stated amount equal to the actual cash received or paid and there are no other identifiable rights, privileges, or obligations attached. The only rights, privileges, or obligations associated with these exchanges involve providing for the economic advancement of the Purchase area. Therefore, no imputed interest is recognized in the financial statements.

**Commodities Inventory**

The District warehouses commodities for the Emergency Food Assistance Program and the Commodity Supplemental Food Program. The commodities are not reported on the District's financial statements because the District does not have ownership of the commodities and is only a pass-through entity used to distribute the commodities to the recipients. As of June 30, 2016, the District warehoused \$82,737.88 and \$63,722.12 of Emergency Food Assistance Program and Commodity Supplemental Food Program, respectively.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 1 – Nature of Operations and Summary of Significant Accounting Policies (Continued):**

**Pension**

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County Employee’s Retirement System (CERS) and additions to/deductions from the plan’s fiduciary net position has been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows and Deferred Inflows**

Deferred outflow of resources represents a consumption of net position by the District that is applicable to a future reporting period and will not be recognized as an outflow of resources (expense) until that time. Deferred inflow of resources represents an acquisition of net position by the District that is applicable to a future reporting period and will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred outflows and inflows of resources with respect to their participation in the County Employee Retirement System as discussed further in Note 6.

**Net Position**

Net position is displayed in two components:

- a. Restricted – Consists of equity with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted – All other equities that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

The District does not own any capital assets. Therefore, the equity classification “invested in capital assets, net of related debt” is not used.

**Revenues**

Operating revenues are defined as revenues recognized as the result of carrying on the various programs the District provides to the Purchase Area. Non-operating revenues are defined as those revenues recognized from sources other than program activities.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.

**Subsequent Events**

The District did not have any subsequent events through November 14, 2016, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2016.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 2 – Correction of Error and Restatement of Beginning Net Position:**

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which addressed several issues regarding public pension plans, including the liabilities reported pertaining to unfunded portions and the disclosure requirements of those plans. The standard was effective for the District for the fiscal year beginning July 1, 2014. The new standard requires the District to report its proportionate share of the total net pension liability of the County Employee Retirement System Plan as a liability on the statement of net position and on the statement of revenues, expenses, and changes in net position. The standard also requires the deferral of changes in the net pension liability and amortization of those changes over set periods.

According to GASB Statement No. 68, the District’s proportionate share of the County Employee Retirement System’s total net pension liability must be reported by the District as well as deferral and amortization of changes in the net pension liability. The information provided by the Kentucky Retirement System in the initial year of implementation, included total contributions the District made to the plan. These total contributions consist of a portion for the pension plan and a portion for the Insurance Fund, an other post employee benefit plan. The amounts provided for the actuarial valuation dated June 30, 2015 include only the pension plan portion. In fiscal year 2015, the District reported \$105,353.29 paid to CERS for other post-employment benefits as contributions to the CERS pension plan subsequent to the measurement date on the statement of net position. This amount represented the Insurance Fund portion of the total contributions paid which should have been reported as a current year expense on the statement of activities for the year ended June 30, 2015. The effect of this restatement on the District’s net position is as follows:

Net position July 1, 2015, as previously stated		\$4,819,546.67
Contributions made after the measurement date	<u>\$ (105,353.29)</u>	
Adjustments to net position		<u>(105,353.29)</u>
 NET POSITION JULY 1, 2015, AS RESTATED		 <u>\$4,714,193.38</u>

**Note 3 – Cash and Cash Equivalents:**

At year end, the carrying amount of the District’s cash in bank was \$6,934,976.90, and the bank balance was \$7,148,162.90. As of June 30, 2016, \$825,450.14 of the District’s bank balance was covered by FDIC insurance, and the remaining balance of \$6,322,712.76 was subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The remaining balance of \$6,322,712.76 was uninsured and collateralized with securities held by the pledging bank’s agent not in the District’s name.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 4 – Notes Receivable:**

A detail of notes receivable at June 30, 2016 is as follows:

Revolving Loan Funds	\$1,356,051.22
Recapitalization Revolving Loan Funds	464,374.99
Intermediary Relending Program	135,841.63
Intermediary Relending Program - III	466,886.03
Intermediary Relending Program - V	95,824.05
Intermediary Relending Program - Recap	434,722.70
Rural Business Enterprise Grant Program - RLF	129,354.63
Rural Business Enterprise Grant Program - RLF II	109,689.18
Rural Business Enterprise Grant Program - RLF III	19,802.83
Microloan II Program	5,528.15
Microloan III Program	367,267.72
Lending Area	<u>58,177.69</u>
<b>Total</b>	<b><u>3,643,520.82</u></b>
Less allowances for bad debts:	
Revolving Loan Funds	100,000.00
Recapitalization Revolving Loan Funds	125,000.00
Intermediary Relending Program - III	125,000.00
Intermediary Relending Program - Recap	30,975.21
Microloan II Program	<u>5,528.15</u>
<b>Total</b>	<b><u>386,503.36</u></b>
<b>NOTES RECEIVABLE - NET</b>	<b><u>\$3,257,017.46</u></b>

The District considers the need for loan loss allowances at the program level, and for those programs with no history of uncollectible loans, a loan loss allowance is not considered necessary.

**Note 5 – Equipment:**

The Purchase Area Development District, Inc. entered into an agreement with the Jackson Purchase Local Officials Organization, Inc. (a related party) to transfer equipment acquired in exchange for maintenance of such equipment. The equipment will continue to be used by the District in accordance with its intended purpose.

**Note 6 – Retirement Plans:**

**Employee Pension Plan**

The District has a contributory pension plan covering substantially all employees. This plan is a defined contribution 401(k) plan with no requirements for unfunded past or prior service costs. The amount of vested benefits does not exceed the amount of fund assets.

The Purchase Area Development District's total current-year payroll for all of its employees totaled \$2,226,625.38. The amount of its current-year payroll covered by the Employee Pension Plan was \$2,184,309.14.

Participating employees are required to pay at least 1% of their compensation to the pension plan. With additional incentive contributions, the District contributes up to 5% of employees' compensation to the plan. Employees have the opportunity to make additional voluntary contributions.

Contributions made to the Employee Pension Plan during the year ended June 30, 2016 totaled \$207,899.72 of which \$55,563.84 was made by the District.

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**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6 – Retirement Plans (Continued):**

**County Employees' Retirement System**

*Plan descriptions.* Employees of the District participate in the County Employees' Retirement System (CERS), a cost-sharing, multiple-employer, defined benefit pension plan, which is administered by the Kentucky Retirement Systems. The plan covers all eligible full-time employees and provides for retirement and death benefits to plan members as well as disability to members other than those in the third tier. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost of living (COLA) adjustments are provided at the discretion of the State legislature. Under the provisions of Kentucky Revised Section 61.645, the Board of Trustees of Kentucky Retirement Systems provides for the establishment of the system and benefit amendments are authorized by the State legislature. The Kentucky Retirement Systems issues a publicly available financial report that includes financial statements and required supplementary information for the plan. The report may be obtained by writing or calling the plan:

Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, Kentucky 40601-6124  
(502) 564-4646.

The CERS also provides other post-employment benefits through the Kentucky Retirement Systems Insurance Fund (Insurance Fund), which was established to provide hospital and medical insurance for members receiving benefits from CERS. The Insurance Fund is a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the Kentucky Retirement Systems. The Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase hospital and medical insurance. All participants enrolled in CERS are automatically enrolled in both the Insurance Fund and the pension fund. Information regarding the Insurance Fund is contained in the financial statements of the Kentucky Retirement Systems.

*Funding policies.* Contribution rates are established by the Kentucky Revised Statutes. Non-hazardous plan members of CERS are required to contribute 5.000% of their annual covered salary, and the District provides a contribution of 17.06% of that salary. The required contribution rate for fiscal years ending June 30, 2015 and 2014 was 17.67% and 18.89%, respectively. The contribution rate is a combined rate for both the pension plan and the Insurance Fund. For fiscal year ended June 30, 2016, the pension plan portion and the Insurance Fund portions were 12.42% and 4.64%. These percentages were 12.75% and 4.92% for fiscal year ended June 30, 2015, and 13.74% and 5.15% for fiscal year ended June 30, 2014. For employees hired on September 1, 2008, or thereafter, an additional 1% must be contributed by employees to a health insurance account. The pension contributions for fiscal years ended June 30, 2016, 2015, and 2014 were \$271,220.76, \$273,019.88, and \$296,009.53, respectively. The insurance contributions for fiscal years ended June 30, 2016, 2015, and 2014 were \$101,325.56, \$105,353.29, and \$110,949.71, respectively.

*Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions.* At June 30, 2016, the District reported a liability of \$3,890,950.29 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's share of contributions to the pension plan relative to the total contributions of all participating employers. At June 30, 2015, the District's proportion was 0.090573%.

As a result of its requirement to contribute to CERS, the District recognized pension expenses of \$137,246.43 for the year ended June 30, 2016. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources from the following sources as a result of its requirements to contribute to CERS:

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6 – Retirement Plans (Continued):**

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Net differences between projected and actual earnings on pension plan investments	\$ 34,909.00	\$ -
Difference between expected and actual experience	32,362.00	-
Change in assumptions	392,690.00	-
Change in proportion and differences between employer contributions and proportionate share of contributions	-	74,458.00
Contributions subsequent to the measurement date	<u>271,220.57</u>	<u>-</u>
<b>TOTALS</b>	<b><u>\$ 731,181.57</u></b>	<b><u>\$ 74,458.00</u></b>

Deferred outflows of resources in the amount of \$271,220.57 related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	
2017	\$127,281.13
2018	127,281.13
2019	58,838.48
2020	72,102.25

The net pension liability as of June 30, 2016, is based on the June 30, 2015, actuarial valuation. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five year period. Deferred outflows and inflows related to differences between expected and actual experience and change in assumptions are amortized over a period of 3.51 years.

*Actuarial assumptions.* The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation - 3.25%

Salary increases - 4.0%, average including inflation

Investment rate of return - 7.5%, net of pension plan investment expense including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back four years for males) is used for the period after disability retirement. There is some margin in the current mortality tables for possible future improvement in mortality rates and that margin will be reviewed again when the next experience investigation is conducted. The long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years for KRS. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated April 30, 2014. 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 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. 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

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6 – Retirement Plans (Continued):**

in setting the long-term rate of return for funding pension plans which covers a longer time frame. The assumption 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.

*Discount rate.* The discount rate determination does not use a municipal bond rate. Projected future benefit payments for all current plan members were projected through 2117. The target allocation and best estimates of arithmetic nominal rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Combined Equity	44%	5.40%
Combined Fixed Income	19%	1.50%
Real Return (Diversified Inflation Strategies)	10%	3.50%
Real Estate	5%	4.50%
Absolute Return (Diversified Hedge Funds)	10%	4.25%
Private Equity	10%	8.50%
Cash	<u>2%</u>	(.25)%
Total	<u>100%</u>	

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2013. The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at the actuarially determined contribution rate of projected compensation over the remaining 28 year amortization period of the unfunded actuarial accrued liability.

*Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.* The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	<u>1% Decrease 6.5%</u>	<u>Current Discount 7.5%</u>	<u>1% Increase 8.5%</u>
The District's proportionate share of the net pension liability	\$4,382,824.96	\$3,890,950.29	\$3,474,842.15

*Payables to the pension plan.* At June 30, 2016, the financial statements include \$0 in payables to CERS. These are legally required contributions to the plan. These amounts are not accounted for in the net pension liability.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 7 – Leases:**

**Office Space, Vehicles, and Office Equipment**

On July 1, 1996, the District entered into a rental agreement with the Jackson Purchase Local Officials Organization, Inc., a related party, whereby the District leases office space of approximately 20,100 square feet. The lease calls for monthly payments calculated upon a square footage basis. The amount of the lease per square foot is determined by totaling the prior year’s interest expense, depreciation, building maintenance, property maintenance, and insurance divided by the square footage under lease. This agreement will continue in effect until June 30, 2016, and is automatically renewable for five-year periods.

The District leased warehouse space of 11,250 square feet from the Jackson Purchase Local Officials Organization, Inc. for monthly payments of \$1,875.00, or approximately \$2.00 per square foot. This lease continues indefinitely or can be canceled by either party upon a thirty-day written notice.

Vehicles are leased on a mileage basis, and various office equipment is leased for a monthly fee, which is agreed upon between the District and Jackson Purchase Local Officials Organization, Inc.

Lease amounts with Jackson Purchase Local Officials Organization, Inc. are provided below:

<u>Item Leased</u>	<u>Total of Expense for the Year Ended June 30, 2016</u>
Office space	\$96,899.60
Warehouse space	38,021.96
Vehicles	55,547.37
Furniture and equipment	29,902.62

**Note 8 – Revolving Loan Funds:**

The District administers five revolving loan grants which are used to provide investment capital for businesses desiring to locate in the Purchase Area. Revolving loan fund net position balances are partially restricted in nature. Any federal or local match funds must only be used for loans; however, interest income earned on those funds may be used for loans or for administrative expenses related to the revolving loan programs. In 1984, the Revolving Loan Fund (RLF) was established which provided for \$650,000.00 of federal funds with a local match of \$217,000.00. The Recapitalization Revolving Loan Fund (Recap RLF) was established in 1988 with \$250,000.00 of federal funds and an \$83,333.00 local match. At June 30, 2016, the RLF net position balance was \$1,661,436.30 of which \$867,000.00 represents the original Federal and local contribution amounts and \$794,436.30 represents the activity income from the inception of the program, and the Recap RLF net position balance was \$603,732.51 of which \$333,333.00 represents the original Federal and local contribution amounts and \$270,399.51 represents the activity income from the inception of the program.

In 1998, the Rural Business Enterprise Grant - Revolving Loan Fund (RBEG-RLF) was established which provided for \$200,000.00 of federal funds. At June 30, 2016, the RBEG-RLF net position balance was \$373,723.84 of which \$200,000.00 was restricted and \$173,723.84 was designated for the loan program.

In 2010, the second Rural Business Enterprise Grant - Revolving Loan Fund (RBEG-RLF II) was established which provided for \$100,000.00 of federal funds. At June 30, 2016, the RBEG-RLF II net position balance was \$116,586.36 of which \$100,000.00 was restricted and \$16,586.36 was designated for the loan program.

In 2015, the third Rural Business Enterprise Grant - Revolving Loan Fund (RBEG-RLF III) was established which provided for \$22,500.00 of federal funds. At June 30, 2016, the RBEG-RLF III net position balance was \$23,387.92 of which \$22,500.00 was restricted and \$87.92 was designated for the loan program.

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**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 9 – Intermediary Relending Program:**

In 1992, the Intermediary Relending Program (IRP) was established which allows the District to borrow \$750,000.00 at a fixed rate of 1% per year. Interest only was paid annually for the first two years. Principal and interest is now paid in annual installments with the balance due and payable August 27, 2022. The proceeds received by the District are loaned to qualified borrowers at an interest rate established by the District. As of June 30, 2016, the IRP net position balance of \$235,907.22 was designated for the loan program.

In 1996, the Intermediary Relending Program - Recapitalization (IRP-Recap) was established which allows the District to borrow up to \$1,250,000.00 at a fixed rate of 1% per year. Interest only was paid annually for the first three years. Principal and interest is now paid in annual installments with the balance due and payable July 10, 2026. The proceeds received by the District are loaned to qualified borrowers at an interest rate established by the District. At June 30, 2016, the IRP-Recap net position balance of \$180,328.91 was designated for the loan program.

In 2002, the Intermediary Relending Program - III (IRP-III) was established which allows the District to borrow up to \$750,000.00 at a fixed rate of 1% per year. Interest only is paid annually for the first three years. Principal and interest will then be paid in annual installments with the balance due and payable January 30, 2032. The proceeds received by the District are loaned to qualified borrowers at an interest rate established by the District. At June 30, 2016, the IRP-III net position balance of (\$6,019.94) was designated for the loan program.

In 2015, the Intermediary Relending Program - V (IRP-V) was established which allows the District to borrow up to \$500,000 at a fixed rate of 1% per year. Interest only is paid annually for the first three years. Principal and interest will then be paid in annual installments with the balance due and payable September 23, 2045. The proceeds received by the District are loaned to qualified borrowers at an interest rate established by the District. At June 30, 2016, the IRP-V net position balance of \$497.39 was designated for the loan program.

**Note 10 – Microloan 2 Program:**

In 1999, the SBA Microloan 2 Program was established which allowed the District to borrow \$527,212.00 at a rate of 4% to 4.75%, depending upon the size of the loans made. No payments were required for the first year. Principal and interest accrued during the first year and current principal and interest were paid in 108 monthly installments. The SBA Microloan 2 Program ended in 2009 and the District continues the loan program as the Microloan 2 Program. The proceeds received by the District are loaned to qualified borrowers at an interest rate established by the District. At June 30, 2016, the SBA Microloan 2 Program net position balance of \$8,890.88 was designated for the loan program.

**Note 11 – Microloan 3 Program:**

In 2013, the SBA Microloan 3 Program was established which allowed the District to borrow \$500,000.00 at a rate of 1.375% per annum, depending upon the size of the loans made. Interest will accrue during the first year and current principal and interest will be paid in annual installments with the balance due and payable September 30, 2023. At June 30, 2015, the SBA Microloan 3 Program net position balance of \$93,760.79 was designated for the loan program.

**Note 12 – KHC Production Loans:**

Since 1997, the Kentucky Housing Corporation has made funds available from its Housing Production Loan Program to be utilized in the Revolving Rehabilitation Loan Program. Principal is repaid annually over a 10 to 20 year period. Interest of 1% on the unpaid principal balance is paid quarterly.

For each note payable to the Kentucky Housing Corporation, the District also had a note receivable from the Purchase Area Housing Corporation (PAHC), who is a related party. Due to advance repayment by PAHC, the note receivable balance is less than the outstanding note payable. No interest was earned on the notes receivable for the year ended June 30, 2016, as the receivable balance was \$0.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 13 – Long-Term Notes Payable:**

The following is a summary of changes in the long-term notes payable for the year ended June 30, 2016:

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2016</u>
IRP	\$ 232,329.20	\$ -	\$ 28,524.70	\$ 203,804.50
IRP-Recap	592,446.47	-	47,138.54	545,307.93
IRP-III	492,593.98	-	26,912.06	465,681.92
IRP-V	-	97,000.00	-	97,000.00
KHC I	9,852.81	-	3,284.27	6,568.54
KHC II	12,089.00	-	3,025.00	9,064.00
KHC III	12,630.00	-	2,526.00	10,104.00
KHC IV	55,878.53	-	9,312.98	46,565.55
KHC V	43,108.80	-	6,158.40	36,950.40
KHC VI	55,014.00	-	6,876.75	48,137.25
KHC VII	87,071.40	-	-	87,071.40
KHC VIII	57,848.61	-	5,258.97	52,589.64
KHC IX	46,762.47	-	4,251.14	42,511.33
KHC X	26,952.00	-	2,246.00	24,706.00
KHC XI	22,785.10	-	1,752.70	21,032.40
KHC XII	40,367.15	-	2,568.24	37,798.91
KHC XIII	30,694.95	-	1,829.49	28,865.46
SBA MICROLOAN III	<u>350,000.00</u>	<u>150,000.00</u>	<u>62,193.37</u>	<u>437,806.63</u>
TOTALS	<u>\$2,168,424.47</u>	<u>\$ 247,000.00</u>	<u>\$ 213,858.61</u>	<u>\$2,201,565.86</u>

The annual debt service requirements to maturity, including principal and interest, for notes payable as of June 30, 2016, are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Payment</u>
2017	\$ 193,028.03	\$ 26,393.72	\$ 219,421.75
2018	194,699.35	24,161.63	218,860.98
2019	193,098.15	21,906.77	215,004.92
2020	191,801.33	19,661.75	211,463.08
2021	191,015.94	17,423.44	208,439.38
2022-2026	839,798.35	55,346.96	895,145.31
2027-2031	322,140.39	14,109.56	336,249.95
2032-2036	48,674.46	2,230.84	50,905.30
2037-2041	19,699.58	975.42	20,675.00
2042-2046	<u>7,610.28</u>	<u>111.61</u>	<u>7,721.89</u>
TOTALS	<u>\$2,201,565.86</u>	<u>\$ 182,321.70</u>	<u>\$2,383,887.56</u>

**Note 14 – Contingencies:**

Federal, state, and local government agencies provide funding for the District's programs. These funds are to be used for designated purposes only. If, based on the grantors' review, the funds are considered not to have been used for the intended purpose, the grantors may request a refund of monies advanced or refuse to reimburse the District for its expenses. The amount of such future refunds and unreimbursed expenses, if any, is not expected to be significant. Continuation of the District's programs is predicated upon the grantors' satisfaction that the funds are being spent as intended and the grantors' intent to continue their programs.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 15 – Insurance and Related Activities:**

The Purchase Area Development District, Inc. is exposed to various forms of loss of assets associated with the risks of personal liability, theft, errors and omissions, fiduciary responsibility, etc. Each of these risk areas is covered through the purchase of commercial insurance. The District has purchased certain policies which are retrospectively rated and which include workmen's compensation insurance.

**Note 16 – Other Related Party Transactions:**

The District has entered into continuing agreements with the Purchase Area Housing Corporation, the Purchase Community Housing Development Corporation, the Purchase Area Enhanced 911 Administrative Board, and Purchase Area Regional Industrial Park Authority, Inc. (related parties) to provide operating and administrative services. For the year ended June 30, 2016, the fees charged for these services to these organizations were \$12,579.86, \$0, \$59,750.00, and \$77,817.89, respectively. Of the fees charged, \$631.37 from the Purchase Area Housing Corporation, \$4,979.16 from the Purchase Area Enhanced 911 Administrative Board, and \$5,003.25 from Purchase Area Regional Industrial Park Authority, Inc. were receivable at June 30, 2016.

As of June 30, 2016, the District has a note receivable in the Lending Area in the amount of \$58,177.69 from Central Services, Inc. This loan is guaranteed by a board member of the District.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE**  
**NET PENSION LIABILITY**  
**COUNTY EMPLOYEE'S RETIREMENT SYSTEM (CERS)**  
**LAST TWO FISCAL YEARS\***

	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.090573%	0.093500%
Employer's proportionate share of the net pension liability (asset)	\$ 3,890,950	\$ 3,032,000
Employer's covered-employee payroll	\$ 2,183,741	\$ 2,141,327
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	178.18%	141.59%
Plan fiduciary net position as a percentage of the total pension liability	59.97%	66.80%

\* The amounts presented for each fiscal year were determined as of June 30. Until a full 10-year trend is compiled, the District will present information only for those years for which information is available.

**Notes to Schedule**

The total pension liability was determined by applying procedures to the actuarial valuation as of June 30, 2015. The financial reporting actuarial valuation used the following actuarial methods and assumptions, applied to all prior periods included in the measurement.

Valuation date	June 30, 2015
Experience study	July 1, 2008 - June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	5-year smoothed market
Inflation	3.25%
Salary increase	4.0% average, including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	In the 2015 actuarial valuation, expected retirement ages of general employees were adjusted to more closely reflect actual experience.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1983 Group Annuity Mortality Table.
Other Information	Salary increases and investment rate of return have decreased as a result of the experience study performed for the period covering fiscal years 2008 through 2013 which include adjustments for inflation.

NOTE: This schedule is based on the last measurement date of the net pension liability.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**COUNTY EMPLOYEE'S RETIREMENT SYSTEM (CERS)**  
**LAST THREE FISCAL YEARS\***

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 271,220.57	\$ 273,019.19	\$ 296,009.53
Contributions in relation to the contractually required contribution	<u>271,220.57</u>	<u>273,019.19</u>	<u>296,009.53</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 2,183,741.00	\$ 2,141,327.00	\$ 2,154,363.39
Contributions as a percentage of covered-employee payroll	12.42%	12.75%	13.74%

\* The amounts presented for each fiscal year were determined as of June 30. Until a full 10-year trend is compiled, the District will present information only for those year for which information is available.

NOTE: This schedule is determined as of the employer's most recent fiscal year-end.

**SUPPLEMENTARY INFORMATION**

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor Number</b>	<b>Disbursements/ Expenses</b>
<b>U.S. Department of Agriculture:</b>			
Passed through Kentucky Department of Agriculture:			
Commodity Supplemental Food Program - Note 3	10.565	PON2 035 1400001979 2	\$ 398,461.52
Emergency Food Assistance Program (Administrative Costs)	10.568	PON2 035 1400001970 1	43,661.61
Emergency Food Assistance Program (Food Commodities) - Note 3	10.569	PON2 035 1400001970 1	437,072.33
Rural Business Enterprise Grant - Technical Assistance	10.769	20-042-631670501	<u>12,544.18</u>
Food Distribution Cluster Sub-Total			<u>891,739.64</u>
Total Department of Agriculture			<u>891,739.64</u>
<b>Delta Regional Authority:</b>			
Direct Program:			
Delta Local Development District Assistance	90.202	N/A	<u>19,421.35</u>
<b>U.S. Department of Commerce:</b>			
Direct Program:			
Economic Adjustment Assistance	11.307	N/A	1,895,830.70
Economic Adjustment Assistance	11.307	N/A	13,392.85
Passed through Governor's Office for Local Development:			
Joint Funding Administration - Economic Development Support for Planning Organizations	11.302	PON2 112 1600000336	<u>63,000.00</u>
Total U.S. Department of Commerce			<u>1,972,223.55</u>
<b>U.S. Department of Health and Human Services:</b>			
Direct Program:			
Medical Assistance Program	93.778	N/A	216,594.64
Passed through Kentucky Cabinet for Health and Family Services:			
Special Programs for the Aging, Title III - Part B, Grants for Supportive Services and Senior Centers	93.044	PON2 725 1400001066 7	344,939.97
Special Programs for the Aging, Title III - Part C, Nutrition Services	93.045	PON2 725 1400001066 7	576,388.81
Nutrition Services Incentive Program	93.053	PON2 725 1600000226 1	<u>197,802.00</u>
Aging Cluster Sub-Total			1,119,130.78
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	PON2 725 1400001073 5	3,959.60
Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	PON2 725 1400001073 5	6,685.51
Special Programs for the Aging, Title III - Part D, Disease Prevention and Health Promotion Services	93.043	PON2 725 1400001066 7	13,009.75
National Family Caregiver Support, Title III - Part E	93.052	PON2 725 1400001066 7	84,832.49
Public Health Emergency Preparedness	93.069	PON2 725 1400001163 3	1,980.75
Medicare Enrollment Assistance Program	93.071	PON2 725 1600000228 2	8,912.48
Medical Assistance Program	93.778	PON2 725 1400001160 7	22,889.43

See notes to schedule of expenditures of federal awards.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

<b>U.S. Department of Health and Human Services:</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor Number</b>	<b>Disbursements/ Expenses</b>
Chronic Disease Self-Management Program	93.734	PON2 725 1600001141 1	\$ 1,118.84
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	PON2 725 1600001180 1	31,173.29
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	PON2 725 1400001161 4	6,028.25
Passed through the University of Kentucky: Temporary Assistance for Needy Families	93.575	PO2 736 1500005301 1	<u>58,618.77</u>
Total Department of Health and Human Services			<u>1,574,934.58</u>
<b>U.S. Department of Homeland Security:</b>			
Passed through Kentucky Office of Homeland Security			
Homeland Security Grant Program	97.067	PO2 094 1400004548 1	9,652.52
Homeland Security Grant Program	97.067	PO2 094 1600000742 1	<u>19,884.81</u>
Total U.S. Department of Homeland Security			<u>29,537.33</u>
<b>U.S. Department of Housing and Urban Development:</b>			
Passed through Governor's Office for Local Development:			
Joint Funding Administration - Community Development Block Grants/State's Program	14.228	PON2 112 1600000336	<u>24,000.00</u>
<b>U.S. Department of Labor:</b>			
Passed through Kentucky Cabinet for Health and Family Services:			
Senior Community Service Employment Program	17.235	PON2 725 1400001202 3	<u>195,198.38</u>
Passed through Kentucky Workforce Development Cabinet:			
WIA Adult Program	17.258	PON2 531 1500002571 1	176,464.71
WIA Youth Activities	17.259	PON2 531 1500002571 1	69,267.40
WIA Dislocated Worker Formula Grants	17.278	PON2 531 1500002571 1	<u>509,122.87</u>
WIA Cluster Sub-Total			<u>754,854.98</u>
Total Department of Labor			<u>950,053.36</u>
<b>Small Business Administration</b>			
Direct Program:			
Small Business Administration Microloan III	59.046	SBAHQ-13-Y-0152	<u>19,856.95</u>
Total Department of Transportation			<u>19,856.95</u>
<b>U.S. Department of Transportation:</b>			
Passed through Kentucky Transportation Cabinet:			
Highway Planning and Construction	20.205	P02 625 1600000808 1	11,970.93
Metropolitan Transportation Planning	20.505	KY-80-0004-01 (G04S604Z)	<u>60,000.00</u>
Total Department of Transportation			<u>71,970.93</u>
			<u><u>\$ 5,553,737.69</u></u>

See notes to schedule of expenditures of federal awards.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**Note 1 – Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Purchase Area Development District, Inc. and is presented on the accrual basis of accounting, except for the noncash programs, which represent commodities distributed by the District. The Department of Agriculture provides the dollar value of these commodities. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Note 2 – Subrecipients:**

Purchase Area Development District, Inc. provided the following amounts to subrecipients:

<u>Program Title</u>	<u>Subrecipient</u>	<u>Amount Provided</u>
Title III - Part B, Grants for Supportive Services	Ballard County Senior Citizens	\$ 29,873.02
	Murray/Calloway Co. Senior Citizens	52,229.41
	Carlisle County Senior Citizens	22,742.28
	Fulton County Senior Citizens	39,250.18
	Graves County Senior Citizens	48,959.86
	Hickman County Senior Citizens	36,305.93
	Marshall County Senior Citizens	45,983.35
	Paducah/McCracken Co. Senior Citizens	61,775.97
	Kentucky Legal Aid	<u>19,000.00</u>
	TOTAL	<u>\$ 356,120.00</u>
Title III - Part C, Nutrition Services	Ballard County Senior Citizens	\$ 24,778.46
	Murray/Calloway Co. Senior Citizens	94,654.10
	Carlisle County Senior Citizens	22,173.81
	Fulton County Senior Citizens	49,218.50
	Graves County Senior Citizens	118,042.75
	Hickman County Senior Citizens	19,899.82
	Marshall County Senior Citizens	80,366.50
	Paducah/McCracken Co. Senior Citizens	<u>191,313.42</u>
		TOTAL

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**Note 2 – Subrecipients (Continued):**

<u>Program Title</u>	<u>Subrecipient</u>	<u>Amount Provided</u>
Title V - Senior Community Service Employment Program	West Kentucky Allied Services	<u>\$ 189,991.38</u>
Nutrition Services Incentive Program	Ballard County Senior Citizens	\$ 10,634.58
	Murray/Calloway Co. Senior Citizens	39,596.24
	Carlisle County Senior Citizens	7,270.00
	Fulton County Senior Citizens	16,914.67
	Graves County Senior Citizens	36,818.97
	Hickman County Senior Citizens	6,594.21
	Marshall County Senior Citizens	20,080.16
	Paducah/McCracken Co. Senior Citizens	<u>59,893.18</u>
	TOTAL	<u>\$ 197,802.01</u>

**Note 3 – Commodities Distribution:**

Amounts reported represent the dollar values of commodities distributed during the year. Dollar values were determined using USDA prescribed wholesale values per unit. These amounts are not included in the statement of revenues and expenses. At June 30, 2016, the District had USDA food commodities totaling \$146,460.00 in inventory.

**Note 4 – RLF Grant Calculation of Federal Amount:**

Loan amount outstanding	\$ 1,820,426.21
Cash balance	666,811.38
Administrative costs	<u>40,536.68</u>
Federal grant rate	<u>x</u> 75%
Total Federal RLF amount	<u>\$ 1,895,830.70</u>

See auditor's report on pages 1-2.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Joint Funding Administration</b>	<b>Title III</b>	<b>West Kentucky Workforce Investment Board</b>	<b>CDO Medicaid Waiver Program</b>	<b>Nutrition Services Incentive Program</b>
<b>Revenues:</b>					
Federal:					
Received	\$ 87,000.00	\$ 866,046.23	\$ 690,638.20	\$ 312,680.00	\$ 180,938.77
Receivable (payable)	-	153,124.79	64,216.78	30,800.00	16,863.23
Advanced or unexpended	-	-	-	-	-
State:					
Received	115,771.82	223,341.76	-	4,320,471.44	-
Receivable (payable)	-	4,025.24	-	234,491.14	-
Advanced or unexpended	-	-	-	-	-
Local:					
Annual assessments	-	-	-	-	-
Received	-	-	-	-	-
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to programs	-	-	-	-	-
<b>Total revenues</b>	<b><u>202,771.82</u></b>	<b><u>1,246,538.02</u></b>	<b><u>754,854.98</u></b>	<b><u>4,898,442.58</u></b>	<b><u>197,802.00</u></b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	97,049.84	90,435.38	324,353.43	470,844.74	-
Leave expense	13,684.10	12,343.29	39,460.58	41,946.48	-
Employee benefits	41,744.18	41,256.08	162,054.45	244,863.68	-
Travel	8,654.11	5,441.65	18,819.30	26,755.17	-
Advances to sub-grantees	-	966,056.54	-	-	197,802.01
Contractual services	-	-	-	-	-
Other expenses	3,547.54	79,363.38	19,427.77	3,658,659.87	-
<b>Total direct expenses</b>	<b>164,679.77</b>	<b>1,194,896.32</b>	<b>564,115.53</b>	<b>4,443,069.94</b>	<b>197,802.01</b>
Indirect expenses:					
Indirect expenses applied	54,429.58	51,641.70	190,739.45	280,709.37	-
<b>Total expenses</b>	<b><u>219,109.35</u></b>	<b><u>1,246,538.02</u></b>	<b><u>754,854.98</u></b>	<b><u>4,723,779.31</u></b>	<b><u>197,802.01</u></b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b><u>\$ (16,337.53)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 174,663.27</u></b>	<b><u>\$ (0.01)</u></b>

<u>Title V SCSEP</u>	<u>Emergency Food Assistance Rural Infrastructure Grant</u>	<u>Section 5303 and 5304 Federal Transit Administration</u>	<u>Child Care Resource and Referral</u>	<u>Commodity Supplemental Food Program</u>	<u>CMS - SHIP</u>	<u>Aging &amp; Disability Resource Center</u>
\$ 178,406.76	\$57,691.74	\$60,000.00	\$ 53,311.23	\$53,973.94	\$35,499.30	\$ 23,364.00
16,791.62	5,150.09	-	5,307.54	3,430.79	1,702.24	1,134.00
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,500.00	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,500.00	-	-	-	-
<u>195,198.38</u>	<u>62,841.83</u>	<u>75,000.00</u>	<u>58,618.77</u>	<u>57,404.73</u>	<u>37,201.54</u>	<u>24,498.00</u>
2,228.99	12,806.93	35,170.29	36,221.42	14,811.56	16,273.15	9,258.01
290.25	862.62	4,674.53	4,452.63	1,076.45	1,710.00	2,234.80
1,033.79	4,286.28	12,933.48	9,058.85	5,388.61	7,811.09	5,521.98
383.29	1,507.35	2,829.82	2,834.42	1,056.75	442.23	19.83
189,991.38	-	-	-	-	-	-
-	-	-	-	-	-	-
20.81	17,495.25	591.80	189.58	17,555.02	1,596.50	59.25
193,948.51	36,958.43	56,199.92	52,756.90	39,888.39	27,832.97	17,093.87
<u>1,279.46</u>	<u>6,703.18</u>	<u>18,863.98</u>	<u>17,756.70</u>	<u>7,921.28</u>	<u>9,420.06</u>	<u>5,795.56</u>
<u>195,227.97</u>	<u>43,661.61</u>	<u>75,063.90</u>	<u>70,513.60</u>	<u>47,809.67</u>	<u>37,253.03</u>	<u>22,889.43</u>
<u>\$ (29.59)</u>	<u>\$19,180.22</u>	<u>\$ (63.90)</u>	<u>\$(11,894.83)</u>	<u>\$ 9,595.06</u>	<u>\$ (51.49)</u>	<u>\$ 1,608.57</u>

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>2015-2016 KOHS Citizen Corps Program</b>	<b>Microloan 3 Program</b>	<b>Development Information System Assistance Program</b>	<b>Rural Business Enterprise Grant- Technical Assistance</b>	<b>Local Roads Update</b>
<b>Revenues:</b>					
Federal:					
Received	\$ 5,549.83	\$ 8,843.33	\$13,392.85	\$12,544.18	\$11,970.93
Receivable (payable)	14,334.98	11,013.62	-	-	-
Advanced or unexpended	-	-	-	-	-
State:					
Received	-	-	1,771.55	-	2,992.73
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Local:					
Annual assessments	-	-	-	-	-
Received	-	4,964.24	4,092.50	2,174.33	-
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to programs	-	-	-	-	-
<b>Total revenues</b>	<b><u>19,884.81</u></b>	<b><u>24,821.19</u></b>	<b><u>19,256.90</u></b>	<b><u>14,718.51</u></b>	<b><u>14,963.66</u></b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	3,416.83	10,971.63	10,254.27	6,620.80	7,378.77
Accumulated leave	581.97	1,273.52	1,041.66	797.03	1,599.58
Employee benefits	1,624.92	5,360.17	2,631.09	3,247.40	2,208.46
Travel	448.95	722.01	323.73	55.36	64.82
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	11,888.55	90.16	1.00	-	2.30
<b>Total direct expenses</b>	<b>17,961.22</b>	<b>18,417.49</b>	<b>14,251.75</b>	<b>10,720.59</b>	<b>11,253.93</b>
Indirect expenses:					
Indirect expenses applied	1,976.43	6,403.70	5,220.39	3,997.92	3,709.73
<b>Total expenses</b>	<b><u>19,937.65</u></b>	<b><u>24,821.19</u></b>	<b><u>19,472.14</u></b>	<b><u>14,718.51</u></b>	<b><u>14,963.66</u></b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b><u>\$ (52.84)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (215.24)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

<b>Delta Regional Authority Technical Assistance FY 2016-2017</b>	<b>2014-2015 KOHS Citizen Corps Program</b>	<b>Delta Regional Authority Technical Assistance FY 2015-2016</b>	<b>Title VII Ombudsman Grant</b>	<b>Medicare Improvement for Patients &amp; Providers - Area Agency on Aging</b>	<b>Title VII Elder Abuse Prevention</b>	<b>Functional Assessment Service Teams</b>
\$ 8,000.00	\$9,652.52	\$7,542.21	\$5,338.79	\$4,305.87	\$3,410.87	\$1,982.46
3,879.14	-	-	1,346.72	1,367.29	548.73	(1.71)
-	-	-	-	-	-	-
-	-	-	1,107.22	-	730.00	-
-	-	-	226.78	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,879.14</u>	<u>9,652.52</u>	<u>7,542.21</u>	<u>8,019.51</u>	<u>5,673.16</u>	<u>4,689.60</u>	<u>1,980.75</u>
5,109.82	202.31	3,504.16	3,381.83	2,579.79	2,006.53	599.66
511.76	22.06	312.16	427.68	181.25	249.89	50.02
2,231.81	91.08	1,569.47	1,768.11	1,264.23	1,045.92	317.67
1,147.20	27.93	251.04	322.42	137.30	190.23	654.38
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,193.62	-	100.00	4.00	-	-
9,000.59	9,537.00	5,636.83	6,000.04	4,166.57	3,492.57	1,621.73
<u>2,878.55</u>	<u>115.52</u>	<u>2,007.24</u>	<u>2,019.47</u>	<u>1,506.59</u>	<u>1,197.03</u>	<u>359.02</u>
<u>11,879.14</u>	<u>9,652.52</u>	<u>7,644.07</u>	<u>8,019.51</u>	<u>5,673.16</u>	<u>4,689.60</u>	<u>1,980.75</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101.86)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>			
	<b>Medicare</b>	<b>Medicare</b>			
	<b>Improvement</b>	<b>Improvement</b>			
	<b>for Patients &amp;</b>	<b>for Patients &amp;</b>			
	<b>Providers -</b>	<b>Providers -</b>			
	<b>Aging &amp; Disability</b>	<b>Aging &amp; Disability</b>	<b>Chronic</b>		<b>Kentucky</b>
	<b>Resource Center</b>	<b>Resource Center</b>	<b>Disease Self-</b>	<b>Homecare</b>	<b>Caregiver</b>
			<b>Management</b>		<b>Support</b>
			<b>Education</b>		<b>Program</b>
<b>Revenues:</b>					
Federal:					
Received	\$1,507.39	\$1,513.65	\$ 619.24	\$ -	\$ -
Receivable (payable)	218.28	-	499.60	-	-
Advanced or unexpended	-	-	-	-	-
State:					
Received	-	-	-	835,309.66	86,494.21
Receivable (payable)	-	-	-	70,838.94	5,860.58
Advanced or unexpended	-	-	-	-	-
Local:					
Annual assessments	-	-	-	-	-
Received	-	-	-	-	-
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to programs	-	-	-	-	-
<b>Total revenues</b>	<b><u>1,725.67</u></b>	<b><u>1,513.65</u></b>	<b><u>1,118.84</u></b>	<b><u>906,148.60</u></b>	<b><u>92,354.79</u></b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	778.91	612.43	476.05	163,217.34	21,183.85
Leave expense	55.74	171.20	47.05	22,131.37	2,965.10
Employee benefits	393.89	376.83	286.05	83,698.04	9,173.83
Travel	33.37	-	11.12	6,795.02	706.83
Advances to sub-grantees	-	-	-	525,464.60	-
Contractual services	-	-	-	-	-
Other expenses	4.00	-	-	8,011.06	46,421.75
<b>Total direct expenses</b>	<b><u>1,265.91</u></b>	<b><u>1,160.46</u></b>	<b><u>820.27</u></b>	<b><u>809,317.43</u></b>	<b><u>80,451.36</u></b>
Indirect expenses:					
Indirect expenses applied	459.76	383.89	298.57	96,831.17	11,903.43
<b>Total expenses</b>	<b><u>1,725.67</u></b>	<b><u>1,544.35</u></b>	<b><u>1,118.84</u></b>	<b><u>906,148.60</u></b>	<b><u>92,354.79</u></b>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENSES</b>	<b><u>\$ -</u></b>	<b><u>\$ (30.70)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

<u>Regional Transportation Planning</u>	<u>KIA Wastewater Mgt Services Water Resource Information System</u>	<u>State Long-Term Care Ombudsman Program</u>	<u>Great River Road Project</u>	<u>Program Development &amp; Implementation</u>	<u>Implementation Assistance of Special Purpose Governmental Entities</u>	<u>Local Food Bank</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70,206.00	42,498.50	41,943.58	18,709.47	12,081.57	3,560.82	-
14,893.00	42,498.50	3,902.65	11,290.53	217.25	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,456.00	-	-	-	-	-	192,026.85
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>94,555.00</u>	<u>84,997.00</u>	<u>45,846.23</u>	<u>30,000.00</u>	<u>12,298.82</u>	<u>3,560.82</u>	<u>192,026.85</u>
40,009.95	40,750.66	19,492.46	2,789.81	5,616.95	1,609.52	38,225.63
6,106.63	5,088.66	2,525.69	422.80	677.45	151.67	1,337.57
20,505.96	10,324.31	10,078.58	899.51	2,461.05	676.73	8,746.30
2,750.84	4,952.57	1,745.60	280.97	376.33	251.98	1,253.51
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,713.93</u>	<u>6,140.26</u>	<u>407.28</u>	<u>24,212.34</u>	<u>-</u>	<u>-</u>	<u>114,494.06</u>
71,087.31	67,256.46	34,249.61	28,605.43	9,131.78	2,689.90	164,057.07
<u>23,731.77</u>	<u>20,029.87</u>	<u>11,596.62</u>	<u>1,446.14</u>	<u>3,167.04</u>	<u>926.09</u>	<u>18,420.70</u>
<u>94,819.08</u>	<u>87,286.33</u>	<u>45,846.23</u>	<u>30,051.57</u>	<u>12,298.82</u>	<u>3,615.99</u>	<u>182,477.77</u>
<u>\$ (264.08)</u>	<u>\$ (2,289.33)</u>	<u>\$ -</u>	<u>\$ (51.57)</u>	<u>\$ -</u>	<u>\$ (55.17)</u>	<u>\$ 9,549.08</u>

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Certified Development Company - SBA Loan Program</b>	<b>Revolving Loan Fund - Program Income</b>	<b>Microloan 3 Revolving Loan Fund</b>	<b>2015 Purchase Area Regional Industrial Authority</b>	<b>Emergency 911</b>
<b>Revenues:</b>					
Federal:					
Received	\$ -	\$ -	\$ -	\$ -	\$ -
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
State:					
Received	-	-	-	-	-
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Local:					
Annual assessments	-	-	-	-	-
Received	126,514.37	74,296.94	50,907.66	47,802.18	43,312.50
Receivable (payable)	-	-	-	-	3,937.50
Advanced or unexpended	-	-	-	-	-
Applied to programs	-	-	-	-	-
	<u>126,514.37</u>	<u>74,296.94</u>	<u>50,907.66</u>	<u>47,802.18</u>	<u>47,250.00</u>
Total revenues					
	<u>126,514.37</u>	<u>74,296.94</u>	<u>50,907.66</u>	<u>47,802.18</u>	<u>47,250.00</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	32,265.88	14,329.60	-	6,533.85	19,404.95
Accumulated leave	3,847.60	1,743.79	-	799.34	3,297.14
Employee benefits	15,789.37	6,970.35	-	3,506.17	6,026.77
Travel	5,034.66	81.57	-	404.36	587.73
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	52,316.44	451.64	22,490.35	285.97	1,793.17
	<u>109,253.95</u>	<u>23,576.95</u>	<u>22,490.35</u>	<u>11,529.69</u>	<u>31,109.76</u>
Total direct expenses					
	109,253.95	23,576.95	22,490.35	11,529.69	31,109.76
Indirect expenses:					
Indirect expenses applied	18,845.66	8,352.65	-	4,067.58	9,972.80
	<u>18,845.66</u>	<u>8,352.65</u>	<u>-</u>	<u>4,067.58</u>	<u>9,972.80</u>
Total expenses					
	<u>128,099.61</u>	<u>31,929.60</u>	<u>22,490.35</u>	<u>15,597.27</u>	<u>41,082.56</u>
REVENUES OVER (UNDER)					
EXPENSES	<u>\$ (1,585.24)</u>	<u>\$42,367.34</u>	<u>\$28,417.31</u>	<u>\$32,204.91</u>	<u>\$ 6,167.44</u>

<b>Intermediary Relending Program Recapitalization</b>	<b>Lift a Life Foundation</b>	<b>Recapitalization Revolving Loan Fund - Program Income</b>	<b>2016 Purchase Area Regional Industrial Authority</b>	<b>Intermediary Relending Program III</b>	<b>Intermediary Relending Program</b>	<b>RBEG Revolving Loan Fund Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,425.38	25,000.00	20,141.41	25,012.46	17,199.44	13,495.21	7,694.98
-	-	-	5,003.25	-	-	-
-	(3,004.90)	-	(10,978.86)	-	-	-
-	-	-	-	-	-	-
<u>30,425.38</u>	<u>21,995.10</u>	<u>20,141.41</u>	<u>19,036.85</u>	<u>17,199.44</u>	<u>13,495.21</u>	<u>7,694.98</u>
3,354.94	-	3,982.03	8,489.01	2,347.38	2,370.48	1,006.68
386.32	-	415.23	955.65	243.08	278.31	96.40
1,592.73	-	1,891.39	4,377.53	1,092.53	1,117.54	482.29
11.83	-	15.96	153.48	7.89	8.12	4.11
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(19,505.60)</u>	<u>21,995.10</u>	<u>25,000.00</u>	<u>15.71</u>	<u>29,825.88</u>	<u>2,537.93</u>	<u>(348.47)</u>
(14,159.78)	21,995.10	31,304.61	13,991.38	33,516.76	6,312.38	1,241.01
<u>1,939.79</u>	<u>-</u>	<u>2,302.47</u>	<u>5,045.47</u>	<u>1,348.15</u>	<u>1,367.38</u>	<u>583.40</u>
<u>(12,219.99)</u>	<u>21,995.10</u>	<u>33,607.08</u>	<u>19,036.85</u>	<u>34,864.91</u>	<u>7,679.76</u>	<u>1,824.41</u>
<u>\$42,645.37</u>	<u>\$ -</u>	<u>\$ (13,465.67)</u>	<u>\$ -</u>	<u>\$ (17,665.47)</u>	<u>\$ 5,815.45</u>	<u>\$5,870.57</u>

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>RBE G Revolving Loan Fund Program II</b>	<b>National Scenic Byways Administration Grant</b>	<b>Mayfield Creek Capital Construction Project</b>	<b>Veterans Directed Care</b>	<b>Child Care Local</b>
<b>Revenues:</b>					
Federal:					
Received	\$ -	\$ -	\$ -	\$ -	\$ -
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
State:					
Received	-	-	-	-	-
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Local:					
Annual assessments	-	-	-	-	-
Received	4,990.43	1,909.67	27.58	1,424.04	1,133.91
Receivable (payable)	-	-	-	-	-
Advanced or unexpended	-	-	1,697.42	-	-
Applied to programs	-	-	-	-	-
	<u>4,990.43</u>	<u>1,909.67</u>	<u>1,725.00</u>	<u>1,424.04</u>	<u>1,133.91</u>
Total revenues					
<b>Expenses:</b>					
Direct expenses:					
Salaries	647.93	248.61	-	2,461.49	-
Accumulated leave	55.71	19.90	-	271.38	-
Employee benefits	305.51	79.11	-	1,468.02	-
Travel	28.81	11.11	-	279.24	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	1.68	1,725.00	206.40	395.00
	<u>1,037.96</u>	<u>360.41</u>	<u>1,725.00</u>	<u>4,686.53</u>	<u>395.00</u>
Total direct expenses					
Indirect expenses:					
Indirect expenses applied	<u>373.67</u>	<u>133.80</u>	<u>-</u>	<u>1,540.48</u>	<u>-</u>
Total expenses	<u>1,411.63</u>	<u>494.21</u>	<u>1,725.00</u>	<u>6,227.01</u>	<u>395.00</u>
REVENUES OVER (UNDER) EXPENSES	<u><u>\$3,578.80</u></u>	<u><u>\$1,415.46</u></u>	<u><u>\$ -</u></u>	<u><u>\$(4,802.97)</u></u>	<u><u>\$ 738.91</u></u>

<b>Intermediary Relending Program V</b>	<b>Rural Business Enterprise Grant- Revolving Loan Fund 3</b>	<b>Microloan 2 Program</b>	<b>Transitional Care - Jackson Purchase Medical Center</b>	<b>Veterans Integrated Service Network</b>	<b>Economic Development Programs</b>	<b>Housing Programs</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,002.25	943.20	42.73	-	-	5,127.36	17,649.88
-	-	-	-	-	67,631.12	631.37
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,002.25</u>	<u>943.20</u>	<u>42.73</u>	<u>-</u>	<u>-</u>	<u>72,758.48</u>	<u>18,281.25</u>
-	-	-	450.89	505.93	32,276.22	5,981.90
-	-	-	163.64	101.88	4,141.72	811.53
-	-	-	265.48	245.85	15,192.37	2,775.96
-	-	-	577.61	591.05	2,611.78	265.53
-	-	-	-	-	-	-
-	-	-	-	-	-	-
504.86	55.28	(1,326.00)	-	-	143.08	5,054.81
504.86	55.28	(1,326.00)	1,457.62	1,444.71	54,365.17	14,889.73
-	-	-	280.25	293.99	18,691.75	3,433.56
<u>504.86</u>	<u>55.28</u>	<u>(1,326.00)</u>	<u>1,737.87</u>	<u>1,738.70</u>	<u>73,056.92</u>	<u>18,323.29</u>
<u>\$ 497.39</u>	<u>\$ 887.92</u>	<u>\$1,368.73</u>	<u>\$ (1,737.87)</u>	<u>\$ (1,738.70)</u>	<u>\$ (298.44)</u>	<u>\$ (42.04)</u>

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF OPERATIONS BY PROGRAM AND SUPPORTING SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Financial Area Programs</u>	<u>Physical Planning Programs</u>	<u>Workforce Investment Board Programs</u>	<u>Aging Programs</u>
<b>Revenues:</b>				
Federal:				
Received	\$ -	\$ -	\$ -	\$ -
Receivable (payable)	-	-	-	-
Advanced or unexpended	-	-	-	-
State:				
Received	-	-	-	-
Receivable (payable)	-	-	-	-
Advanced or unexpended	-	-	-	-
Local:				
Annual assessments	-	-	-	-
Received	11,458.34	9,203.07	-	-
Receivable (payable)	1,041.66	2,000.00	-	-
Advanced or unexpended	-	-	-	-
Applied to programs	-	-	-	-
	<u>12,500.00</u>	<u>11,203.07</u>	<u>-</u>	<u>-</u>
Total revenues				
<b>Expenses:</b>				
Direct expenses:				
Salaries	5,361.27	2,491.46	-	-
Accumulated leave	507.60	438.56	-	-
Employee benefits	1,968.28	681.85	-	-
Travel	0.03	10.48	-	-
Advances to sub-grantees	-	-	-	-
Contractual services	-	-	-	-
Other expenses	66.77	18,351.17	908.15	1,452.45
	<u>7,903.95</u>	<u>21,973.52</u>	<u>908.15</u>	<u>1,452.45</u>
Total direct expenses				
Indirect expenses:				
Indirect expenses applied	<u>2,873.97</u>	<u>1,232.97</u>	<u>-</u>	<u>-</u>
Total expenses	<u>10,777.92</u>	<u>23,206.49</u>	<u>908.15</u>	<u>1,452.45</u>
REVENUES OVER (UNDER)				
EXPENSES	<u>\$ 1,722.08</u>	<u>\$ (12,003.42)</u>	<u>\$ (908.15)</u>	<u>\$ (1,452.45)</u>

<u>Unrestricted Local Operations</u>	<u>General and Administrative</u>	<u>Total Revenues and Expenses</u>
\$ -	\$ -	\$ 2,695,724.29
-	-	331,727.73
-	-	-
-	-	5,776,990.33
-	-	388,244.61
-	-	-
43,206.46	-	43,206.46
34,250.70	-	791,179.61
-	-	80,244.90
-	-	(12,286.34)
<u>(7,500.00)</u>	<u>-</u>	<u>-</u>
<u>69,957.16</u>	<u>-</u>	<u>10,095,031.59</u>
-	364,905.31	2,009,659.51
-	-	190,040.02
-	232,588.19	1,005,351.17
6,702.60	46,186.40	155,821.78
-	-	1,879,314.53
-	21,618.16	21,618.16
<u>162,525.91</u>	<u>283,228.69</u>	<u>4,631,342.45</u>
169,228.51	948,526.75	9,893,147.62
<u>-</u>	<u>(948,526.75)</u>	<u>-</u>
<u>169,228.51</u>	<u>-</u>	<u>9,893,147.62</u>
<u><u>\$ (99,271.35)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 201,883.97</u></u>

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Unapplied Local Contributions</b>	<b>Revolving Loan Fund</b>	<b>Revolving Loan Fund Recap</b>	<b>Intermediary Relending Program</b>
Net position, June 30, 2015	\$ (1,237,403.17)	\$ 1,619,068.96	\$ 617,198.18	\$ 230,091.77
<b>Revenues Over (Under) Expenses:</b>				
Joint Funding Administration	-	-	-	-
CDO Medicaid Waiver Program	-	-	-	-
Nutrition Services Incentive Program	-	-	-	-
Title V	-	-	-	-
Emergency Food Assistance Program	-	-	-	-
Section 5303 and 5304 Federal Transit Administration	-	-	-	-
Child Care Resource and Referral	-	-	-	-
Commodity Supplemental Food Program	-	-	-	-
CMS SHIP	-	-	-	-
Aging & Disability Resource Center	-	-	-	-
2015-2016 KOHS Citizen Corps Program	-	-	-	-
Development Information System Assistance Program	-	-	-	-
Delta Regional Authority Tech. Assist FY 2015 - 2016	-	-	-	-
MIPPA Aging & Disability Resource Center	-	-	-	-
Veterans Directed Care	-	-	-	-
Regional Transportation Planning	-	-	-	-
KIA Economic Development Projects	-	-	-	-
Great River Road Project	-	-	-	-
Regional Assistance with Implementation of SPGE	-	-	-	-
Local Food Bank	-	-	-	-
Certified Development Company-SBA Loan Program	-	-	-	-
Revolving Loan Fund Program Income	-	42,367.34	-	-
Microloan 3 Program	-	-	-	-
2015 Purchase Area Regional Industrial Authority	-	-	-	-
Emergency 911	-	-	-	-
Intermediary Relending Program Recapitalization	-	-	-	-
Recapitalization Revolving Loan Fund - Program Income	-	-	(13,465.67)	-
Intermediary Relending Program III	-	-	-	-
Intermediary Relending Program	-	-	-	5,815.45
RBEG-RLF Loan Program	-	-	-	-
RBEG Revolving Loan Fund Program II	-	-	-	-
National Scenic Byways	-	-	-	-
Child Care Local	-	-	-	-
Intermediary Relending Program V	-	-	-	-
RBEG Revolving Loan Fund Program III	-	-	-	-
Microloan 2 Program	-	-	-	-
Transitional Care - Jackson Purchase Medical Center	-	-	-	-
Veterans Integrated Service Network	-	-	-	-
Economic Development Programs	139.19	-	-	-
Housing Program	-	-	-	-
Financial Area Programs	-	-	-	-
Physical Planning Programs	18,257.84	-	-	-
Workforce Investment Board Programs	908.15	-	-	-
Aging Programs	1,452.45	-	-	-
Unrestricted Local Operations	(120,028.98)	-	-	-
Total revenues over (under) expenses	(99,271.35)	42,367.34	(13,465.67)	5,815.45
Prior period adjustment	(105,353.29)	-	-	-
<b>NET POSITION, JUNE 30, 2016</b>	<b>\$ (1,442,027.81)</b>	<b>\$ 1,661,436.30</b>	<b>\$ 603,732.51</b>	<b>\$ 235,907.22</b>
Composition of net position at June 30, 2016:				
Unrestricted - undesignated	\$ (1,442,027.81)	\$ -	\$ -	\$ -
Unrestricted - designated for programs	-	-	-	235,907.22
Restricted for loan programs	-	1,661,436.30	603,732.51	-
<b>TOTAL NET POSITION</b>	<b>\$ (1,442,027.81)</b>	<b>\$ 1,661,436.30</b>	<b>\$ 603,732.51</b>	<b>\$ 235,907.22</b>



**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Food Bank Area</b>	<b>Lending Area</b>	<b>Early Childhood Development Area</b>	<b>Housing Area</b>
Net position, June 30, 2015	<u>\$ 283,954.91</u>	<u>\$ 418,584.52</u>	<u>\$ 147,997.72</u>	<u>\$ 579,479.22</u>
<b>Revenues Over (Under) Expenses:</b>				
Joint Funding Administration	-	-	-	-
CDO Medicaid Waiver Program	-	-	-	-
Nutrition Services Incentive Program	-	-	-	-
Title V	-	-	-	-
Emergency Food Assistance Program	19,180.22	-	-	-
Section 5303 and 5304 Federal Transit Administration	-	-	-	-
Child Care Resource and Referral	-	-	(11,894.83)	-
Commodity Supplemental Food Program	9,595.06	-	-	-
CMS SHIP	-	-	-	-
Aging & Disability Resource Center	-	-	-	-
2015-2016 KOHS Citizen Corps Program	-	-	-	-
Develc Development Information System Assistance	-	-	-	-
Delta Regional Authority Tech. Assist FY 2015 - 2016	-	-	-	-
MIPP/ Veterans Directed Care	-	-	-	-
Vetera Veterans Directed Care	-	-	-	-
Regional Transportation Planning	-	-	-	-
KIA Economic Development Projects	-	-	-	-
Great River Road Project	-	-	-	-
Regional Assistance with Implementation of SPGE	-	-	-	-
Local Food Bank	9,549.08	-	-	-
Certified Development Company-SBA Loan Program	-	(1,585.24)	-	-
Revolving Loan Fund Program Income	-	-	-	-
Microloan 3 Program	-	-	-	-
2015 Purchase Area Regional Industrial Authority	-	-	-	-
Emergency 911	-	-	-	-
Intermediary Relending Program Recapitalization	-	-	-	-
Recapitalization Revolving Loan Fund - Program Income	-	-	-	-
Intermediary Relending Program III	-	-	-	-
Intermediary Relending Program	-	-	-	-
RBEG-RLF Loan Program	-	-	-	-
RBEG Revolving Loan Fund Program II	-	-	-	-
National Scenic Byways	-	-	-	-
Child Care Local	-	-	738.91	-
Intermediary Relending Program V	-	-	-	-
RBEG Revolving Loan Fund Program III	-	-	-	-
Microloan 2 Program	-	-	-	-
Transi Veterans Directed Care	-	-	-	-
Veterans Integrated Service Network	-	-	-	-
Economic Development Programs	-	-	-	-
Housing Program	-	-	-	(42.04)
Financial Area Programs	-	-	-	-
Physical Planning Programs	-	-	-	-
Workforce Investment Board Programs	-	-	-	-
Aging Programs	-	-	-	-
Unrestricted Local Operations	-	-	-	-
<b>Total revenues over (under) expenses</b>	<u>38,324.36</u>	<u>(1,585.24)</u>	<u>(11,155.92)</u>	<u>(42.04)</u>
Prior period adjustment	-	-	-	-
<b>NET POSITION, JUNE 30, 2015</b>	<u>\$ 322,279.27</u>	<u>\$ 416,999.28</u>	<u>\$ 136,841.80</u>	<u>\$ 579,437.18</u>
Composition of net position at June 30, 2015:				
Unrestricted - undesignated	\$ -	\$ -	\$ -	\$ -
Unrestricted - designated for programs	322,279.27	416,999.28	136,841.80	579,437.18
Restricted for loan programs	-	-	-	-
<b>TOTAL NET POSITION</b>	<u>\$ 322,279.27</u>	<u>\$ 416,999.28</u>	<u>\$ 136,841.80</u>	<u>\$ 579,437.18</u>

<u>Physical Planning Area</u>	<u>Economic Development Area</u>	<u>Financial Area</u>	<u>CDO Medicaid Waiver Area</u>	<u>Aging Area</u>	<u>Workforce Investment Board Area</u>	<u>Miscellaneous Programs</u>	<u>Totals</u>
\$ 170,111.13	\$ 24,554.49	\$40,359.69	\$ 1,176,523.26	\$ 8,422.94	\$ -	\$15,047.52	\$ 4,819,546.67
(426.32)	(15,911.21)	-	-	-	-	-	(16,337.53)
-	-	-	174,663.27	-	-	-	174,663.27
-	-	-	-	(0.01)	-	-	(0.01)
-	-	-	-	(29.59)	-	-	(29.59)
-	-	-	-	-	-	-	19,180.22
(63.90)	-	-	-	-	-	-	(63.90)
-	-	-	-	-	-	-	(11,894.83)
-	-	-	-	-	-	-	9,595.06
-	-	-	-	(51.49)	-	-	(51.49)
-	-	-	-	1,608.57	-	-	1,608.57
-	(52.84)	-	-	-	-	-	(52.84)
(215.24)	-	-	-	-	-	-	(215.24)
-	(101.86)	-	-	-	-	-	(101.86)
-	-	-	-	(30.70)	-	-	(30.70)
-	-	-	-	(4,802.97)	-	-	(4,802.97)
(264.08)	-	-	-	-	-	-	(264.08)
(2,289.33)	-	-	-	-	-	-	(2,289.33)
(51.57)	-	-	-	-	-	-	(51.57)
-	(55.17)	-	-	-	-	-	(55.17)
-	-	-	-	-	-	-	9,549.08
-	-	-	-	-	-	-	(1,585.24)
-	-	-	-	-	-	-	42,367.34
-	-	-	-	-	-	-	28,417.31
-	32,204.91	-	-	-	-	-	32,204.91
6,167.44	-	-	-	-	-	-	6,167.44
-	-	-	-	-	-	-	42,645.37
-	-	-	-	-	-	-	(13,465.67)
-	-	-	-	-	-	-	(17,665.47)
-	-	-	-	-	-	-	5,815.45
-	-	-	-	-	-	-	5,870.57
-	-	-	-	-	-	-	3,578.80
1,415.46	-	-	-	-	-	-	1,415.46
-	-	-	-	-	-	-	738.91
-	-	-	-	-	-	-	497.39
-	-	-	-	-	-	-	887.92
-	-	-	-	-	-	-	1,368.73
-	-	-	-	(1,737.87)	-	-	(1,737.87)
-	-	-	-	(1,738.70)	-	-	(1,738.70)
-	(298.44)	-	-	-	-	-	(159.25)
-	-	1,722.08	-	-	-	-	(42.04)
(12,003.42)	-	-	-	-	-	-	1,722.08
-	-	-	-	-	(908.15)	-	6,254.42
-	-	-	-	(1,452.45)	-	-	-
-	-	-	-	-	-	-	(120,028.98)
<u>(7,730.96)</u>	<u>15,785.39</u>	<u>1,722.08</u>	<u>174,663.27</u>	<u>(8,235.21)</u>	<u>(908.15)</u>	<u>-</u>	<u>201,883.97</u>
-	-	-	-	-	-	-	(105,353.29)
<u>\$ 162,380.17</u>	<u>\$ 40,339.88</u>	<u>\$42,081.77</u>	<u>\$ 1,351,186.53</u>	<u>\$ 187.73</u>	<u>\$ (908.15)</u>	<u>\$15,047.52</u>	<u>\$ 4,916,077.35</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,442,027.81)
162,380.17	40,339.88	42,081.77	1,351,186.53	187.73	(908.15)	15,047.52	3,770,436.35
-	-	-	-	-	-	-	2,587,668.81
<u>\$ 162,380.17</u>	<u>\$ 40,339.88</u>	<u>\$42,081.77</u>	<u>\$ 1,351,186.53</u>	<u>\$ 187.73</u>	<u>\$ (908.15)</u>	<u>\$15,047.52</u>	<u>\$ 4,916,077.35</u>

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**STATEMENT OF COMPLETED CONTRACT**  
**JOINT FUNDING ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(1) <u>Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Actual</u>	<u>Questioned</u>	<u>Reference</u>
		<u>Direct</u>	<u>Indirect</u>		<u>Over (Under)</u>		
<b>Revenues:</b>							
Federal funds	\$ 87,000.00	\$ -	\$ -	\$ 87,000.00	\$ -	\$ -	
State funds	119,354.00	-	-	115,771.82	(3,582.18)	-	
Local received	-	-	-	-	-	-	
Local funds applied to program	-	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	-	
<b>Total revenues</b>	<b>206,354.00</b>	<b>-</b>	<b>-</b>	<b>202,771.82</b>	<b>(3,582.18)</b>	<b>-</b>	
<b>Expenses:</b>							
Community and Economic Planning and Development (120)	95,013.00	70,308.33	22,981.68	93,290.01	(1,722.99)	-	
Community Development Block Grants (125)	48,000.00	40,143.46	12,649.86	52,793.32	4,793.32	-	
Management Assistance (140)	50,673.00	44,971.93	15,522.92	60,494.85	9,821.85	-	
Program Administration (150)	12,668.00	9,256.05	3,275.12	12,531.17	(136.83)	-	
<b>Total expenses</b>	<b>206,354.00</b>	<b>164,679.77</b>	<b>54,429.58</b>	<b>219,109.35</b>	<b>12,755.35</b>	<b>-</b>	
<b>REVENUES OVER (UNDER)</b>							
<b>EXPENSES</b>	<b>\$ -</b>			<b>\$ (16,337.53)</b>	<b>\$ (16,337.53)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**JOINT FUNDING ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(1) Budget	Actual		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 87,000.00	\$ 87,000.00	\$ 87,000.00	\$ 87,000.00	\$ -
Federal receivable	-	-	-	-	-
State received	119,354.00	115,771.82	115,771.82	115,771.82	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>206,354.00</u>	<u>202,771.82</u>	<u>202,771.82</u>	<u>202,771.82</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	93,541.00	97,049.84	97,049.84	97,049.84	-
Leave expense	10,338.00	13,684.10	13,684.10	13,684.10	-
Employee benefits	38,404.00	41,744.18	41,744.18	41,744.18	-
Travel	6,122.00	8,654.11	8,654.11	8,654.11	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	7,120.00	3,547.54	3,547.54	3,547.54	-
<b>Total direct expenses</b>	<u>155,525.00</u>	<u>164,679.77</u>	<u>164,679.77</u>	<u>164,679.77</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	50,829.00	54,429.58	54,429.58	54,429.58	-
<b>Total expenses</b>	<u>206,354.00</u>	<u>219,109.35</u>	<u>219,109.35</u>	<u>219,109.35</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ (16,337.53)</u>	<u>\$ (16,337.53)</u>	<u>\$ (16,337.53)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III B**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 315,154.24	\$ 274,299.99	\$ 274,299.99	\$ 274,299.99	\$ -
Federal receivable	-	29,363.01	29,363.01	29,363.01	-
State received	57,457.00	57,457.00	57,457.00	57,457.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	30,500.00	-	-	-	-
<b>Total revenues</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	398,111.24	356,120.00	356,120.00	356,120.00	-
Contractual services	-	-	-	-	-
Other expenses	5,000.00	5,000.00	5,000.00	5,000.00	-
<b>Total direct expenses</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III B OMBUDSMAN**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ 18,903.42	\$ 12,954.92	\$ 12,954.92	\$ 12,954.92	\$ -	
Federal receivable	-	3,500.96	3,500.96	3,500.96	-	
State received	2,889.00	2,562.86	2,562.86	2,562.86	-	
State receivable	-	326.14	326.14	326.14	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
	<u>21,792.42</u>	<u>19,344.88</u>	<u>19,344.88</u>	<u>19,344.88</u>	<u>-</u>	
<b>Total revenues</b>	<b>21,792.42</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	13,935.00	7,473.75	7,473.75	7,473.75	-	
Leave expense	-	961.02	961.02	961.02	-	
Employee benefits	-	3,875.88	3,875.88	3,875.88	-	
Travel	738.00	680.10	680.10	680.10	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	1,950.00	1,903.96	1,903.96	1,903.96	-	
	<u>16,623.00</u>	<u>14,894.71</u>	<u>14,894.71</u>	<u>14,894.71</u>	<u>-</u>	
<b>Total direct expenses</b>	<b>16,623.00</b>	<b>14,894.71</b>	<b>14,894.71</b>	<b>14,894.71</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	5,169.42	4,450.17	4,450.17	4,450.17	-	
	<u>5,169.42</u>	<u>4,450.17</u>	<u>4,450.17</u>	<u>4,450.17</u>	<u>-</u>	
<b>Total expenses</b>	<b>21,792.42</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III B ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 24,847.00	\$ 21,905.50	\$ 21,905.50	\$ 21,905.50	\$ -
Federal receivable	-	2,915.59	2,915.59	2,915.59	-
State received	18,315.00	18,315.00	18,315.00	18,315.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>43,162.00</b>	<b>43,136.09</b>	<b>43,136.09</b>	<b>43,136.09</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	29,936.35	18,896.65	18,896.65	18,896.65	-
Leave expense	-	2,480.25	2,480.25	2,480.25	-
Employee benefits	-	8,363.38	8,363.38	8,363.38	-
Travel	735.49	810.13	810.13	810.13	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	1,798.65	1,895.76	1,895.76	1,895.76	-
<b>Total direct expenses</b>	<b>32,470.49</b>	<b>32,446.17</b>	<b>32,446.17</b>	<b>32,446.17</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	10,691.51	10,689.92	10,689.92	10,689.92	-
<b>Total expenses</b>	<b>43,162.00</b>	<b>43,136.09</b>	<b>43,136.09</b>	<b>43,136.09</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III C1**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Revenues and</b>	<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
<b>Revenues:</b>						
Federal received	\$ 260,972.34	\$ 223,032.35	\$ 223,032.35	\$ 223,032.35	\$ -	
Federal receivable	-	30,281.99	30,281.99	30,281.99	-	
State received	43,702.00	43,702.00	43,702.00	43,702.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	145,500.00	-	-	-	-	
<b>Total revenues</b>	<b>450,174.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	447,174.34	294,016.34	294,016.34	294,016.34	-	
Contractual services	-	-	-	-	-	
Other expenses	3,000.00	3,000.00	3,000.00	3,000.00	-	
<b>Total direct expenses</b>	<b>450,174.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>450,174.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>297,016.34</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III C1 ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3)	<u>Actual</u>		<u>Audit Results</u>		
		<u>Budget</u>	<u>Current</u>	<u>Revenues and</u>	<u>Revenues and</u>	<u>Questioned</u>
<b>Revenues:</b>		<b>Year</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Claimed</b>	<b>Accepted</b>			
Federal received	\$ 31,425.00	\$ 26,759.96	\$ 26,759.96	\$ 26,759.96	\$ -	
Federal receivable	-	4,595.17	4,595.17	4,595.17	-	
State received	11,240.00	11,240.00	11,240.00	11,240.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<u>42,665.00</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	30,730.33	19,779.37	19,779.37	19,779.37	-	
Leave expense	-	2,535.53	2,535.53	2,535.53	-	
Employee benefits	-	8,516.89	8,516.89	8,516.89	-	
Travel	550.00	522.11	522.11	522.11	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	144.67	144.67	144.67	144.67	-	
<b>Total direct expenses</b>	<u>31,425.00</u>	<u>31,498.57</u>	<u>31,498.57</u>	<u>31,498.57</u>	<u>-</u>	
Indirect expenses:						
Indirect expenses applied	<u>11,240.00</u>	<u>11,096.56</u>	<u>11,096.56</u>	<u>11,096.56</u>	<u>-</u>	
<b>Total expenses</b>	<u>42,665.00</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>-</u>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III C2**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>	
		<b>Revenues and</b>	<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>
	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>	<b>Reference</b>
					<b>Notes</b>
<b>Revenues:</b>					
Federal received	\$ 277,770.27	\$ 219,877.82	\$ 219,877.82	\$ 219,877.82	\$ -
Federal receivable	-	55,777.20	55,777.20	55,777.20	-
State received	33,176.00	30,752.68	30,752.68	30,752.68	-
State receivable	-	2,423.32	2,423.32	2,423.32	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	60,500.00	-	-	-	-
<b>Total revenues</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	369,046.27	306,431.02	306,431.02	306,431.02	-
Contractual services	-	-	-	-	-
Other expenses	2,400.00	2,400.00	2,400.00	2,400.00	-
<b>Total direct expenses</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III C2 ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$ 16,086.00	\$ 13,272.62	\$ 13,272.62	\$ 13,272.62	\$ -	
Federal receivable	-	2,791.70	2,791.70	2,791.70	-	
State received	5,362.00	4,424.21	4,424.21	4,424.21	-	
State receivable	-	937.79	937.79	937.79	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>21,448.00</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	15,421.83	9,935.23	9,935.23	9,935.23	-	
Leave expense	-	1,247.49	1,247.49	1,247.49	-	
Employee benefits	-	4,240.63	4,240.63	4,240.63	-	
Travel	300.00	301.53	301.53	301.53	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	142.17	142.17	142.17	142.17	-	
<b>Total direct expenses</b>	<b>15,864.00</b>	<b>15,867.05</b>	<b>15,867.05</b>	<b>15,867.05</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	5,584.00	5,559.27	5,559.27	5,559.27	-	
<b>Total expenses</b>	<b>21,448.00</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III D**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 29,478.69	\$ 11,464.07	\$ 11,464.07	\$ 11,464.07	\$ -
Federal receivable	-	1,545.68	1,545.68	1,545.68	-
State received	2,756.00	2,756.00	2,756.00	2,756.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>32,234.69</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	10,000.00	2,142.09	2,142.09	2,142.09	-
Leave expense	-	198.70	198.70	198.70	-
Employee benefits	-	1,063.24	1,063.24	1,063.24	-
Travel	3,000.00	1,480.59	1,480.59	1,480.59	-
Advances to sub-grantees	11,886.00	9,489.18	9,489.18	9,489.18	-
Contractual services	-	-	-	-	-
Other expenses	1,174.00	135.39	135.39	135.39	-
<b>Total direct expenses</b>	<u>26,060.00</u>	<u>14,509.19</u>	<u>14,509.19</u>	<u>14,509.19</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	6,174.69	1,256.56	1,256.56	1,256.56	-
<b>Total expenses</b>	<u>32,234.69</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III E**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 152,010.39	\$ 53,916.85	\$ 53,916.85	\$ 53,916.85	\$ -
Federal receivable	-	21,161.84	21,161.84	21,161.84	-
State received	49,077.00	48,739.01	48,739.01	48,739.01	-
State receivable	-	337.99	337.99	337.99	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	1,593.13	-	-	-	-
<b>Total revenues</b>	<b>202,680.52</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	59,252.00	25,985.98	25,985.98	25,985.98	-
Leave expense	-	4,155.54	4,155.54	4,155.54	-
Employee benefits	-	12,627.25	12,627.25	12,627.25	-
Travel	3,603.00	1,509.83	1,509.83	1,509.83	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	117,309.52	64,735.17	64,735.17	64,735.17	-
<b>Total direct expenses</b>	<b>180,164.52</b>	<b>109,013.77</b>	<b>109,013.77</b>	<b>109,013.77</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	22,516.00	15,141.92	15,141.92	15,141.92	-
<b>Total expenses</b>	<b>202,680.52</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE III E ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 10,180.00	\$ 8,562.15	\$ 8,562.15	\$ 8,562.15	\$ -
Federal receivable	-	1,191.65	1,191.65	1,191.65	-
State received	3,393.00	3,393.00	3,393.00	3,393.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	1.00	-	-	-	-
<b>Total revenues</b>	<b>13,574.00</b>	<b>13,146.80</b>	<b>13,146.80</b>	<b>13,146.80</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	9,751.00	6,222.31	6,222.31	6,222.31	-
Leave expense	-	764.76	764.76	764.76	-
Employee benefits	-	2,568.81	2,568.81	2,568.81	-
Travel	200.00	137.36	137.36	137.36	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	29.00	6.26	6.26	6.26	-
<b>Total direct expenses</b>	<b>9,980.00</b>	<b>9,699.50</b>	<b>9,699.50</b>	<b>9,699.50</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	3,594.00	3,447.30	3,447.30	3,447.30	-
<b>Total expenses</b>	<b>13,574.00</b>	<b>13,146.80</b>	<b>13,146.80</b>	<b>13,146.80</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD - RAPID RESPONSE GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 13,697.00	\$ 4,191.82	\$ 4,191.82	\$ 4,191.82	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>13,697.00</b>	<b>4,191.82</b>	<b>4,191.82</b>	<b>4,191.82</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	8,865.00	1,826.62	1,826.62	1,826.62	-	
Leave expense	-	212.87	212.87	212.87	-	
Employee benefits	-	872.70	872.70	872.70	-	
Travel	887.00	230.24	230.24	230.24	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	443.00	3.84	3.84	3.84	-	
<b>Total direct expenses</b>	<b>10,195.00</b>	<b>3,146.27</b>	<b>3,146.27</b>	<b>3,146.27</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	3,502.00 (4)	1,045.55 (4)	1,045.55 (4)	1,045.55	-	
<b>Total expenses</b>	<b>13,697.00</b>	<b>4,191.82</b>	<b>4,191.82</b>	<b>4,191.82</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD -**  
**WEST KENTUCKY NUCLEAR NATIONAL EMERGENCY GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 245,858.00	\$ 141,541.55	\$ 141,541.55	\$ 141,541.55	\$ -	
Federal receivable	-	13,408.64	13,408.64	13,408.64	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>245,858.00</b>	<b>154,950.19</b>	<b>154,950.19</b>	<b>154,950.19</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	170,144.00	71,263.17	71,263.17	71,263.17	-	
Leave expense	-	6,846.58	6,846.58	6,846.58	-	
Employee benefits	-	33,371.21	33,371.21	33,371.21	-	
Travel	5,104.00	2,435.02	2,435.02	2,435.02	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	3,403.00	-	-	-	-	
<b>Total direct expenses</b>	<b>178,651.00</b>	<b>113,915.98</b>	<b>113,915.98</b>	<b>113,915.98</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	67,207.00 (4)	41,034.21 (4)	41,034.21 (4)	41,034.21	-	
<b>Total expenses</b>	<b>245,858.00</b>	<b>154,950.19</b>	<b>154,950.19</b>	<b>154,950.19</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD - YOUTH PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u> <u>Revenues and Expenses</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 79,664.00	\$ 64,311.88	\$ 64,311.88	\$ 64,311.88	\$ -
Federal receivable	-	4,955.52	4,955.52	4,955.52	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
Total revenues	<u>79,664.00</u>	<u>69,267.40</u>	<u>69,267.40</u>	<u>69,267.40</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	53,661.00	28,930.70	28,930.70	28,930.70	-
Leave expense	-	3,785.94	3,785.94	3,785.94	-
Employee benefits	-	16,042.25	16,042.25	16,042.25	-
Travel	3,719.00	2,766.06	2,766.06	2,766.06	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	<u>1,088.00</u>	<u>105.73</u>	<u>105.73</u>	<u>105.73</u>	<u>-</u>
Total direct expenses	58,468.00	51,630.68	51,630.68	51,630.68	-
Indirect expenses:					
Indirect expenses applied	<u>21,196.00</u> (4)	<u>17,636.72</u> (4)	<u>17,636.72</u> (4)	<u>17,636.72</u>	<u>-</u>
Total expenses	<u>79,664.00</u>	<u>69,267.40</u>	<u>69,267.40</u>	<u>69,267.40</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD - DISLOCATED WORKERS' PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 276,258.00	\$ 239,920.63	\$ 239,920.63	\$ 239,920.63	\$ -	
Federal receivable	-	22,347.65	22,347.65	22,347.65	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>276,258.00</b>	<b>262,268.28</b>	<b>262,268.28</b>	<b>262,268.28</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	192,051.00	112,196.80	112,196.80	112,196.80	-	
Leave expense	-	15,086.16	15,086.16	15,086.16	-	
Employee benefits	-	56,644.13	56,644.13	56,644.13	-	
Travel	6,099.00	5,594.30	5,594.30	5,594.30	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	6,076.00	6,532.94	6,532.94	6,532.94	-	
<b>Total direct expenses</b>	<b>204,226.00</b>	<b>196,054.33</b>	<b>196,054.33</b>	<b>196,054.33</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	72,032.00 (4)	66,213.95 (4)	66,213.95 (4)	66,213.95	-	
<b>Total expenses</b>	<b>276,258.00</b>	<b>262,268.28</b>	<b>262,268.28</b>	<b>262,268.28</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD - ADULT PROGRAM SERVICES**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 213,885.00	\$ 161,318.72	\$ 161,318.72	\$ 161,318.72	\$ -
Federal receivable	-	15,145.99	15,145.99	15,145.99	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
Total revenues	<u>213,885.00</u>	<u>176,464.71</u>	<u>176,464.71</u>	<u>176,464.71</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	144,290.00	73,959.85	73,959.85	73,959.85	-
Leave expense	-	9,578.22	9,578.22	9,578.22	-
Employee benefits	-	37,757.86	37,757.86	37,757.86	-
Travel	5,800.00	4,912.48	4,912.48	4,912.48	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	<u>6,800.00</u>	<u>6,444.29</u>	<u>6,444.29</u>	<u>6,444.29</u>	<u>-</u>
Total direct expenses	156,890.00	132,652.70	132,652.70	132,652.70	-
Indirect expenses:					
Indirect expenses applied	<u>56,995.00 (4)</u>	<u>43,812.01 (4)</u>	<u>43,812.01 (4)</u>	<u>43,812.01</u>	<u>-</u>
Total expenses	<u>213,885.00</u>	<u>176,464.71</u>	<u>176,464.71</u>	<u>176,464.71</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WEST KENTUCKY WORKFORCE INVESTMENT BOARD - TRADE PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 94,673.00	\$ 79,353.60	\$ 79,353.60	\$ 79,353.60	\$ -	
Federal receivable	-	8,358.98	8,358.98	8,358.98	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>94,673.00</b>	<b>87,712.58</b>	<b>87,712.58</b>	<b>87,712.58</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	61,364.00	36,176.29	36,176.29	36,176.29	-	
Leave expense	-	3,950.81	3,950.81	3,950.81	-	
Employee benefits	-	17,366.30	17,366.30	17,366.30	-	
Travel	3,114.00	2,881.20	2,881.20	2,881.20	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	5,956.00	6,340.97	6,340.97	6,340.97	-	
<b>Total direct expenses</b>	<b>70,434.00</b>	<b>66,715.57</b>	<b>66,715.57</b>	<b>66,715.57</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	24,239.00 (4)	20,997.01 (4)	20,997.01 (4)	20,997.01	-	
<b>Total expenses</b>	<b>94,673.00</b>	<b>87,712.58</b>	<b>87,712.58</b>	<b>87,712.58</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CONSUMER DIRECTED OPTIONS MEDICAID WAIVER PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ 312,680.00	\$ 312,680.00	\$ 312,680.00	\$ -	
Federal receivable	30,800.00	30,800.00	30,800.00	-	
State received	4,320,471.44	4,320,471.44	4,320,471.44	-	
State receivable	234,491.14	234,491.14	234,491.14	-	
Local received	-	-	-	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
<b>Total revenues</b>	<b>4,898,442.58</b>	<b>4,898,442.58</b>	<b>4,898,442.58</b>	<b>-</b>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	470,844.74	470,844.74	470,844.74	-	
Leave expense	41,946.48	41,946.48	41,946.48	-	
Employee benefits	244,863.68	244,863.68	244,863.68	-	
Travel	26,755.17	26,755.17	26,755.17	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	3,658,659.87	3,658,659.87	3,658,659.87	-	
<b>Total direct expenses</b>	<b>4,443,069.94</b>	<b>4,443,069.94</b>	<b>4,443,069.94</b>	<b>-</b>	
Indirect expenses:					
Indirect expenses applied	280,709.37	280,709.37	280,709.37	-	
<b>Total expenses</b>	<b>4,723,779.31</b>	<b>4,723,779.31</b>	<b>4,723,779.31</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 174,663.27</b>	<b>\$ 174,663.27</b>	<b>\$ 174,663.27</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**NUTRITION SERVICES INCENTIVE PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>	
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
Federal received	\$ 197,802.00	\$ 180,938.77	\$ 180,938.77	\$ 180,938.77	\$ -
Federal receivable	-	16,863.23	16,863.23	16,863.23	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>197,802.00</b>	<b>197,802.00</b>	<b>197,802.00</b>	<b>197,802.00</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	197,802.00	197,802.01	197,802.01	197,802.01	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>197,802.00</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>197,802.00</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ (0.01)</b>	<b>\$ (0.01)</b>	<b>\$ (0.01)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE V - SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 219,030.00	\$ 178,406.76	\$ 178,406.76	\$ 178,406.76	\$ -
Federal receivable	-	16,791.62	16,791.62	16,791.62	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	- 23,758.11	- -	- -	- -	- -
Total revenues	<u>242,788.11</u>	<u>195,198.38</u>	<u>195,198.38</u>	<u>195,198.38</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	14,696.00	2,228.99	2,228.99	2,228.99	-
Leave expense	-	290.25	290.25	290.25	-
Employee benefits	2,851.00	1,033.79	1,033.79	1,033.79	-
Travel	1,330.00	383.29	383.29	383.29	-
Advances to sub-grantees	194,240.11	189,991.38	189,991.38	189,991.38	-
Contractual services	-	-	-	-	-
Other expenses	2,730.00	20.81	20.81	20.81	-
Total direct expenses	<u>215,847.11</u>	<u>193,948.51</u>	<u>193,948.51</u>	<u>193,948.51</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>26,941.00</u>	<u>1,279.46</u>	<u>1,279.46</u>	<u>1,279.46</u>	<u>-</u>
Total expenses	<u>242,788.11</u>	<u>195,227.97</u>	<u>195,227.97</u>	<u>195,227.97</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ (29.59)</u>	<u>\$ (29.59)</u>	<u>\$ (29.59)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**EMERGENCY FOOD ASSISTANCE PROGRAM RURAL INFRASTRUCTURE GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH JUNE 30, 2016**

	(2) Budget	Cumulative Through June 30, 2015	Actual Revenues and Expenses		Audit Results	
			Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$ 150,000.00	\$ 56,447.27	\$ 57,691.74	\$ 114,139.01	\$ 114,139.01	\$ -
Federal receivable	-	5,235.51	5,150.09	10,385.60	10,385.60	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	-	-	-	-	-	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-	-
<b>Total revenues</b>	<b>150,000.00</b>	<b>61,682.78</b>	<b>62,841.83</b>	<b>124,524.61</b>	<b>124,524.61</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	14,054.54	12,806.93	26,861.47	26,861.47	-
Leave expense	-	674.16	862.62	1,536.78	1,536.78	-
Employee benefits	-	4,960.91	4,286.28	9,247.19	9,247.19	-
Travel	-	856.18	1,507.35	2,363.53	2,363.53	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	18,427.68	17,495.25	35,922.93	35,922.93	-
<b>Total direct expenses</b>	<b>-</b>	<b>38,973.47</b>	<b>36,958.43</b>	<b>75,931.90</b>	<b>75,931.90</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	-	7,463.35	6,703.18	14,166.53	14,166.53	-
<b>Total expenses</b>	<b>150,000.00</b>	<b>46,436.82</b>	<b>43,661.61</b>	<b>90,098.43</b>	<b>90,098.43</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ 15,245.96</b>	<b>\$ 19,180.22</b>	<b>\$ 34,426.18</b>	<b>\$ 34,426.18</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**SECTIONS 5303 AND 5304 FEDERAL TRANSIT ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u> <u>Revenues and Expenses</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
Federal receivable	-	-	-	-	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>-</u>
Total revenues	<u>75,000.00</u>	<u>75,000.00</u>	<u>75,000.00</u>	<u>75,000.00</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	39,750.00	35,170.29	35,170.29	35,170.29	-
Leave expense	-	4,674.53	4,674.53	4,674.53	-
Employee benefits	12,600.00	12,933.48	12,933.48	12,933.48	-
Travel	2,875.00	2,829.82	2,829.82	2,829.82	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	<u>1,250.00</u>	<u>591.80</u>	<u>591.80</u>	<u>591.80</u>	<u>-</u>
Total direct expenses	56,475.00	56,199.92	56,199.92	56,199.92	-
Indirect expenses:					
Indirect expenses applied	<u>18,525.00</u>	<u>18,863.98</u>	<u>18,863.98</u>	<u>18,863.98</u>	<u>-</u>
Total expenses	<u>75,000.00</u>	<u>75,063.90</u>	<u>75,063.90</u>	<u>75,063.90</u>	<u>-</u>
REVENUES OVER (UNDER)					
EXPENSES	<u>\$ -</u>	<u>\$ (63.90)</u>	<u>\$ (63.90)</u>	<u>\$ (63.90)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CHILD CARE RESOURCE AND REFERRAL**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u> <u>Revenues and Expenses</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 73,898.00	\$ 53,311.23	\$ 53,311.23	\$ 53,311.23	\$ -
Federal receivable	-	5,307.54	5,307.54	5,307.54	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	7,390.00	-	-	-	-
Total revenues	<u>81,288.00</u>	<u>58,618.77</u>	<u>58,618.77</u>	<u>58,618.77</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	40,448.00	36,221.42	36,221.42	36,221.42	-
Leave expense	-	4,452.63	4,452.63	4,452.63	-
Employee benefits	9,460.00	9,058.85	9,058.85	9,058.85	-
Travel	15,000.00	2,834.42	2,834.42	2,834.42	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	1,600.00	189.58	189.58	189.58	-
Total direct expenses	66,508.00	52,756.90	52,756.90	52,756.90	-
Indirect expenses:					
Indirect expenses applied	14,780.00 (4)	17,756.70 (4)	17,756.70 (4)	17,756.70	-
Total expenses	<u>81,288.00</u>	<u>70,513.60</u>	<u>70,513.60</u>	<u>70,513.60</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ (11,894.83)</u>	<u>\$ (11,894.83)</u>	<u>\$ (11,894.83)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**COMMODITY SUPPLEMENTAL FOOD PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$ 230,000.00	\$ 46,803.20	\$ 53,973.94	\$ 100,777.14	\$ 100,777.14	\$ -
Federal receivable	-	4,243.01	3,430.79	7,673.80	7,673.80	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	-	-	-	-	-	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-	-
<b>Total revenues</b>	<b>230,000.00</b>	<b>51,046.21</b>	<b>57,404.73</b>	<b>108,450.94</b>	<b>108,450.94</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	15,950.99	14,811.56	30,762.55	30,762.55	-
Leave expense	-	835.28	1,076.45	1,911.73	1,911.73	-
Employee benefits	-	6,028.66	5,388.61	11,417.27	11,417.27	-
Travel	-	696.10	1,056.75	1,752.85	1,752.85	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	18,908.09	17,555.02	36,463.11	36,463.11	-
<b>Total direct expenses</b>	<b>-</b>	<b>42,419.12</b>	<b>39,888.39</b>	<b>82,307.51</b>	<b>82,307.51</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	-	8,627.09	7,921.28	16,548.37	16,548.37	-
<b>Total expenses</b>	<b>230,000.00</b>	<b>51,046.21</b>	<b>47,809.67</b>	<b>98,855.88</b>	<b>98,855.88</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,595.06</b>	<b>\$ 9,595.06</b>	<b>\$ 9,595.06</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CENTERS FOR MEDICARE AND MEDICAL SERVICES - STATE HEALTH INSURANCE ASSISTANCE PROGRAM**  
**PERIOD OF PERFORMANCE: APRIL 1, 2015 THROUGH MARCH 31, 2016**

	<b>Budget</b>	<b>Actual Revenues and Expenses</b>			<b>Audit Results</b>		<b>Reference Notes</b>
		<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	
<b>Revenues:</b>							
Federal received	\$36,411.00	\$1,942.04	\$31,173.29	\$33,115.33	\$33,115.33	\$ -	
Federal receivable	-	976.21	-	976.21	976.21	-	
State received	-	-	-	-	-	-	
State receivable	-	-	-	-	-	-	
Local received	-	-	-	-	-	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended Applied to program	-	(63.28)	-	(63.28)	(63.28)	-	
	53.00	-	-	-	-	-	
<b>Total revenues</b>	<b>36,464.00</b>	<b>2,854.97</b>	<b>31,173.29</b>	<b>34,028.26</b>	<b>34,028.26</b>	<b>-</b>	
<b>Expenses:</b>							
<b>Direct expenses:</b>							
Salaries	24,853.00	1,015.28	13,646.65	14,661.93	14,661.93	-	
Leave expense	-	66.60	1,533.51	1,600.11	1,600.11	-	
Employee benefits	-	437.24	6,533.67	6,970.91	6,970.91	-	
Travel	559.00	186.99	333.94	520.93	520.93	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	2,040.00	580.00	1,287.35	1,867.35	1,867.35	-	
<b>Total direct expenses</b>	<b>27,452.00</b>	<b>2,286.11</b>	<b>23,335.12</b>	<b>25,621.23</b>	<b>25,621.23</b>	<b>-</b>	
<b>Indirect expenses:</b>							
Indirect expenses applied	9,012.00	568.86	7,889.66	8,458.52	8,458.52	-	
<b>Total expenses</b>	<b>36,464.00</b>	<b>2,854.97</b>	<b>31,224.78</b>	<b>34,079.75</b>	<b>34,079.75</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (51.49)</b>	<b>\$ (51.49)</b>	<b>\$ (51.49)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CENTERS FOR MEDICARE AND MEDICAL SERVICES - STATE HEALTH INSURANCE ASSISTANCE PROGRAM**  
**PERIOD OF PERFORMANCE: APRIL 1, 2016 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 36,330.00	\$ 4,326.01	\$ 4,326.01	\$ 4,326.01	\$ -
Federal receivable	-	1,702.24	1,702.24	1,702.24	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>36,330.00</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	25,171.00	2,626.50	2,626.50	2,626.50	-
Leave expense	-	176.49	176.49	176.49	-
Employee benefits	-	1,277.42	1,277.42	1,277.42	-
Travel	733.00	108.29	108.29	108.29	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	550.00	309.15	309.15	309.15	-
<b>Total direct expenses</b>	<u>26,454.00</u>	<u>4,497.85</u>	<u>4,497.85</u>	<u>4,497.85</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	9,876.00	1,530.40	1,530.40	1,530.40	-
<b>Total expenses</b>	<u>36,330.00</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**AGING AND DISABILITY RESOURCE CENTER (ADRC)**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 12,249.00	\$ 23,364.00	\$ 23,364.00	\$ 23,364.00	\$ -	
Federal receivable	-	1,134.00	1,134.00	1,134.00	-	
State received	12,249.00	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>24,498.00</b>	<b>24,498.00</b>	<b>24,498.00</b>	<b>24,498.00</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	24,498.00	9,258.01	9,258.01	9,258.01	-	
Leave expense	-	2,234.80	2,234.80	2,234.80	-	
Employee benefits	-	5,521.98	5,521.98	5,521.98	-	
Travel	-	19.83	19.83	19.83	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	59.25	59.25	59.25	-	
<b>Total direct expenses</b>	<b>24,498.00</b>	<b>17,093.87</b>	<b>17,093.87</b>	<b>17,093.87</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	5,795.56	5,795.56	5,795.56	-	
<b>Total expenses</b>	<b>24,498.00</b>	<b>22,889.43</b>	<b>22,889.43</b>	<b>22,889.43</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ 1,608.57</b>	<b>\$ 1,608.57</b>	<b>\$ 1,608.57</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**2015-2016 KENTUCKY OFFICE OF HOMELAND SECURITY - CITIZEN CORPS PROGRAM**  
**PERIOD OF PERFORMANCE: SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(2)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ 20,000.00	\$ 5,549.83	\$ 5,549.83	\$ 5,549.83	\$ -	
Federal receivable	-	14,334.98	14,334.98	14,334.98	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>20,000.00</b>	<b>19,884.81</b>	<b>19,884.81</b>	<b>19,884.81</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	3,416.83	3,416.83	3,416.83	-	
Leave expense	-	581.97	581.97	581.97	-	
Employee benefits	-	1,624.92	1,624.92	1,624.92	-	
Travel	-	448.95	448.95	448.95	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	11,888.55	11,888.55	11,888.55	-	
<b>Total direct expenses</b>	<b>-</b>	<b>17,961.22</b>	<b>17,961.22</b>	<b>17,961.22</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	1,976.43	1,976.43	1,976.43	-	
<b>Total expenses</b>	<b>20,000.00</b>	<b>19,937.65</b>	<b>19,937.65</b>	<b>19,937.65</b>	<b>-</b>	
<b>REVENUES OVER (UNDER)</b>						
<b>EXPENSES</b>	<b>\$ -</b>	<b>\$ (52.84)</b>	<b>\$ (52.84)</b>	<b>\$ (52.84)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**SMALL BUSINESS ADMINISTRATION MICROLOAN 3**  
**PROGRAM INCOME AND TECHNICAL ASSISTANCE DEMONSTRATION PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2013 THROUGH JUNE 30, 2016**

	<b>Actual</b>				<b>Audit Results</b>		
	<b>(2)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Expenses Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$62,500.00	\$ 6,614.49	\$ 8,843.33	\$15,457.82	\$15,457.82	\$ -	
Federal receivable	-	15,265.93	11,013.62	26,279.55	26,279.55	-	
State received	-	-	-	-	-	-	
State receivable	-	-	-	-	-	-	
Local received	-	5,470.11	4,964.24	10,434.35	10,434.35	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	-	
Applied to program	-	-	-	-	-	-	
<b>Total revenues</b>	<b>62,500.00</b>	<b>27,350.53</b>	<b>24,821.19</b>	<b>52,171.72</b>	<b>52,171.72</b>	<b>-</b>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	8,523.72	10,971.63	19,495.35	19,495.35	-	
Leave expense	-	978.87	1,273.52	2,252.39	2,252.39	-	
Employee benefits	-	4,277.00	5,360.17	9,637.17	9,637.17	-	
Travel	-	2,603.59	722.01	3,325.60	3,325.60	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	6,063.60	90.16	6,153.76	6,153.76	-	
<b>Total direct expenses</b>	<b>-</b>	<b>22,446.78</b>	<b>18,417.49</b>	<b>40,864.27</b>	<b>40,864.27</b>	<b>-</b>	
Indirect expenses:							
Indirect expenses applied	-	4,903.75	6,403.70	11,307.45	11,307.45	-	
<b>Total expenses</b>	<b>62,500.00</b>	<b>27,350.53</b>	<b>24,821.19</b>	<b>52,171.72</b>	<b>52,171.72</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**DEVELOPMENT INFORMATION SYSTEM ASSISTANCE PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2013 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$50,400.00	\$25,660.18	\$13,392.85	\$39,053.03	\$39,053.03	\$ -
Federal receivable	-	11,346.97	-	11,346.97	11,346.97	-
State received	6,666.67	-	1,771.55	1,771.55	1,771.55	-
State receivable	-	4,895.12	-	4,895.12	4,895.12	-
Local received	5,933.33	9,848.02	4,092.50	13,940.52	13,940.52	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended Applied to program	-	(5,491.35)	-	(5,491.35)	(5,491.35)	-
	-	-	-	-	-	-
Total revenues	<u>63,000.00</u>	<u>46,258.94</u>	<u>19,256.90</u>	<u>65,515.84</u>	<u>65,515.84</u>	<u>-</u>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	23,810.71	10,254.27	34,064.98	34,064.98	-
Leave expense	-	2,668.64	1,041.66	3,710.30	3,710.30	-
Employee benefits	-	7,056.20	2,631.09	9,687.29	9,687.29	-
Travel	-	764.99	323.73	1,088.72	1,088.72	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	-	1.00	1.00	1.00	-
	-	-	-	-	-	-
Total direct expenses	-	34,300.54	14,251.75	48,552.29	48,552.29	-
Indirect expenses:						
Indirect expenses applied	-	11,958.40	5,220.39	17,178.79	17,178.79	-
Total expenses	<u>63,000.00</u>	<u>46,258.94</u>	<u>19,472.14</u>	<u>65,731.08</u>	<u>65,731.08</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (215.24)</u>	<u>\$ (215.24)</u>	<u>\$ (215.24)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**RURAL BUSINESS ENTERPRISE GRANT - TECHNICAL ASSISTANCE**  
**PERIOD OF PERFORMANCE: OCTOBER 1, 2013 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$ 90,000.00	\$55,339.24	\$12,544.18	\$ 67,883.42	\$ 67,883.42	\$ -
Federal receivable	-	22,101.44	-	22,101.44	22,101.44	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	11,700.00	9,523.05	2,174.33	11,697.38	11,697.38	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-	-
<b>Total revenues</b>	<b>101,700.00</b>	<b>86,963.73</b>	<b>14,718.51</b>	<b>101,682.24</b>	<b>101,682.24</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	38,000.00	29,410.74	6,620.80	36,031.54	36,031.54	-
Leave expense	-	3,165.10	797.03	3,962.13	3,962.13	-
Employee benefits	19,000.00	14,584.89	3,247.40	17,832.29	17,832.29	-
Travel	2,000.00	251.96	55.36	307.32	307.32	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	23,890.00	11.11	-	11.11	11.11	-
<b>Total direct expenses</b>	<b>82,890.00</b>	<b>47,423.80</b>	<b>10,720.59</b>	<b>58,144.39</b>	<b>58,144.39</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	18,810.00	17,039.93	3,997.92	21,037.85	21,037.85	-
<b>Total expenses</b>	<b>101,700.00</b>	<b>64,463.73</b>	<b>14,718.51</b>	<b>79,182.24</b>	<b>79,182.24</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$22,500.00</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ 22,500.00</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**LOCAL ROADS UPDATE**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 12,080.00	\$ 11,970.93	\$ 11,970.93	\$ 11,970.93	\$ -
Federal receivable	-	-	-	-	-
State received	3,020.00	2,992.73	2,992.73	2,992.73	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>15,100.00</u>	<u>14,963.66</u>	<u>14,963.66</u>	<u>14,963.66</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	7,378.77	7,378.77	7,378.77	-
Leave expense	-	1,599.58	1,599.58	1,599.58	-
Employee benefits	-	2,208.46	2,208.46	2,208.46	-
Travel	-	64.82	64.82	64.82	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	2.30	2.30	2.30	-
<b>Total direct expenses</b>	-	<u>11,253.93</u>	<u>11,253.93</u>	<u>11,253.93</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	<u>3,709.73</u>	<u>3,709.73</u>	<u>3,709.73</u>	<u>-</u>
<b>Total expenses</b>	<u>15,100.00</u>	<u>14,963.66</u>	<u>14,963.66</u>	<u>14,963.66</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**DELTA REGIONAL AUTHORITY - TECHNICAL ASSISTANCE - FY 2016-2017**  
**PERIOD OF PERFORMANCE: OCTOBER 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(2)</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
Federal received	\$ 16,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	
Federal receivable	-	3,879.14	3,879.14	3,879.14	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>16,000.00</b>	<b>11,879.14</b>	<b>11,879.14</b>	<b>11,879.14</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	5,109.82	5,109.82	5,109.82	-	
Leave expense	-	511.76	511.76	511.76	-	
Employee benefits	-	2,231.81	2,231.81	2,231.81	-	
Travel	-	1,147.20	1,147.20	1,147.20	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>-</b>	<b>9,000.59</b>	<b>9,000.59</b>	<b>9,000.59</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	2,878.55	2,878.55	2,878.55	-	
<b>Total expenses</b>	<b>16,000.00</b>	<b>11,879.14</b>	<b>11,879.14</b>	<b>11,879.14</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**2014-2015 KENTUCKY OFFICE OF HOMELAND SECURITY - CITIZEN CORPS PROGRAM**  
**PERIOD OF PERFORMANCE: MARCH 15, 2014 THROUGH JUNE 30, 2016**

	(2) Budget	Cumulative Through June 30, 2015	Actual Revenues and Expenses		Audit Results		Reference Notes
			Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs	
<b>Revenues:</b>							
Federal received	\$15,000.00	\$4,142.57	\$9,652.52	\$13,795.09	\$13,795.09	\$ -	
Federal receivable	-	1,201.20	-	1,201.20	1,201.20	-	
State received	-	-	-	-	-	-	
State receivable	-	-	-	-	-	-	
Local received	-	-	-	-	-	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	-	
<b>Total revenues</b>	<b>15,000.00</b>	<b>5,343.77</b>	<b>9,652.52</b>	<b>14,996.29</b>	<b>14,996.29</b>	<b>-</b>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	1,455.54	202.31	1,657.85	1,657.85	-	
Leave expense	-	144.22	22.06	166.28	166.28	-	
Employee benefits	-	668.26	91.08	759.34	759.34	-	
Travel	-	173.82	27.93	201.75	201.75	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	2,072.94	9,193.62	11,266.56	11,266.56	-	
<b>Total direct expenses</b>	<b>-</b>	<b>4,514.78</b>	<b>9,537.00</b>	<b>14,051.78</b>	<b>14,051.78</b>	<b>-</b>	
Indirect expenses:							
Indirect expenses applied	-	828.99	115.52	944.51	944.51	-	
<b>Total expenses</b>	<b>15,000.00</b>	<b>5,343.77</b>	<b>9,652.52</b>	<b>14,996.29</b>	<b>14,996.29</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**DELTA REGIONAL AUTHORITY - TECHNICAL ASSISTANCE - FY 2015-2016**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH JUNE 30, 2016**

	(2) Budget	Cumulative Through June 30, 2015	Actual Revenues and Expenses		Audit Results		Reference Notes
			Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs	
<b>Revenues:</b>							
Federal received	\$14,408.00	\$7,204.00	\$7,542.21	\$14,746.21	\$14,746.21	\$ -	
Federal receivable	-	-	-	-	-	-	
State received	-	-	-	-	-	-	
State receivable	-	-	-	-	-	-	
Local received	-	-	-	-	-	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended Applied to program	-	(338.21)	-	(338.21)	(338.21)	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>14,408.00</u>	<u>6,865.79</u>	<u>7,542.21</u>	<u>14,408.00</u>	<u>14,408.00</u>	<u>-</u>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	2,868.27	3,504.16	6,372.43	6,372.43	-	
Leave expense	-	397.45	312.16	709.61	709.61	-	
Employee benefits	-	1,348.29	1,569.47	2,917.76	2,917.76	-	
Travel	-	589.75	251.04	840.79	840.79	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	7.50	-	7.50	7.50	-	
	<u>-</u>	<u>7.50</u>	<u>-</u>	<u>7.50</u>	<u>7.50</u>	<u>-</u>	
Total direct expenses	-	5,211.26	5,636.83	10,848.09	10,848.09	-	
Indirect expenses:							
Indirect expenses applied	-	1,654.53	2,007.24	3,661.77	3,661.77	-	
	<u>-</u>	<u>1,654.53</u>	<u>2,007.24</u>	<u>3,661.77</u>	<u>3,661.77</u>	<u>-</u>	
Total expenses	<u>14,408.00</u>	<u>6,865.79</u>	<u>7,644.07</u>	<u>14,509.86</u>	<u>14,509.86</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (101.86)</u>	<u>\$ (101.86)</u>	<u>\$ (101.86)</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE VII - OMBUDSMAN GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 6,709.00	\$ 5,338.79	\$ 5,338.79	\$ 5,338.79	\$ -	
Federal receivable	-	1,346.72	1,346.72	1,346.72	-	
State received	1,334.00	1,107.22	1,107.22	1,107.22	-	
State receivable	-	226.78	226.78	226.78	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>8,043.00</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	5,567.00	3,381.83	3,381.83	3,381.83	-	
Leave expense	-	427.68	427.68	427.68	-	
Employee benefits	-	1,768.11	1,768.11	1,768.11	-	
Travel	330.00	322.42	322.42	322.42	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	100.00	100.00	100.00	100.00	-	
<b>Total direct expenses</b>	<b>5,997.00</b>	<b>6,000.04</b>	<b>6,000.04</b>	<b>6,000.04</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	2,046.00	2,019.47	2,019.47	2,019.47	-	
<b>Total expenses</b>	<b>8,043.00</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**MEDICARE IMPROVEMENT FOR PATIENTS AND PROVIDERS ACT AREA AGENCY ON AGING**  
**PERIOD OF PERFORMANCE: SEPTEMBER 30, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 13,950.03	\$ 4,305.87	\$ 4,305.87	\$ 4,305.87	\$ -
Federal receivable	-	1,367.29	1,367.29	1,367.29	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>13,950.03</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	6,282.00	2,579.79	2,579.79	2,579.79	-
Leave expense	-	181.25	181.25	181.25	-
Employee benefits	3,351.00	1,264.23	1,264.23	1,264.23	-
Travel	198.00	137.30	137.30	137.30	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	210.03	4.00	4.00	4.00	-
<b>Total direct expenses</b>	<u>10,041.03</u>	<u>4,166.57</u>	<u>4,166.57</u>	<u>4,166.57</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>3,909.00</u>	<u>1,506.59</u>	<u>1,506.59</u>	<u>1,506.59</u>	<u>-</u>
<b>Total expenses</b>	<u>13,950.03</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TITLE VII - ELDER ABUSE PREVENTION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 3,996.00	\$ 3,410.87	\$ 3,410.87	\$ 3,410.87	\$ -	
Federal receivable	-	548.73	548.73	548.73	-	
State received	730.00	730.00	730.00	730.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>4,726.00</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	3,331.00	2,006.53	2,006.53	2,006.53	-	
Leave expense	-	249.89	249.89	249.89	-	
Employee benefits	-	1,045.92	1,045.92	1,045.92	-	
Travel	195.00	190.23	190.23	190.23	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>3,526.00</b>	<b>3,492.57</b>	<b>3,492.57</b>	<b>3,492.57</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	1,200.00	1,197.03	1,197.03	1,197.03	-	
<b>Total expenses</b>	<b>4,726.00</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**FUNCTIONAL ASSESSMENT SERVICE TEAMS (FAST)**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>	
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>					
Federal received	\$ 2,000.00	\$ 1,982.46	\$ 1,982.46	\$ 1,982.46	\$ -
Federal receivable	-	(1.71)	(1.71)	(1.71)	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>2,000.00</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	650.00	599.66	599.66	599.66	-
Leave expense	-	50.02	50.02	50.02	-
Employee benefits	318.00	317.67	317.67	317.67	-
Travel	655.00	654.38	654.38	654.38	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>1,623.00</b>	<b>1,621.73</b>	<b>1,621.73</b>	<b>1,621.73</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	377.00	359.02	359.02	359.02	-
<b>Total expenses</b>	<b>2,000.00</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**MEDICARE IMPROVEMENT OF PATIENTS AND PROVIDERS ACT AGING AND DISABILITY RESOURCE CENTER**  
**FOR FISCAL YEAR 2015 - 2016**  
**PERIOD OF PERFORMANCE: SEPTEMBER 30, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>	
Federal received	\$ 6,500.16	\$ 1,507.39	\$ 1,507.39	\$ 1,507.39	\$ -	
Federal receivable	-	218.28	218.28	218.28	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>6,500.16</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	2,900.00	778.91	778.91	778.91	-	
Leave expense	-	55.74	55.74	55.74	-	
Employee benefits	1,500.00	393.89	393.89	393.89	-	
Travel	115.00	33.37	33.37	33.37	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	275.00	4.00	4.00	4.00	-	
<b>Total direct expenses</b>	<b>4,790.00</b>	<b>1,265.91</b>	<b>1,265.91</b>	<b>1,265.91</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	1,710.16	459.76	459.76	459.76	-	
<b>Total expenses</b>	<b>6,500.16</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**MEDICARE IMPROVEMENT OF PATIENTS AND PROVIDERS ACT AGING AND DISABILITY RESOURCE CENTER**  
**FOR FISCAL YEAR 2014 - 2015**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH SEPTEMBER 30, 2015**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$6,750.20	\$4,167.25	\$1,513.65	\$5,680.90	\$5,680.90	\$ -
Federal receivable	-	1,200.00	-	1,200.00	1,200.00	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	-	-	-	-	-	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended	-	(130.70)	-	(130.70)	(130.70)	-
Applied to program	-	-	-	-	-	-
<b>Total revenues</b>	<b>6,750.20</b>	<b>5,236.55</b>	<b>1,513.65</b>	<b>6,750.20</b>	<b>6,750.20</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	3,004.00	2,186.98	612.43	2,799.41	2,799.41	-
Leave expense	-	422.68	171.20	593.88	593.88	-
Employee benefits	-	1,270.24	376.83	1,647.07	1,647.07	-
Travel	1,591.00	-	-	-	-	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	409.20	-	-	-	-	-
<b>Total direct expenses</b>	<b>5,004.20</b>	<b>3,879.90</b>	<b>1,160.46</b>	<b>5,040.36</b>	<b>5,040.36</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	1,746.00	1,356.65	383.89	1,740.54	1,740.54	-
<b>Total expenses</b>	<b>6,750.20</b>	<b>5,236.55</b>	<b>1,544.35</b>	<b>6,780.90</b>	<b>6,780.90</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (30.70)</b>	<b>\$ (30.70)</b>	<b>\$ (30.70)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CHRONIC DISEASE SELF-MANAGEMENT EDUCATION (CDSME)**  
**PERIOD OF PERFORMANCE: SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$2,500.00	\$ 619.24	\$ 619.24	\$ 619.24	\$ -	
Federal receivable	-	499.60	499.60	499.60	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>2,500.00</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	875.00	476.05	476.05	476.05	-	
Leave expense	-	47.05	47.05	47.05	-	
Employee benefits	325.00	286.05	286.05	286.05	-	
Travel	250.00	11.12	11.12	11.12	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	550.00	-	-	-	-	
<b>Total direct expenses</b>	<b>2,000.00</b>	<b>820.27</b>	<b>820.27</b>	<b>820.27</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	500.00	298.57	298.57	298.57	-	
<b>Total expenses</b>	<b>2,500.00</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - HOME DELIVERED MEALS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	210,726.00	189,352.87	189,352.87	189,352.87	-
State receivable	-	17,331.55	17,331.55	17,331.55	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
	<u>33,125.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>243,851.00</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	243,851.00	206,684.42	206,684.42	206,684.42	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
	<u>243,851.00</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>-</u>
Total direct expenses	<u>243,851.00</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>243,851.00</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>206,684.42</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - PERSONAL CARE**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	54,474.00	44,916.25	44,916.25	44,916.25	-	
State receivable	-	3,488.10	3,488.10	3,488.10	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	3,276.00	-	-	-	-	
<b>Total revenues</b>	<b>57,750.00</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	57,750.00	48,404.35	48,404.35	48,404.35	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>57,750.00</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>57,750.00</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>48,404.35</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - HOME MANAGEMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	232,639.00	205,093.93	205,093.93	205,093.93	-	
State receivable	-	14,980.32	14,980.32	14,980.32	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	15,584.00	-	-	-	-	
<b>Total revenues</b>	<b>248,223.00</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	248,223.00	220,074.25	220,074.25	220,074.25	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>248,223.00</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>248,223.00</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - RESPITE**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	45,996.00	26,608.91	26,608.91	26,608.91	-
State receivable	-	1,905.12	1,905.12	1,905.12	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	- 2,545.00	- -	- -	- -	- -
<b>Total revenues</b>	<b>48,541.00</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	48,541.00	28,514.03	28,514.03	28,514.03	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>48,541.00</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>48,541.00</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>28,514.03</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - ESCORT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	13,500.00	12,086.17	12,086.17	12,086.17	-
State receivable	-	1,265.49	1,265.49	1,265.49	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	13,500.00	13,351.66	13,351.66	13,351.66	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - HOME REPAIR**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	4,495.00	3,579.23	3,579.23	3,579.23	-
State receivable	-	72.34	72.34	72.34	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	470.00	-	-	-	-
<b>Total revenues</b>	<b>4,965.00</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	4,965.00	3,651.57	3,651.57	3,651.57	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>4,965.00</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>4,965.00</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>3,651.57</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - SUPPLIES**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	5,165.00	4,784.32	4,784.32	4,784.32	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>5,165.00</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	5,165.00	4,784.32	4,784.32	4,784.32	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>5,165.00</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>5,165.00</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>4,784.32</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	91,021.00	86,574.91	86,574.91	86,574.91	-
State receivable	-	7,080.47	7,080.47	7,080.47	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	- 1,720.00	- -	- -	- -	- -
Total revenues	<u>92,741.00</u>	<u>93,655.38</u>	<u>93,655.38</u>	<u>93,655.38</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	68,306.00	43,500.78	43,500.78	43,500.78	-
Leave expense	-	5,526.64	5,526.64	5,526.64	-
Employee benefits	-	18,602.83	18,602.83	18,602.83	-
Travel	-	1,182.78	1,182.78	1,182.78	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	487.79	487.79	487.79	-
Total direct expenses	<u>68,306.00</u>	<u>69,300.82</u>	<u>69,300.82</u>	<u>69,300.82</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>24,435.00</u>	<u>24,354.56</u>	<u>24,354.56</u>	<u>24,354.56</u>	<u>-</u>
Total expenses	<u>92,741.00</u>	<u>93,655.38</u>	<u>93,655.38</u>	<u>93,655.38</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - ASSESSMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	33,643.00	27,074.75	27,074.75	27,074.75	-
State receivable	-	1,133.87	1,133.87	1,133.87	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>33,643.00</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	33,643.00	10,824.67	10,824.67	10,824.67	-
Leave expense	-	1,486.32	1,486.32	1,486.32	-
Employee benefits	-	6,155.98	6,155.98	6,155.98	-
Travel	-	874.63	874.63	874.63	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	2,207.80	2,207.80	2,207.80	-
<b>Total direct expenses</b>	<b>33,643.00</b>	<b>21,549.40</b>	<b>21,549.40</b>	<b>21,549.40</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	6,659.22	6,659.22	6,659.22	-
<b>Total expenses</b>	<b>33,643.00</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - CASE MANAGEMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	227,841.00	197,197.43	197,197.43	197,197.43	-
State receivable	-	20,376.49	20,376.49	20,376.49	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>227,841.00</u>	<u>217,573.92</u>	<u>217,573.92</u>	<u>217,573.92</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	227,841.00	93,733.18	93,733.18	93,733.18	-
Leave expense	-	11,868.78	11,868.78	11,868.78	-
Employee benefits	-	49,071.63	49,071.63	49,071.63	-
Travel	-	4,609.33	4,609.33	4,609.33	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	2,287.97	2,287.97	2,287.97	-
<b>Total direct expenses</b>	<u>227,841.00</u>	<u>161,570.89</u>	<u>161,570.89</u>	<u>161,570.89</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	56,003.03	56,003.03	56,003.03	-
<b>Total expenses</b>	<u>227,841.00</u>	<u>217,573.92</u>	<u>217,573.92</u>	<u>217,573.92</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - DATABASE FEES**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	3,000.00	3,000.00	3,000.00	3,000.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	3,000.00	3,000.00	3,000.00	3,000.00	-	
<b>Total direct expenses</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HEMOCARE - NON-MEDICAID AGING AND DISABILITY RESOURCE CENTER**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	39,008.00	35,040.89	35,040.89	35,040.89	-	
State receivable	-	3,205.19	3,205.19	3,205.19	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>39,008.00</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	39,008.00	15,158.71	15,158.71	15,158.71	-	
Leave expense	-	3,249.63	3,249.63	3,249.63	-	
Employee benefits	-	9,867.60	9,867.60	9,867.60	-	
Travel	-	128.28	128.28	128.28	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	27.50	27.50	27.50	-	
<b>Total direct expenses</b>	<b>39,008.00</b>	<b>28,431.72</b>	<b>28,431.72</b>	<b>28,431.72</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	9,814.36	9,814.36	9,814.36	-	
<b>Total expenses</b>	<b>39,008.00</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>-</b>	
<b>REVENUES OVER (UNDER)</b>						
<b>EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**KENTUCKY CAREGIVER SUPPORT PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	100,895.00	86,494.21	86,494.21	86,494.21	-
State receivable	-	5,860.58	5,860.58	5,860.58	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>100,895.00</u>	<u>92,354.79</u>	<u>92,354.79</u>	<u>92,354.79</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	34,949.70	21,183.85	21,183.85	21,183.85	-
Leave expense	-	2,965.10	2,965.10	2,965.10	-
Employee benefits	-	9,173.83	9,173.83	9,173.83	-
Travel	915.20	706.83	706.83	706.83	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	52,155.00	46,421.75	46,421.75	46,421.75	-
<b>Total direct expenses</b>	<u>88,019.90</u>	<u>80,451.36</u>	<u>80,451.36</u>	<u>80,451.36</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	12,875.10	11,903.43	11,903.43	11,903.43	-
<b>Total expenses</b>	<u>100,895.00</u>	<u>92,354.79</u>	<u>92,354.79</u>	<u>92,354.79</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**REGIONAL TRANSPORTATION PLANNING**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	85,100.00	70,206.00	70,206.00	70,206.00	-
State receivable	-	14,893.00	14,893.00	14,893.00	-
Local received	-	9,456.00	9,456.00	9,456.00	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
	<u>9,456.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>94,556.00</u>	<u>94,555.00</u>	<u>94,555.00</u>	<u>94,555.00</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	40,009.95	40,009.95	40,009.95	-
Leave expense	-	6,106.63	6,106.63	6,106.63	-
Employee benefits	-	20,505.96	20,505.96	20,505.96	-
Travel	-	2,750.84	2,750.84	2,750.84	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	1,713.93	1,713.93	1,713.93	-
	<u>-</u>	<u>71,087.31</u>	<u>71,087.31</u>	<u>71,087.31</u>	<u>-</u>
Total direct expenses	<u>-</u>	<u>71,087.31</u>	<u>71,087.31</u>	<u>71,087.31</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	23,731.77	23,731.77	23,731.77	-
	<u>-</u>	<u>23,731.77</u>	<u>23,731.77</u>	<u>23,731.77</u>	<u>-</u>
Total expenses	<u>94,556.00</u>	<u>94,819.08</u>	<u>94,819.08</u>	<u>94,819.08</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ (264.08)</u>	<u>\$ (264.08)</u>	<u>\$ (264.08)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**KENTUCKY INFRASTRUCTURE AUTHORITY WATER AND WASTEWATER MANAGEMENT**  
**SERVICES AND WATER RESOURCE INFORMATION SYSTEM PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(2)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	84,997.00	42,498.50	42,498.50	42,498.50	-	
State receivable	-	42,498.50	42,498.50	42,498.50	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
	<u>84,997.00</u>	<u>84,997.00</u>	<u>84,997.00</u>	<u>84,997.00</u>	<u>-</u>	
<b>Total revenues</b>	<b>84,997.00</b>	<b>84,997.00</b>	<b>84,997.00</b>	<b>84,997.00</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	40,750.66	40,750.66	40,750.66	-	
Leave expense	-	5,088.66	5,088.66	5,088.66	-	
Employee benefits	-	10,324.31	10,324.31	10,324.31	-	
Travel	-	4,952.57	4,952.57	4,952.57	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	6,140.26	6,140.26	6,140.26	-	
	<u>-</u>	<u>67,256.46</u>	<u>67,256.46</u>	<u>67,256.46</u>	<u>-</u>	
<b>Total direct expenses</b>	<b>-</b>	<b>67,256.46</b>	<b>67,256.46</b>	<b>67,256.46</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	20,029.87	20,029.87	20,029.87	-	
	<u>-</u>	<u>20,029.87</u>	<u>20,029.87</u>	<u>20,029.87</u>	<u>-</u>	
<b>Total expenses</b>	<b>84,997.00</b>	<b>87,286.33</b>	<b>87,286.33</b>	<b>87,286.33</b>	<b>-</b>	
<b>REVENUES OVER (UNDER)</b>						
<b>EXPENSES</b>	<u>\$ -</u>	<u>\$ (2,289.33)</u>	<u>\$ (2,289.33)</u>	<u>\$ (2,289.33)</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**STATE LONG-TERM CARE OMBUDSMAN PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	47,703.00	41,943.58	41,943.58	41,943.58	-
State receivable	-	3,902.65	3,902.65	3,902.65	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>47,703.00</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	32,937.00	19,492.46	19,492.46	19,492.46	-
Leave expense	-	2,525.69	2,525.69	2,525.69	-
Employee benefits	-	10,078.58	10,078.58	10,078.58	-
Travel	1,716.00	1,745.60	1,745.60	1,745.60	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	400.00	407.28	407.28	407.28	-
<b>Total direct expenses</b>	<u>35,053.00</u>	<u>34,249.61</u>	<u>34,249.61</u>	<u>34,249.61</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	12,650.00	11,596.62	11,596.62	11,596.62	-
<b>Total expenses</b>	<u>47,703.00</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**GREAT RIVER ROAD PROJECT**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH JUNE 30, 2016**

	<b>Actual</b>				<b>Audit Results</b>		
	<b>(2)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Expenses Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	-	
State received	60,000.00	30,000.00	18,709.47	48,709.47	48,709.47	-	
State receivable	-	-	11,290.53	11,290.53	11,290.53	-	
Local received	-	-	-	-	-	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	-	
<b>Total revenues</b>	<b>60,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>-</b>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	3,001.01	2,789.81	5,790.82	5,790.82	-	
Leave expense	-	431.33	422.80	854.13	854.13	-	
Employee benefits	-	977.89	899.51	1,877.40	1,877.40	-	
Travel	-	80.24	280.97	361.21	361.21	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	24,040.70	24,212.34	48,253.04	48,253.04	-	
<b>Total direct expenses</b>	<b>-</b>	<b>28,531.17</b>	<b>28,605.43</b>	<b>57,136.60</b>	<b>57,136.60</b>	<b>-</b>	
Indirect expenses:							
Indirect expenses applied	-	1,561.22	1,446.14	3,007.36	3,007.36	-	
<b>Total expenses</b>	<b>60,000.00</b>	<b>30,092.39</b>	<b>30,051.57</b>	<b>60,143.96</b>	<b>60,143.96</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ (92.39)</b>	<b>\$ (51.57)</b>	<b>\$ (143.96)</b>	<b>\$ (143.96)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**PROGRAM DEVELOPMENT AND IMPLEMENTATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>	
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	15,606.00	12,081.57	12,081.57	12,081.57	-
State receivable	-	217.25	217.25	217.25	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>15,606.00</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	10,618.00	5,616.95	5,616.95	5,616.95	-
Leave expense	-	677.45	677.45	677.45	-
Employee benefits	-	2,461.05	2,461.05	2,461.05	-
Travel	400.00	376.33	376.33	376.33	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	553.00	-	-	-	-
<b>Total direct expenses</b>	<b>11,571.00</b>	<b>9,131.78</b>	<b>9,131.78</b>	<b>9,131.78</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	4,035.00	3,167.04	3,167.04	3,167.04	-
<b>Total expenses</b>	<b>15,606.00</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**REGIONAL ASSISTANCE WITH IMPLEMENTATION OF SPECIAL PURPOSE GOVERNMENTAL ENTITIES**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH JUNE 30, 2016**

	<b>Budget</b>	<b>Actual Revenues and Expenses</b>			<b>Audit Results</b>	
		<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-	-
State received	5,000.00	5,000.00	3,560.82	8,560.82	8,560.82	-
State receivable	-	-	-	-	-	-
Local received	-	-	-	-	-	-
Local receivable	-	-	-	-	-	-
Advanced or unexpended Applied to program	-	(3,560.82)	-	(3,560.82)	(3,560.82)	-
Total revenues	<u>5,000.00</u>	<u>1,439.18</u>	<u>3,560.82</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>-</u>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	672.16	1,609.52	2,281.68	2,281.68	-
Leave expense	-	67.16	151.67	218.83	218.83	-
Employee benefits	-	285.21	676.73	961.94	961.94	-
Travel	-	39.60	251.98	291.58	291.58	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Total direct expenses	-	1,064.13	2,689.90	3,754.03	3,754.03	-
Indirect expenses:						
Indirect expenses applied	-	375.05	926.09	1,301.14	1,301.14	-
Total expenses	<u>5,000.00</u>	<u>1,439.18</u>	<u>3,615.99</u>	<u>5,055.17</u>	<u>5,055.17</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (55.17)</u>	<u>\$ (55.17)</u>	<u>\$ (55.17)</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**LOCAL FOOD BANK**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	192,026.85	192,026.85	192,026.85	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>192,026.85</u>	<u>192,026.85</u>	<u>192,026.85</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	38,225.63	38,225.63	38,225.63	-	
Leave expense	1,337.57	1,337.57	1,337.57	-	
Employee benefits	8,746.30	8,746.30	8,746.30	-	
Travel	1,253.51	1,253.51	1,253.51	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	114,494.06	114,494.06	114,494.06	-	
	<u>114,494.06</u>	<u>114,494.06</u>	<u>114,494.06</u>	<u>-</u>	
Total direct expenses	164,057.07	164,057.07	164,057.07	-	
Indirect expenses:					
Indirect expenses applied	18,420.70	18,420.70	18,420.70	-	
	<u>18,420.70</u>	<u>18,420.70</u>	<u>18,420.70</u>	<u>-</u>	
Total expenses	<u>182,477.77</u>	<u>182,477.77</u>	<u>182,477.77</u>	<u>-</u>	
REVENUES OVER (UNDER)					
EXPENSES	<u>\$ 9,549.08</u>	<u>\$ 9,549.08</u>	<u>\$ 9,549.08</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CERTIFIED DEVELOPMENT COMPANY - SBA LOAN PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2013 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	236,880.75	126,514.37	363,395.12	363,395.12	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b><u>236,880.75</u></b>	<b><u>126,514.37</u></b>	<b><u>363,395.12</u></b>	<b><u>363,395.12</u></b>	<b><u>-</u></b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	47,753.96	32,265.88	80,019.84	80,019.84	-	
Leave expense	5,151.96	3,847.60	8,999.56	8,999.56	-	
Employee benefits	23,782.16	15,789.37	39,571.53	39,571.53	-	
Travel	14,204.30	5,034.66	19,238.96	19,238.96	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	49,072.82	52,316.44	101,389.26	101,389.26	-	
<b>Total direct expenses</b>	<b><u>139,965.20</u></b>	<b><u>109,253.95</u></b>	<b><u>249,219.15</u></b>	<b><u>249,219.15</u></b>	<b><u>-</u></b>	
Indirect expenses:						
Indirect expenses applied	27,585.55	18,845.66	46,431.21	46,431.21	-	
<b>Total expenses</b>	<b><u>167,550.75</u></b>	<b><u>128,099.61</u></b>	<b><u>295,650.36</u></b>	<b><u>295,650.36</u></b>	<b><u>-</u></b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b><u>\$ 69,330.00</u></b>	<b><u>\$ (1,585.24)</u></b>	<b><u>\$ 67,744.76</u></b>	<b><u>\$ 67,744.76</u></b>	<b><u>\$ -</u></b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**REVOLVING LOAN FUND - PROGRAM INCOME**  
**PERIOD OF PERFORMANCE: JULY 1, 1985 THROUGH JUNE 30, 2016**

	Actual Revenues and Expenses			Audit Results		
	Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs	Reference Notes
<b>Revenues:</b>						
Federal received	\$ 650,000.00	\$ -	\$ 650,000.00	\$ 650,000.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	2,266,135.04	74,296.94	2,340,431.98	2,340,431.98	-	
Local receivable	8,944.29	-	8,944.29	8,944.29	-	
Advanced or unexpended Applied to program	(2,525.00)	-	(2,525.00)	(2,525.00)	-	
	-	-	-	-	-	
Total revenues	<u>2,922,554.33</u>	<u>74,296.94</u>	<u>2,996,851.27</u>	<u>2,996,851.27</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	429,325.69	14,329.60	443,655.29	443,655.29	-	
Leave expense	46,778.28	1,743.79	48,522.07	48,522.07	-	
Employee benefits	129,198.27	6,970.35	136,168.62	136,168.62	-	
Travel	21,329.96	81.57	21,411.53	21,411.53	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	484,502.33	451.64	484,953.97	484,953.97	-	
Total direct expenses	<u>1,111,134.53</u>	<u>23,576.95</u>	<u>1,134,711.48</u>	<u>1,134,711.48</u>	<u>-</u>	
Indirect expenses:						
Indirect expenses applied	<u>192,350.84</u>	<u>8,352.65</u>	<u>200,703.49</u>	<u>200,703.49</u>	<u>-</u>	
Total expenses	<u>1,303,485.37</u>	<u>31,929.60</u>	<u>1,335,414.97</u>	<u>1,335,414.97</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$1,619,068.96</u>	<u>\$42,367.34</u>	<u>\$1,661,436.30</u>	<u>\$1,661,436.30</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**SMALL BUSINESS ADMINISTRATION MICROLOAN 3 REVOLVING LOAN FUND**  
**PERIOD OF PERFORMANCE: JULY 1, 2013 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	66,080.97	50,907.66	116,988.63	116,988.63	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>66,080.97</b>	<b>50,907.66</b>	<b>116,988.63</b>	<b>116,988.63</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	737.49	22,490.35	23,227.84	23,227.84	-	
<b>Total direct expenses</b>	<b>737.49</b>	<b>22,490.35</b>	<b>23,227.84</b>	<b>23,227.84</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>737.49</b>	<b>22,490.35</b>	<b>23,227.84</b>	<b>23,227.84</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 65,343.48</b>	<b>\$ 28,417.31</b>	<b>\$ 93,760.79</b>	<b>\$ 93,760.79</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**PURCHASE AREA REGIONAL INDUSTRIAL AUTHORITY FY 2015**  
**PERIOD OF PERFORMANCE: JULY 1, 2014 THROUGH DECEMBER 31, 2015**

	<b>Actual</b>				<b>Audit Results</b>		
	<b>Budget</b>	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>							
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	-	
State received	-	-	-	-	-	-	
State receivable	-	-	-	-	-	-	
Local received	60,000.00	25,036.06	47,802.18	72,838.24	72,838.24	-	
Local receivable	-	5,000.00	-	5,000.00	5,000.00	-	
Advanced or unexpended Applied to program	-	(17,516.21)	-	(17,516.21)	(17,516.21)	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>60,000.00</u>	<u>12,519.85</u>	<u>47,802.18</u>	<u>60,322.03</u>	<u>60,322.03</u>	<u>-</u>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	5,424.71	6,533.85	11,958.56	11,958.56	-	
Leave expense	-	685.10	799.34	1,484.44	1,484.44	-	
Employee benefits	-	2,954.56	3,506.17	6,460.73	6,460.73	-	
Travel	-	130.99	404.36	535.35	535.35	-	
Advances to sub-grantees	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	36.06	285.97	322.03	322.03	-	
	<u>-</u>	<u>36.06</u>	<u>285.97</u>	<u>322.03</u>	<u>322.03</u>	<u>-</u>	
Total direct expenses	-	9,231.42	11,529.69	20,761.11	20,761.11	-	
Indirect expenses:							
Indirect expenses applied	-	3,288.43	4,067.58	7,356.01	7,356.01	-	
	<u>-</u>	<u>3,288.43</u>	<u>4,067.58</u>	<u>7,356.01</u>	<u>7,356.01</u>	<u>-</u>	
Total expenses	<u>60,000.00</u>	<u>12,519.85</u>	<u>15,597.27</u>	<u>28,117.12</u>	<u>28,117.12</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$32,204.91</u>	<u>\$ 32,204.91</u>	<u>\$ 32,204.91</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**EMERGENCY 911**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	47,250.00	43,312.50	43,312.50	43,312.50	-
Local receivable	-	3,937.50	3,937.50	3,937.50	-
Advanced or unexpended Applied to program	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>47,250.00</u>	<u>47,250.00</u>	<u>47,250.00</u>	<u>47,250.00</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	32,543.00	19,404.95	19,404.95	19,404.95	-
Leave expense	-	3,297.14	3,297.14	3,297.14	-
Employee benefits	-	6,026.77	6,026.77	6,026.77	-
Travel	1,627.00	587.73	587.73	587.73	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	3,317.00	1,793.17	1,793.17	1,793.17	-
	<u>3,317.00</u>	<u>1,793.17</u>	<u>1,793.17</u>	<u>1,793.17</u>	<u>-</u>
Total direct expenses	37,487.00	31,109.76	31,109.76	31,109.76	-
Indirect expenses:					
Indirect expenses applied	9,763.00	9,972.80	9,972.80	9,972.80	-
	<u>9,763.00</u>	<u>9,972.80</u>	<u>9,972.80</u>	<u>9,972.80</u>	<u>-</u>
Total expenses	<u>47,250.00</u>	<u>41,082.56</u>	<u>41,082.56</u>	<u>41,082.56</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ 6,167.44</u>	<u>\$ 6,167.44</u>	<u>\$ 6,167.44</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**INTERMEDIARY RELENDING PROGRAM RECAPITALIZATION**  
**PERIOD OF PERFORMANCE: JULY 10, 1996 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 1,250,000.00	\$ -	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	889,592.72	30,425.38	920,018.10	920,018.10	-	
Local receivable	7,578.94	-	7,578.94	7,578.94	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>2,147,171.66</b>	<b>30,425.38</b>	<b>2,177,597.04</b>	<b>2,177,597.04</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	175,599.68	3,354.94	178,954.62	178,954.62	-	
Leave expense	17,863.10	386.32	18,249.42	18,249.42	-	
Employee benefits	56,596.17	1,592.73	58,188.90	58,188.90	-	
Travel	4,390.36	11.83	4,402.19	4,402.19	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	1,683,336.35	(19,505.60)	1,663,830.75	1,663,830.75	-	
<b>Total direct expenses</b>	<b>1,937,785.66</b>	<b>(14,159.78)</b>	<b>1,923,625.88</b>	<b>1,923,625.88</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	71,702.46	1,939.79	73,642.25	73,642.25	-	
<b>Total expenses</b>	<b>2,009,488.12</b>	<b>(12,219.99)</b>	<b>1,997,268.13</b>	<b>1,997,268.13</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 137,683.54</b>	<b>\$ 42,645.37</b>	<b>\$ 180,328.91</b>	<b>\$ 180,328.91</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**LIFT A LIFE FOUNDATION**  
**PERIOD OF PERFORMANCE: OCTOBER 13, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>	
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	50,000.00	25,000.00	25,000.00	25,000.00	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	(3,004.90)	(3,004.90)	(3,004.90)	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>50,000.00</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	50,000.00	21,995.10	21,995.10	21,995.10	-	
	<u>50,000.00</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>-</u>	
Total direct expenses	50,000.00	21,995.10	21,995.10	21,995.10	-	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>50,000.00</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>21,995.10</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**RECAPITALIZATION REVOLVING LOAN FUND - PROGRAM INCOME**  
**PERIOD OF PERFORMANCE: SEPTEMBER 1, 1988 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 250,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	718,511.63	20,141.41	738,653.04	738,653.04	-	
Local receivable	2,584.76	-	2,584.76	2,584.76	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>971,096.39</b>	<b>20,141.41</b>	<b>991,237.80</b>	<b>991,237.80</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	129,425.45	3,982.03	133,407.48	133,407.48	-	
Leave expense	13,732.89	415.23	14,148.12	14,148.12	-	
Employee benefits	40,928.43	1,891.39	42,819.82	42,819.82	-	
Travel	5,141.87	15.96	5,157.83	5,157.83	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	109,134.10	25,000.00	134,134.10	134,134.10	-	
<b>Total direct expenses</b>	<b>298,362.74</b>	<b>31,304.61</b>	<b>329,667.35</b>	<b>329,667.35</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	55,535.47	2,302.47	57,837.94	57,837.94	-	
<b>Total expenses</b>	<b>353,898.21</b>	<b>33,607.08</b>	<b>387,505.29</b>	<b>387,505.29</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 617,198.18</b>	<b>\$ (13,465.67)</b>	<b>\$ 603,732.51</b>	<b>\$ 603,732.51</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**PURCHASE AREA REGIONAL INDUSTRIAL AUTHORITY FY 2016**  
**PERIOD OF PERFORMANCE: JANUARY 1, 2016 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual Revenues and Expenses</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	60,000.00	25,012.46	25,012.46	25,012.46	-
Local receivable	-	5,003.25	5,003.25	5,003.25	-
Advanced or unexpended Applied to program	-	(10,978.86)	(10,978.86)	(10,978.86)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>60,000.00</u>	<u>19,036.85</u>	<u>19,036.85</u>	<u>19,036.85</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	8,489.01	8,489.01	8,489.01	-
Leave expense	-	955.65	955.65	955.65	-
Employee benefits	-	4,377.53	4,377.53	4,377.53	-
Travel	-	153.48	153.48	153.48	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	15.71	15.71	15.71	-
	<u>-</u>	<u>13,991.38</u>	<u>13,991.38</u>	<u>13,991.38</u>	<u>-</u>
Total direct expenses	-	13,991.38	13,991.38	13,991.38	-
Indirect expenses:					
Indirect expenses applied	-	5,045.47	5,045.47	5,045.47	-
	<u>-</u>	<u>5,045.47</u>	<u>5,045.47</u>	<u>5,045.47</u>	<u>-</u>
Total expenses	<u>60,000.00</u>	<u>19,036.85</u>	<u>19,036.85</u>	<u>19,036.85</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**INTERMEDIARY RELENDING PROGRAM III**  
**PERIOD OF PERFORMANCE: JULY 1, 2001 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Revenues and Expenses</b>					
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 569,703.00	\$ -	\$ 569,703.00	\$ 569,703.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	348,977.23	17,199.44	366,176.67	366,176.67	-	
Local receivable	9,718.78	-	9,718.78	9,718.78	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>928,399.01</b>	<b>17,199.44</b>	<b>945,598.45</b>	<b>945,598.45</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	65,045.34	2,347.38	67,392.72	67,392.72	-	
Leave expense	7,260.30	243.08	7,503.38	7,503.38	-	
Employee benefits	25,733.40	1,092.53	26,825.93	26,825.93	-	
Travel	1,394.41	7.89	1,402.30	1,402.30	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	789,146.44	29,825.88	818,972.32	818,972.32	-	
<b>Total direct expenses</b>	<b>888,579.89</b>	<b>33,516.76</b>	<b>922,096.65</b>	<b>922,096.65</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	28,173.59	1,348.15	29,521.74	29,521.74	-	
<b>Total expenses</b>	<b>916,753.48</b>	<b>34,864.91</b>	<b>951,618.39</b>	<b>951,618.39</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 11,645.53</b>	<b>\$ (17,665.47)</b>	<b>\$ (6,019.94)</b>	<b>\$ (6,019.94)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**INTERMEDIARY RELENDING PROGRAM**  
**PERIOD OF PERFORMANCE: AUGUST 29, 1992 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 750,000.00	\$ -	\$ 750,000.00	\$ 750,000.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	728,229.76	13,495.21	741,724.97	741,724.97	-	
Local receivable	2,786.91	-	2,786.91	2,786.91	-	
Advanced or unexpended Applied to program	(1,500.00) -	- -	(1,500.00) -	(1,500.00) -	- -	
<b>Total revenues</b>	<b>1,479,516.67</b>	<b>13,495.21</b>	<b>1,493,011.88</b>	<b>1,493,011.88</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	171,209.25	2,370.48	173,579.73	173,579.73	-	
Leave expense	18,115.74	278.31	18,394.05	18,394.05	-	
Employee benefits	50,802.48	1,117.54	51,920.02	51,920.02	-	
Travel	4,618.94	8.12	4,627.06	4,627.06	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	934,159.00	2,537.93	936,696.93	936,696.93	-	
<b>Total direct expenses</b>	<b>1,178,905.41</b>	<b>6,312.38</b>	<b>1,185,217.79</b>	<b>1,185,217.79</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	70,519.49	1,367.38	71,886.87	71,886.87	-	
<b>Total expenses</b>	<b>1,249,424.90</b>	<b>7,679.76</b>	<b>1,257,104.66</b>	<b>1,257,104.66</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 230,091.77</b>	<b>\$ 5,815.45</b>	<b>\$ 235,907.22</b>	<b>\$ 235,907.22</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**RURAL BUSINESS ENTERPRISE GRANT - REVOLVING LOAN FUND,**  
**PROGRAM INCOME AND TECHNICAL ASSISTANCE DEMONSTRATION PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 1997 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$291,999.00	\$291,999.00	\$ -	\$291,999.00	\$291,999.00	\$ -
Federal receivable	-	-	-	-	-	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	-	226,676.13	7,694.98	234,371.11	234,371.11	-
Local receivable	-	3,365.09	-	3,365.09	3,365.09	-
Advanced or unexpended Applied to program	-	-	-	-	-	-
	-	186.75	-	186.75	186.75	-
<b>Total revenues</b>	<b>291,999.00</b>	<b>522,226.97</b>	<b>7,694.98</b>	<b>529,921.95</b>	<b>529,921.95</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	71,636.50	1,006.68	72,643.18	72,643.18	-
Leave expense	-	7,583.64	96.40	7,680.04	7,680.04	-
Employee benefits	-	19,416.05	482.29	19,898.34	19,898.34	-
Travel	-	1,843.67	4.11	1,847.78	1,847.78	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	25,431.79	(348.47)	25,083.32	25,083.32	-
<b>Total direct expenses</b>	<b>-</b>	<b>125,911.65</b>	<b>1,241.01</b>	<b>127,152.66</b>	<b>127,152.66</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	-	28,462.05	583.40	29,045.45	29,045.45	-
<b>Total expenses</b>	<b>291,999.00</b>	<b>154,373.70</b>	<b>1,824.41</b>	<b>156,198.11</b>	<b>156,198.11</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$367,853.27</b>	<b>\$5,870.57</b>	<b>\$373,723.84</b>	<b>\$373,723.84</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**RURAL BUSINESS ENTERPRISE GRANT - REVOLVING LOAN FUND II**  
**PERIOD OF PERFORMANCE: JULY 1, 2009 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 74,200.00	\$ -	\$ 74,200.00	\$ 74,200.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	87,763.79	4,990.43	92,754.22	92,754.22	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	(40,000.00)	-	(40,000.00)	(40,000.00)	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
 Total revenues	 <u>121,963.79</u>	 <u>4,990.43</u>	 <u>126,954.22</u>	 <u>126,954.22</u>	 <u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	4,082.42	647.93	4,730.35	4,730.35	-	
Leave expense	424.14	55.71	479.85	479.85	-	
Employee benefits	2,040.11	305.51	2,345.62	2,345.62	-	
Travel	58.63	28.81	87.44	87.44	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	125.70	-	125.70	125.70	-	
	<u>6,731.00</u>	<u>1,037.96</u>	<u>7,768.96</u>	<u>7,768.96</u>	<u>-</u>	
 Total direct expenses	 <u>6,731.00</u>	 <u>1,037.96</u>	 <u>7,768.96</u>	 <u>7,768.96</u>	 <u>-</u>	
Indirect expenses:						
Indirect expenses applied	2,225.23	373.67	2,598.90	2,598.90	-	
	<u>2,225.23</u>	<u>373.67</u>	<u>2,598.90</u>	<u>2,598.90</u>	<u>-</u>	
 Total expenses	 <u>8,956.23</u>	 <u>1,411.63</u>	 <u>10,367.86</u>	 <u>10,367.86</u>	 <u>-</u>	
 REVENUES OVER (UNDER) EXPENSES	 <u>\$ 113,007.56</u>	 <u>\$ 3,578.80</u>	 <u>\$ 116,586.36</u>	 <u>\$ 116,586.36</u>	 <u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**NATIONAL SCENIC BYWAYS ADMINISTRATION GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2012 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results	
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-	-
State received	-	-	-	-	-	-
State receivable	-	-	-	-	-	-
Local received	16,345.00	3,109.06	1,909.67	5,018.73	5,018.73	-
Local receivable	-	11,326.27	-	11,326.27	11,326.27	-
Advanced or unexpended Applied to program	-	-	-	-	-	-
<b>Total revenues</b>	<b>16,345.00</b>	<b>14,435.33</b>	<b>1,909.67</b>	<b>16,345.00</b>	<b>16,345.00</b>	<b>-</b>
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	7,243.99	248.61	7,492.60	7,492.60	-
Leave expense	-	839.40	19.90	859.30	859.30	-
Employee benefits	-	2,602.57	79.11	2,681.68	2,681.68	-
Travel	-	323.92	11.11	335.03	335.03	-
Advances to sub-grantees	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-
Other expenses	-	53.61	1.68	55.29	55.29	-
<b>Total direct expenses</b>	<b>-</b>	<b>11,063.49</b>	<b>360.41</b>	<b>11,423.90</b>	<b>11,423.90</b>	<b>-</b>
Indirect expenses:						
Indirect expenses applied	-	3,371.84	133.80	3,505.64	3,505.64	-
<b>Total expenses</b>	<b>16,345.00</b>	<b>14,435.33</b>	<b>494.21</b>	<b>14,929.54</b>	<b>14,929.54</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,415.46</b>	<b>\$ 1,415.46</b>	<b>\$ 1,415.46</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**MAYFIELD CREEK CAPITAL CONSTRUCTION PROJECT**  
**PERIOD OF PERFORMANCE: AUGUST 8, 1990 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses			Audit Results		Reference Notes
		Cumulative Through June 30, 2015	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs	
<b>Revenues:</b>							
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	-	
State received	300,000.00	300,000.00	-	300,000.00	300,000.00	-	
State receivable	-	-	-	-	-	-	
Local received	-	116,062.00	27.58	116,089.58	116,089.58	-	
Local receivable	-	-	-	-	-	-	
Advanced or unexpended Applied to program	-	(26,285.69)	1,697.42	(24,588.27)	(24,588.27)	-	
Total revenues	<u>300,000.00</u>	<u>389,776.31</u>	<u>1,725.00</u>	<u>391,501.31</u>	<u>391,501.31</u>	<u>-</u>	
<b>Expenses:</b>							
Direct expenses:							
Salaries	-	-	-	-	-	-	
Leave expense	-	-	-	-	-	-	
Employee benefits	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	
Advances to sub-grantees	-	279,470.00	-	279,470.00	279,470.00	-	
Contractual services	-	-	-	-	-	-	
Other expenses	-	110,306.31	1,725.00	112,031.31	112,031.31	-	
Total direct expenses	-	389,776.31	1,725.00	391,501.31	391,501.31	-	
Indirect expenses:							
Indirect expenses applied	-	-	-	-	-	-	
Total expenses	<u>300,000.00</u>	<u>389,776.31</u>	<u>1,725.00</u>	<u>391,501.31</u>	<u>391,501.31</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**VETERANS DIRECTED CARE**  
**PERIOD OF PERFORMANCE: MAY 1, 2016 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		<b>Reference Notes</b>
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	1,424.04	1,424.04	1,424.04	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
<b>Total revenues</b>	<b>1,424.04</b>	<b>1,424.04</b>	<b>1,424.04</b>	<b>-</b>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	2,461.49	2,461.49	2,461.49	-	
Leave expense	271.38	271.38	271.38	-	
Employee benefits	1,468.02	1,468.02	1,468.02	-	
Travel	279.24	279.24	279.24	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	206.40	206.40	206.40	-	
<b>Total direct expenses</b>	<b>4,686.53</b>	<b>4,686.53</b>	<b>4,686.53</b>	<b>-</b>	
Indirect expenses:					
Indirect expenses applied	1,540.48	1,540.48	1,540.48	-	
<b>Total expenses</b>	<b>6,227.01</b>	<b>6,227.01</b>	<b>6,227.01</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (4,802.97)</b>	<b>\$ (4,802.97)</b>	<b>\$ (4,802.97)</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**CHILD CARE LOCAL**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	1,133.91	1,133.91	1,133.91	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>1,133.91</u>	<u>1,133.91</u>	<u>1,133.91</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	
Leave expense	-	-	-	-	
Employee benefits	-	-	-	-	
Travel	-	-	-	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	395.00	395.00	395.00	-	
	<u>395.00</u>	<u>395.00</u>	<u>395.00</u>	<u>-</u>	
Total direct expenses	395.00	395.00	395.00	-	
Indirect expenses:					
Indirect expenses applied	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>395.00</u>	<u>395.00</u>	<u>395.00</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ 738.91</u>	<u>\$ 738.91</u>	<u>\$ 738.91</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**INTERMEDIARY RELENDING PROGRAM V**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	1,002.25	1,002.25	1,002.25	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>1,002.25</u>	<u>1,002.25</u>	<u>1,002.25</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	
Leave expense	-	-	-	-	
Employee benefits	-	-	-	-	
Travel	-	-	-	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	504.86	504.86	504.86	-	
	<u>504.86</u>	<u>504.86</u>	<u>504.86</u>	<u>-</u>	
Total direct expenses	504.86	504.86	504.86	-	
Indirect expenses:					
Indirect expenses applied	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>504.86</u>	<u>504.86</u>	<u>504.86</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ 497.39</u>	<u>\$ 497.39</u>	<u>\$ 497.39</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
 INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES  
 RURAL BUSINESS ENTERPRISE GRANT - REVOLVING LOAN FUND III  
 PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Revenues and</b>	<b>Expenses</b>	<b>Revenues and</b>	<b>Expenses</b>	
<b>Revenues:</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Questioned</b>	
	<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>	<b>Costs</b>	
				<b>Reference</b>	
				<b>Notes</b>	
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	943.20	943.20	943.20	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>943.20</u>	<u>943.20</u>	<u>943.20</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	
Leave expense	-	-	-	-	
Employee benefits	-	-	-	-	
Travel	-	-	-	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	55.28	55.28	55.28	-	
	<u>55.28</u>	<u>55.28</u>	<u>55.28</u>	<u>-</u>	
Total direct expenses	55.28	55.28	55.28	-	
Indirect expenses:					
Indirect expenses applied	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>55.28</u>	<u>55.28</u>	<u>55.28</u>	<u>-</u>	
REVENUES OVER (UNDER)					
EXPENSES	<u>\$ 887.92</u>	<u>\$ 887.92</u>	<u>\$ 887.92</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**MICROLOAN 2 PROGRAM**  
**PERIOD OF PERFORMANCE: JANUARY 21, 1998 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Cumulative Through June 30, 2015</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$ 527,212.00	\$ -	\$ 527,212.00	\$ 527,212.00	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	260,755.01	42.73	260,797.74	260,797.74	-	
Local receivable	1,489.57	-	1,489.57	1,489.57	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>789,456.58</b>	<b>42.73</b>	<b>789,499.31</b>	<b>789,499.31</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	781,934.43	(1,326.00)	780,608.43	780,608.43	-	
<b>Total direct expenses</b>	<b>781,934.43</b>	<b>(1,326.00)</b>	<b>780,608.43</b>	<b>780,608.43</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>781,934.43</b>	<b>(1,326.00)</b>	<b>780,608.43</b>	<b>780,608.43</b>	<b>-</b>	
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ 7,522.15</b>	<b>\$ 1,368.73</b>	<b>\$ 8,890.88</b>	<b>\$ 8,890.88</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**TRANSITIONAL CARE - JACKSON PURCHASE MEDICAL CENTER**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	-	-	-	-	
Local receivable	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	450.89	450.89	450.89	-	
Leave expense	163.64	163.64	163.64	-	
Employee benefits	265.48	265.48	265.48	-	
Travel	577.61	577.61	577.61	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total direct expenses	1,457.62	1,457.62	1,457.62	-	
Indirect expenses:					
Indirect expenses applied	<u>280.25</u>	<u>280.25</u>	<u>280.25</u>	<u>-</u>	
Total expenses	<u>1,737.87</u>	<u>1,737.87</u>	<u>1,737.87</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ (1,737.87)</u>	<u>\$ (1,737.87)</u>	<u>\$ (1,737.87)</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**INTERIM STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**VETERANS INTEGRATED SERVICE NETWORK**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	-	-	-	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	505.93	505.93	505.93	-	
Leave expense	101.88	101.88	101.88	-	
Employee benefits	245.85	245.85	245.85	-	
Travel	591.05	591.05	591.05	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	-	-	-	-	
	<u>1,444.71</u>	<u>1,444.71</u>	<u>1,444.71</u>	<u>-</u>	
Total direct expenses	1,444.71	1,444.71	1,444.71	-	
Indirect expenses:					
Indirect expenses applied	<u>293.99</u>	<u>293.99</u>	<u>293.99</u>	<u>-</u>	
Total expenses	<u>1,738.70</u>	<u>1,738.70</u>	<u>1,738.70</u>	<u>-</u>	
REVENUES OVER (UNDER) EXPENSES	<u>\$ (1,738.70)</u>	<u>\$ (1,738.70)</u>	<u>\$ (1,738.70)</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**ECONOMIC DEVELOPMENT PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>	
	<b>Revenues and Expenses (6)</b>	<b>Revenues and Expenses (6)</b>	<b>Revenues and Expenses (6)</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Accepted</b>	<b>Questioned Costs</b>
Federal received	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-
State received	-	-	-	-
State receivable	-	-	-	-
Local received	5,127.36	5,127.36	5,127.36	-
Local receivable	67,631.12	67,631.12	67,631.12	-
Advanced or unexpended Applied to program	-	-	-	-
<b>Total revenues</b>	<b>72,758.48</b>	<b>72,758.48</b>	<b>72,758.48</b>	<b>-</b>
<b>Expenses:</b>				
Direct expenses:				
Salaries	32,276.22	32,276.22	32,276.22	-
Leave expense	4,141.72	4,141.72	4,141.72	-
Employee benefits	15,192.37	15,192.37	15,192.37	-
Travel	2,611.78	2,611.78	2,611.78	-
Advances to sub-grantees	-	-	-	-
Contractual services	-	-	-	-
Other expenses	143.08	143.08	143.08	-
<b>Total direct expenses</b>	<b>54,365.17</b>	<b>54,365.17</b>	<b>54,365.17</b>	<b>-</b>
Indirect expenses:				
Indirect expenses applied	18,691.75	18,691.75	18,691.75	-
<b>Total expenses</b>	<b>73,056.92</b>	<b>73,056.92</b>	<b>73,056.92</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (298.44)</b>	<b>\$ (298.44)</b>	<b>\$ (298.44)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**HOUSING PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>	
	<b>Revenues and Expenses (5)</b>	<b>Revenues and Expenses (5)</b>	<b>Revenues and Expenses (5)</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Expenses Accepted</b>	<b>Questioned Costs</b>
Federal received	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-
State received	-	-	-	-
State receivable	-	-	-	-
Local received	17,649.88	17,649.88	17,649.88	-
Local receivable	631.37	631.37	631.37	-
Advanced or unexpended	-	-	-	-
Applied to program	-	-	-	-
<b>Total revenues</b>	<b>18,281.25</b>	<b>18,281.25</b>	<b>18,281.25</b>	<b>-</b>
<b>Expenses:</b>				
Direct expenses:				
Salaries	5,981.90	5,981.90	5,981.90	-
Leave expense	811.53	811.53	811.53	-
Employee benefits	2,775.96	2,775.96	2,775.96	-
Travel	265.53	265.53	265.53	-
Advances to sub-grantees	-	-	-	-
Contractual services	-	-	-	-
Other expenses	5,054.81	5,054.81	5,054.81	-
<b>Total direct expenses</b>	<b>14,889.73</b>	<b>14,889.73</b>	<b>14,889.73</b>	<b>-</b>
Indirect expenses:				
Indirect expenses applied	3,433.56	3,433.56	3,433.56	-
<b>Total expenses</b>	<b>18,323.29</b>	<b>18,323.29</b>	<b>18,323.29</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (42.04)</b>	<b>\$ (42.04)</b>	<b>\$ (42.04)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**FINANCIAL AREA PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	11,458.34	11,458.34	11,458.34	-	
Local receivable	1,041.66	1,041.66	1,041.66	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>12,500.00</u>	<u>12,500.00</u>	<u>12,500.00</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	5,361.27	5,361.27	5,361.27	-	
Leave expense	507.60	507.60	507.60	-	
Employee benefits	1,968.28	1,968.28	1,968.28	-	
Travel	0.03	0.03	0.03	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	66.77	66.77	66.77	-	
	<u>7,903.95</u>	<u>7,903.95</u>	<u>7,903.95</u>	<u>-</u>	
Total direct expenses	7,903.95	7,903.95	7,903.95	-	
Indirect expenses:					
Indirect expenses applied	<u>2,873.97</u>	<u>2,873.97</u>	<u>2,873.97</u>	<u>-</u>	
Total expenses	<u>10,777.92</u>	<u>10,777.92</u>	<u>10,777.92</u>	<u>-</u>	
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENSES</b>	<u>\$ 1,722.08</u>	<u>\$ 1,722.08</u>	<u>\$ 1,722.08</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**PHYSICAL PLANNING PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>	
	<b>Current</b>	<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>
<b>Revenues:</b>	<b>Year</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>
	<b>Revenues and</b>	<b>Expenses</b>	<b>Accepted</b>	<b>Reference</b>
	<b>Claimed</b>	<b>Claimed</b>	<b>Accepted</b>	<b>Notes</b>
Federal received	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-
State received	-	-	-	-
State receivable	-	-	-	-
Local received	9,203.07	9,203.07	9,203.07	-
Local receivable	2,000.00	2,000.00	2,000.00	-
Advanced or unexpended	-	-	-	-
Applied to program	-	-	-	-
<b>Total revenues</b>	<b>11,203.07</b>	<b>11,203.07</b>	<b>11,203.07</b>	<b>-</b>
<b>Expenses:</b>				
Direct expenses:				
Salaries	2,491.46	2,491.46	2,491.46	-
Leave expense	438.56	438.56	438.56	-
Employee benefits	681.85	681.85	681.85	-
Travel	10.48	10.48	10.48	-
Advances to sub-grantees	-	-	-	-
Contractual services	-	-	-	-
Other expenses	18,351.17	18,351.17	18,351.17	-
<b>Total direct expenses</b>	<b>21,973.52</b>	<b>21,973.52</b>	<b>21,973.52</b>	<b>-</b>
Indirect expenses:				
Indirect expenses applied	1,232.97	1,232.97	1,232.97	-
<b>Total expenses</b>	<b>23,206.49</b>	<b>23,206.49</b>	<b>23,206.49</b>	<b>-</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENSES</b>	<b>\$ (12,003.42)</b>	<b>\$ (12,003.42)</b>	<b>\$ (12,003.42)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**WORKFORCE INVESTMENT BOARD PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>	
	<b>Revenues and Expenses (10)</b>	<b>Revenues and Expenses (10)</b>	<b>Revenues and Expenses (10)</b>	<b>Reference Notes</b>
<b>Revenues:</b>	<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Expenses Accepted</b>	<b>Questioned Costs</b>
Federal received	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-
State received	-	-	-	-
State receivable	-	-	-	-
Local received	-	-	-	-
Local receivable	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses:</b>				
Direct expenses:				
Salaries	-	-	-	-
Leave expense	-	-	-	-
Employee benefits	-	-	-	-
Travel	-	-	-	-
Advances to sub-grantees	-	-	-	-
Contractual services	-	-	-	-
Other expenses	908.15	908.15	908.15	-
<b>Total direct expenses</b>	<b>908.15</b>	<b>908.15</b>	<b>908.15</b>	<b>-</b>
Indirect expenses:				
Indirect expenses applied	-	-	-	-
<b>Total expenses</b>	<b>908.15</b>	<b>908.15</b>	<b>908.15</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (908.15)</b>	<b>\$ (908.15)</b>	<b>\$ (908.15)</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM REVENUES AND EXPENSES**  
**AGING PROGRAMS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>		<b>Audit Results</b>		
	<b>Current</b>	<b>Revenues and</b>	<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Year</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
	<b>Revenues and</b>	<b>Expenses</b>	<b>Accepted</b>		
	<b>Expenses</b>	<b>Claimed</b>			
	<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	
State received	-	-	-	-	
State receivable	-	-	-	-	
Local received	-	-	-	-	
Local receivable	-	-	-	-	
Advanced or unexpended	-	-	-	-	
Applied to program	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	
Leave expense	-	-	-	-	
Employee benefits	-	-	-	-	
Travel	-	-	-	-	
Advances to sub-grantees	-	-	-	-	
Contractual services	-	-	-	-	
Other expenses	1,452.45	1,452.45	1,452.45	-	
	<u>1,452.45</u>	<u>1,452.45</u>	<u>1,452.45</u>	<u>-</u>	
Total direct expenses	1,452.45	1,452.45	1,452.45	-	
Indirect expenses:					
Indirect expenses applied	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>1,452.45</u>	<u>1,452.45</u>	<u>1,452.45</u>	<u>-</u>	
REVENUES OVER (UNDER)					
EXPENSES	<u>\$ (1,452.45)</u>	<u>\$ (1,452.45)</u>	<u>\$ (1,452.45)</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
SBA 504 REVENUE AND EXPENSE DETAIL  
FOR THE YEAR ENDED JUNE 30, 2016

<b>Revenues:</b>	
Closing fee income	\$ 31,912.58
Servicing fee income	92,271.74
Credit reports	586.60
Interest on escrow	<u>1,743.45</u>
 Total revenues	 126,514.37
 <b>Expenses:</b>	
Servicing staff expense	<u>128,099.61</u>
 REVENUES OVER (UNDER) EXPENSES	 <u><u>\$ (1,585.24)</u></u>

See auditor's report on pages 1-2.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III B**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$315,154.24	\$274,299.99	\$274,299.99	\$274,299.99	\$ -
Federal receivable	-	29,363.01	29,363.01	29,363.01	-
State received	57,457.00	57,457.00	57,457.00	57,457.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	30,500.00	-	-	-	-
<b>Total revenues</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	398,111.24	356,120.00	356,120.00	356,120.00	-
Contractual services	-	-	-	-	-
Other expenses	5,000.00	5,000.00	5,000.00	5,000.00	-
<b>Total direct expenses</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>403,111.24</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>361,120.00</b>	<b>-</b>
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III B OMBUDSMAN**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
		<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ 18,903.42	\$ 12,954.92	\$ 12,954.92	\$ 12,954.92	\$ -	
Federal receivable	-	3,500.96	3,500.96	3,500.96	-	
State received	2,889.00	2,562.86	2,562.86	2,562.86	-	
State receivable	-	326.14	326.14	326.14	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>21,792.42</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	13,935.00	7,473.75	7,473.75	7,473.75	-	
Leave expense	-	961.02	961.02	961.02	-	
Employee benefits	-	3,875.88	3,875.88	3,875.88	-	
Travel	738.00	680.10	680.10	680.10	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	1,950.00	1,903.96	1,903.96	1,903.96	-	
<b>Total direct expenses</b>	<b>16,623.00</b>	<b>14,894.71</b>	<b>14,894.71</b>	<b>14,894.71</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	5,169.42	4,450.17	4,450.17	4,450.17	-	
<b>Total expenses</b>	<b>21,792.42</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>19,344.88</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III B ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 24,847.00	\$ 21,905.50	\$ 21,905.50	\$ 21,905.50	\$ -
Federal receivable	-	2,941.50	2,941.50	2,941.50	-
State received	18,315.00	18,315.00	18,315.00	18,315.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>43,162.00</u>	<u>43,162.00</u>	<u>43,162.00</u>	<u>43,162.00</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	29,936.35	18,896.65	18,896.65	18,896.65	-
Leave expense	-	2,480.25	2,480.25	2,480.25	-
Employee benefits	-	8,363.38	8,363.38	8,363.38	-
Travel	735.49	810.13	810.13	810.13	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	<u>1,798.65</u>	<u>1,895.76</u>	<u>1,895.76</u>	<u>1,895.76</u>	<u>-</u>
<b>Total direct expenses</b>	<u>32,470.49</u>	<u>32,446.17</u>	<u>32,446.17</u>	<u>32,446.17</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>10,691.51</u>	<u>10,689.92</u>	<u>10,689.92</u>	<u>10,689.92</u>	<u>-</u>
<b>Total expenses</b>	<u>43,162.00</u>	<u>43,136.09</u>	<u>43,136.09</u>	<u>43,136.09</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ 25.91</u>	<u>\$ 25.91</u>	<u>\$ 25.91</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III C1**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Revenues and Expenses</b>	<b>Revenues and Expenses</b>	<b>Revenues and Expenses</b>	<b>Questioned Costs</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Accepted</b>		
Federal received	\$ 260,972.34	\$ 223,032.35	\$ 223,032.35	\$ 223,032.35	\$ -	
Federal receivable	-	30,281.99	30,281.99	30,281.99	-	
State received	43,702.00	43,702.00	43,702.00	43,702.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	<u>145,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total revenues</b>	<u>450,174.34</u>	<u>297,016.34</u>	<u>297,016.34</u>	<u>297,016.34</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	447,174.34	294,016.34	294,016.34	294,016.34	-	
Contractual services	-	-	-	-	-	
Other expenses	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>-</u>	
<b>Total direct expenses</b>	450,174.34	297,016.34	297,016.34	297,016.34	-	
Indirect expenses:						
Indirect expenses applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total expenses</b>	<u>450,174.34</u>	<u>297,016.34</u>	<u>297,016.34</u>	<u>297,016.34</u>	<u>-</u>	
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III C1 ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 31,425.00	\$ 26,759.96	\$ 26,759.96	\$ 26,759.96	\$ -
Federal receivable	-	4,595.17	4,595.17	4,595.17	-
State received	11,240.00	11,240.00	11,240.00	11,240.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>42,665.00</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	30,730.33	19,779.37	19,779.37	19,779.37	-
Leave expense	-	2,535.53	2,535.53	2,535.53	-
Employee benefits	-	8,516.89	8,516.89	8,516.89	-
Travel	550.00	522.11	522.11	522.11	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	144.67	144.67	144.67	144.67	-
<b>Total direct expenses</b>	<u>31,425.00</u>	<u>31,498.57</u>	<u>31,498.57</u>	<u>31,498.57</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>11,240.00</u>	<u>11,096.56</u>	<u>11,096.56</u>	<u>11,096.56</u>	<u>-</u>
<b>Total expenses</b>	<u>42,665.00</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>42,595.13</u>	<u>-</u>
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III C2**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ 277,770.27	\$ 219,877.82	\$ 219,877.82	\$ 219,877.82	\$ -	
Federal receivable	-	55,777.20	55,777.20	55,777.20	-	
State received	33,176.00	30,752.68	30,752.68	30,752.68	-	
State receivable	-	2,423.32	2,423.32	2,423.32	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	60,500.00	-	-	-	-	
<b>Total revenues</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	369,046.27	306,431.02	306,431.02	306,431.02	-	
Contractual services	-	-	-	-	-	
Other expenses	2,400.00	2,400.00	2,400.00	2,400.00	-	
<b>Total direct expenses</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>371,446.27</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>308,831.02</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III C2 ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Revenues and Expenses</b>	<b>Revenues and Expenses</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Accepted</b>	<b>Costs</b>	<b>Notes</b>
Federal received	\$ 16,086.00	\$ 13,272.62	\$ 13,272.62	\$ 13,272.62	\$ -	
Federal receivable	-	2,791.70	2,791.70	2,791.70	-	
State received	5,362.00	4,424.21	4,424.21	4,424.21	-	
State receivable	-	937.79	937.79	937.79	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>21,448.00</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	15,421.83	9,935.23	9,935.23	9,935.23	-	
Leave expense	-	1,247.49	1,247.49	1,247.49	-	
Employee benefits	-	4,240.63	4,240.63	4,240.63	-	
Travel	300.00	301.53	301.53	301.53	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	142.17	142.17	142.17	142.17	-	
<b>Total direct expenses</b>	<b>15,864.00</b>	<b>15,867.05</b>	<b>15,867.05</b>	<b>15,867.05</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	5,584.00	5,559.27	5,559.27	5,559.27	-	
<b>Total expenses</b>	<b>21,448.00</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>21,426.32</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III D**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 29,478.69	\$ 11,464.07	\$ 11,464.07	\$ 11,464.07	\$ -
Federal receivable	-	1,545.68	1,545.68	1,545.68	-
State received	2,756.00	2,756.00	2,756.00	2,756.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	-	-	-	-	-
Total revenues	<u>32,234.69</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	10,000.00	2,142.09	2,142.09	2,142.09	-
Leave expense	-	198.70	198.70	198.70	-
Employee benefits	-	1,063.24	1,063.24	1,063.24	-
Travel	3,000.00	1,480.59	1,480.59	1,480.59	-
Advances to sub-grantees	11,886.00	9,489.18	9,489.18	9,489.18	-
Contractual services	-	-	-	-	-
Other expenses	1,174.00	135.39	135.39	135.39	-
Total direct expenses	26,060.00	14,509.19	14,509.19	14,509.19	-
Indirect expenses:					
Indirect expenses applied	6,174.69	1,256.56	1,256.56	1,256.56	-
Total expenses	<u>32,234.69</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>15,765.75</u>	<u>-</u>
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III E**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 152,010.39	\$ 53,916.85	\$ 53,916.85	\$ 53,916.85	\$ -
Federal receivable	-	21,161.84	21,161.84	21,161.84	-
State received	49,077.00	48,739.01	48,739.01	48,739.01	-
State receivable	-	337.99	337.99	337.99	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	1,593.13	-	-	-	-
<b>Total revenues</b>	<b>202,680.52</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	59,252.00	25,985.98	25,985.98	25,985.98	-
Leave expense	-	4,155.54	4,155.54	4,155.54	-
Employee benefits	-	12,627.25	12,627.25	12,627.25	-
Travel	3,603.00	1,509.83	1,509.83	1,509.83	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	117,309.52	64,735.17	64,735.17	64,735.17	-
<b>Total direct expenses</b>	<b>180,164.52</b>	<b>109,013.77</b>	<b>109,013.77</b>	<b>109,013.77</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	22,516.00	15,141.92	15,141.92	15,141.92	-
<b>Total expenses</b>	<b>202,680.52</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>124,155.69</b>	<b>-</b>
A/P TO FUNDING AGENCY	\$ -	\$ -	\$ -	\$ -	\$ -

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE III E ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 10,180.00	\$ 8,562.15	\$ 8,562.15	\$ 8,562.15	\$ -
Federal receivable	-	1,191.65	1,191.65	1,191.65	-
State received	3,393.00	3,393.00	3,393.00	3,393.00	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	- 1.00	- -	- -	- -	- -
<b>Total revenues</b>	<u>13,574.00</u>	<u>13,146.80</u>	<u>13,146.80</u>	<u>13,146.80</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	9,751.00	6,222.31	6,222.31	6,222.31	-
Leave expense	-	764.76	764.76	764.76	-
Employee benefits	-	2,568.81	2,568.81	2,568.81	-
Travel	200.00	137.36	137.36	137.36	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	29.00	6.26	6.26	6.26	-
<b>Total direct expenses</b>	<u>9,980.00</u>	<u>9,699.50</u>	<u>9,699.50</u>	<u>9,699.50</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>3,594.00</u>	<u>3,447.30</u>	<u>3,447.30</u>	<u>3,447.30</u>	<u>-</u>
<b>Total expenses</b>	<u>13,574.00</u>	<u>13,146.80</u>	<u>13,146.80</u>	<u>13,146.80</u>	<u>-</u>
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**NUTRITION SERVICES INCENTIVE PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 197,802.00	\$ 180,938.77	\$ 180,938.77	\$ 180,938.77	\$ -	
Federal receivable	-	16,863.23	16,863.23	16,863.23	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	0.01	0.01	0.01	-	
<b>Total revenues</b>	<b>197,802.00</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	197,802.00	197,802.01	197,802.01	197,802.01	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>197,802.00</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>197,802.00</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>197,802.01</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE V - SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Revenues and Expenses</b>	<b>Revenues and Expenses</b>	<b>Revenues and Expenses</b>	<b>Questioned Costs</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Expenses Claimed</b>	<b>Accepted</b>		
Federal received	\$ 219,030.00	\$ 178,406.76	\$ 178,406.76	\$ 178,406.76	\$ -	
Federal receivable	-	16,791.62	16,791.62	16,791.62	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	23,758.11	29.59	29.59	29.59	-	
<b>Total revenues</b>	<b>242,788.11</b>	<b>195,227.97</b>	<b>195,227.97</b>	<b>195,227.97</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	14,696.00	2,228.99	2,228.99	2,228.99	-	
Leave expense	-	290.25	290.25	290.25	-	
Employee benefits	2,851.00	1,033.79	1,033.79	1,033.79	-	
Travel	1,330.00	383.29	383.29	383.29	-	
Advances to sub-grantees	194,240.11	189,991.38	189,991.38	189,991.38	-	
Contractual services	-	-	-	-	-	
Other expenses	2,730.00	20.81	20.81	20.81	-	
<b>Total direct expenses</b>	<b>215,847.11</b>	<b>193,948.51</b>	<b>193,948.51</b>	<b>193,948.51</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	26,941.00	1,279.46	1,279.46	1,279.46	-	
<b>Total expenses</b>	<b>242,788.11</b>	<b>195,227.97</b>	<b>195,227.97</b>	<b>195,227.97</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**CENTERS FOR MEDICARE AND MEDICAL SERVICES - STATE HEALTH INSURANCE ASSISTANCE PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2016 THROUGH MARCH 31, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 36,411.00	\$ 31,173.29	\$ 31,173.29	\$ 31,173.29	\$ -	
Federal receivable	-	-	-	-	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
	<u>53.00</u>	<u>51.49</u>	<u>51.49</u>	<u>51.49</u>	<u>-</u>	
Total revenues	<u>36,464.00</u>	<u>31,224.78</u>	<u>31,224.78</u>	<u>31,224.78</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	24,853.00	13,646.65	13,646.65	13,646.65	-	
Leave expense	-	1,533.51	1,533.51	1,533.51	-	
Employee benefits	-	6,533.67	6,533.67	6,533.67	-	
Travel	559.00	333.94	333.94	333.94	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	2,040.00	1,287.35	1,287.35	1,287.35	-	
	<u>27,452.00</u>	<u>23,335.12</u>	<u>23,335.12</u>	<u>23,335.12</u>	<u>-</u>	
Total direct expenses	<u>27,452.00</u>	<u>23,335.12</u>	<u>23,335.12</u>	<u>23,335.12</u>	<u>-</u>	
Indirect expenses:						
Indirect expenses applied	<u>9,012.00</u>	<u>7,889.66</u>	<u>7,889.66</u>	<u>7,889.66</u>	<u>-</u>	
Total expenses	<u>36,464.00</u>	<u>31,224.78</u>	<u>31,224.78</u>	<u>31,224.78</u>	<u>-</u>	
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**CENTERS FOR MEDICARE AND MEDICAL SERVICES - STATE HEALTH INSURANCE ASSISTANCE PROGRAM**  
**PERIOD OF PERFORMANCE: APRIL 1, 2016 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 36,330.00	\$ 4,326.01	\$ 4,326.01	\$ 4,326.01	\$ -
Federal receivable	-	1,702.24	1,702.24	1,702.24	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>36,330.00</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	25,171.00	2,626.50	2,626.50	2,626.50	-
Leave expense	-	176.49	176.49	176.49	-
Employee benefits	-	1,277.42	1,277.42	1,277.42	-
Travel	733.00	108.29	108.29	108.29	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	550.00	309.15	309.15	309.15	-
<b>Total direct expenses</b>	<u>26,454.00</u>	<u>4,497.85</u>	<u>4,497.85</u>	<u>4,497.85</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	9,876.00	1,530.40	1,530.40	1,530.40	-
<b>Total expenses</b>	<u>36,330.00</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>6,028.25</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**AGING AND DISABILITY RESOURCE CENTER (ADRC)**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u> <u>Revenues and Expenses</u>		<u>Audit Results</u>	
		<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>
<b>Revenues:</b>					
Federal received	\$ 12,249.00	\$ 23,364.00	\$ 23,364.00	\$ 23,364.00	\$ -
Federal receivable	-	1,134.00	1,134.00	1,134.00	-
State received	12,249.00	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
Total revenues	<u>24,498.00</u>	<u>24,498.00</u>	<u>24,498.00</u>	<u>24,498.00</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	24,498.00	9,258.01	9,258.01	9,258.01	-
Leave expense	-	2,234.80	2,234.80	2,234.80	-
Employee benefits	-	5,521.98	5,521.98	5,521.98	-
Travel	-	19.83	19.83	19.83	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	-	59.25	59.25	59.25	-
Total direct expenses	<u>24,498.00</u>	<u>17,093.87</u>	<u>17,093.87</u>	<u>17,093.87</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>-</u>	<u>5,795.56</u>	<u>5,795.56</u>	<u>5,795.56</u>	<u>-</u>
Total expenses	<u>24,498.00</u>	<u>22,889.43</u>	<u>22,889.43</u>	<u>22,889.43</u>	<u>-</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 1,608.57</u>	<u>\$ 1,608.57</u>	<u>\$ 1,608.57</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE VII - OMBUDSMAN GRANT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$6,709.00	\$5,338.79	\$5,338.79	\$5,338.79	\$ -	
Federal receivable	-	1,346.72	1,346.72	1,346.72	-	
State received	1,334.00	1,107.22	1,107.22	1,107.22	-	
State receivable	-	226.78	226.78	226.78	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>8,043.00</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	5,567.00	3,381.83	3,381.83	3,381.83	-	
Leave expense	-	427.68	427.68	427.68	-	
Employee benefits	-	1,768.11	1,768.11	1,768.11	-	
Travel	330.00	322.42	322.42	322.42	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	100.00	100.00	100.00	100.00	-	
<b>Total direct expenses</b>	<b>5,997.00</b>	<b>6,000.04</b>	<b>6,000.04</b>	<b>6,000.04</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	2,046.00	2,019.47	2,019.47	2,019.47	-	
<b>Total expenses</b>	<b>8,043.00</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>8,019.51</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**MEDICARE IMPROVEMENT FOR PATIENTS AND PROVIDERS ACT AREA AGENCY ON AGING**  
**PERIOD OF PERFORMANCE: SEPTEMBER 30, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 13,950.03	\$ 4,305.87	\$ 4,305.87	\$ 4,305.87	\$ -
Federal receivable	-	1,367.86	1,367.86	1,367.86	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>13,950.03</u>	<u>5,673.73</u>	<u>5,673.73</u>	<u>5,673.73</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	6,282.00	2,579.79	2,579.79	2,579.79	-
Leave expense	-	181.25	181.25	181.25	-
Employee benefits	3,351.00	1,264.23	1,264.23	1,264.23	-
Travel	198.00	137.30	137.30	137.30	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	210.03	4.00	4.00	4.00	-
<b>Total direct expenses</b>	<u>10,041.03</u>	<u>4,166.57</u>	<u>4,166.57</u>	<u>4,166.57</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	<u>3,909.00</u>	<u>1,506.59</u>	<u>1,506.59</u>	<u>1,506.59</u>	<u>-</u>
<b>Total expenses</b>	<u>13,950.03</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>5,673.16</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ 0.57</u>	<u>\$ 0.57</u>	<u>\$ 0.57</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**TITLE VII - ELDER ABUSE PREVENTION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>						
Federal received	\$3,996.00	\$3,410.87	\$3,410.87	\$3,410.87	\$ -	
Federal receivable	-	548.73	548.73	548.73	-	
State received	730.00	730.00	730.00	730.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>4,726.00</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	3,331.00	2,006.53	2,006.53	2,006.53	-	
Leave expense	-	249.89	249.89	249.89	-	
Employee benefits	-	1,045.92	1,045.92	1,045.92	-	
Travel	195.00	190.23	190.23	190.23	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>3,526.00</b>	<b>3,492.57</b>	<b>3,492.57</b>	<b>3,492.57</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	1,200.00	1,197.03	1,197.03	1,197.03	-	
<b>Total expenses</b>	<b>4,726.00</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>4,689.60</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**FUNCTIONAL ASSESSMENT SERVICE TEAMS (FAST)**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$2,000.00	\$1,982.46	\$1,982.46	\$1,982.46	\$ -	
Federal receivable	-	3.85	3.85	3.85	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>2,000.00</b>	<b>1,986.31</b>	<b>1,986.31</b>	<b>1,986.31</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	650.00	599.66	599.66	599.66	-	
Leave expense	-	50.02	50.02	50.02	-	
Employee benefits	318.00	317.67	317.67	317.67	-	
Travel	655.00	654.38	654.38	654.38	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>1,623.00</b>	<b>1,621.73</b>	<b>1,621.73</b>	<b>1,621.73</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	377.00	359.02	359.02	359.02	-	
<b>Total expenses</b>	<b>2,000.00</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>1,980.75</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 5.56</b>	<b>\$ 5.56</b>	<b>\$ 5.56</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**MEDICARE IMPROVEMENT OF PATIENTS AND PROVIDERS ACT AGING AND DISABILITY RESOURCE CENTER**  
**FOR FISCAL YEAR 2015 - 2016**  
**PERIOD OF PERFORMANCE: SEPTEMBER 30, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 6,500.16	\$ 1,507.39	\$ 1,507.39	\$ 1,507.39	\$ -	
Federal receivable	-	221.22	221.22	221.22	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>6,500.16</b>	<b>1,728.61</b>	<b>1,728.61</b>	<b>1,728.61</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	2,900.00	778.91	778.91	778.91	-	
Leave expense	-	55.74	55.74	55.74	-	
Employee benefits	1,500.00	393.89	393.89	393.89	-	
Travel	115.00	33.37	33.37	33.37	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	275.00	4.00	4.00	4.00	-	
<b>Total direct expenses</b>	<b>4,790.00</b>	<b>1,265.91</b>	<b>1,265.91</b>	<b>1,265.91</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	1,710.16	459.76	459.76	459.76	-	
<b>Total expenses</b>	<b>6,500.16</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>1,725.67</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 2.94</b>	<b>\$ 2.94</b>	<b>\$ 2.94</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**MEDICARE IMPROVEMENT OF PATIENTS AND PROVIDERS ACT AGING AND DISABILITY RESOURCE CENTER**  
**FOR FISCAL YEAR 2014 - 2015**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH SEPTEMBER 29, 2015**

	(2) Budget	Actual		Audit Results	
		Revenues and Expenses Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ 6,750.20	\$ 1,513.65	\$ 1,513.65	\$ 1,513.65	\$ -
Federal receivable	-	-	-	-	-
State received	-	-	-	-	-
State receivable	-	-	-	-	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	30.70	30.70	30.70	-
<b>Total revenues</b>	<u>6,750.20</u>	<u>1,544.35</u>	<u>1,544.35</u>	<u>1,544.35</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	3,004.00	612.43	612.43	612.43	-
Leave expense	-	171.20	171.20	171.20	-
Employee benefits	-	376.83	376.83	376.83	-
Travel	1,591.00	-	-	-	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	409.20	-	-	-	-
<b>Total direct expenses</b>	<u>5,004.20</u>	<u>1,160.46</u>	<u>1,160.46</u>	<u>1,160.46</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	1,746.00	383.89	383.89	383.89	-
<b>Total expenses</b>	<u>6,750.20</u>	<u>1,544.35</u>	<u>1,544.35</u>	<u>1,544.35</u>	<u>-</u>
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**CHRONIC DISEASE SELF-MANAGEMENT EDUCATION (CDSME)**  
**PERIOD OF PERFORMANCE: SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ 2,500.00	\$ 619.24	\$ 619.24	\$ 619.24	\$ -	
Federal receivable	-	499.60	499.60	499.60	-	
State received	-	-	-	-	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>2,500.00</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	875.00	476.05	476.05	476.05	-	
Leave expense	-	47.05	47.05	47.05	-	
Employee benefits	325.00	286.05	286.05	286.05	-	
Travel	250.00	11.12	11.12	11.12	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	550.00	-	-	-	-	
<b>Total direct expenses</b>	<b>2,000.00</b>	<b>820.27</b>	<b>820.27</b>	<b>820.27</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	500.00	298.57	298.57	298.57	-	
<b>Total expenses</b>	<b>2,500.00</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>1,118.84</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - HOME DELIVERED MEALS**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3)	Actual		Audit Results		
		Budget	Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	210,726.00	189,352.87	189,352.87	189,352.87	-	
State receivable	-	21,000.00	21,000.00	21,000.00	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	33,125.00	-	-	-	-	
<b>Total revenues</b>	<b>243,851.00</b>	<b>210,352.87</b>	<b>210,352.87</b>	<b>210,352.87</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	243,851.00	206,684.42	206,684.42	206,684.42	-	
Contractual services	-	-	-	-	-	
Other expenses	-	-	-	-	-	
<b>Total direct expenses</b>	<b>243,851.00</b>	<b>206,684.42</b>	<b>206,684.42</b>	<b>206,684.42</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>243,851.00</b>	<b>206,684.42</b>	<b>206,684.42</b>	<b>206,684.42</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 3,668.45</b>	<b>\$ 3,668.45</b>	<b>\$ 3,668.45</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - PERSONAL CARE**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	54,474.00	44,916.25	44,916.25	44,916.25	-
State receivable	-	4,000.00	4,000.00	4,000.00	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended	-	-	-	-	-
Applied to program	3,276.00	-	-	-	-
<b>Total revenues</b>	<u>57,750.00</u>	<u>48,916.25</u>	<u>48,916.25</u>	<u>48,916.25</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	57,750.00	48,404.35	48,404.35	48,404.35	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<u>57,750.00</u>	<u>48,404.35</u>	<u>48,404.35</u>	<u>48,404.35</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<u>57,750.00</u>	<u>48,404.35</u>	<u>48,404.35</u>	<u>48,404.35</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ 511.90</u>	<u>\$ 511.90</u>	<u>\$ 511.90</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - HOME MANAGEMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	232,639.00	205,093.93	205,093.93	205,093.93	-
State receivable	-	20,000.00	20,000.00	20,000.00	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	15,584.00	-	-	-	-
<b>Total revenues</b>	<b>248,223.00</b>	<b>225,093.93</b>	<b>225,093.93</b>	<b>225,093.93</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	248,223.00	220,074.25	220,074.25	220,074.25	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>248,223.00</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>248,223.00</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>220,074.25</b>	<b>-</b>
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 5,019.68</b>	<b>\$ 5,019.68</b>	<b>\$ 5,019.68</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - RESPITE**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	45,996.00	26,608.91	26,608.91	26,608.91	-	
State receivable	-	2,200.00	2,200.00	2,200.00	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	<u>2,545.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total revenues	<u>48,541.00</u>	<u>28,808.91</u>	<u>28,808.91</u>	<u>28,808.91</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	48,541.00	28,514.03	28,514.03	28,514.03	-	
Contractual services	-	-	-	-	-	
Other expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total direct expenses	48,541.00	28,514.03	28,514.03	28,514.03	-	
Indirect expenses:						
Indirect expenses applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total expenses	<u>48,541.00</u>	<u>28,514.03</u>	<u>28,514.03</u>	<u>28,514.03</u>	<u>-</u>	
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ 294.88</u>	<u>\$ 294.88</u>	<u>\$ 294.88</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - ESCORT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	13,500.00	12,086.17	12,086.17	12,086.17	-
State receivable	-	1,265.49	1,265.49	1,265.49	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	13,500.00	13,351.66	13,351.66	13,351.66	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<b>13,500.00</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>13,351.66</b>	<b>-</b>
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - HOME REPAIR**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	4,495.00	3,579.23	3,579.23	3,579.23	-
State receivable	-	1,000.00	1,000.00	1,000.00	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	470.00	-	-	-	-
<b>Total revenues</b>	<u>4,965.00</u>	<u>4,579.23</u>	<u>4,579.23</u>	<u>4,579.23</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	4,965.00	3,651.57	3,651.57	3,651.57	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<u>4,965.00</u>	<u>3,651.57</u>	<u>3,651.57</u>	<u>3,651.57</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<u>4,965.00</u>	<u>3,651.57</u>	<u>3,651.57</u>	<u>3,651.57</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ 927.66</u>	<u>\$ 927.66</u>	<u>\$ 927.66</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - SUPPLIES**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(3) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	5,165.00	4,784.32	4,784.32	4,784.32	-
State receivable	-	250.00	250.00	250.00	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<u>5,165.00</u>	<u>5,034.32</u>	<u>5,034.32</u>	<u>5,034.32</u>	<u>-</u>
<b>Expenses:</b>					
Direct expenses:					
Salaries	-	-	-	-	-
Leave expense	-	-	-	-	-
Employee benefits	-	-	-	-	-
Travel	-	-	-	-	-
Advances to sub-grantees	5,165.00	4,784.32	4,784.32	4,784.32	-
Contractual services	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Total direct expenses</b>	<u>5,165.00</u>	<u>4,784.32</u>	<u>4,784.32</u>	<u>4,784.32</u>	<u>-</u>
Indirect expenses:					
Indirect expenses applied	-	-	-	-	-
<b>Total expenses</b>	<u>5,165.00</u>	<u>4,784.32</u>	<u>4,784.32</u>	<u>4,784.32</u>	<u>-</u>
<b>A/P TO FUNDING AGENCY</b>	<u>\$ -</u>	<u>\$ 250.00</u>	<u>\$ 250.00</u>	<u>\$ 250.00</u>	<u>\$ -</u>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - ADMINISTRATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>(3)</b>	<b>Actual</b>		<b>Audit Results</b>		
		<b>Budget</b>	<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>	<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	91,021.00	86,574.91	86,574.91	86,574.91	-	
State receivable	-	7,446.09	7,446.09	7,446.09	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	1,720.00	-	-	-	-	
<b>Total revenues</b>	<b>92,741.00</b>	<b>94,021.00</b>	<b>94,021.00</b>	<b>94,021.00</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	68,306.00	43,500.78	43,500.78	43,500.78	-	
Leave expense	-	5,526.64	5,526.64	5,526.64	-	
Employee benefits	-	18,602.83	18,602.83	18,602.83	-	
Travel	-	1,182.78	1,182.78	1,182.78	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	487.79	487.79	487.79	-	
<b>Total direct expenses</b>	<b>68,306.00</b>	<b>69,300.82</b>	<b>69,300.82</b>	<b>69,300.82</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	24,435.00	24,354.56	24,354.56	24,354.56	-	
<b>Total expenses</b>	<b>92,741.00</b>	<b>93,655.38</b>	<b>93,655.38</b>	<b>93,655.38</b>	<b>-</b>	
A/P TO FUNDING AGENCY	\$ -	\$ 365.62	\$ 365.62	\$ 365.62	\$ -	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - ASSESSMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
	<b>\$</b>	<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	33,643.00	27,074.75	27,074.75	27,074.75	-	
State receivable	-	1,408.02	1,408.02	1,408.02	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>33,643.00</b>	<b>28,482.77</b>	<b>28,482.77</b>	<b>28,482.77</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	33,643.00	10,824.67	10,824.67	10,824.67	-	
Leave expense	-	1,486.32	1,486.32	1,486.32	-	
Employee benefits	-	6,155.98	6,155.98	6,155.98	-	
Travel	-	874.63	874.63	874.63	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	2,207.80	2,207.80	2,207.80	-	
<b>Total direct expenses</b>	<b>33,643.00</b>	<b>21,549.40</b>	<b>21,549.40</b>	<b>21,549.40</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	6,659.22	6,659.22	6,659.22	-	
<b>Total expenses</b>	<b>33,643.00</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>28,208.62</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 274.15</b>	<b>\$ 274.15</b>	<b>\$ 274.15</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - CASE MANAGEMENT**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
	<b>\$</b>	<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>		
Federal received	-	-	-	-	-	
Federal receivable	-	-	-	-	-	
State received	227,841.00	197,197.43	197,197.43	197,197.43	-	
State receivable	-	20,376.49	20,376.49	20,376.49	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>227,841.00</b>	<b>217,573.92</b>	<b>217,573.92</b>	<b>217,573.92</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	227,841.00	93,733.18	93,733.18	93,733.18	-	
Leave expense	-	11,868.78	11,868.78	11,868.78	-	
Employee benefits	-	49,071.63	49,071.63	49,071.63	-	
Travel	-	4,609.33	4,609.33	4,609.33	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	2,287.97	2,287.97	2,287.97	-	
<b>Total direct expenses</b>	<b>227,841.00</b>	<b>161,570.89</b>	<b>161,570.89</b>	<b>161,570.89</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	56,003.03	56,003.03	56,003.03	-	
<b>Total expenses</b>	<b>227,841.00</b>	<b>217,573.92</b>	<b>217,573.92</b>	<b>217,573.92</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - DATABASE FEES**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
Federal received	-	-	-	-	-	
Federal receivable	-	-	-	-	-	
State received	3,000.00	3,000.00	3,000.00	3,000.00	-	
State receivable	-	-	-	-	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	-	-	-	-	-	
Leave expense	-	-	-	-	-	
Employee benefits	-	-	-	-	-	
Travel	-	-	-	-	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	3,000.00	3,000.00	3,000.00	3,000.00	-	
<b>Total direct expenses</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	-	-	-	-	
<b>Total expenses</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**HEMOCARE - NON-MEDICAID AGING AND DISABILITY RESOURCE CENTER**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>(3)</b>	<b>Revenues and Expenses</b>		<b>Revenues and</b>	<b>Questioned</b>	<b>Reference</b>
<b>Revenues:</b>	<b>Budget</b>	<b>Current</b>	<b>Expenses</b>	<b>Expenses</b>	<b>Costs</b>	<b>Notes</b>
	<b>Year</b>	<b>Claimed</b>	<b>Accepted</b>			
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	39,008.00	35,040.89	35,040.89	35,040.89	-	
State receivable	-	3,500.00	3,500.00	3,500.00	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>39,008.00</b>	<b>38,540.89</b>	<b>38,540.89</b>	<b>38,540.89</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	39,008.00	15,158.71	15,158.71	15,158.71	-	
Leave expense	-	3,249.63	3,249.63	3,249.63	-	
Employee benefits	-	9,867.60	9,867.60	9,867.60	-	
Travel	-	128.28	128.28	128.28	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	-	27.50	27.50	27.50	-	
<b>Total direct expenses</b>	<b>39,008.00</b>	<b>28,431.72</b>	<b>28,431.72</b>	<b>28,431.72</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	-	9,814.36	9,814.36	9,814.36	-	
<b>Total expenses</b>	<b>39,008.00</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>38,246.08</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 294.81</b>	<b>\$ 294.81</b>	<b>\$ 294.81</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**KENTUCKY CAREGIVER SUPPORT PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	(2) Budget	Actual Revenues and Expenses		Audit Results	
		Current Year	Revenues and Expenses Claimed	Revenues and Expenses Accepted	Questioned Costs
<b>Revenues:</b>					
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -
Federal receivable	-	-	-	-	-
State received	100,895.00	86,494.21	86,494.21	86,494.21	-
State receivable	-	9,208.86	9,208.86	9,208.86	-
Local received	-	-	-	-	-
Local receivable	-	-	-	-	-
Advanced or unexpended Applied to program	-	-	-	-	-
<b>Total revenues</b>	<b>100,895.00</b>	<b>95,703.07</b>	<b>95,703.07</b>	<b>95,703.07</b>	<b>-</b>
<b>Expenses:</b>					
Direct expenses:					
Salaries	34,949.70	21,183.85	21,183.85	21,183.85	-
Leave expense	-	2,965.10	2,965.10	2,965.10	-
Employee benefits	-	9,173.83	9,173.83	9,173.83	-
Travel	915.20	706.83	706.83	706.83	-
Advances to sub-grantees	-	-	-	-	-
Contractual services	-	-	-	-	-
Other expenses	52,155.00	46,421.75	46,421.75	46,421.75	-
<b>Total direct expenses</b>	<b>88,019.90</b>	<b>80,451.36</b>	<b>80,451.36</b>	<b>80,451.36</b>	<b>-</b>
Indirect expenses:					
Indirect expenses applied	12,875.10	11,903.43	11,903.43	11,903.43	-
<b>Total expenses</b>	<b>100,895.00</b>	<b>92,354.79</b>	<b>92,354.79</b>	<b>92,354.79</b>	<b>-</b>
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 3,348.28</b>	<b>\$ 3,348.28</b>	<b>\$ 3,348.28</b>	<b>\$ -</b>

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**STATE LONG-TERM CARE OMBUDSMAN PROGRAM**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>Actual</u>			<u>Audit Results</u>		
	<u>Budget</u>	<u>Current Year</u>	<u>Revenues and Expenses Claimed</u>	<u>Revenues and Expenses Accepted</u>	<u>Questioned Costs</u>	<u>Reference Notes</u>
<b>Revenues:</b>						
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	47,703.00	41,943.58	41,943.58	41,943.58	-	
State receivable	-	4,300.00	4,300.00	4,300.00	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended	-	-	-	-	-	
Applied to program	-	-	-	-	-	
	<u>47,703.00</u>	<u>46,243.58</u>	<u>46,243.58</u>	<u>46,243.58</u>	<u>-</u>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	32,937.00	19,492.46	19,492.46	19,492.46	-	
Leave expense	-	2,525.69	2,525.69	2,525.69	-	
Employee benefits	-	10,078.58	10,078.58	10,078.58	-	
Travel	1,716.00	1,745.60	1,745.60	1,745.60	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	400.00	407.28	407.28	407.28	-	
	<u>35,053.00</u>	<u>34,249.61</u>	<u>34,249.61</u>	<u>34,249.61</u>	<u>-</u>	
Indirect expenses:						
Indirect expenses applied	12,650.00	11,596.62	11,596.62	11,596.62	-	
	<u>47,703.00</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>45,846.23</u>	<u>-</u>	
A/P TO FUNDING AGENCY	<u>\$ -</u>	<u>\$ 397.35</u>	<u>\$ 397.35</u>	<u>\$ 397.35</u>	<u>\$ -</u>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**FINAL STATEMENT OF PROGRAM RECEIPTS AND DISBURSEMENTS - CASH BASIS**  
**PROGRAM DEVELOPMENT & IMPLEMENTATION**  
**PERIOD OF PERFORMANCE: JULY 1, 2015 THROUGH JUNE 30, 2016**

	<b>Actual</b>			<b>Audit Results</b>		
	<b>Budget</b>	<b>Revenues and Expenses</b>		<b>Revenues and Expenses Accepted</b>	<b>Questioned Costs</b>	<b>Reference Notes</b>
<b>Revenues:</b>		<b>Current Year</b>	<b>Revenues and Expenses Claimed</b>			
Federal received	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal receivable	-	-	-	-	-	
State received	15,606.00	12,081.57	12,081.57	12,081.57	-	
State receivable	-	550.00	550.00	550.00	-	
Local received	-	-	-	-	-	
Local receivable	-	-	-	-	-	
Advanced or unexpended Applied to program	-	-	-	-	-	
<b>Total revenues</b>	<b>15,606.00</b>	<b>12,631.57</b>	<b>12,631.57</b>	<b>12,631.57</b>	<b>-</b>	
<b>Expenses:</b>						
Direct expenses:						
Salaries	10,618.00	5,616.95	5,616.95	5,616.95	-	
Leave expense	-	677.45	677.45	677.45	-	
Employee benefits	-	2,461.05	2,461.05	2,461.05	-	
Travel	400.00	376.33	376.33	376.33	-	
Advances to sub-grantees	-	-	-	-	-	
Contractual services	-	-	-	-	-	
Other expenses	553.00	-	-	-	-	
<b>Total direct expenses</b>	<b>11,571.00</b>	<b>9,131.78</b>	<b>9,131.78</b>	<b>9,131.78</b>	<b>-</b>	
Indirect expenses:						
Indirect expenses applied	4,035.00	3,167.04	3,167.04	3,167.04	-	
<b>Total expenses</b>	<b>15,606.00</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>12,298.82</b>	<b>-</b>	
<b>A/P TO FUNDING AGENCY</b>	<b>\$ -</b>	<b>\$ 332.75</b>	<b>\$ 332.75</b>	<b>\$ 332.75</b>	<b>\$ -</b>	

See auditor's report on pages 1-2 and notes to supplementary information.

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
DIRECT AND SHARED COST ALLOCATION POLICY  
FY 2018

All costs incurred by the Purchase Area Development District are chargeable to specific program elements. These disbursements can either be classified as direct or as shared charges.

Direct charges are defined in the Uniform Guidance 2 CFR Part 200 (formerly OMB Circular A-87), issued by the Office of Management and Budget, as those costs that can be identified specifically with a particular cost objective.

Shared costs are those costs incurred by the Purchase Area Development District for a common or joint purpose which benefits more than one program element, and are not readily assignable to the program element(s) specifically benefited.

In January of 1973, the Purchase Area Development District, with the assistance of its auditor, consolidated all the grant bank accounts of the Purchase Area Development District and began a cost allocation process of accounting. The Purchase Area Development District's accounting process is a very detailed integrated accounting system based on the accrual method of accounting. When the Commonwealth of Kentucky's Area Development Districts joined together and formed the Integrated Grant Program in 1975, the processes for the allocation of expenditures to the various grants and work elements were standardized by developing one set of criteria for the accounting process. Under the Joint Funding Administration System, it is inappropriate to identify most specific costs due to the integration of the various funds within the numerous program elements. However, there are some items that should be charged direct.

In analyzing the budgeted work elements of the Purchase Area Development District, it was determined that the categories of costs were as follows:

**Direct Costs Only**

The direct salary costs and related personnel burden and travel expenses of an individual performing work on a specific work element, the cost of a consultant who performs work on a particular work element, or the contractual services received for a particular work element are classified as direct costs.

**Shared Costs Only**

Those costs of an organization which are not specifically identifiable with a particular project, service, program, or activity, but nevertheless are necessary to the general operation of the organization and the conduct of the activities it performs. The administrative activities of shared cost generally include, but are not limited to, agency personnel management, accounting, auditing, and legal services.

**Mixed Direct and Shared Costs**

This includes the costs of certain salaries and related personnel burden, printing and publications, travel and contractual services, etc. The Purchase Area Development District will charge the salaries and personnel burden of the administrative staff directly to programs when identifiable.

**Local Expenditures Only**

These include costs not allowable under grant terms and conditions.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
DIRECT AND SHARED COST ALLOCATION POLICY  
FY 2018

**DIRECT COSTS**

We believe that the following costs fall within the Purchase Area Development District's definition of direct costs:

1. **Salaries and Wages**

All salaries of professional employees, which work specifically on certain work elements, are to be charged as a direct cost to the program element(s) in which their work is attributable.

2. **Employee Personnel Burden**

All employee personnel burden which can be specifically related to an employee whose salary is being charged directly is also to be charged as a direct cost based on the allocation of salary of that particular employee. These items of employee personnel burden that are charged as direct items are as follows:

- The Purchase ADD's portion of the cost of Health Insurance per employee.
- The Purchase ADD's portion of the cost of Dental Insurance per employee.
- The Purchase ADD's portion of the Retirement Contribution per employee.
- The Purchase ADD's portion of the cost of Life/Disability Insurance per employee.

3. **Leave**

All expenditures and accrual of leave time in the form of Vacation Leave or Sick Leave for employees whose salaries are being charged directly to specific work element(s) will also be charged as a direct charge based on the allocation of salary to that particular employee.

4. **Consultant Contracts**

All consultant contracts whose content is directly attributed to specific work element(s) are charged as a direct cost to the program element(s) in which they apply.

5. **Contractual Services**

All contractual services, which can be directly attributed to specific work element(s) are charged as a direct cost to the program element(s) in which they apply.

6. **Printing**

All printing costs, which are directly attributable to documents within a specific work element, are to be charged as direct costs.

7. **Travel**

All travel costs for employees whose time is directly attributable to specific work element(s) are also charged as direct costs based on the same percentage allocation as that of the salary of each employee. This process of charging travel is utilized by the Purchase Area Development District due to the travel complexities of the area. Since the Purchase ADD travel costs are large due to the location of the ADD to the rest of the state, the Purchase Area Development District utilizes combined purposes for travel.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
DIRECT AND SHARED COST ALLOCATION POLICY  
FY 2018

**MIXED DIRECT AND SHARED COSTS**

The PADD has projected that the following costs will be allocated as follows between direct and shared costs:

1. **Salaries and Wages**

The salaries and wages of the administrative personnel and support staff are to be charged directly to programs when identifiable. When this represents general agency and personnel management, the costs will be charged to the shared cost pool. Actual time charged in either direct or shared administrative activities will be documented on time sheets.

2. **Employee Personnel Burden**

Employee personnel burden is to be allocated to the programs or to shared costs based on the reporting of time worked in each area. The personnel burden includes the agency's portion of health insurance, dental insurance, retirement contribution, and life and disability insurance. Worker's compensation and unemployment insurance is currently being charged to shared personnel burden.

3. **Leave**

Leave is allocated to direct or shared costs based on the reporting of time worked in each area. Leave earned by employees reporting time in the shared cost pool is charged to personnel burden.

4. **Contractual Services**

Services, which are contracted and are not directly attributable to any particular work element, are to be charged as a shared cost.

5. **Printing and Publications**

All miscellaneous printing costs are to be charged as a shared cost. Publication costs general in nature are to be charged as a shared cost.

6. **Travel/Education/Training**

Travel costs for the Executive Director will be charged directly when identifiable or will be charged to shared costs when not identifiable. The administrative/support staff's travel will be allocated to the program areas based on time records. The cost of travel reimbursement for board members and committee members will be charged as shared costs except when the travel concerns a particular or identifiable program, and then it will be charged direct.

7. **All Other Costs**

All other costs are to be charged as shared costs or charged direct when identifiable. These costs include the following items of expenditures:

- Office space, Utilities, and Maintenance
- Telephone and Telegraph
- Consumable Supplies
- Postage
- Equipment Lease
- Miscellaneous Costs (audit, bonds, organizational dues, liability insurance, legal services, etc.)

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
DIRECT AND SHARED COST ALLOCATION POLICY  
FY 2018

In summary, the following is a description of the accounting policies that were followed in adapting the accounting system of the Purchase Area Development District to the requirements of the Uniform Guidance 2 CFR Part 200 (formerly OMB Circular A-87):

1. The allowability or non-allowability of specific costs will be determined by specific contract, sub-recipient agreement, and Uniform Guidance 2 CFR Part 200.
2. Shared costs will be distributed to the work elements in relationship to the direct salaries and personnel burden.
3. Costs, which can be identified with a particular work element, will be charged directly to that work element.
4. Travel costs follow the time of the person doing the traveling or will be charged directly when identifiable.
5. Direct salary and personnel burden costs shall include the actual costs of the employee in that work element.
6. When a work element has direct salaries, it must be charged with its proportionate share of the shared costs.
7. Shared time is not only time that is fragmented, but some functions, such as payroll preparation, general administration, and receptionist duties are shared in their nature. This time will be allocated to the various work elements through the shared cost pool.

(Continued)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
 DIRECT AND SHARED COST ALLOCATION POLICY  
 FY 2018

**METHODOLOGY FOR SHARED COSTS CALCULATION  
 FOR THE YEAR ENDING JUNE 30, 2016**

A. General and Administrative Expense:		
Salaries	\$ 364,905.31	
Employee Benefits	232,588.19	
Travel	46,186.40	
Contractual Services (Audit)	21,618.16	
Other Expenses:		
Supplies	23,848.58	
Equipment Rental	27,906.16	
Rent and Utilities	158,577.44	
Telephone	17,139.20	
Printing and Publication	5,131.61	
Miscellaneous	<u>50,625.70</u>	
 Total Shared Costs		 \$ 948,526.75
B. Direct Salaries and Employee Benefits:		
Salaries	1,644,754.20	
Employee Benefits	<u>772,762.98</u>	
 Total Direct Salaries and Employee Benefits		 2,417,517.18
C. Total Shared Costs		
		948,526.75
 Total Direct Salaries and Employee Benefits		 \$2,417,517.18
 FY '16 Shared Cost Rate		 39.236%

Notes:

- 1) General and Administrative column on page 32 of the FY '16 audit is shared or indirect expense.
- 2) To arrive at Direct Salaries and Employee Benefits, Total Salaries and Employee Benefits on page 32 of the FY '16 audit would be reduced by the General and Administrative expenses.  
 $\$2,009,659.51$  Total Salaries minus G & A (Indirect) Salaries  $\$364,905.31 = \$1,644,754.20$ .  
 $\$1,005,351.17$  Total Employee benefits minus G & A (Indirect) Benefits  $\$232,588.19 = \$772,762.98$ .  
 Total Direct Salary and Employee benefits =  $\$2,417,517.18$ .
- 3) The final FY '16 shared or indirect cost rate as a percentage of FY '16 Direct Salaries and Employee Benefits will differ from the shared or indirect cost rate for FY '18. The Purchase Area Development District accounting software calculates shared or indirect cost monthly as the books are closed.
- 4) The Purchase Area Development District follows "Indirect Cost Allocations Not Using Rates". (2 CFR 200 Appendix VII F.3.)

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO SUPPLEMENTARY INFORMATION**

(1) Source of budget information -

Revenues - per JFA grant agreement as revised by financial amendments.  
 Expenses - per final JFA financial report.

(2) Detailed budget was not required by grantor.

(3) Statement does not include local match provided by sub-grantees.

(4) Indirect costs include indirect administrative costs, which are specific costs that are identified as such by the grant agreement for the program.

(5) The statement of program revenues and expenses labeled "Housing Programs" consists of the following programs:

<u>Program</u>	<u>Total Revenues</u>	<u>Total Expenses</u>
Purchase Area Housing Corporation	\$12,579.86	\$17,172.53
Kentucky Housing Corp. Prod. Loan Program	5,701.39	-
Kentucky Housing Corp. Prod. Loan Maintenance	<u>-</u>	<u>1,150.76</u>
 TOTALS	 <u>\$18,281.25</u>	 <u>\$18,323.29</u>
 REVENUES OVER (UNDER) EXPENDITURES		 <u>\$ (42.04)</u>

(6) The statement of program revenues and expenses labeled "Economic Development Programs" consists of the following programs:

<u>Program</u>	<u>Total Revenues</u>	<u>Total Expenses</u>
Murray - Calloway IWIS CDBG	\$26,910.06	\$26,978.09
Fulton Wetlands	7,468.61	7,468.61
Fulton MVP CDBG	6,542.50	6,618.91
DRA Project Administration	12,500.46	12,500.46
Carlisle County Ext. CDBG	2,084.86	2,099.67
Ballard County Senior Center	9,906.80	9,906.80
Calloway Watch CDBG	7,345.19	7,345.19
Other Local Economic Development	<u>-</u>	<u>139.19</u>
 TOTALS	 <u>\$72,758.48</u>	 <u>\$73,056.92</u>
 REVENUES OVER (UNDER) EXPENDITURES		 <u>\$ (298.44)</u>

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**NOTES TO SUPPLEMENTARY INFORMATION**

- (7) The statement of program revenues and expenses labeled “Financial Area Programs” consists of the following programs:

<b>Program</b>	<b><u>Total</u></b> <b><u>Revenues</u></b>	<b><u>Total</u></b> <b><u>Expenses</u></b>
Emergency 911 - Accounting	\$12,500.00	\$10,777.92
<b>TOTALS</b>	<b><u>\$12,500.00</u></b>	<b><u>\$10,777.92</u></b>
<b>REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>		<b><u>\$ 1,722.08</u></b>

- (8) The statement of program revenues and expenses labeled “Physical Planning Programs” consists of the following programs:

<b>Program</b>	<b><u>Total</u></b> <b><u>Revenues</u></b>	<b><u>Total</u></b> <b><u>Expenses</u></b>
City of Fulton Comp Plan	\$ 6,919.47	\$ 1,531.51
Local Mapping	2,283.60	1,394.26
GIS Services Calloway County	2,000.00	2,022.88
Other Local Physical Planning	<u>-</u>	<u>18,257.84</u>
<b>TOTALS</b>	<b><u>\$11,203.07</u></b>	<b><u>\$ 23,206.49</u></b>
<b>REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>		<b><u>\$(12,003.42)</u></b>

- (9) The statement of program revenues and expenses labeled “Aging Programs” consists of the following programs:

<b>Program</b>	<b><u>Total</u></b> <b><u>Revenues</u></b>	<b><u>Total</u></b> <b><u>Expenses</u></b>
Other Local Aging	\$ -	\$ 1,452.45
<b>TOTALS</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,452.45</u></b>
<b>REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>		<b><u>\$(1,452.45)</u></b>

- (10) The statement of program revenues and expenses labeled “Workforce Investment Board Programs” consists of the following programs:

<b>Program</b>	<b><u>Total</u></b> <b><u>Revenues</u></b>	<b><u>Total</u></b> <b><u>Expenses</u></b>
Other Local Workforce Investment Board	\$ -	\$ 908.15
<b>TOTALS</b>	<b><u>\$ -</u></b>	<b><u>\$ 908.15</u></b>
<b>REVENUES OVER (UNDER)</b>		
<b>EXPENDITURES</b>		<b><u>\$ (908.15)</u></b>

- (11) Purchase Area Development District is required by the Department of Local Government to operate under a cost allocation plan that conforms with 2 CFR Part 200. A summary of the cost allocation plan begins on page 164. The District is in conformity with 2 CFR Part 200. The Purchase Area Development District follows “Indirect Cost Allocations Not Using Rates” (2 CFR 200 Appendix VII F. 3).

See auditor’s report on pages 1-2.

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### **Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit of Financial Statements Performed In Accordance With *Government Auditing Standards***

To the Board of Directors  
of Purchase Area Development District, Inc.  
Mayfield, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Purchase Area Development District, Inc. as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Purchase Area Development District Inc.'s basic financial statements, and have issued our report thereon dated November 14, 2016.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Purchase Area Development District, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Purchase Area Development District, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Purchase Area Development District, Inc.'s internal control.

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

Our consideration of 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.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Purchase Area Development District, Inc.'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.

*Williams, Williams + Luty, LLP*

Paducah, Kentucky  
November 14, 2016

J. DAVID BAILEY, III  
C. SUZETTE CRONCH  
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### **Independent Auditor's Report On Compliance for Each Major Program And On Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors  
of Purchase Area Development District, Inc.  
Mayfield, Kentucky

#### **Report on Compliance for Each Major Federal Program**

We have audited Purchase Area Development District, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Purchase Area Development District, Inc.'s major federal programs for the year ended June 30, 2016. Purchase Area Development District, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Purchase Area Development District, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Purchase Area Development District, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Purchase Area Development District, Inc.'s compliance.

#### **Opinion of Each Major Federal Program**

In our opinion, Purchase Area Development District, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

## Report on Internal Control Over Compliance

Management of Purchase Area Development District, Inc. is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Purchase Area Development District, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Purchase Area Development District, Inc.'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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Williams, Williams + Luty, LLP*

Paducah, Kentucky  
November 14, 2016

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**A. Summary Of Audit Results**

1. The auditor’s report expresses an unmodified opinion on the financial statements of Purchase Area Development District, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor’s Report.
3. No instances of noncompliance material to the financial statements of Purchase Area Development District, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditor’s Report On Compliance for Each Major Program And On Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal awards programs for Purchase Area Development District, Inc. expresses an unmodified opinion.
6. There are no audit findings required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs included:

<b>Name</b>	<b>CFDA</b>
Title III	93.044, 93.045, and 93.053
Workforce Investment Act	17.258, 17.259, and 17.278
Economic Adjustment Assistance	11.307
Emergency Food Assistance Program	10.568 and 10.569
Commodity Supplemental Food Program	10.565

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Purchase Area Development District, Inc. was determined to be a low-risk auditee.

**B. Findings - Basic Financial Statements Audits**

None

**C. Findings And Questioned Costs - Major Federal Awards Program**

None

**PURCHASE AREA DEVELOPMENT DISTRICT, INC.**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

There were no findings or questioned costs for the prior year.