

# CAC

## Annual Financial Report



For the Fiscal Year Ended  
June 30, 2013

# **Knoxville-Knox County Community Action Committee**

# **CAC**

## **Annual Financial Report**

### **The Promise of Community Action**

Community Action changes people's lives,  
embodies the spirit of hope,  
improves communities,  
and makes America a better place to live.  
We care about the entire community, and  
we are dedicated to helping people  
help themselves and each other.

“CAC: Helping People. Changing Lives.”

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KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2013

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# **INTRODUCTORY SECTION**

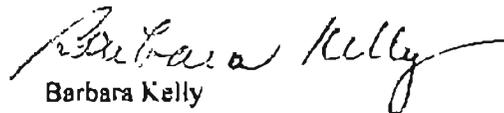
March 26, 2014

The Honorable Board of County Commissioners and  
Board of Directors of the Knoxville-Knox County  
Community Action Committee  
Knox County, Tennessee

The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2013, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC's financial statements reflecting the financial position and results of operations from funding received from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by the Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,

A handwritten signature in black ink that reads "Barbara Kelly".

Barbara Kelly  
Executive Director

A handwritten signature in black ink that reads "Tim Burchett".

Tim Burchett  
Mayor, Knox County  
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE  
Board of Directors – June 2013

Virginia S. Anagnost, Chairperson  
AHEPA

Mayor Madeline Rogero, Vice Chairperson  
Thomas Strickland, Alternate

Mayor Tim Burchett, Treasurer  
Chris Caldwell, Alternate

James DuBose, Secretary  
East Resident Advisory Board

Rep. Joe Armstrong  
John Wesley Donaldson, Alternate

Debbie Black  
Manager/Labor Participation, United Way

Councilman Daniel Brown  
Knoxville City Council

Commissioner Amy Broyles  
Knox County Commission

Dr. Martha Buchanan  
Knox County Health Department  
Dempsey Andes, Alternate

Polly Doka  
West Resident Advisory Board

Mark Donaldson  
Metropolitan Planning Commission  
Buz Johnson, Alternate

Zoe Evans  
Council on Aging

Mary Farmer  
South Resident Advisory Board

Rev. John Bluth Gill  
Knoxville Ministerial Association

Dr. James P. McIntyre, Jr.  
Knox County Schools  
Jon Dickl, Alternate

Timothy McMahan  
Head Start

Ms. Christy McMillan  
Head Start

Dennis Murphy  
West Resident Advisory Board

Alvin Nance  
Knoxville's Community Development Corporation  
Ashley Ogle, Alternate

Martha Olson  
South Resident Advisory Board

Judy Poulson  
League of Women Voters

Monica S. Reed  
Church Women United

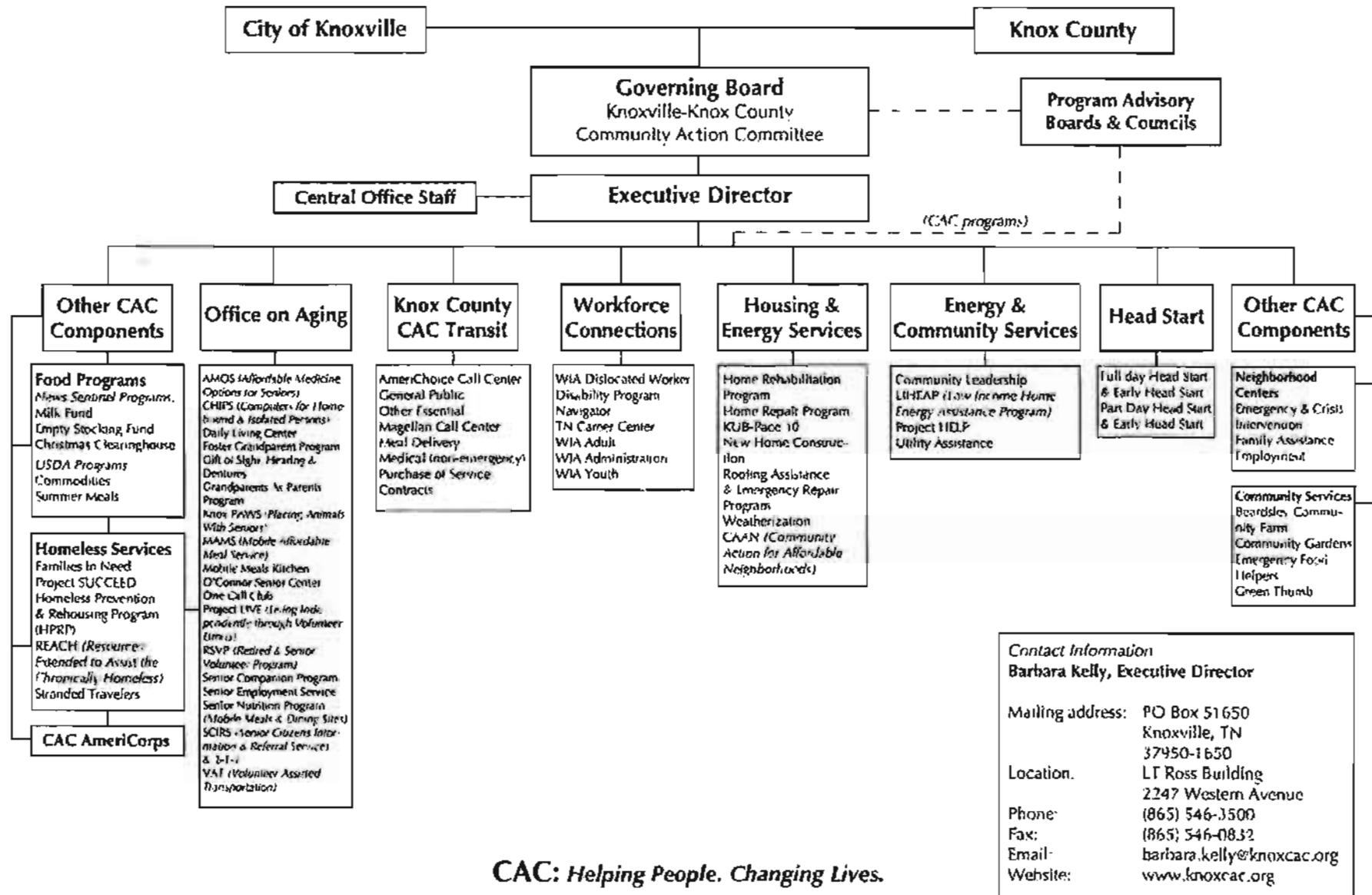
Judge John R. Rosson, Jr.  
Knoxville Bar Association

Dr. Sandra Twardosz  
Early Child Development Expert

Lula Williams  
East Resident Advisory Board

Charles Wright  
West Resident Advisory Board

# Knoxville-Knox County Community Action Committee Organizational Chart



**CAC: Helping People. Changing Lives.**

**FINANCIAL  
SECTION**



INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL  
STATEMENTS, REQUIRED SUPPLEMENTARY INFORMATION  
AND OTHER INFORMATION

To the Board of Directors  
Knoxville-Knox County Community Action Committee  
Knox County, Tennessee

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Committee'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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Committee, as of June 30, 2013, and the respective changes in financial position 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 and budgetary comparison information on pages 4 - 9 and 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information:* Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Committee's basic financial statements. The Schedule of Expenditures of State and Federal Awards, as required by the Office of Management and Budget and Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the other information, such as the introductory section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of State and Federal Awards is the responsibility of management and was derived from and relates 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 Schedule of Expenditures of State and Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section 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 March 28, 2014 on our consideration of the Committee'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 the Committee's internal control over financial reporting and compliance.

*Peurting Yorkley & Associates, P.C.*

Knoxville, Tennessee  
March 28, 2014

## Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L. T. Ross Building  
 Mailing address: P.O. Box 51650  
 Knoxville, TN 37950-1650  
 Phone: (865) 546-3500 Fax: (865) 546-0832

### Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2013. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2012 is presented below.

<b>Financial Summary</b>	<u>12/13</u>	<u>11/12</u>
CAC total assets	\$9,762,401	\$10,733,681
Total assets include the following:		
Cash and Cash Equivalents	1,224,593	1,779,911
Short-term investments	343,001	501,603
Capital assets (net of accumulated depreciation)	3,070,073	3,839,254
Accounts receivable	5,103,061	4,511,893
Prepaid expenses	21,673	98,020
CAC's total liabilities	\$7,479,044	\$7,678,404
Liabilities payable/due in less than one year	421,077	414,100
Liabilities payable/due in more than one year	7,057,967	7,264,304
CAC assets exceed liabilities by (net position)	\$2,283,357	\$3,055,277
Net position includes the following:		
Invested in capital assets	1,796,073	2,446,254
Restricted for other purposes	471,169	609,023
Unrestricted	16,115	-
CAC has an ending governmental fund balance of	\$631,423	\$768,575
CAC's total revenues are	\$34,405,900	\$37,438,443
Total revenues include the following:		
In-kind contributions	2,335,682	2,344,744
Federal and State governments	23,128,810	25,672,759
Other governments and Citizens Groups	2,545,498	3,373,773
Other local revenue	6,393,595	6,019,739
Interest earned	2,315	5,392
Other Financing Sources	-	22,036
CAC's total expenses amounted to	\$35,177,820	\$37,615,862
Total expenses include the following:		
Administrative	1,291,158	1,238,674
Salaries and Benefits	13,798,876	14,287,768
Supplies	1,721,041	2,032,121
Rent and Occupancy	338,281	336,492
Travel	199,335	180,036
Other	17,194,361	19,270,531
Capital Outlays, Net of Depreciation changes	769,181	319,847
Principal Reduction	(119,000)	(115,000)
Compensated Absences, reported as Long Term	(15,413)	65,393
The change in net position is	\$(771,920)	\$(177,419)

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net position* presents information on all of CAC's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration Fund and Consortium Fund, of which the Conduct and Administration Fund is considered to be a major fund.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support CAC's own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

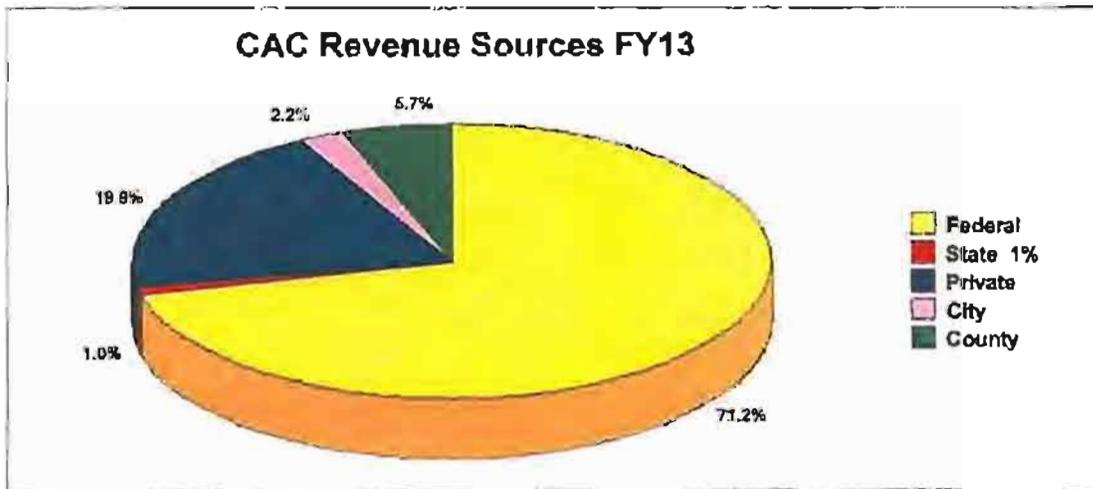
### Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$2,283,357. Of this amount \$1,796,073 were invested in capital assets net of related debt, and \$471,169 were restricted for other purposes. The change in net position is (\$771,920) and is due in large part to a decrease in fixed assets. The fund balance decreased by \$137,152. Short-term investments earned interest in the amount of \$2,315 which will be applied to designated projects. These funds will be used to cover future expenditures in the appropriate Office on Aging Programs. Invested funds are transferred to and expended through the Conduct and Administration Fund as required by the individual projects.

The differences between the original budget and the final budget in both the Conduct and Administration Fund and the Consortium Fund were normal for CAC operations and resulted in a \$2,841,828 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2013, most notably the Head Start and Workforce Investment Act contracts, appropriations of carryover balances and appropriations for close-out of fiscal year 2013.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to \$2,335,682 during fiscal year 2013.

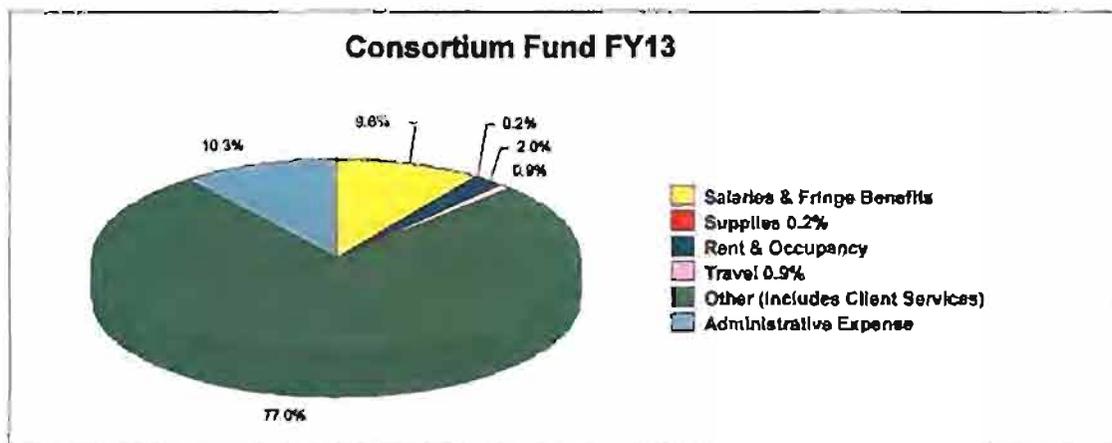
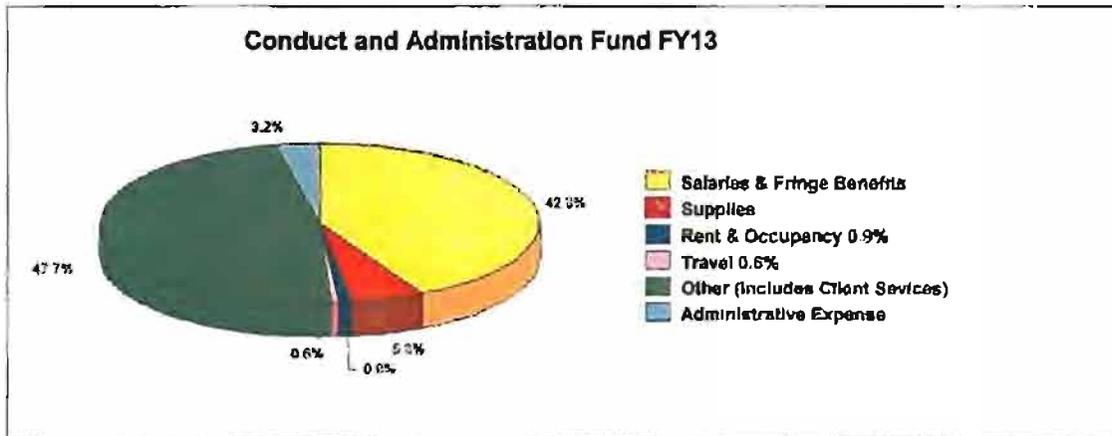
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2013. 71.2% of CAC's revenue is attributed to Federal sources.



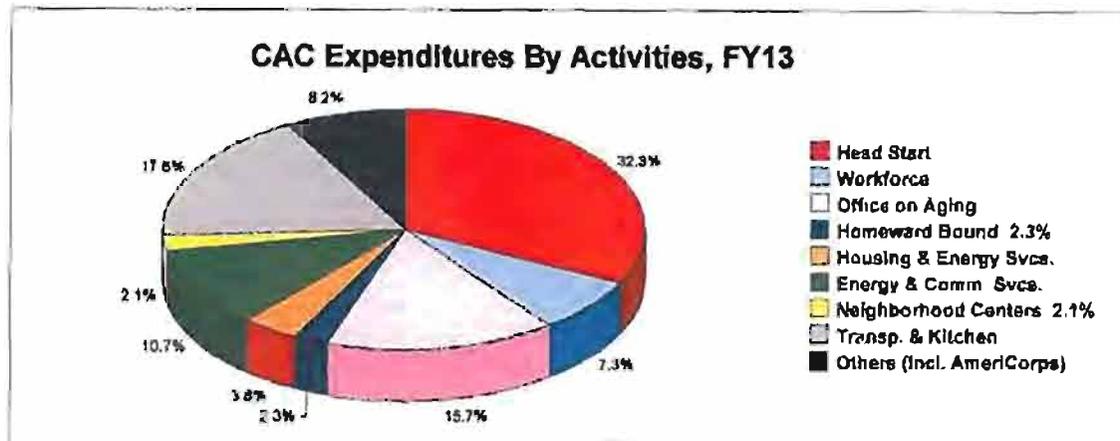
**Operating expenses shown by budget classification and by activity**

In the Conduct and Administration (C&A) Fund "Other" was again the largest category expense for the fiscal year at 47.7%. "Salaries and Fringe Benefits" was second at 42.3%. The Consortium Fund's largest expense was also "Other" at 77%, and the second largest category was "Administrative Expense" at 10.3%. In large part the "Other" categories are composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs and allocated salaries and fringe benefits for pooled accounts in the Consortium Fund. For fiscal year 2013, administration, supplies, rent/occupancy, and travel represent 10% of the C & A expenses. Salaries and fringe benefits of the direct programs, supplies, rent/occupancy and travel comprise 12.7% of the Consortium Fund expenses for the same period.

**Operating Expenses by Budget Classification**



## Operating Expenses by Activities



At 32.3% of the total operating expenses Head Start is still the largest activity for the fiscal year. Transportation and Kitchen is the second largest activity at 17.6% of total operating expenses, with Office On Aging third at 15.7% and Energy and Community Services fourth at 10.7%. Housing and Energy Services, Workforce Connections, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 8.2% to 2.1% of total operating expenses.

### Other Factors

The Budget Control Act of 2011 included caps on discretionary spending as well as the automatic cuts to federal government spending known as "sequestration" beginning January 2, 2013. After a two month delay, sequestration was implemented on March 1, 2013. The current report reflects the decrease in resources and grant activity due to the sequester reductions in funding. Program budgets and activity were adjusted to reflect sequester budget levels.

The fiscal year 2014 federal budget that was approved in January 2014 for the period ending September 30, 2014, eliminated the sequester cuts with most program funding being restored to the "pre-sequester" level. We will continue to monitor closely for further changes that may affect CAC funding and/or operations.

The Mobile Meals Kitchen facility which was damaged by a storm in June 2011 has been repaired and operations at the kitchen resumed as of November 2012. A settlement has been reached with the insurance company to cover a portion of the storm-related damages. Negotiations continue with governmental officials regarding reimbursement for the cost of repairs to the facility and expenses related to the relocation to temporary quarters.

### Request for Information

The financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address provided previously.

### **Acknowledgements**

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF NET POSITION**

June 30, 2013

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	<b>TOTAL GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,224,593
Short-term Investments	343,001
Accounts Receivable	5,103,061
Prepaid Expenses	21,673
Capital Assets, Net of Accumulated Depreciation	<u>3,070,073</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 9,762,401</u></b>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Liabilities	\$ 1,315,794
Unearned Revenue	224,029
Advances from Other Governments	2,500,000
Other Cash Advances	1,723,005
Compensated Absences Payable:	
Less than One Year	298,077
More than One Year	144,139
Long-term Debt:	
Due in Less than One Year	123,000
Due in More than One Year	<u>1,151,000</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 7,479,044</u></b>
<b>NET POSITION</b>	
Investment in Capital Assets	\$ 1,796,073
Restricted for:	
Other Purposes	471,169
Unrestricted	<u>16,115</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 2,283,357</u></b>

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

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2013

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUE</u>	
		<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities:			
Program	\$ 33,839,857	\$ 34,403,585	\$ 563,728
Administrative	1,291,158	-	(1,291,158)
Interest Expense	46,805	-	(46,805)
Total Primary Government	<u>\$ 35,177,820</u>	<u>\$ 34,403,585</u>	<u>(774,235)</u>
General Revenue:			
Interest Income			<u>2,315</u>
Change in Net Position			(771,920)
Net Position, July 1, 2012			<u>3,055,277</u>
Net Position, June 30, 2013			<u>\$ 2,283,357</u>

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

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**BALANCE SHEET - GOVERNMENTAL FUNDS**

June 30, 2013

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,224,593	\$ -	\$ 1,224,593
Short-term Investments	343,001	-	343,001
Accounts Receivable	4,391,147	711,914	5,103,061
Due From Other Funds	452,542	23,273	475,815
Prepaid Expenses	21,673	-	21,673
<b>TOTAL ASSETS</b>	<b>\$ 6,432,956</b>	<b>\$ 735,187</b>	<b>\$ 7,168,143</b>
<b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable & Accrued Liabilities	\$ 1,167,616	\$ 148,178	\$ 1,315,794
Due To Other Funds	23,273	452,542	475,815
Unearned Revenue	116,927	107,102	224,029
Advances from Other Governments	2,500,000	-	2,500,000
Other Cash Advances	1,723,005	-	1,723,005
Compensated Absences Payable	270,712	27,365	298,077
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,801,533</b>	<b>735,187</b>	<b>6,536,720</b>
<b>Fund Balances:</b>			
Restricted	615,308	-	615,308
Assigned	16,115	-	16,115
<b>TOTAL FUND BALANCES</b>	<b>631,423</b>	<b>-</b>	<b>631,423</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 6,432,956</b>	<b>\$ 735,187</b>	<b>\$ 7,168,143</b>

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

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
June 30, 2013

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Amounts reported for governmental activities in the statement of net position are different because:

Ending Fund Balance - Governmental Funds	\$ 631,423
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,070,073
Long-term liabilities, consisting of a note payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	
Note Payable	(1,274,000)
Compensated Absences	<u>(144,139)</u>
Net Position of Governmental Activities	<u>\$ 2,283,357</u>

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

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For The Year Ended June 30, 2013

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
<b>Revenues</b>			
In-Kind Contributions	\$ 2,335,682	\$ -	\$ 2,335,682
Other Local Revenues	6,393,595	-	6,393,595
State & Federal Governments	20,669,245	2,459,565	23,128,810
Other Governments and Citizen Groups	2,545,498	-	2,545,498
Interest Earned	2,315	-	2,315
<b>Total Revenues</b>	<b>31,946,335</b>	<b>2,459,565</b>	<b>34,405,900</b>
<b>Expenditures</b>			
Program Expenses:			
Salaries and Benefits	13,563,355	235,521	13,798,876
Supplies	1,715,587	5,454	1,721,041
Rent and Occupancy	289,107	49,174	338,281
Travel	178,276	21,059	199,335
Other	15,299,111	1,895,250	17,194,361
Administrative Expenses	1,038,051	253,107	1,291,158
<b>Total Expenditures</b>	<b>32,083,487</b>	<b>2,459,565</b>	<b>34,543,052</b>
Deficiency of Revenues Under Expenditures	(137,152)	-	(137,152)
Fund Balances, July 1, 2012	768,575	-	768,575
Fund Balances, June 30, 2013	\$ 631,423	\$ -	\$ 631,423

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

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2013

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Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Governmental Funds	\$ (137,152)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net depreciation \$81,090 exceeded net outlays for capital assets (\$850,271) in the current period.	(769,181)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net position. Debt principal reductions in the current fiscal year were (\$119,000).	119,000
Expenses reported in the statement of activities include amounts related to the decrease in the compensated absences liability balance expected to be paid in more than one year totaling \$15,413.	<u>15,413</u>
Change in Net Position of Governmental Activities	<u>\$ (771,920)</u>

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

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KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND

June 30, 2013

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	<u>AGENCY FUND</u>
Cash and Cash Equivalents	<u>\$ 105,160</u>
TOTAL ASSETS	<u>\$ 105,160</u>
Accounts Payable and Accrued Liabilities	<u>\$ 105,160</u>
TOTAL LIABILITIES	<u>\$ 105,160</u>

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

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low-income individuals and families in the area served. The balance of the Board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

**B. Government-wide and Fund Financial Statements**

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

*The government-wide financial statements* are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

*Governmental fund financial statements* are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are “measurable and available”. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. CAC considers revenues available if collected within one year after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

*Fund Accounting:* The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

*Governmental Funds:* Within the category of Governmental Funds, CAC operates two Funds. The *Conduct and Administration Fund* is CAC's General Fund, and only major fund, and it accounts for all financial resources of CAC except those that are required to be accounted for in another fund. The *Consortium Fund* is a Special Revenue Fund and it accounts for revenue sources that are legally restricted to expenditure for specific purposes.

*Fiduciary Funds:* Within the category of Fiduciary Funds, CAC operates an *Agency Fund*. The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

**D. Assets, Liabilities and Equity**

***Deposits and Investments***

CAC's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Equity (Continued)**

*Deposits and Investments (Continued)*

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

*Receivables, Payables, Unearned Revenue and Other Cash Advances*

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore; an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Unearned revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2013.

Other cash advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2013.

*Prepaid Assets*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

*Capital Assets*

Capital assets, which include property, plant, and equipment, are reported as part of governmental activities in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Equity (Continued)**

*Capital Assets (Continued)*

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	45
Temporary Buildings	25
Building Improvements	20
Recreation Equipment	20
Kitchen Equipment	10
Vehicles	5

*Compensated Absences*

It is the policy of CAC to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for amounts CAC expects to liquidate with expendable financial resources is reported in the governmental funds.

*Advances from Other Governments*

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. Payments totaling \$3,500,000 were made during fiscal year 2011. There were no payments made in fiscal years 2012 and 2013 and the outstanding balance was \$2,500,000 as of June 30, 2013.

*Long-Term Debt*

CAC records long-term debt in the government-wide financial statements.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Assets, Liabilities and Equity (Continued)**

*Fund Equity*

In the governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which CAC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments.) Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories, prepaid items, long-term receivables.) CAC does not have any nonspendable fund balance that is legally or contractually required to be maintained intact as of June 30, 2013.

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of CAC's highest level of decision-making authority, which for CAC is the Board of Directors. CAC does not have any committed fund balance as of June 30, 2013.

Assigned fund balance consists of amounts constrained by CAC's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may be made upon the authority of the Executive Director.

Unassigned fund balance is the residual balance in the Conduct and Administration Fund (i.e., fund balance that is not nonspendable, and is not restricted, committed, or assigned.) CAC does not have any unassigned fund balance as of June 30, 2013.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts.

Net position in government-wide fund financial statements are classified as investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Additional Information**

*Non-Monetary Transactions*

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

*Accounting Transactions*

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

*Estimates*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

*Accounting Pronouncements*

CAC adopted GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, required for fiscal periods beginning after December 15, 2011, in fiscal 2013. This Statement establishes accounting and financial reporting requirements for service concession arrangements. The adoption of this Statement did not have a material effect on CAC's financial condition and results of operations.

CAC adopted GASB Statement No. 61, *The Financial Reporting entity: Omnibus--an Amendment of GASB Statements No. 14 and No. 34*, required for fiscal periods beginning after June 15, 2012, in fiscal 2013. This Statement amends certain reporting entity issues related to component units and equity interest in joint ventures. The adoption of this Statement did not have a material effect on CAC's financial condition and results of operations.

CAC adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, required for fiscal periods beginning after December 15, 2011, in fiscal 2013. This Statement provides financial reporting guidance for deferred outflows and deferred inflows of resources, and identifies net position as the residual of all other elements presented in a statement of financial position. The adoption of this Statement did not have a material effect on CAC's financial condition and results of operations.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE L SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Additional Information (Continued)**

*Accounting Pronouncements (Continued)*

CAC plans to adopt GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, required for fiscal periods beginning after December 15, 2012, in fiscal 2014. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC plans to adopt GASB Statement No. 66, *Technical Corrections-2012-An Amendment of GASB Statements No. 10 and No. 62*, required for fiscal periods beginning after December 15, 2012, in fiscal 2014. This Statement resolves conflicting guidance that resulted from the issuance of two subsequent pronouncements, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

CAC plans to adopt GASB Statement No. 67, *Financial Reporting for Pension Plans-An Amendment of GASB Statement No. 25*, required for fiscal periods beginning after June 15, 2013, in fiscal 2014. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. Management does not expect the adoption of this Statement to have a material effect on CAC's financial statements.

CAC plans to adopt GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-An Amendment of GASB Statement No. 27*, required for fiscal periods beginning after June 15, 2014, in fiscal 2015. This Statement replaces the requirements of Statements No. 27, *Accounting for Pensions by State and Local Government Employers*, and No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered through trusts or equivalent arrangements that meet certain criteria. Management does not expect the adoption of this Statement to have a material effect on CAC's financial statements.

CAC plans to adopt GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, required for fiscal periods beginning after December 15, 2013, in fiscal 2015. This Statement establishes accounting and financial reporting standards, specific to the government environment, related to government mergers, acquisitions, and transfers as well as transfers or sales of government operations. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Additional Information (Continued)**

*Accounting Pronouncements (Continued)*

CAC plans to adopt GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, required for fiscal periods beginning after December 15, 2013, in fiscal 2015. This Statement establishes consistency in the accounting and financial reporting standards applied to governments that extend nonfinancial financial guarantees, and to those that receive nonfinancial financial guarantees. This Statement will also enhance the information disclosed about a government's obligations and risk exposure from extending nonfinancial financial guarantees. Management is in the process of determining the effects that the adoption of this Statement will have on CAC's financial statements.

**F. Subsequent Events**

CAC evaluated all events or transactions that occurred after June 30, 2013 through the date the financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the June 30, 2013 financial statements.

**NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

The budgets reflected in the accompanying Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are the original or carryover respective grant budgets for the year ended June 30, 2013, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information (Continued)**

Encumbrance accounting is used to account for a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are included in the balances of assigned, committed, or restricted fund balance based on the purposes for which the resources that will be used to liquidate the encumbrances have been classified. Encumbrances do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2013.

**NOTE III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

*Cash and Cash Equivalents*

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2013 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2013 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Capital Assets**

Activity in CAC's capital assets for the fiscal year ended June 30, 2013 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets being depreciated:				
Buildings	\$ 3,446,503	\$ -	\$ -	\$ 3,446,503
Vehicles and Equipment	9,039,570	236,795	1,087,066	8,189,299
Total Capital Assets being depreciated	<u>12,486,073</u>	<u>236,795</u>	<u>1,087,066</u>	<u>11,635,802</u>
Less Accumulated Depreciation for:				
Buildings	1,508,020	84,738	-	1,592,758
Vehicles and Equipment	7,138,799	921,238	1,087,066	6,972,971
Total Accumulated Depreciation	<u>8,646,819</u>	<u>1,005,976</u>	<u>1,087,066</u>	<u>8,565,729</u>
Governmental Activities Capital Assets, net	<u>\$ 3,839,254</u>	<u>\$ (769,181)</u>	<u>\$ -</u>	<u>\$ 3,070,073</u>

**C. Long-Term Liabilities**

*Long-term Debt*

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating \$2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority (PBA) of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and reimbursing the County through annual principal and monthly interest payments.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Long-Term Liabilities (Continued)**

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	123,000	42,806	\$ 165,806
2015	127,000	38,674	165,674
2016	132,000	34,406	166,406
2017	136,000	29,971	165,971
2018	141,000	25,402	166,402
2019 - 2022	615,000	52,550	667,550
Total	<u>\$ 1,274,000</u>	<u>\$ 223,809</u>	<u>\$ 1,497,809</u>

*Changes in Long-term Liabilities*

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2013:

	Balance July 1	Increases	Deductions	Balance June 30	Current Portion
Long-term Debt	\$ 1,393,000	\$ -	\$ 119,000	\$ 1,274,000	\$ 123,000
Compensated Absences Payable	454,652	25,368	37,804	442,216	298,077
Total	<u>\$ 1,847,652</u>	<u>\$ 25,368</u>	<u>\$ 156,804</u>	<u>\$ 1,716,216</u>	<u>\$ 421,077</u>

**D. Operating Leases**

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2013 are as follows:

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Operating Leases (Continued)**

Year Ending June 30,	Operating Leases
2014	\$ 361,178
2015	361,178
2016	361,178
2017	334,178
2018	334,178
2019 - 2023	1,670,892
2024 - 2028	1,057,239
2029	97,307
Total future minimum lease payments	\$ 4,577,328

**E. Fund Equity**

The amount reported on the balance sheet identified as fund balance in the Conduct and Administration Fund is comprised of the following:

Assigned for Equipment	\$ 16,115
Restricted for Other Purposes	615,308
Total Fund Balance	\$ 631,423

The fund balance for other purposes relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities and with limits on their use that are externally imposed.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Interfund Receivables, Payables and Transfers**

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Transfers are used to (1) move receipts allocated to CAC's salaries and benefits to be disbursed through the Payroll Agency Fund, and (2) use revenues collected in the general fund to finance programs accounted for in other funds in accordance with budgetary authorizations. The composition of CAC's interfund receivables and payables as of June 30, 2013, is as follows:

*Due to/from Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Consortium	<u>\$ 452,542</u>
Consortium	General	<u>\$ 23,273</u>

**NOTE IV. OTHER INFORMATION**

**A. Contingencies**

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

**B. Risk Financing**

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2013

**NOTE IV. OTHER INFORMATION (Continued)**

**C. Mobile Meals Kitchen Damage**

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility was repaired during fiscal 2013 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. CAC is still in discussions with the Federal Emergency Management Agency (FEMA) and the Tennessee Emergency Management Agency (TEMA) related to the final amount of reimbursement for the repair costs. Any portion of the funding provided by Knox County that is subsequently reimbursed by the insurance company or another government agency to CAC for the cost of the repair of the building will be required to be remitted to Knox County. Due to uncertainties regarding insurance or other recovery, management is currently unable to determine what amount, if any, may be reimbursed to Knox County.

**D. Continued Funding**

Anticipated reductions in Federal domestic spending will potentially have an impact on CAC funding and services. The ultimate impact of any reductions cannot currently be determined.

**NOTE V. EMPLOYEE RETIREMENT PLAN**

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code, which is administered by Fidelity Investments. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributed on behalf of each participant six percent of the regular compensation paid or accrued once the employee reached active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing five years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2013, there were 451 plan members. During the year, employer contributions amounted to \$567,172. CAC employees did not contribute to the retirement plan.

**REQUIRED SUPPLEMENTAL  
INFORMATION SECTION**

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
<b>Revenues</b>				
In-Kind Contributions	\$ 3,477,929	\$ 3,555,689	\$ 2,335,682	\$ (1,220,007)
Other Local Revenues	7,012,174	8,693,129	6,393,595	(2,299,534)
State & Federal Governments	26,274,505	26,254,343	20,669,245	(5,585,098)
Other Governments and Citizen Groups	3,688,027	4,416,581	2,545,498	(1,871,083)
Interest Earned	-	-	2,315	2,315
<b>Total Revenues</b>	<b>40,452,635</b>	<b>42,919,742</b>	<b>31,946,335</b>	<b>(10,973,407)</b>
<b>Expenditures</b>				
Program Expenses:				
Salaries and Benefits	17,194,234	17,664,340	13,563,355	4,100,985
Supplies	2,740,753	2,580,955	1,715,587	865,368
Rent and Occupancy	265,823	339,914	289,107	50,807
Travel	259,299	290,619	178,276	112,343
Other	18,591,496	20,630,350	15,299,111	5,331,239
Administrative Expenses	1,401,030	1,413,564	1,038,051	375,513
<b>Total Expenditures</b>	<b>40,452,635</b>	<b>42,919,742</b>	<b>32,083,487</b>	<b>10,836,255</b>
Deficiency of Revenues Under Expenditures	-	-	(137,152)	(137,152)
Fund Balances, July 1, 2012	768,575	768,575	768,575	-
Fund Balances, June 30, 2013	<b>\$ 768,575</b>	<b>\$ 768,575</b>	<b>\$ 631,423</b>	<b>\$ (137,152)</b>

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

**OTHER  
INFORMATION  
SECTION**

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE  
 SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS  
 For the Year Ending June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>FEDERAL FINANCIAL ASSISTANCE</b>			
<b>U.S. Department of Agriculture:</b>			
Passed through Tennessee Department of Human Services:			
*USDA Headstart, 9/12	10 558	N/A	\$27,490
*USDA Headstart, 9/13	10.558	N/A	\$430,182
*USDA Summer Food, 9/12	10.558	N/A	\$200,118
*USDA Summer Food, 9/13	10 558	N/A	\$283,088
*USDA Daily Living Center, 6/04	10.558	N/A	\$12,550
*USDA Daily Living Center, 6/13	10.658	N/A	\$8,065
*USDA After School Snack Prg., 9/12	10.558	03-47-30036-00-0	\$9,732
*USDA After School Snack Prg., 9/13	10 558	03-47-30036-00-0	\$37,784
Passed through Tennessee Department of Agriculture:			
Commodities Distribution, 9/12	10,568	20890	\$17,163
Commodities Distribution, 9/13	10.568	28263	\$49,565
Total Department of Agriculture			\$1,075,717
<b>U. S. Department of Housing &amp; Urban Development Direct Program:</b>			
Reach Program, 1/13	14 235	TN0042B4J021104	\$84,737
Reach Program, 1/14	14.235	TN0042L4J021205	\$39,897
HUD-Project Succeed, 1/13	14 235	TN0041B4J021104	\$80,914
HUD-Project Succeed, 1/14	14 235	TN0041L4J021205	\$53,643
Families In Need, 2/13	14 235	TN0035B4J021104	\$63,604
Families In Need, 2/14	14 235	TN0035L4J021205	\$11,384
Passed through the City of Knoxville, Tennessee:			
*City Minor Home Repair, 6/13	14.218	C-12-0292	\$300,000
Emergency Services Grant, Ext. 6/13	14.231	C-12-0096	\$55,788
Emergency Services Grant 6/13	14 231	C-13-001	\$41,466
*Case Management, 10/12	14 218	C-12-0142	\$8,373
Passed through Knox County, Tennessee:			
*County Rehab, 12/13	14 218	N/A	\$455,968
Passed through the City of Morristown, Tennessee			
*Morristown Project 6/13	14 218	N/A	\$8,361
Total Department of Housing & Urban Development			\$1,184,135
<b>U. S. Department of Labor:</b>			
Passed through Tennessee Department of Labor:			
<b>WIA Cluster:</b>			
*WIA Adult, FY'12-2	17.258	LW03F121ADULT12	\$173,638
*WIA Adult, FY'13	17.258	LW03P121ADULT13	\$62,409

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ending June 30, 2013**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
*WIA Adult, FY'13-2	17.258	LW03F131ADULT13	\$486,187
*WIA Disability Employment Initiative FY'12	17.258	LW42F111ADDEI11	\$128,579
*WIA Youth, FY'12	17.259	LW03P111YOUTH12	\$220,931
*WIA Youth, FY'13	17.259	LW03P121YOUTH13	\$852,648
*WIA Dislocated Worker, FY'12-2	17.278	LW03F121DSLWK12	\$169,448
*WIA Dislocated Worker, FY'13	17.278	LW03P121DSLWK13	\$84,731
*WIA Dislocated Worker, FY'13-2	17.278	LW03F131DSLWK13	\$391,147
*WIA Rapid Response, FY13-1	17.278	LW42P101DWRSP11	\$71,000
*WIA Incumbent Worker, FY'12	17.278	LW42F121IWRSP12	\$5,078
*WIA Incumbent Worker, FY'13	17.278	LW42P121IWRSP13	\$11,760
<b>WIA Cluster Subtotal</b>			<b>\$2,417,558</b>
WIA NEG Grant, FY11	17.277	LW42ST91DWNEG09	\$2,380
<b>Total Department of Labor</b>			<b>\$2,419,938</b>
<b>Corporation for National &amp; Community Services Direct Programs:</b>			
<b>Foster Grandparent / Senior Companion Cluster:</b>			
*Foster Grandparents, 6/13	94.011	339-S017/32	\$425,406
*Senior Companion Program, 6/13	94.016	436-S030/24	\$320,638
<b>Foster Grandparent / Senior Companion Cluster Subtotal</b>			<b>\$746,042</b>
Retired Senior Volunteer, 3/13	94.002	340-S0134/29	\$37,729
Retired Senior Volunteer, 3/14	94.002	340-S0134/30	\$9,705
AmeriCorps, 12/13	94.006	10ESHTN001	\$510,869
<b>Total Corporation for Nat'l &amp; Comm. Svcs.</b>			<b>\$1,304,345</b>
<b>U.S. Department of Energy:</b>			
<b>Passed through the Tennessee Housing Development Agency:</b>			
Weatherization 6/14	81.042	WAP-12-06	\$229,197
<b>Total Department of Energy</b>			<b>\$229,197</b>
<b>U. S. Federal Emergency Management Agency:</b>			
<b>Passed through United Way:</b>			
Emergency Food & Shelter Program FY'12	97.024	N/A	\$90,496
<b>Total Federal Emergency Management Agency</b>			<b>\$90,496</b>
<b>U. S. Department of Health &amp; Human Services Direct Programs:</b>			
*Head Start, PA20,22,26, 12/12	93.600	04CH0690-46	\$3,703,153
*Head Start, PA20,22,26, 12/13	93.600	04CH0690-47	\$4,636,091

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ending June 30, 2013**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>Passed through Tennessee Department of Human Services:</b>			
*Community Services Block Grant, 6/13	93.569	Z-13-40109	\$769,733
*Low Income Home Energy Assistance Prog., 6/13	93.568	Z-13-49209	\$3,563,408
Daily Living Center, 6/13	93.667	Z-13-49309	\$70,400
<b>Temporary Assistance to Needy Families Cluster:</b>			
Head Start Day Care, 6/13	93.558	N/A	\$383,925
<b>Temporary Assistance to Needy Families Cluster Subtotal</b>			<b>\$383,925</b>
<b>Passed through East Tennessee Human Resource Agency:</b>			
<b>Aging Cluster:</b>			
*Office on Aging IIIB, 6/13	93.044	N/A	\$301,100
*Senior Nutrition, Trans. IIIC, 6/13	93.045	N/A	\$14,966
*Senior Nutrition Title IIIC-1, 6/13	93.045	N/A	\$301,170
*Senior Nutrition Title IIIC-2, 6/13	93.045	N/A	\$428,054
*Senior Nutrition IIIC-1, Cong. NSIP, 6/13	93.053	N/A	\$55,406
*Senior Nutrition IIIC-2, Home Del. NSIP, 6/13	93.053	N/A	\$83,108
<b>Aging Cluster Subtotal</b>			<b>\$1,183,824</b>
Affordable Medicine IID, 6/13	93.043	N/A	\$10,000
Affordable Medicine MIPPA, 51.8652%, 6/13	93.779	N/A	\$15,000
Grandparents As Parents IIIE, 6/13	93.052	N/A	\$15,000
Project LIVE IIIE, 6/13	93.052	N/A	\$35,000
<b>Total Department of Health &amp; Human Services</b>			<b>\$14,385,534</b>
<b>U.S. Department of Transportation Direct Program:</b>			
Jobs Access, 6/13	20.516	TN-37-X062-01	\$384,179
<b>Passed through Tennessee Department of Transportation:</b>			
Volunteer Assisted Transportation, 6/13	20.521	N/A	\$116,417
Transportation Capital, 6/13	20.500	TN-04-0054	\$76,720
<b>Passed through East Tennessee Human Resource Agency:</b>			
Transportation, Section 18, 6/13	20.509	N/A	\$16,250
<b>Total Department of Transportation:</b>			<b>\$593,566</b>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$21,282,928</b>
*Denotes Major Program			

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS  
For the Year Ending June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>East Tennessee Human Resource Agency:</b>			
State Nutrition Funds, 6/13		N/A	\$47,934
State Meal Waiver, 6/13		N/A	\$54,580
State Meal Options, 6/13		N/A	\$11,042
O'Connor Senior Center, 6/13		N/A	\$69,110
O'Connor Senior Center, DLC Waiver, 6/13		N/A	\$160
Senior Companion Program, Options, 6/13		N/A	\$3,024
Senior Companion Program Caregiver, 6/13		N/A	\$7,145
<b>East Tennessee Development District:</b>			
Home Repairs for the Elderly, 6/13		N/A	\$28,210
<b>Tennessee Department of Human Services:</b>			
Governor's Direct, 6/13		N/A	\$22,050
<b>Tennessee Department of Transportation:</b>			
Volunteer Assisted Transportation, 12/14		N/A	\$58,208
Transportation Capital, 6/13		GG-13-33858-00	\$8,590
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$311,053</b>

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE  
 SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS  
 For the Year Ending June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2012	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2013
<b>VALUE OF GOODS</b>							
<i>Tennessee Department of Agriculture:</i>							
USDA Commodity Supplemental Feeding:							
Commodities Distribution, 9/13	10.565	28263	\$75,057	\$252,800	\$166,674	-	\$161,183
<b>TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE</b>			<b>\$75,057</b>	<b>\$252,800</b>	<b>\$166,674</b>	<b>-</b>	<b>\$161,183</b>

**NOTE A**

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee and is presented on the accrual basis of accounting. 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 basic financial statements.

**SUPPLEMENTAL  
SECTION**



PERSHING YOAKLEY & ASSOCIATES, P.C.  
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INDEPENDENT AUDITOR'S REPORT ON  
SUPPLEMENTAL INFORMATION

To the Board of Directors  
Knoxville-Knox County Community Action Committee  
Knox County, Tennessee

We have audited the basic financial statements of the Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2013, and we have issued our report thereon dated March 28, 2014, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The following statement and schedules included in this supplemental section for the year ended June 30, 2013 are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Committee. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Pershing Yoakley & Associates, P.C.*

Knoxville, Tennessee  
March 28, 2014

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**CONSORTIUM FUND**  
For The Year Ended June 30, 2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
<b>Revenues</b>				
State & Federal Governments	\$ 3,974,512	\$ 4,349,233	\$ 2,459,565	\$ (1,889,668)
<b>Expenditures</b>				
Program Expenses:				
Salaries and Benefits	677,278	683,721	235,521	448,200
Supplies	40,594	40,594	5,454	35,140
Rent and Occupancy	74,646	59,341	49,174	10,167
Travel	36,816	38,915	21,059	17,856
Other	2,664,764	3,122,525	1,895,250	1,227,275
Administrative Expenses	480,414	404,137	253,107	151,030
Total Expenditures	3,974,512	4,349,233	2,459,565	1,889,668
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances, July 1, 2012	-	-	-	-
Fund Balances, June 30, 2013	\$ -	\$ -	\$ -	\$ -

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FIDUCIARY FUND**

June 30, 2013

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	<b>Balance</b>			<b>Balance</b>
	<b>July 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>June 30, 2013</b>
<b>ASSETS</b>				
<b>Cash and Cash Equivalents</b>	<b>\$ 108,089</b>	<b>\$ 3,764,507</b>	<b>\$ (3,767,436)</b>	<b>\$ 105,160</b>
<b>LIABILITIES</b>				
<b>Accounts Payable and Accrued Liabilities</b>	<b>\$ 108,089</b>	<b>\$ 3,764,507</b>	<b>\$ (3,767,436)</b>	<b>\$ 105,160</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY13:</i>			
Aging Shared Support Cost:			
City of Knoxville	\$ 208,200	\$ 116,093	\$ (92,107)
Knox County	355,556	155,673	(199,883)
Total Aging Shared Support Cost	563,756	271,766	(291,990)
Aging Shared - Director:			
City of Knoxville	45,000	45,000	-
Knox County	71,250	70,530	(720)
Total Aging Shared Director Cost	116,250	115,530	(720)
Total Aging Program Shared Cost, FY13	680,006	387,296	(292,710)
<i>AmeriCorps, FY12:</i>			
CNCS - Corp on Nat & Comun Serv	9,267	(2,709)	(11,976)
City of Knoxville	8,657	8,657	-
Knox County	8,657	8,657	-
Community Contributions	24,048	3,150	(20,898)
Client Fees	945	599	(346)
Recycling	10	-	(10)
Deferred Revenue	14	14	-
Total AmeriCorps, FY12	51,598	18,368	(33,230)
<i>AmeriCorps, FY13:</i>			
CNCS - Corp on Nat & Comm Serv	519,975	510,869	(9,106)
Dept Int - National Park Service	22,500	22,500	-
City of Knoxville	7,500	7,102	(398)
Knox County	8,287	8,287	-
Community Contributions	222,150	193,472	(28,678)
Client Fees	500	-	(500)
United Healthcare	1,000	462	(538)
Total AmeriCorps, FY13	781,912	742,692	(39,220)
<i>CAAN Program, FY13:</i>			
CAAN Operations	175,442	169,242	(6,200)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY13:</i>			
Local Cash:			
City of Knoxville	4,500	-	(4,500)
Knox County	8,500	8,471	(29)
Community Contributions	50,000	-	(50,000)
Community Contributions - Broyles Conference	1,195	1,195	-
Computer Technology Services	5,000	-	(5,000)
<b>Total Local Cash</b>	<b>69,195</b>	<b>9,666</b>	<b>(59,529)</b>
Gift of Sight and Hearing:			
Community Contributions	38,000	841	(37,159)
Eyeglasses - Client Contributions	10,700	10,650	(50)
Hearing Aids - Client Contributions	12,000	11,824	(176)
Dentures	2,600	2,579	(21)
Deferred Revenue	1,700	-	(1,700)
<b>Total Gift of Sight and Hearing</b>	<b>65,000</b>	<b>25,894</b>	<b>(39,106)</b>
Cptrs for Homebound and Isolated Persons:			
Knox County	3,000	2,990	(10)
Community Contributions	2,130	-	(2,130)
In-Kind Revenue	370	-	(370)
<b>Total Cptrs for Homebound and Isolated Persons</b>	<b>5,500</b>	<b>2,990</b>	<b>(2,510)</b>
Knox Paws:			
Community Contributions	13,000	12,786	(214)
Aging - A Family Affair:			
Community Contributions	8,900	240	(8,660)
Registrations	8,000	7,436	(564)
Registration - CAC	1,100	1,040	(60)
<b>Total Aging - A Family Affair</b>	<b>18,000</b>	<b>8,716</b>	<b>(9,284)</b>
Publications:			
Knox County	4,000	2,106	(1,894)
Community Contributions	24,000	23,911	(89)
Directory - Sponsors	93,000	92,079	(921)
Newsletter - Sponsors	1,200	1,200	-
CAC Interdept Sales	1,000	620	(380)
Deferred Revenue	21,800	-	(21,800)
<b>Total Publications</b>	<b>145,000</b>	<b>119,916</b>	<b>(25,084)</b>
<b>Total Aging Special Projects, FY13</b>	<b>315,695</b>	<b>179,968</b>	<b>(135,727)</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Beardsley Farm, FY13:</b>			
Program:			
City of Knoxville	19,500	19,134	(366)
Knox County	20,500	20,500	-
Community Contributions	32,000	24,636	(7,364)
CAC Interdept Sales	155	100	(55)
Thompson Charitable Foundation	25,000	-	(25,000)
United Healthcare	1,000	935	(65)
Recycling	50	-	(50)
Produce and Honey Sales	2,500	380	(2,120)
<i>Total Beardsley Farm, FY13</i>	<u>100,705</u>	<u>65,685</u>	<u>(35,020)</u>
<b>City Rehab Program, FY13:</b>			
CAAN-Operations	170,000	170,000	-
City of Knoxville	20,197	20,197	-
Knox County	102,411	102,411	-
Recycling	326	326	-
<i>Total City Rehab Program, FY13</i>	<u>292,934</u>	<u>292,934</u>	<u>-</u>
<b>Crisis Intervention - Client Specific Program, FY13:</b>			
Community Contributions	15,472	12,487	(2,985)
<b>City Minor Home Repair, FY13:</b>			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	300,000	300,000	-
City of Knoxville	2,000	2,000	-
Knox County	3,000	3,000	-
Deferred Revenue	1,349	1,349	-
<i>Total City Minor Home Repair, FY13</i>	<u>306,349</u>	<u>306,349</u>	<u>-</u>
<b>Commodities Program, FY12:</b>			
USDA - TN Department of Human Services	29,424	5,130	(24,294)
USDA - TN Department of Agriculture	-	12,033	12,033
City of Knoxville	15,836	-	(15,836)
Community Contributions	10	-	(10)
Recycling	11	-	(11)
<i>Total Commodities Program, FY12</i>	<u>45,281</u>	<u>17,163</u>	<u>(28,118)</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Commodities Program, FY13:</b>			
USDA - TN Department of Agriculture	66,186	49,565	(16,621)
City of Knoxville	23,534	-	(23,534)
Knox County	33,952	72	(33,880)
Community Contributions	20	-	(20)
Recycling	25	-	(25)
<i>Total Commodities Program, FY13</i>	<u>123,717</u>	<u>49,637</u>	<u>(74,080)</u>
<b>County Minor Home Repair Program, FY13:</b>			
HUD CDBG - Knox County	450,000	437,300	(12,700)
City of Knoxville	2,000	2,000	-
Knox County	3,000	3,000	-
Community Contributions	1,850	1,850	-
Deferred Revenue	39,509	39,509	-
<i>Total County Minor Home Repair Program, FY13</i>	<u>496,359</u>	<u>483,659</u>	<u>(12,700)</u>
<b>Crisis Intervention, FY13:</b>			
City of Knoxville	9,584	60	(9,524)
Knox County	4,953	-	(4,953)
Community Contributions	92	92	-
KICMA	2,710	2,475	(235)
Laurel Church of Christ	1,200	675	(525)
Ladies of Charity	15,600	11,460	(4,140)
Lake Hills Presbyterian Church	3,530	2,555	(975)
Trinity United Methodist Church	125	-	(125)
<i>Total Crisis Intervention, FY13</i>	<u>37,794</u>	<u>17,317</u>	<u>(20,477)</u>
<b>Community Services Block Grant, FY13:</b>			
DHHS - TN Department of Human Services	769,733	769,733	-
City of Knoxville	92,434	25,726	(66,708)
Knox County	97,451	30,742	(66,709)
<i>Total Community Services Block Grant, FY13</i>	<u>959,618</u>	<u>826,201</u>	<u>(133,417)</u>
<b>Computer Technology Program, FY13:</b>			
City of Knoxville	16,052	16,052	-
Knox County	32,104	32,104	-
Computer Technology Services	58,461	50,851	(7,610)
<i>Total Computer Technology Program, FY13</i>	<u>106,617</u>	<u>99,007</u>	<u>(7,610)</u>
<b>Dental Services, FY13:</b>			
City of Knoxville	15,114	7,131	(7,983)
Knox County	7,745	3,565	(4,180)
Client Fees	50	-	(50)
<i>Total Dental Services, FY13</i>	<u>22,909</u>	<u>10,696</u>	<u>(12,213)</u>
<b>East Tennessee Foundation, Contract Services, FY13:</b>			
East Tennessee Foundation	160,000	160,000	-

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><i>Energy &amp; Housing Special Project, FY13:</i></b>			
Community Contributions	532	532	-
Training Fees	7,675	7,675	-
Energy and Housing Services - CAC	16,759	16,759	-
Sale of Vehicles	2,045	2,045	-
Deferred Revenue	29,342	29,342	-
<i>Total Energy &amp; Housing Special Project, FY13</i>	<u>56,353</u>	<u>56,353</u>	-
<b><i>East Neighborhood Center Tutoring Program, FY13:</i></b>			
Community Contributions	6,700	5,007	(1,693)
<b><i>Emergency Solutions Grant, FY12, Extended:</i></b>			
HUD Emergency Services	55,788	55,788	-
In-Kind Revenue	55,788	55,788	-
<i>Total Emergency Solutions Grant, FY12, Extended</i>	<u>111,576</u>	<u>111,576</u>	-
<b><i>Emergency Solutions Grant, FY13:</i></b>			
HUD Emergency Services	41,466	41,466	-
In-Kind Revenue	41,466	41,466	-
<i>Total Emergency Solutions Grant, FY13</i>	<u>82,932</u>	<u>82,932</u>	-
<b><i>Emergency Food &amp; Shelter Program, United Way, FY13:</i></b>			
FEMA - United Way	30,225	30,225	-
<b><i>Foster Grandparent Program, FY13:</i></b>			
Federal Funds - Volunteer Support:			
Corporation on National & Community Service	118,743	107,118	(11,625)
Federal Funds - Volunteer Expense:			
Corporation on National & Community Service	318,300	318,287	(13)
Local Funds - Volunteer Support - Cash:			
Knox County	5,276	4,769	(507)
Local Funds - Volunteer Support - In Kind:			
In-Kind Revenue	29,500	29,493	(7)
Local Funds - Volunteer Support - Cash:			
City of Knoxville	2,500	-	(2,500)
Knox County	28,587	2,218	(26,369)
Community Contributions	3,656	3,656	-
Community Contributions - Recognition	2,000	715	(1,285)
Recognition - CAC	500	350	(150)
<i>Total Local Funds - Volunteer Support - Cash</i>	<u>37,243</u>	<u>6,939</u>	<u>(30,304)</u>
Local Funds - Volunteer Expense - In Kind:			
In-Kind Revenue	36,900	19,374	(17,526)
<i>Total Foster Grandparent Program, FY13</i>	<u>545,962</u>	<u>485,980</u>	<u>(59,982)</u>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Families in Need, FY13:</i>			
U.S. Department of Housing and Urban Development	63,604	63,604	-
City of Knoxville	5,190	5,190	-
Knox County	7,000	7,000	-
In-Kind Revenue	14,625	14,625	-
<i>Total Families in Need, FY13</i>	<u>90,419</u>	<u>90,419</u>	-
<i>Families in Need, FY14:</i>			
U.S. Department of Housing and Urban Development	90,096	11,384	(78,712)
City of Knoxville	8,191	2,150	(6,041)
Knox County	10,826	2,149	(8,677)
In-Kind Revenue	3,507	-	(3,507)
<i>Total Families in Need, FY14</i>	<u>112,620</u>	<u>15,683</u>	<u>(96,937)</u>
<i>General Assistance, FY13:</i>			
Knox County	91,620	90,963	(657)
Knox County - General Assistance	220,800	182,865	(37,935)
Community Contributions	2,000	1,000	(1,000)
Sale of Pilot Gas Cards	900	853	(47)
Deferred Revenue	6,437	6,437	-
<i>Total General Assistance, FY13</i>	<u>321,757</u>	<u>282,118</u>	<u>(39,639)</u>
<i>FEMA, General Assistance, FY13:</i>			
FEMA - United Way	60,271	60,271	-
<i>Grandparents as Parents, FY13:</i>			
Local Funds - Cash:			
Knox County	17,175	17,175	-
Community Contributions	2,738	2,738	-
<i>Total Local Funds - Cash</i>	<u>19,913</u>	<u>19,913</u>	-
Local Funds - In-Kind:			
In-Kind Revenue	3,750	-	(3,750)
Generational & Civic Engagement Grant:			
Community Contributions	140	-	(140)
Dreyfus Foundation	10,000	9,990	(10)
In-Kind Revenue	6,000	-	(6,000)
<i>Total Generational &amp; Civic Engagement Grant</i>	<u>16,140</u>	<u>9,990</u>	<u>(6,150)</u>
National Family Caregiver Support:			
DHHS - ETHRA	15,000	15,000	-
<i>Total Grandparents as Parents, FY13</i>	<u>54,803</u>	<u>44,903</u>	<u>(9,900)</u>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>General Assistance, Stranded Traveler, FY12:</b>			
Knox County	226	226	-
United Way	865	865	-
<i>Total General Assistance, Stranded Traveler, FY12</i>	<u>1,091</u>	<u>1,091</u>	<u>-</u>
<b>General Assistance, Stranded Traveler, FY13:</b>			
United Way	1,000	88	(912)
<b>Governor's Direct Allocation, FY13:</b>			
Tennessee Governor's Grant	22,050	22,050	-
<b>Homeward Bound, FY13:</b>			
City of Knoxville - Disc Funds	100	-	(100)
Community Contributions	445	-	(445)
<i>Total Homeward Bound, FY13</i>	<u>545</u>	<u>-</u>	<u>(545)</u>
<b>Head Start/Daycare, FY13:</b>			
Program:			
DHHS - TN Department of Human Services	390,294	383,925	(6,369)
City of Knoxville	7,523	7,523	-
Client Fees	27,183	27,183	-
<i>Total Head Start/Daycare, FY13</i>	<u>425,000</u>	<u>418,631</u>	<u>(6,369)</u>
<b>Hotel Program, FY13:</b>			
Community Contributions	3,850	2,627	(1,223)
<b>HUD Project Succeed, FY13:</b>			
U.S. Department of Housing and Urban Development	80,914	80,914	-
City of Knoxville	6,631	6,631	-
Knox County	13,930	13,930	-
In-Kind Revenue	22,653	22,653	-
<i>Total HUD Project Succeed, FY13</i>	<u>124,128</u>	<u>124,128</u>	<u>-</u>
<b>HUD Project Succeed, FY14:</b>			
U.S. Department of Housing and Urban Development	139,050	53,643	(85,407)
City of Knoxville	10,560	4,236	(6,324)
Knox County	18,430	8,472	(9,958)
In-Kind Revenue	5,773	-	(5,773)
<i>Total HUD Project Succeed, FY14</i>	<u>173,813</u>	<u>66,351</u>	<u>(107,462)</u>
<b>Head Start Program, FY12:</b>			
U.S. Department of Health & Human Services	3,703,154	3,703,154	-
Knox County - Capital	50,000	-	(50,000)
Community Contributions	300	-	(300)
In-Kind Revenue	997,714	997,714	-
<i>Total Head Start Program, FY12</i>	<u>4,751,168</u>	<u>4,700,868</u>	<u>(50,300)</u>

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<b>Head Start Program, FY13:</b>			
U.S. Department of Health & Human Services	8,441,255	4,636,091	(3,805,164)
City of Knoxville	19,395	-	(19,395)
Knox County	29,499	-	(29,499)
Knox County - Capital	100,000	-	(100,000)
Community Contributions	1,000	44	(956)
In-Kind Revenue	1,960,420	926,080	(1,034,340)
<i>Total Head Start Program, FY13</i>	<u>10,551,569</u>	<u>5,562,215</u>	<u>(4,989,354)</u>
<b>Head Start USDA/DHS Program, FY12:</b>			
USDA - TN Department of Human Services	27,490	27,490	-
<b>Head Start USDA/DHS Program, FY13:</b>			
USDA - TN Department of Human Services	616,550	430,162	(186,388)
<b>Senior Citizen Information &amp; Referral Services, FY13:</b>			
OOA Contract Service:			
OOA Service Contract	16,757	16,757	-
Local Funds:			
City of Knoxville	19,974	8,932	(11,042)
Community Contributions	500	-	(500)
Sponsors	7,500	5,815	(1,685)
United Way - First Allocation	28,150	26,250	(1,900)
United Way - Second Allocation	9,574	9,500	(74)
United Way - Designated	3,572	3,572	-
<i>Total Local Funds</i>	<u>69,270</u>	<u>54,069</u>	<u>(15,201)</u>
ET2 -1 -1 Contract Service:			
Community Contributions	8,138	918	(7,220)
United Way	23,614	22,356	(1,258)
United Way - First Allocation	37,500	37,500	-
United Way - Second Allocation	12,500	12,500	-
United Way - Designated	500	-	(500)
United Way - Anderson County	9,750	3,491	(6,259)
United Way - Blount County	21,508	9,500	(12,008)
United Way - Campbell County	1,000	1,000	-
United Way - Grainger County	389	389	-
United Way - Jefferson County	366	366	-
United Way - Loudon County	8,750	8,750	-
United Way - Monroe County	625	625	-
United Way - Roane County	910	691	(219)
United Way - Sevier County	2,750	1,750	(1,000)
United Way - Union County	200	185	(15)
<i>Total ET2 -1 -1 Contract Service</i>	<u>128,500</u>	<u>100,021</u>	<u>(28,479)</u>
In-Kind Revenue - Local:	4,000	-	(4,000)
<i>Total Senior Citizen Information &amp; Referral Services, FY13</i>	<u>218,527</u>	<u>170,847</u>	<u>(47,680)</u>

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<b><i>Mobile Meals Kitchen - Insurance Recovery, FY12:</i></b>			
City of Knoxville	-	1,687	1,687
Knox County	380,359	(1,687)	(382,046)
Community Contributions	25,000	-	(25,000)
United Way	23,212	-	(23,212)
Miscellaneous Revenue	350,000	54,869	(295,131)
<b><i>Total Mobile Meals Kitchen - Insurance Recovery, FY12</i></b>	<b>778,571</b>	<b>54,869</b>	<b>(723,702)</b>
<b><i>Mobile Meals Kitchen, FY13:</i></b>			
Knox County - Special Meals	169,452	169,452	-
Community Contributions	5,000	-	(5,000)
Meal Services - CAC	26,400	19,161	(7,239)
Registration - CAC	927	927	-
Meal Services - SNP Contract	1,100,000	924,372	(175,628)
Meal Services - After School Snack Program	50,000	47,516	(2,484)
Miscellaneous	15,806	72	(15,734)
Mid East Community Action Agency	144,000	107,877	(36,123)
Douglas Cherokee Economic Authority	360,000	229,176	(130,824)
Kitchen Sales	50,000	30,426	(19,574)
Insurance Recovery	40,000	39,961	(39)
Deferred Revenue	278,675	-	(278,675)
<b><i>Total Mobile Meals Kitchen, FY13</i></b>	<b>2,240,260</b>	<b>1,568,940</b>	<b>(671,320)</b>
<b><i>Low Income Heating Energy Assistance Program, FY13:</i></b>			
DHHS - Tennessee Department of Human Services	3,565,221	3,563,408	(1,813)
City of Knoxville	8,890	-	(8,890)
Knox County	15,674	-	(15,674)
Deferred Revenue	1,133	50	(1,083)
<b><i>Total Low Income Heating Energy Assistance Program, FY13</i></b>	<b>3,590,918</b>	<b>3,563,458</b>	<b>(27,460)</b>
<b><i>KUB Laterals Program, FY12:</i></b>			
KUB	15,900	3,838	(12,062)
<b><i>KUB Laterals Program, FY13:</i></b>			
KUB	61,049	58,064	(2,985)
<b><i>L T Ross Building, FY13:</i></b>			
L T Ross Building:			
Program Income	679	679	-
LTR Space Costs	487,487	471,877	(15,610)
Recycling	259	259	-
L T Ross Rent	7,725	7,725	-
Deferred Revenue	6,932	6,932	-
<b><i>Total L T Ross Building, FY13</i></b>	<b>503,082</b>	<b>487,472</b>	<b>(15,610)</b>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Project Live, FY13:</b>			
<b>Local Funds:</b>			
City of Knoxville	100,000	78,537	(21,463)
Knox County	107,156	100,000	(7,156)
Community Contributions	29,916	-	(29,916)
Community Contributions - Special Needs	6,000	442	(5,558)
Community Contributions - Feed-A-Pet	1,000	-	(1,000)
Community Contributions - Carrier	5,000	-	(5,000)
Community Contributions - Ensure	1,648	1,639	(9)
Community Contributions - Home Repair	5,000	4,234	(766)
Private & Other - Messiah Evangelical Luthm Church	352	277	(75)
Private & Other - Cedar Springs	5,000	2,500	(2,500)
<b>Total Local Funds</b>	<b>261,072</b>	<b>187,629</b>	<b>(73,443)</b>
<b>Office on Aging:</b>			
OOA Service Contract	44,854	44,854	-
<b>Weiss Foundation:</b>			
Weiss Foundation	3,000	3,000	-
<b>National Family Caregiver Support:</b>			
DHHS - ETHRA	35,000	35,000	-
<b>Total Project Live, FY13</b>	<b>343,926</b>	<b>270,483</b>	<b>(73,443)</b>
<b>Affordable Medicine Options for Seniors Program, FY13:</b>			
<b>Federal Funds - MIPPA:</b>			
DHHS - ETHRA	15,000	15,000	-
<b>Federal Funds - IID Health Promotion:</b>			
DHHS - ETHRA	10,000	10,000	-
<b>Local Funds:</b>			
Remote Learning Project	500	378	(122)
Knox County	36,429	36,429	-
Community Contributions	200	98	(102)
In-Kind Revenue	1,500	-	(1,500)
<b>Total Local Funds</b>	<b>38,629</b>	<b>36,905</b>	<b>(1,724)</b>
<b>Total Affordable Medicine Options for Seniors Program, FY13</b>	<b>63,629</b>	<b>61,905</b>	<b>(1,724)</b>
<b>Senior Corps Management Program, FY13:</b>			
Senior Corps Mgmt Program Allocation	96,457	90,648	(5,809)
In-Kind Revenue	40,000	39,962	(38)
<b>Total Senior Corps Management Program, FY13</b>	<b>136,457</b>	<b>130,610</b>	<b>(5,847)</b>
<b>HUD - CDBG - Morristown Project, FY13:</b>			
HUD CDBG - City of Morristown	18,235	8,361	(9,874)

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<b><i>Nutrition Program, FY13:</i></b>			
Nutrition Program:			
City of Knoxville	5,924	5,924	-
Knox County	4,098	4,098	-
Knox County - Food Policy	436	-	(436)
Community Contributions	38	38	-
Hunger Hike	1,063	1,049	(14)
Emergency Food Helpers	8,000	1,588	(6,412)
<i>Total Nutrition Program, FY13</i>	<u>19,559</u>	<u>12,697</u>	<u>(6,862)</u>
<b><i>Office on Aging, FY13:</i></b>			
Office on Aging:			
DHHS - ETHRA	301,100	301,100	-
Knox County	25,006	25,006	-
Community Contributions	13,128	13,128	-
In-Kind Revenue	29,025	-	(29,025)
<i>Total Office on Aging</i>	<u>368,259</u>	<u>339,234</u>	<u>(29,025)</u>
OOA - Program Income:			
Program Income - OOA Transportation Fares	6,400	6,381	(19)
Program Income - O'Connor Transportation Fares	200	105	(95)
<i>Total OOA - Program Income</i>	<u>6,600</u>	<u>6,486</u>	<u>(114)</u>
<i>Total Office on Aging, FY13</i>	<u>374,859</u>	<u>345,720</u>	<u>(29,139)</u>
<b><i>O'Connor Senior Center, FY13:</i></b>			
State:			
TN Comm on Aging - ETHRA	69,110	69,110	-
City:			
City of Knoxville	138,000	138,000	-
Local - Health Services:			
Program Income	62,400	60,480	(1,920)
O'Connor Health Services	500	448	(52)
<i>Total Local - Health Services</i>	<u>62,900</u>	<u>60,928</u>	<u>(1,972)</u>

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<i>O'Connor Senior Center, FY13: (Continued)</i>			
Local - Other Projects:			
Knox County	20,533	20,533	-
Community Contributions	62,500	-	(62,500)
Program Income	8,000	7,958	(42)
Total Local - Other Projects	91,033	28,491	(62,542)
Local - Dine-O-Mite-Diner:			
Community Contributions	200	-	(200)
Program Income	500	-	(500)
Meal Services - Dine-O-Mite-Diner - CAC	210	-	(210)
Total Local - Dine-O-Mite-Diner	910	-	(910)
Computer Program:			
Computer Services	3,500	-	(3,500)
Deferred Revenue	11,500	-	(11,500)
Total Computer Program	15,000	-	(15,000)
Daily Living Center:			
USDA - TN Department of Human Services	9,000	8,065	(935)
DHHS - TN Department of Human Services	70,400	70,400	-
DHHS - TennCare	200	160	(40)
Community Contributions	500	500	-
Program Income	7,600	7,507	(93)
Transportation - OOA	10,000	10,000	-
United Way - First Allocation	6,000	6,000	-
United Way - Designated	900	812	(88)
Deferred Revenue	130,000	26,448	(103,552)
In-Kind Revenue	1,300	1,261	(39)
Total Daily Living Center	235,900	131,153	(104,747)
O'Connor Advisory Board:			
Community Contributions	5,000	-	(5,000)
O'Connor Open	25,000	22,096	(2,904)
O'Connor Pancake Fest	10,000	-	(10,000)
Total O'Connor Advisory Board	40,000	22,096	(17,904)
Total O'Connor Senior Center, FY13	652,853	449,778	(203,075)
<i>Reach, FY13:</i>			
U.S. Department of Housing and Urban Development	64,737	64,737	-
City of Knoxville	3,000	3,000	-
Knox County	17,000	13,809	(3,191)
In-Kind Revenue	102	102	-
Total Reach, FY13	84,839	81,648	(3,191)

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Reach, FY14:</b>			
U.S. Department of Housing and Urban Development	104,580	39,897	(64,683)
City of Knoxville	13,295	3,477	(9,818)
Knox County	18,513	6,953	(11,560)
<i>Total Reach, FY14</i>	<u>136,388</u>	<u>50,327</u>	<u>(86,061)</u>
<b>One Call Club for Seniors, FY13:</b>			
Local Funds:			
Community Contributions	44,191	9,191	(35,000)
OCCS Membership Fees	22,000	20,036	(1,964)
<i>Total Local Funds</i>	<u>66,191</u>	<u>29,227</u>	<u>(36,964)</u>
Local - Cash Receipts:			
Client Fees	5,000	1,250	(3,750)
<i>Total One Call Club for Seniors, FY13</i>	<u>71,191</u>	<u>30,477</u>	<u>(40,714)</u>
<b>Retired Senior Volunteer Program, FY13:</b>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	35,400	35,311	(89)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	2,420	2,418	(2)
Local - Volunteer Support Cash:			
Community Contributions	400	377	(23)
In-Kind - Local - Volunteer Support:	14,200	14,159	(41)
Local - Volunteer Expense Cash:			
Career Closet	700	268	(432)
Recognition - CAC	20	20	-
<i>Total Local - Volunteer Expense Cash</i>	<u>720</u>	<u>288</u>	<u>(432)</u>
In-Kind - Local - Volunteer Expense:	3,011	2,531	(480)
<i>Total Retired Senior Volunteer Program, FY13</i>	<u>56,151</u>	<u>55,084</u>	<u>(1,067)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Retired Senior Volunteer Program, FY14:</b>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	45,548	9,705	(35,843)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	3,660	-	(3,660)
Local - Volunteer Support Cash:			
City of Knoxville	1,000	-	(1,000)
Knox County	3,900	112	(3,788)
Community Contributions	598	-	(598)
Total Local - Volunteer Support Cash	5,498	112	(5,386)
In-Kind - Local - Volunteer Support:	23,500	5,873	(17,627)
Local - Volunteer Expense Cash:			
Knox County	4,637	-	(4,637)
Career Closet	1,000	-	(1,000)
Recognition - CAC	1,500	-	(1,500)
Total Local - Volunteer Expense Cash	7,137	-	(7,137)
In-Kind - Local - Volunteer Expense:	4,025	-	(4,025)
Total Retired Senior Volunteer Program, FY14	89,368	15,690	(73,678)
<b>Senior Companion Program, FY13:</b>			
Federal - Volunteer Support: Expense			
U.S. Corporation on National & Community Service	100,226	100,235	9
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	220,410	220,401	(9)
In-Kind Revenue - Local - Volunteer Support Expense:	38,610	38,603	(7)
Local - Volunteer Expense Cash:			
DHHS - TennCare	200	123	(77)
TN Comm on Aging - ETHRA - Options	10,200	10,169	(31)
Knox County	20,500	20,467	(33)
Community Contributions	11,600	11,562	(38)
Total Local - Volunteer Expense Cash	42,500	42,321	(179)
In-Kind Revenue - Local - Volunteer Expense:	3,000	2,948	(52)
Local - Volunteer Support Cash:			
City of Knoxville	4,650	4,638	(12)
Total Senior Companion Program, FY13	409,396	409,146	(250)

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Senior Employment and Training, FY13:</b>			
Program:			
Knox County	19,225	17,749	(1,476)
<b>Summer Feeding Program, FY12:</b>			
USDA - TN Department of Human Services	287,532	200,118	(87,414)
<b>Summer Feeding Program, FY13:</b>			
USDA - TN Department of Human Services	516,419	283,088	(233,331)
<b>Senior Nutrition Program, FY13:</b>			
Federal - IIC Congregate:			
USDA - ETHRA	55,406	55,406	-
DHHS - ETHRA	301,170	301,170	-
Community Contributions	7,207	7,207	-
Program Income	19,345	19,345	-
KCDC	48,250	48,250	-
Deferred Revenue	12,550	12,550	-
In-Kind Revenue	54,850	54,850	-
Total Federal - IIC Congregate	498,778	498,778	-
Federal - IIC Home Delivered:			
USDA - ETHRA	83,108	83,108	-
DHHS - ETHRA	428,054	428,054	-
DHHS - TennCare	54,580	54,580	-
TN Commission on Aging and Disability - ETHRA	47,934	47,934	-
TN Commission on Aging and Disability - ETHRA - Options	11,042	11,042	-
Knox County	20,853	-	(20,853)
Community Contributions	514,087	514,087	-
Program Income	40,000	38,236	(1,764)
Meal Services - CAC	20,000	20,000	-
United Way - First Allocation	87,000	87,000	-
United Way - Second Allocation	31,200	31,200	-
United Way - Designated	15,000	12,300	(2,700)
Total Federal - IIC Home Delivered	1,352,858	1,327,541	(25,317)
Federal - IIC Transportation:			
DHHS - ETHRA	15,000	14,985	(15)
In-Kind Revenue	3,529	-	(3,529)
Total Federal - IIC Transportation	18,529	14,985	(3,544)
Contract Services - MAMS:			
MAMS Sales	20,000	9,030	(10,970)
Local - City/County:			
City of Knoxville	1,000	-	(1,000)
Knox County	2,388	-	(2,388)
Total Local - City/County	3,388	-	(3,388)
<b>Total Senior Nutrition Program, FY13</b>	<b>1,893,553</b>	<b>1,850,334</b>	<b>(43,219)</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>After School Snack Program, FY12:</i>			
USDA - TN Department of Human Services	9,891	9,733	(158)
City of Knoxville	1,699	853	(846)
Knox County	50,185	853	(49,332)
<i>Total After School Snack Program, FY12</i>	<u>61,775</u>	<u>11,439</u>	<u>(50,336)</u>
<i>After School Snack Program, FY13:</i>			
USDA - TN Department of Human Services	65,000	37,784	(27,216)
City of Knoxville	13,100	4,556	(8,544)
Knox County	8,150	2,278	(5,872)
<i>Total After School Snack Program, FY13</i>	<u>86,250</u>	<u>44,618</u>	<u>(41,632)</u>
<i>Special Community Services Project, FY13:</i>			
Community Leadership:			
City of Knoxville	1,000	1,000	-
Knox County	2,000	1,000	(1,000)
Miscellaneous	4,890	2,500	(2,390)
<i>Total Community Leadership</i>	<u>7,890</u>	<u>4,500</u>	<u>(3,390)</u>
Program Support:			
City of Knoxville	70,901	65,149	(5,752)
Knox County	80,417	76,902	(3,515)
Knox County - Capital	20,000	11,001	(8,999)
Community Contributions	40	40	-
United Way	26,450	23,415	(3,035)
Sale of Vehicles	511	511	-
Insurance Recovery	1,089	-	(1,089)
Deferred Revenue	203,000	-	(203,000)
<i>Total Program Support</i>	<u>402,408</u>	<u>177,018</u>	<u>(225,390)</u>
Summer Adult Meals:			
Meal Services - CAC	5,200	2,088	(3,112)
<i>Total Special Community Services Project, FY13</i>	<u>415,498</u>	<u>183,606</u>	<u>(231,892)</u>
<i>Transportation - Knox County Grants, FY13:</i>			
Knox County Grants	500,000	260,398	(239,602)
<i>THDA - Emergency Home Repair for the Elderly, FY13:</i>			
THDA - East Tennessee Development District	34,178	28,210	(5,968)
<i>Training Enterprise, FY13:</i>			
Training Enterprise Program:			
Registration Fees	8,000	-	(8,000)
Training Fees	109,868	32,467	(77,401)
Class Fees	18,164	18,164	-
Program Income	12,000	-	(12,000)
<i>Total Training Enterprise, FY13</i>	<u>148,032</u>	<u>50,631</u>	<u>(97,401)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
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For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Transportation - Job Access, FY13:</b>			
Dept of Transportation (DOT) - TPO	384,200	384,179	(21)
DHHS - TN Department of Rehab Services	5,344	5,344	-
Knox County	1,000	-	(1,000)
Community Contributions	122,600	122,596	(4)
Transportation Fares - Jobs Access	25,000	21,119	(3,881)
Transportation - Other CAC Programs	500	120	(380)
<i>Total Transportation - Job Access, FY13</i>	<u>538,644</u>	<u>533,358</u>	<u>(5,286)</u>
<b>Tennessee Association of Community Action, FY13:</b>			
Tennessee Association of Community Action	1,000	483	(517)
<b>Transportation, FY13:</b>			
Program:			
DHHS - TennCare - Americhoice	1,400,000	1,372,553	(27,447)
DHHS - TennCare - Southeastern	130,000	128,608	(1,392)
DOT - ETHRA Section 5311	65,000	16,250	(48,750)
TDOT - Capital	500,000	86,310	(413,690)
Knox County	221,963	221,963	-
Knox County - Capital	158,548	26,952	(131,596)
Transportation - SNP	280,000	279,424	(576)
Transportation - CSBG	31,572	31,572	
Transportation - 00A	43,677	43,677	
Energy & Housing Services - CAC	29,898	29,898	
Transportation - County Grants	229,536	229,536	
Transportation - Other CAC Programs	36,000	35,686	(314)
Transportation - Jobs Access	533,358	533,358	
Lawler-Wood Foundation	2,500	1,400	(1,100)
Miscellaneous Private Funding	139,707	139,707	-
Sale of Vehicles	19,940	19,940	
Insurance Recovery	8,500	8,294	(206)
Deferred Revenue	346,831	195,561	(151,270)
<i>Total Transportation, FY13</i>	<u>4,177,030</u>	<u>3,400,689</u>	<u>(776,341)</u>
<b>Taxicab Project, FY13:</b>			
Community Contributions	2,000		(2,000)
In-Kind Revenue	5,500		(5,500)
<i>Total Taxicab Project, FY13</i>	<u>7,500</u>		<u>(7,500)</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>HPRP - Case Management, FY13:</b>			
HUD CDBG - City of Knoxville	8,500	8,373	(127)
City of Knoxville	130,000	127,657	(2,343)
KCDC	63,011	62,650	(361)
<i>Total HPRP - Case Management, FY13</i>	<u>201,511</u>	<u>198,680</u>	<u>(2,831)</u>
<b>Utility Assistance Project, FY13:</b>			
Community Contributions	5,685	681	(5,004)
KUB	100,547	100,547	-
KUB - Citgo Project	8,000	2,650	(5,350)
<i>Total Utility Assistance Project, FY13</i>	<u>114,232</u>	<u>103,878</u>	<u>(10,354)</u>
<b>United Way - Case Management, FY13:</b>			
City of Knoxville	7,055	-	(7,055)
Knox County	14,110	-	(14,110)
United Way	46,607	-	(46,607)
<i>Total United Way - Case Management, FY13</i>	<u>67,772</u>	<u>-</u>	<u>(67,772)</u>
<b>Vacant Lots Program, FY12:</b>			
City of Knoxville - Rec De	710	462	(248)
<b>Vacant Lots Program, FY13:</b>			
City of Knoxville - Rec De	2,000	1,010	(990)
In-Kind Revenue	4,136	4,136	-
<i>Total Vacant Lots Program, FY13</i>	<u>6,136</u>	<u>5,146</u>	<u>(990)</u>
<b>Volunteer Assisted Transportation Program (Grants), FY13:</b>			
New Freedom Operating Funds:			
DOT - Tennessee Department of Transportation	293,869	116,417	(177,452)
Tennessee Department of Transportation	146,935	58,208	(88,727)
In-Kind Revenue	146,935	64,065	(82,870)
<i>Total Volunteer Assisted Transportation Program (Grants), FY13</i>	<u>587,739</u>	<u>238,690</u>	<u>(349,049)</u>
<b>Volunteer Assisted Transportation Program, FY13:</b>			
New Freedom Operating Match:			
DHHS - TennCare - AmeriChoice	9,399	-	(9,399)
Community Contributions	46,000	-	(46,000)
Transportation Fares - Social & Rec	23,018	4,376	(18,642)
Insurance Recovery	2,384	-	(2,384)
Deferred Revenue	61,051	-	(61,051)
<i>Total Volunteer Assisted Transportation Program, FY13</i>	<u>141,852</u>	<u>4,376</u>	<u>(137,476)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY14:</i>			
DOE - TN HSG Dev Agy	339,800	229,197	(110,603)
Knox County	1,916	1,916	-
<i>Total Weatherization Assistance Program, FY14</i>	<u>341,716</u>	<u>231,113</u>	<u>(110,603)</u>
<i>Workforce Administration Program, FY13:</i>			
City of Knoxville	22,295	7,671	(14,624)
Knox County	39,705	-	(39,705)
<i>Total Workforce Administration Program, FY13</i>	<u>62,000</u>	<u>7,671</u>	<u>(54,329)</u>
<i>Interest Earned, FY12:</i>	-	2,315	2,315
<b>TOTAL CONDUCT AND ADMINISTRATION FUND</b>	<u><b>\$ 42,919,742</b></u>	<u><b>\$ 31,946,335</b></u>	<u><b>\$ (10,973,407)</b></u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY13:</i>			
Aging Shared Support Cost:			
Personnel	\$ 160,000	\$ 165,732	\$ (5,732)
Fringe Benefits	65,600	67,917	(2,317)
Supplies	6,000	7,199	(1,199)
Travel	1,000	436	564
Communications	3,000	6,940	(3,940)
Printing	200	145	55
Professional Services	4,000	4,298	(298)
Occupancy	1,000	-	1,000
Insurance	500	-	500
Other	300,056	750	299,306
CAC Administrative Costs	22,400	18,350	4,050
<b>Total Aging Shared Support Cost</b>	<b>563,756</b>	<b>271,767</b>	<b>291,989</b>
Aging Shared - Director:			
Personnel	75,000	74,401	599
Fringe Benefits	30,750	32,210	(1,460)
CAC Administrative Costs	10,500	8,918	1,582
<b>Total Aging Shared - Director</b>	<b>116,250</b>	<b>115,529</b>	<b>721</b>
<b>Total Aging Program Shared Cost, FY13</b>	<b>680,006</b>	<b>387,296</b>	<b>292,710</b>
<i>AmeriCorps, FY12:</i>			
Federal - Support Cost:			
Member Living Allowance	9,267	-	9,267
Local Cash - Operations:			
Personnel	14,631	9,631	5,000
Fringe Benefits	7,220	4,719	2,501
Supplies	325	247	78
Travel	13,620	22	13,598
Training - Members Budget	1,740	-	1,740
Other	1,500	1,465	35
CAC Administrative Costs	2,350	1,340	1,010
<b>Total Local Cash - Operations</b>	<b>41,386</b>	<b>17,424</b>	<b>23,962</b>
Local Cash - Cobra Insurance			
Participant Fringe Benefits - Cobra	945	944	1
<b>Total AmeriCorps, FY12</b>	<b>51,598</b>	<b>18,368</b>	<b>33,230</b>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>AmeriCorps, FY13:</i>			
Federal - Support Cost:			
Member Living Allowance	484,000	474,728	9,272
Participant Fringe Benefits	35,975	36,141	(166)
Total Federal - Support Cost	519,975	510,869	9,106
Local Cash - Operations:			
Personnel	91,595	83,877	7,718
Fringe Benefits	36,157	33,554	2,603
Supplies	9,680	7,142	2,538
Travel	27,000	21,482	5,518
Training	500	342	158
Other	35,000	29,734	5,266
CAC Administrative Costs	12,974	9,145	3,829
Total Local Cash - Operations	212,906	185,276	27,630
Local Cash - Support:			
Participant Fringe Benefits	47,531	46,085	1,446
Local Cash - Cobra Insurance			
Participant Fringe Benefits - Cobra	500	-	500
Local Cash - United Health			
Supplies	1,000	462	538
Total AmeriCorps, FY13	781,912	742,692	39,220
<i>CAAN Program, FY12:</i>			
CAAN Direct Job Cost:			
Contracted Services	6,199	6,199	-
Professional Services	127,803	121,603	6,200
Total CAAN Direct Job Cost	134,002	127,802	6,200
CAAN Program Operations Cost:			
Personnel	23,983	23,983	-
Fringe Benefits	6,538	6,538	-
Supplies	103	103	-
Communications	402	402	-
Professional Services	1,012	1,012	-
Audit Services	38	38	-
Occupancy	1,781	1,781	-
Insurance	381	381	-
Other	22	22	-
CAC Administrative Costs	2,712	2,712	-
Housing Program Supply Allocation	4,468	4,468	-
Total CAAN Program Operations Cost	41,440	41,440	-
Total CAAN Program, FY13	175,442	169,242	6,200

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY13:</i>			
Local Cash:			
Supplies	2,945	470	2,475
Travel	4,850	-	4,850
Communications	550	38	512
Printing	4,650	6,725	(2,075)
Professional Services	5,000	1,471	3,529
Insurance	1,500	-	1,500
Other	49,700	962	48,738
<b>Total Local Cash</b>	<b>69,195</b>	<b>9,666</b>	<b>59,529</b>
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	24,000	10,008	13,992
Program Supplies - Hearing Aides	30,000	7,838	22,162
Program Supplies - Dentures	10,000	8,048	1,952
Postage	1,000	-	1,000
<b>Total Gift of Sight and Hearing</b>	<b>65,000</b>	<b>25,894</b>	<b>39,106</b>
Cptrs for Homebound & Isolated Persons:			
Supplies	200	16	184
Travel	50	-	50
Communications	80	46	34
Contract Services	600	204	396
Occupancy	4,200	2,724	1,476
In-Kind	370	-	370
<b>Total Cptrs for Homebound &amp; Isolated Persons</b>	<b>5,500</b>	<b>2,990</b>	<b>2,510</b>
Knox Paws:			
Supplies	400	392	8
Contract Services	7,500	7,501	(1)
Client Support Services	5,100	4,893	207
<b>Total Knox Paws</b>	<b>13,000</b>	<b>12,786</b>	<b>214</b>
Aging - A Family Affair:			
Supplies	2,500	244	2,256
Printing	1,000	545	455
Contracted Services	14,500	7,795	6,705
Other	-	132	(132)
<b>Total Aging - A Family Affair</b>	<b>18,000</b>	<b>8,716</b>	<b>9,284</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY13: (Continues)</i>			
Publications:			
Personnel	1,000	-	1,000
Fringe Benefits	410	-	410
Supplies	2,000	271	1,729
Travel	50	137	(87)
Postage	18,000	-	18,000
Printing	120,000	102,427	17,573
Contracted Services	3,400	17,081	(13,681)
CAC Administrative Costs	140	-	140
<b>Total Publications</b>	<b>145,000</b>	<b>119,916</b>	<b>25,084</b>
<i>Total Aging Special Projects, FY13</i>	<b>315,695</b>	<b>179,968</b>	<b>135,727</b>
<i>Beardsley Farm, FY13:</i>			
Program:			
Personnel	32,000	30,296	1,704
Fringe Benefits	13,000	12,700	300
Supplies	8,980	8,771	209
Travel	100	-	100
Communications	1,000	917	83
Postage	150	143	7
Professional Services	450	434	16
Maintenance & Repair	2,055	1,252	803
Equipment Rental & Maintenance	500	-	500
Utilities	3,150	2,608	542
Occupancy	2,340	2,340	-
Insurance	630	628	2
Other	7,000	1,342	5,658
CAC Administrative Costs	3,350	3,319	31
<b>Total Program</b>	<b>74,705</b>	<b>64,750</b>	<b>9,955</b>
Construction:			
Supplies	5,000	-	5,000
Contracted Services	20,000	-	20,000
<b>Total Construction</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
United Healthcare:			
Supplies	950	935	15
Other	50	-	50
<b>Total Construction</b>	<b>1,000</b>	<b>935</b>	<b>65</b>
<i>Total Beardsley Farm, FY13</i>	<b>100,705</b>	<b>65,685</b>	<b>35,020</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>City Rehab Program, FY13:</b>			
Program Costs:			
Personnel	68,593	68,593	-
Fringe Benefits	29,685	29,685	-
Supplies	28,928	28,928	-
Communications	1,692	1,692	-
Contracted Services	108,315	108,315	-
Audit Services	494	494	-
Transportation	5,476	5,476	-
Occupancy	3,915	3,915	-
Insurance	2,566	2,566	-
Other	3,236	3,236	-
CAC Administrative Costs	7,415	7,415	-
Housing Program Support Allocation	32,619	32,619	-
<i>Total City Rehab Program, FY13</i>	<u>292,934</u>	<u>292,934</u>	-
<b>Crisis Intervention - Client Specific Program, FY13:</b>			
Crisis Intervention:			
Client Services	15,472	12,487	2,985
<b>City Minor Home Repair, FY13:</b>			
Service Costs:			
Personnel	31,191	31,191	-
Fringe Benefits	13,784	13,784	-
Supplies	9,962	9,962	-
Communications	2,555	2,555	-
Contracted Services	157,678	157,678	-
Audit Services	355	355	-
Transportation	713	713	-
Occupancy	9,943	9,943	-
Insurance	2,840	2,840	-
Other	615	615	-
Housing Program Support Allocation	40,516	40,516	-
Housing Client Services Allocation	33,046	33,046	-
CAC Administrative Costs	3,151	3,151	-
<i>Total City Minor Home Repair, FY13</i>	<u>306,349</u>	<u>306,349</u>	-
<b>Commodities Program, FY12:</b>			
Program:			
Personnel	18,398	5,455	12,943
Fringe Benefits	2,000	1,624	376
Supplies	10	-	10
Travel	1,000	-	1,000
Professional Services	1,000	-	1,000
Occupancy	12,000	4,140	7,860
Insurance	497	-	497
Other	8,000	5,381	2,619
CAC Administrative Costs	2,376	563	1,813
<i>Total Commodities Program, FY12</i>	<u>45,281</u>	<u>17,163</u>	<u>28,118</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Commodities Program, FY13:</i>			
Program:			
Personnel	35,000	20,929	14,071
Fringe Benefits	14,000	6,113	7,887
Travel	15,000	226	14,774
Printing	5,000	-	5,000
Professional Services	3,017	-	3,017
Occupancy	25,000	12,324	12,676
Insurance	250	-	250
Other	20,450	7,800	12,650
CAC Administrative Costs	6,000	2,245	3,755
<i>Total Commodities Program, FY13</i>	<u>123,717</u>	<u>49,637</u>	<u>74,080</u>
<i>County Minor Home Repair Program, FY13:</i>			
County Rehab Direct Job Cost:			
Personnel	48,321	48,321	-
Fringe Benefits	19,506	19,506	-
Supplies	4,439	4,439	-
Communications	3,523	3,523	-
Contracted Services	258,455	258,455	-
Audit Services	720	720	-
Transportation	714	714	-
Occupancy	11,642	11,642	-
Insurance	3,389	3,389	-
Other	13,451	751	12,700
CAC Administrative Costs	5,534	5,534	-
Housing Program Support Allocation	53,438	53,438	-
Housing Client Services Allocation	71,357	71,357	-
<i>Total County Rehab Direct Job Cost</i>	<u>494,509</u>	<u>481,809</u>	<u>12,700</u>
County Rehab Level 3:			
CAC Administrative Costs	1,850	1,850	-
<i>Total County Rehab Program, FY13</i>	<u>496,359</u>	<u>483,659</u>	<u>12,700</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention, FY13:</i>			
Program:			
Supplies	1,765	-	1,765
Maintenance & Repair	1,734	-	1,734
Insurance	100	-	100
Other	500	34	466
Client Services	10,530	118	10,412
<b>Total Program</b>	<b>14,629</b>	<b>152</b>	<b>14,477</b>
Client Services - E Neighborhood Center:			
Client Services	2,710	2,475	235
Client Services - W Neighborhood Center:			
Client Services	1,200	675	525
Client Services - Ladies of Charity:			
Client Services	15,600	11,460	4,140
Client Services - South Center:			
Client Services	3,530	2,555	975
Client Services - Trinity United Methodist:			
Client Services	125	-	125
<b>Total Crisis Intervention, FY13</b>	<b>37,794</b>	<b>17,317</b>	<b>20,477</b>
<i>Community Services Block Grant, FY13:</i>			
Neighborhood Centers:			
Personnel	385,618	302,945	82,673
Fringe Benefits	154,247	126,759	27,488
Supplies	5,500	5,451	49
Travel	6,000	5,594	406
Communications	24,000	18,396	5,604
Postage	200	136	64
Printing	1,000	-	1,000
Professional Services	5,195	709	4,486
Transportation	500	-	500
Equipment Rental	8,000	6,128	1,872
Training	1,000	-	1,000
Occupancy	65,000	64,836	164
Insurance	950	950	-
CAC Administrative Costs	38,562	33,671	4,891
<b>Total Neighborhood Centers</b>	<b>695,772</b>	<b>565,575</b>	<b>130,197</b>

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 CONDUCT AND ADMINISTRATION FUND  
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Community Services Block Grant, FY13: (Continued)</i>			
Transportation Services:			
Transportation	31,572	31,572	-
Nutrition Services:			
Personnel	32,600	32,169	431
Fringe Benefits	13,400	13,349	51
Supplies	500	407	93
Travel	3,000	2,087	913
Communications	180	178	2
Postage	100	67	33
Printing	100	-	100
Professional Services	150	62	88
Equipment Rental	1,000	112	888
Training	100	-	100
Occupancy	1,620	1,618	2
Insurance	500	-	500
CAC Administrative Costs	3,610	3,605	5
Total Nutrition Services	56,860	53,654	3,206
Elderly Assistance:			
Personnel	114,605	114,603	2
Fringe Benefits	48,050	48,039	11
CAC Administrative Costs	12,759	12,758	1
Total Elderly Assistance	175,414	175,400	14
Total Community Services Block Grant, FY13	959,618	826,201	133,417
<i>Computer Technology Program, FY13:</i>			
Personnel	60,712	55,943	4,769
Fringe Benefits	24,285	23,594	691
Supplies	225	215	10
Communications	8,275	8,246	29
Capital	650	-	650
Occupancy	5,535	4,671	864
Other	500	117	383
CAC Administrative Costs	6,435	6,221	214
Total Computer Technology Program, FY13	106,617	99,007	7,610

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Dental Services, FY13:</i>			
Contracted Services	1,000	-	1,000
Professional Services	21,759	10,696	11,063
Other	150	-	150
<i>Total Dental Services, FY13</i>	<u>22,909</u>	<u>10,696</u>	<u>12,213</u>
<i>East Tennessee Foundation, Contract Services, FY12:</i>			
Supplies	32,000	31,587	413
Contracted Services	128,000	128,413	(413)
<i>Total East Tennessee Foundation, Contract Services, FY13</i>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
<i>Energy &amp; Housing Special Projects, FY13:</i>			
Personnel	17,918	17,918	-
Fringe Benefits	7,656	7,656	-
Supplies	3,600	3,600	-
Communications	687	687	-
Transportation	616	616	-
Other	16,653	16,653	-
CAC Administrative Costs	1,994	1,994	-
Housing Program Support Allocation	7,229	7,229	-
<i>Total Energy &amp; Housing Special Projects, FY13</i>	<u>56,353</u>	<u>56,353</u>	<u>-</u>
<i>East Neighborhood Center Tutoring Program, FY13:</i>			
Supplies	2,000	1,372	628
Professional Services	3,700	3,250	450
Client Services	1,000	385	615
<i>Total East Neighborhood Center Tutoring Program, FY13</i>	<u>6,700</u>	<u>5,007</u>	<u>1,693</u>
<i>Emergency Solutions Grant, FY12, Extended:</i>			
Program Support Rapid Rehousing:			
Client Services	20,394	20,394	-
Homeless Prevention Services:			
Client Services	35,394	35,394	-
Local - In Kind:			
In Kind	55,788	55,788	-
<i>Total Emergency Solutions Grant, FY12, Extended</i>	<u>111,576</u>	<u>111,576</u>	<u>-</u>

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For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Emergency Solutions Grant, FY13:</b>			
Program:			
Client Services	20,733	20,733	-
Homeless Prevention Services:			
Client Services	20,733	20,733	-
Local - In Kind:			
In Kind	41,466	41,466	-
<i>Total Emergency Solutions Grant, FY13</i>	<u>82,932</u>	<u>82,932</u>	<u>-</u>
<b>Emergency Food &amp; Shelter Program , United Way, FY13:</b>			
Supplies	30,225	30,225	-
<b>Foster Grandparent Program, FY13:</b>			
Federal Funds - Volunteer Support:			
Personnel	39,712	34,984	4,728
Fringe Benefits	16,559	15,069	1,490
Supplies	1,200	1,263	(63)
Travel	3,128	905	2,223
Communications	168	146	22
Postage	540	529	11
Printing	120	266	(146)
Audit Services	600	581	19
Occupancy	2,664	1,888	776
Insurance	840	-	840
CAC Administrative Costs	53,212	51,488	1,724
Total Federal Funds - Volunteer Support	<u>118,743</u>	<u>107,119</u>	<u>11,624</u>
Federal Funds - Volunteer Expense:			
Personnel - Volunteer Stipends	259,000	258,443	557
Transportation	58,557	59,087	(530)
Insurance	743	758	(15)
Total Federal Funds - Volunteer Expense	<u>318,300</u>	<u>318,288</u>	<u>12</u>
Local Funds - Volunteer Support Cash:			
Other	1,500	1,036	464
CAC Administrative Costs	3,776	3,734	42
Total Local Funds - Volunteer Support Cash	<u>5,276</u>	<u>4,769</u>	<u>506</u>
Local Funds - Volunteer Support In Kind:			
In-Kind	29,500	29,492	8

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For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Foster Grandparent Program, FY13: (Continued)</i>			
Local Funds - Volunteer Expense Cash:			
Participant Wages - Stipends	2,500	543	1,957
Supplies	-	3,418	(3,418)
Transportation	32,243	-	32,243
Recognition	2,500	2,978	(478)
<b>Total Local Funds - Volunteer Expense Cash</b>	<b>37,243</b>	<b>6,939</b>	<b>30,304</b>
Local Funds - Volunteer Expense In Kind:			
In-Kind	36,900	19,373	17,527
<b>Total Foster Grandparent Program, FY13</b>	<b>545,962</b>	<b>485,980</b>	<b>59,982</b>
<i>Families in Need, FY13:</i>			
Federal Funds:			
Personnel	40,918	40,918	-
Fringe Benefits	16,639	16,639	-
Client Support Services	6,047	6,047	-
<b>Total Federal Funds</b>	<b>63,604</b>	<b>63,604</b>	<b>-</b>
Local Support:			
Fringe Benefits	425	425	-
Supplies	629	629	-
Travel	1,229	1,229	-
Communications	871	871	-
Occupancy	3,962	3,962	-
Other	794	794	-
CAC Administrative Costs	4,280	4,280	-
<b>Total Local Support</b>	<b>12,190</b>	<b>12,190</b>	<b>-</b>
In-Kind:			
In-Kind	14,625	14,625	-
<b>Total Families in Need, FY13</b>	<b>90,419</b>	<b>90,419</b>	<b>-</b>

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 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Families in Need, FY14:</i>			
Federal Funds:			
Personnel	63,368	7,823	55,545
Fringe Benefits	25,347	3,254	22,093
Client Support Services	1,381	307	1,074
Total Federal Funds	90,096	11,384	78,712
Local Support:			
Supplies	650	167	483
Travel	1,850	113	1,737
Communications	1,350	414	936
Printing	25	-	25
Professional Services	120	208	(88)
Occupancy	6,100	495	5,605
Other	50	1,637	(1,587)
Client Support Services	-	218	(218)
CAC Administrative Costs	8,872	1,047	7,825
Total Local Support	19,017	4,299	14,718
In-Kind:			
In-Kind	3,507	-	3,507
Total Families in Need, FY14	112,620	15,683	96,937
<i>General Assistance, FY13:</i>			
Operations:			
Personnel	53,560	52,618	942
Fringe Benefits	18,077	18,023	54
Supplies	1,205	1,007	198
Travel	410	43	367
Communications	3,500	3,477	23
Professional Services	370	349	21
Occupancy	5,170	5,163	7
Other	5,110	5,103	7
CAC Administrative Costs	5,218	5,180	38
Total Operations	92,620	90,963	1,657
Assistance Payments:			
Other	7,337	1,034	6,303
Client Services	204,800	179,796	25,004
Total Assistance Payments	212,137	180,830	31,307
Indigent Burials:			
Other	2,000	-	2,000
Client Services	15,000	10,325	4,675
Total Indigent Burials	17,000	10,325	6,675
Total General Assistance, FY13	321,757	282,118	39,639

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>FEMA, General Assistance, FY13:</i>			
Client Support:			
Client Support	60,271	60,271	-
<i>Grandparents as Parents, FY13:</i>			
Local Funds - Cash:			
Personnel	9,000	8,772	228
Fringe Benefits	3,900	3,390	510
Supplies	1,541	1,631	(90)
Travel	400	172	228
Communications	100	146	(46)
Postage	100	1,645	(1,545)
Printing	100	165	(65)
Audit Services	200	58	142
Occupancy	2,810	2,846	(36)
Other	100	-	100
Recognition	150	-	150
CAC Administrative Costs	1,512	1,088	424
Total Local Funds - Cash	19,913	19,913	-
Local Funds - In-Kind:			
In-Kind	3,750	-	3,750
Generational & Civic Engagement Grant:			
Personnel	1,670	6,846	(5,176)
Fringe Benefits	685	2,544	(1,859)
Supplies	1,625	-	1,625
Travel	690	-	690
Contracted Services	4,485	-	4,485
Training	750	-	750
CAC Administrative Costs	235	600	(365)
In-Kind	6,000	-	6,000
Total Generational & Civic Engagement Grant	16,140	9,990	6,150
National Family Caregiver Support:			
Personnel	8,802	9,424	(622)
Fringe Benefits	3,610	4,420	(810)
Supplies	300	65	235
Communications	135	-	135
Postage	82	-	82
Printing	107	6	101
Occupancy	733	-	733
CAC Administrative Costs	1,231	1,085	146
Total National Family Caregiver Support	15,000	15,000	-
Total Grandparents as Parents, FY13	54,803	44,903	9,900

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>General Assistance, Stranded Traveler, FY12:</i>			
Client Services	1,091	1,091	-
<i>General Assistance, Stranded Traveler, FY13:</i>			
Client Services	1,000	88	912
<i>Governor's Direct Allocation, FY13:</i>			
Governor's Direct Allocation:			
Other	12,551	12,551	-
Senior Employment Program:			
Other	830	830	-
Beardsley Farm:			
Personnel	3,064	3,064	-
Fringe Benefits	1,225	1,225	-
CAC Administration Cost	369	369	-
Total Beardsley Farm	4,658	4,658	-
Dental Services:			
Professional Services	4,011	4,011	-
Total Governor's Direct Allocation, FY13	22,050	22,050	-
<i>Homeward Bound, FY13:</i>			
Supplies	500	-	500
Client Services	45	-	45
Total Homeward Bound, FY13	545	-	545
<i>Head Start/Daycare, FY13:</i>			
Program:			
Personnel	274,575	274,575	-
Fringe Benefits	92,200	92,197	3
Supplies	13,725	7,523	6,202
Other - Program Specific	17,800	17,713	87
CAC Administration Cost	26,700	26,623	77
Total Head Start/Daycare, FY13	425,000	418,631	6,369
<i>Hotel Program, FY13:</i>			
Client Services	3,850	2,627	1,223

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>HUD Project Succeed, FY13:</b>			
Federal - Operations:			
Personnel	53,001	53,001	-
Fringe Benefits	21,416	21,416	-
Supplies	52	52	-
Travel	1,672	1,672	-
Communications	886	886	-
Total Federal - Operations	77,027	77,027	-
Federal - Direct Services:			
Client Support Services	3,887	3,887	-
Local Cash:			
Fringe Benefits	1,111	1,111	-
Occupancy	1,557	1,557	-
Other	10,551	10,551	-
Client Support Services	1,920	1,920	-
CAC Administrative Costs	5,422	5,422	-
Total Local Cash	20,561	20,561	-
In Kind:			
In Kind	22,653	22,653	-
Total HUD Project Succeed, FY13	124,128	124,128	-
<b>HUD Project Succeed, FY14:</b>			
Federal - Operations:			
Personnel	91,685	36,077	55,608
Fringe Benefits	36,674	14,397	22,277
Supplies	650	214	436
Travel	2,800	1,408	1,392
Communications	1,525	679	846
Total Federal - Operations	133,334	52,775	80,559
Federal - Direct Services:			
Client Support Services	5,716	869	4,847
Local Cash:			
Occupancy	19,400	7,554	11,846
Other	250	631	(381)
CAC Administrative Costs	11,836	4,522	7,314
Total Local Cash	31,486	12,707	18,779
In Kind:			
In Kind	3,277	-	3,277
Total HUD Project Succeed, FY14	173,813	66,351	107,462

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start Program, FY12:</i>			
Federal - PA25 (Early Head Start):			
Personnel	464,559	464,559	-
Fringe Benefits	191,524	191,524	-
Supplies	5,852	5,852	-
Professional Services	24,070	24,070	-
CAC Administrative Costs	46,233	46,233	-
Total Federal - PA25 (Early Head Start)	732,238	732,238	-
Federal - PA26 (Early Head Start Training):			
Training	7,665	7,665	-
Federal - PA22 (Head Start):			
Personnel	1,565,148	1,565,148	-
Fringe Benefits	695,755	695,755	-
Supplies	89,916	89,916	-
Travel	622	622	-
Professional Services	40,280	40,280	-
Other - Program Specific	408,904	408,904	-
CAC Administrative Costs	149,844	149,844	-
Total Federal - PA22 (Head Start)	2,950,469	2,950,469	-
Federal - PA20 (Head Start):			
Training	12,782	12,782	-
Local Match - Cash (Head Start):			
Capital	50,000	-	50,000
Other - Program Specific	300	-	300
Total Local Match - Cash (Head Start)	50,300	-	50,300
Local Match - In Kind (Head Start):			
In Kind	997,714	997,714	-
<i>Total Head Start Program, FY12</i>	4,751,168	4,700,868	50,300

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Head Start Program, FY13:</b>			
Federal - PA25 (Early Head Start):			
Personnel	1,020,674	461,569	559,105
Fringe Benefits	408,270	204,523	203,747
Supplies	35,000	3,411	31,589
Travel	2,500	-	2,500
Professional Services	7,500	655	6,845
Other - Program Specific	51,075	6,370	44,705
CAC Administrative Costs	102,067	55,302	46,765
<b>Total Federal - PA25 (Early Head Start)</b>	<b>1,627,086</b>	<b>731,830</b>	<b>895,256</b>
Federal - PA26 (Early Head Start Training):			
Training	40,677	3,393	37,284
Federal - PA22 (Head Start):			
Personnel	3,558,441	1,878,378	1,680,063
Fringe Benefits	1,423,376	825,353	598,023
Supplies	160,000	64,149	95,851
Travel	5,000	739	4,261
Professional Services	160,000	86,521	73,479
Other - Program Specific	1,038,944	823,585	215,359
CAC Administrative Costs	355,844	211,058	144,786
<b>Total Federal - PA22 (Head Start)</b>	<b>6,701,605</b>	<b>3,889,783</b>	<b>2,811,822</b>
Federal - PA20 (Head Start):			
Training	71,887	11,085	60,802
Local Match - Cash (Head Start):			
Capital	100,000	-	100,000
Other - Program Specific	1,000	44	956
CAC Administrative Costs	48,894	-	48,894
<b>Total Local Match - Cash (Head Start)</b>	<b>149,894</b>	<b>44</b>	<b>149,850</b>
Local Match - In Kind (Head Start):			
In-Kind	1,960,420	926,080	1,034,340
<b>Total Head Start Program, FY13</b>	<b>10,551,569</b>	<b>5,562,215</b>	<b>4,989,354</b>
<b>Head Start USDA/DHS Program, FY12:</b>			
Personnel	10,281	10,281	-
Fringe Benefits	6,680	6,680	-
Other - Program Specific	9,228	9,228	-
CAC Administrative Costs	1,301	1,301	-
<b>Total Head Start USDA/DHS Program, FY12</b>	<b>27,490</b>	<b>27,490</b>	<b>-</b>

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For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start USDA/DHS Program, FY13:</i>			
Personnel	103,303	70,183	33,120
Fringe Benefits	41,321	29,370	11,951
Supplies	30,000	-	30,000
Other - Program Specific	431,596	323,456	108,140
CAC Administrative Costs	10,330	7,153	3,177
<i>Total Head Start USDA/DHS Program, FY13</i>	<u>616,550</u>	<u>430,162</u>	<u>186,388</u>
<i>Senior Citizen Information &amp; Referral Service, FY13:</i>			
OOA Contract Service:			
Personnel	10,811	11,475	(664)
Fringe Benefits	4,432	4,031	401
CAC Administrative Costs	1,514	1,251	263
<i>Total OOA Contract Service</i>	<u>16,757</u>	<u>16,757</u>	<u>-</u>
Local Funds:			
Personnel	38,787	29,409	9,378
Fringe Benefits	15,903	13,525	2,378
Supplies	1,200	1,205	(5)
Travel	2,500	-	2,500
Communications	3,500	4,286	(786)
Printing	1,000	668	332
Professional Services	150	272	(122)
Other	800	1,148	(348)
CAC Administrative Costs	5,430	3,556	1,874
<i>Total Local Funds</i>	<u>69,270</u>	<u>54,069</u>	<u>15,201</u>
ET2-1-1 Contract Service:			
Personnel	20,965	20,911	54
Fringe Benefits	8,596	5,548	3,048
Supplies	100	-	100
Travel	26,100	358	25,742
Communications	6,000	7,284	(1,284)
Contracted Services	63,660	63,676	(16)
Professional Fees	144	50	94
CAC Administrative Costs	2,935	2,194	741
<i>Total ET2-1-1 Contract Service</i>	<u>128,500</u>	<u>100,021</u>	<u>28,479</u>
Local - In Kind:			
In Kind	4,000	-	4,000
<i>Total Senior Citizen Information &amp; Referral Service, FY13</i>	<u>218,527</u>	<u>170,847</u>	<u>47,680</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Mobile Meals Kitchen - Insurance Recovery, FY13:</i>			
Personnel	21,640	20,245	1,395
Fringe Benefits	8,656	6,666	1,990
Supplies	4,661	80	4,581
Contracted Services	638,727	24,292	614,435
Professional Services	100	-	100
Other	102,190	1,453	100,737
CAC Administration Cost	2,597	2,133	464
<i>Total Mobile Meals Kitchen - Insurance Recovery, FY13</i>	<u>778,571</u>	<u>54,869</u>	<u>723,702</u>
<i>Mobile Meals Kitchen, FY13:</i>			
Personnel	255,622	242,214	13,408
Fringe Benefits	100,000	96,248	3,752
Supplies	1,203,948	849,465	354,483
Travel	2,000	1,950	50
Communications	5,000	4,820	180
Printing	100	1	99
Contracted Services	250	214	36
Professional Services	77,000	85,762	(8,762)
Capital	40,000	20,524	19,476
Maintenance & Repair	36,000	-	36,000
Utilities	66,000	58,960	7,040
Insurance	10,000	9,480	520
Other	413,665	172,125	241,540
CAC Administration Cost	30,675	27,177	3,498
<i>Total Mobile Meals Kitchen, FY13</i>	<u>2,240,260</u>	<u>1,568,940</u>	<u>671,320</u>
<i>Low Income Heating Energy Assistance Program, FY13:</i>			
Program Support:			
Personnel	119,755	102,989	16,766
Fringe Benefits	50,099	43,134	6,965
Supplies	8,875	8,853	22
Travel	3,600	3,590	10
Telephone	1,750	1,734	16
Postage	5,000	4,932	68
Printing	1,150	1,149	1
Professional Services	5,000	4,097	903
Equipment Rental	8,700	8,694	6
Occupancy	27,447	27,430	17
CAC Administration Cost	30,585	28,318	2,267
<i>Total Program Support</i>	<u>261,961</u>	<u>234,920</u>	<u>27,041</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY13: (Continued)</i>			
Direct Program Support:			
Personnel	154,298	153,913	385
Fringe Benefits	36,100	36,027	73
Total Direct Program Support	190,398	189,940	458
Client Services - Heating Crisis:			
Client Services	313,243	313,275	(32)
Client Services - Heating Regular:			
Client Services	2,794,024	2,794,041	(17)
Client Services - Heating Local:			
Client Services	25,142	25,142	-
Outreach:			
Supplies	675	674	1
Postage	2,950	2,942	8
Printing	2,525	2,524	1
Total Outreach	6,150	6,140	10
Total Low Income Heating Energy Assistance Program, FY13	3,590,918	3,563,458	27,460
<i>KUB Laterals Program, FY12:</i>			
Program:			
Personnel	555	555	-
Fringe Benefits	273	273	-
Communications	23	23	-
CAC Administration Cost	156	156	-
Housing Program Support Allocation	13,022	960	12,062
Housing Client Services Allocation	1,871	1,871	-
Total KUB Laterals Program, FY12	15,900	3,838	12,062

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><i>KUB Laterals Program, FY13:</i></b>			
Program:			
Personnel	1,315	1,315	-
Fringe Benefits	864	864	-
Supplies	1,458	1,458	-
Communications	239	239	-
Audit Services	354	354	-
Occupancy	4,144	4,144	-
Insurance	2,065	2,065	-
CAC Administration Cost	145	145	-
Housing Program Support Allocation	4,829	1,844	2,985
Housing Client Services Allocation	3,387	3,387	-
<b>Total Program</b>	<b>18,800</b>	<b>15,815</b>	<b>2,985</b>
Lateral Grant Program:			
Contracted Services	42,249	42,249	-
<b>Total KUB Laterals Program, FY13</b>	<b>61,049</b>	<b>58,064</b>	<b>2,985</b>
<b><i>L T Ross Building, FY13:</i></b>			
Operations:			
Personnel	166,946	166,946	-
Fringe Benefits	71,708	71,708	-
Supplies	24,275	24,275	-
Communications	2,340	2,340	-
Contracted Services	48,662	48,662	-
Audit Services	595	595	-
Capital	5,824	5,824	-
Maintenance & Repair	10,374	10,374	-
Utilities	151,505	151,505	-
Insurance	1,024	1,024	-
Other	259	259	-
CAC Administration Cost	18,570	18,570	-
<b>Total Operations</b>	<b>502,082</b>	<b>502,082</b>	<b>-</b>
LT Ross Special Projects:			
Contracted Services	1,000	(14,610)	15,610
<b>Total L T Ross Building, FY13</b>	<b>503,082</b>	<b>487,472</b>	<b>15,610</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Project Live, FY13:</i>			
<b>Local Funds:</b>			
Personnel	110,374	69,999	40,375
Fringe Benefits	38,240	30,954	7,286
Supplies	9,000	1,260	7,740
Travel	20,000	22,543	(2,543)
Communications	4,150	6,215	(2,065)
Printing	540	1,525	(985)
Contracted Services	12,000	10,713	1,287
Audit Services	500	963	(463)
Training	1,000	875	125
Occupancy	18,458	26,315	(7,857)
Insurance	2,500	1,778	722
Other	500	99	401
Recognition	300	-	300
Client Support Services	24,000	6,592	17,408
Registrations	500	-	500
CAC Administration Cost	19,009	7,797	11,212
<b>Total Local Funds</b>	<b>261,071</b>	<b>187,628</b>	<b>73,443</b>
<b>Office on Aging:</b>			
Personnel	29,055	29,092	(37)
Fringe Benefits	11,092	10,435	657
Contracted Services	2,000	2,000	-
CAC Administration Cost	2,708	3,328	(620)
<b>Total Office on Aging</b>	<b>44,855</b>	<b>44,855</b>	<b>-</b>
<b>Weiss Foundation:</b>			
Travel	500	-	500
Client Services	2,500	3,000	(500)
<b>Total Weiss Foundation</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>National Family Caregiver Support:</b>			
Personnel	21,816	20,721	1,095
Fringe Benefits	8,945	9,869	(924)
Supplies	159	411	(252)
Travel	61	-	61
Occupancy	966	1,722	(756)
CAC Administration Cost	3,053	2,277	776
<b>Total National Family Caregiver Support</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Total Project Live, FY13</b>	<b>343,926</b>	<b>270,483</b>	<b>73,443</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Affordable Medicine Options for Seniors Program, FY13:</i>			
Federal Funds - MIPPA:			
Personnel	7,237	8,007	(770)
Fringe Benefits	3,039	3,088	(49)
Contracted Services	4,000	3,155	845
CAC Administration Cost	724	750	(26)
<b>Total Federal Funds - MIPPA</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
IID Health Promotion:			
Personnel	6,716	7,242	(526)
Fringe Benefits	2,572	2,361	211
Supplies	100	-	100
Contracted Services	400	60	340
CAC Administration Cost	712	716	(4)
<b>Total IID Health Promotion</b>	<b>10,500</b>	<b>10,379</b>	<b>121</b>
Local Funds:			
Personnel	21,310	18,141	3,169
Fringe Benefits	7,260	8,662	(1,402)
Supplies	1,200	834	366
Travel	300	347	(47)
Communications	1,000	1,227	(227)
Printing	300	316	(16)
Occupancy	3,000	4,267	(1,267)
Other	700	480	220
CAC Administration Cost	1,559	2,252	(693)
<b>Total Local Funds</b>	<b>36,629</b>	<b>36,526</b>	<b>103</b>
In-Kind:			
In-Kind	1,500	-	1,500
<b>Total Affordable Medicine Options for Seniors Program, FY13</b>	<b>63,629</b>	<b>61,905</b>	<b>1,724</b>
<i>Senior Corps Management Program, FY13:</i>			
Personnel	55,278	53,812	1,466
Fringe Benefits	23,217	21,521	1,696
Supplies	2,125	311	1,814
Travel	600	2,123	(1,523)
Communications	850	83	767
Printing	255	-	255
Occupancy	7,074	6,643	431
Other	425	150	275
CAC Administration Cost	6,633	6,005	628
In-Kind	40,000	39,962	38
<b>Total Senior Corps Management Program, FY13</b>	<b>136,457</b>	<b>130,610</b>	<b>5,847</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>HUD - CDBG - Morristown Project, FY13:</i>			
Personnel	4,477	4,476	1
Fringe Benefits	1,600	1,535	65
Supplies	21	21	-
Communications	130	129	1
Professional Services	1,626	1,626	-
Audit Services	15	14	1
Transportation	43	42	1
Occupancy	2,000	-	2,000
CAC Administration Cost	1,238	518	720
Housing Program Support Allocation	7,085	-	7,085
<i>Total Morristown Project, FY13</i>	<u>18,235</u>	<u>8,361</u>	<u>9,874</u>
<i>Nutrition Program, FY13:</i>			
Green Thumb:			
Supplies	10,060	10,060	-
Emergency Food Helpers:			
Other	8,000	1,587	6,413
Hike Against Hunger:			
Other	1,063	1,050	13
Food Policy Council:			
Other	436	-	436
<i>Total Nutrition Program, FY13</i>	<u>19,559</u>	<u>12,697</u>	<u>6,862</u>
<i>Office on Aging, FY13:</i>			
Office on Aging:			
Personnel	92,084	94,520	(2,436)
Fringe Benefits	37,754	40,032	(2,278)
Supplies	1,020	834	186
Travel	1,675	-	1,675
Communications	240	146	94
Postage	2,700	1,521	1,179
Printing	2,822	1,062	1,760
Professional Services	475	782	(307)
Occupancy	1,476	3,572	(2,096)
Insurance	465	-	465
Other	185,631	186,248	(617)
CAC Administration Cost	12,892	10,517	2,375
In-Kind	29,025	-	29,025
<i>Total Office on Aging</i>	<u>368,259</u>	<u>339,234</u>	<u>29,025</u>
OOA - Program Income:			
Other	6,600	6,486	114
<i>Total Office on Aging, FY13</i>	<u>374,859</u>	<u>345,720</u>	<u>29,139</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>O'Connor Senior Center, FY13:</i>			
State:			
Personnel	45,768	45,488	280
Fringe Benefits	18,765	18,651	114
CAC Administration Cost	4,577	4,971	(394)
Total State	69,110	69,110	-
City:			
Personnel	69,890	66,941	2,949
Fringe Benefits	28,655	28,782	(127)
Supplies	11,000	11,453	(453)
Travel	500	94	406
Communications	3,996	3,609	387
Postage	500	161	339
Printing	600	46	554
Contracted Services	8,000	11,702	(3,702)
Audit Services	575	502	73
Maintenance & Repair	3,000	2,919	81
Insurance	1,000	366	634
Other	500	4,164	(3,664)
CAC Administration Cost	9,784	7,261	2,523
Total City	138,000	138,000	-
Local - Health Services:			
Personnel	25,968	36,858	(10,890)
Fringe Benefits	10,647	16,141	(5,494)
Supplies	20,490	299	20,191
Contracted Services	2,160	3,522	(1,362)
CAC Administration Cost	3,635	4,108	(473)
Total Local - Health Services	62,900	60,928	1,972
Local - Other Projects:			
Personnel	30,478	5,927	24,551
Fringe Benefits	12,494	2,824	9,670
Supplies	10,900	103	10,797
Printing	12,000	-	12,000
Contracted Services	19,018	-	19,018
Other	1,875	18,668	(16,793)
CAC Administration Cost	4,268	970	3,298
Total Local - Other Projects	91,033	28,492	62,541

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>O'Connor Senior Center, FY13: (Continued)</i>			
Local - Dine-A-Mite Diner:			
Supplies	700	-	700
Other	210	-	210
Total Local - Dine-A-Mite Diner	910	-	910
Computer Program:			
Supplies	10,000	-	10,000
Professional Services	5,000	-	5,000
Total Computer Program	15,000	-	15,000
Daily Living Center:			
Personnel	57,436	53,732	3,704
Fringe Benefits	19,654	22,387	(2,733)
Supplies	15,580	13,078	2,502
Travel	600	272	328
Communications	1,200	1,808	(608)
Postage	20	-	20
Printing	550	225	325
Contracted Services	1,000	1,120	(120)
Professional Services	175	-	175
Transportation	128,175	31,260	96,915
Training	820	35	785
Occupancy	723	-	723
Other	25	25	-
CAC Administrative Cost	8,642	5,950	2,692
In-Kind	1,300	1,262	38
Total Daily Living Center	235,900	131,154	104,746
O'Connor Advisory Board:			
Supplies	1,600	3,631	(2,031)
Printing	6,000	-	6,000
Contracted Services	12,500	4,557	7,943
Other	19,900	13,906	5,994
Total O'Connor Advisory Board	40,000	22,094	17,906
Total O'Connor Senior Center, FY13	652,853	449,778	203,075

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2013

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Reach, FY13:</b>			
Federal - Operations:			
Personnel	45,478	45,478	-
Fringe Benefits	19,259	19,259	-
<b>Total Federal - Operations</b>	<b>64,737</b>	<b>64,737</b>	<b>-</b>
Local Cash:			
Supplies	1,000	251	749
Travel	5,000	4,099	901
Communications	1,000	904	96
Occupancy	3,000	2,579	421
Other	2,000	1,110	890
Client Support Services	3,000	2,939	61
CAC Administrative Cost	5,000	4,927	73
<b>Total Local Cash</b>	<b>20,000</b>	<b>16,809</b>	<b>3,191</b>
In Kind:			
In Kind	102	102	-
<b>Total Reach, FY13</b>	<b>84,839</b>	<b>81,648</b>	<b>3,191</b>
<b>Reach, FY14:</b>			
Federal - Operations:			
Personnel	81,163	28,565	52,598
Fringe Benefits	23,417	11,332	12,085
<b>Total Federal - Operations</b>	<b>104,580</b>	<b>39,897</b>	<b>64,683</b>
Local Cash:			
Fringe Benefits	8,098	-	8,098
Supplies	175	168	7
Travel	6,600	2,759	3,841
Communications	1,500	648	852
Professional Services	145	145	-
Occupancy	4,550	1,842	2,708
Other	1,000	918	82
Client Support Services	500	414	86
CAC Administrative Cost	9,240	3,536	5,704
<b>Total Local Cash</b>	<b>31,808</b>	<b>10,430</b>	<b>21,378</b>
<b>Total Reach, FY14</b>	<b>136,388</b>	<b>50,327</b>	<b>86,061</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>One Call Club for Seniors, FY13:</i>			
Local Funds:			
Personnel	32,019	13,616	18,403
Fringe Benefits	15,668	5,938	9,730
Supplies	200	556	(356)
Travel	100	516	(416)
Communications	300	421	(121)
Postage	300	886	(586)
Printing	500	26	474
Contracted Services	8,341	142	8,199
Audit Services	210	168	42
Transportation	4,300	4,284	16
Training	50	42	8
Occupancy	800	695	105
Insurance	300	-	300
Other	500	343	157
CAC Administrative Cost	2,603	1,594	1,009
<b>Total Local Funds</b>	<b>66,191</b>	<b>29,227</b>	<b>36,964</b>
Local - Cash Receipts:			
Contracted Services	5,000	1,250	3,750
<b>Total One Call Club for Seniors, FY13</b>	<b>71,191</b>	<b>30,477</b>	<b>40,714</b>
<i>Retired Senior Volunteer Program, FY13:</i>			
Federal - Volunteer Support:			
Personnel	18,530	18,429	101
Fringe Benefits	8,600	8,579	21
Supplies	177	249	(72)
Travel	500	376	124
Communications	71	105	(34)
Postage	128	135	(7)
Printing	35	42	(7)
Audit Services	104	75	29
Occupancy	2,063	2,106	(43)
CAC Administrative Cost	5,192	5,215	(23)
<b>Total Federal - Volunteer Support</b>	<b>35,400</b>	<b>35,311</b>	<b>89</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY13: (Continued)</i>			
Federal - Volunteer Expense:			
Insurance	2,420	2,418	2
Local - Volunteer Support Cash:			
Other	140	139	1
CAC Administrative Cost	260	238	22
Total Local - Volunteer Support Cash	400	377	23
Local - Volunteer Support In Kind:			
In Kind	14,200	14,159	41
Local - Volunteer Expense Cash:			
Insurance	100	97	3
Recognition	620	191	429
Total Local - Volunteer Expense Cash	720	288	432
Local - Volunteer Expense In Kind:			
In Kind	3,011	2,531	480
Total Retired Senior Volunteer Program, FY13	56,151	55,084	1,067
<i>Retired Senior Volunteer Program, FY14:</i>			
Federal - Volunteer Support:			
Personnel	21,068	4,458	16,610
Fringe Benefits	8,769	2,204	6,565
Supplies	300	-	300
Travel	1,785	-	1,785
Communications	168	41	127
Postage	156	89	67
Printing	48	13	35
Audit Services	121	-	121
Occupancy	2,880	740	2,140
Insurance	124	-	124
Other	100	-	100
CAC Administrative Cost	10,029	2,160	7,869
Total Federal - Volunteer Support	45,548	9,705	35,843

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY14: (Continued)</i>			
Federal - Volunteer Expense:			
Insurance	3,205	-	3,205
Recognition	455	-	455
Total Federal - Volunteer Expense	<u>3,660</u>	<u>-</u>	<u>3,660</u>
Local - Volunteer Support Cash:			
Personnel	2,978	-	2,978
Fringe Benefits	1,177	-	1,177
Contracted Services	300	-	300
Other	100	-	100
CAC Administrative Cost	943	112	831
Total Local - Volunteer Support Cash	<u>5,498</u>	<u>112</u>	<u>5,386</u>
Local - Volunteer Support In Kind:			
In Kind	23,500	5,873	17,627
Local - Volunteer Expense Cash:			
Travel	2,400	-	2,400
Insurance	2,692	-	2,692
Recognition	1,045	-	1,045
Client Support Services	1,000	-	1,000
Total Local - Volunteer Expense Cash	<u>7,137</u>	<u>-</u>	<u>7,137</u>
Local - Volunteer Expense In Kind:			
In Kind	4,025	-	4,025
Total Retired Senior Volunteer Program, FY14	<u>89,368</u>	<u>15,690</u>	<u>73,678</u>
<i>Senior Companion Program, FY13:</i>			
Federal - Volunteer Support Expense:			
Personnel	38,266	38,266	-
Fringe Benefits	15,977	16,458	(481)
Supplies	1,200	1,124	76
Travel	1,200	1,157	43
Communications	540	337	203
Postage	776	743	33
Printing	360	377	(17)
Contracted Services	700	700	-
Auditor Services	430	450	(20)
Occupancy	2,784	4,179	(1,395)
Insurance	608	-	608
CAC Administrative Cost	37,385	36,444	941
Total Federal - Volunteer Support Expense	<u>100,226</u>	<u>100,235</u>	<u>(9)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Companion Program, FY13: (Continued)</i>			
Federal - Volunteer Expense:			
Personnel - Volunteer Stipends	195,735	195,729	6
Participant Fringe Benefits	12,300	12,269	31
Transportation	11,900	11,920	(20)
Insurance	475	482	(7)
Total Federal - Volunteer Expense	220,410	220,400	10
Local - Volunteer Support Expense - In Kind:			
In Kind	38,610	38,603	7
Local - Volunteer Expense Cash:			
Participant Wages - Stipends	2,900	2,911	(11)
Transportation	36,960	36,802	158
Recognition	100	69	31
CAC Administrative Cost	2,540	2,540	-
Total Local - Volunteer Expense Cash	42,500	42,322	178
Local - Volunteer Expense - In-Kind:			
In-Kind	3,000	2,948	52
Local - Volunteer Support Cash:			
Personnel	1,000	945	55
Fringe Benefits	100	107	(7)
Supplies	630	630	-
Other	2,800	2,822	(22)
CAC Administrative Cost	120	134	(14)
Total Local - Volunteer Support Cash	4,650	4,638	12
Total Senior Companion Program, FY13	409,396	409,146	250
<i>Senior Employment and Training, FY13:</i>			
Program:			
Personnel	12,300	12,730	(430)
Fringe Benefits	3,115	1,702	1,413
Supplies	175	108	67
Travel	200	-	200
Communications	200	157	43
Printing	63	55	8
Occupancy	1,400	1,422	(22)
Other	50	190	(140)
CAC Administrative Cost	1,722	1,385	337
Total Senior Employment and Training, FY13	19,225	17,749	1,476

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Summer Feeding Program, FY12:</i>			
Administration:			
Personnel	10,516	9,237	1,279
Fringe Benefits	5,973	3,458	2,515
Supplies	810	-	810
Travel	1,466	833	633
Telephone	40	37	3
Postage	17	1	16
Professional Services	461	-	461
Maintenance & Repair	2,000	-	2,000
Occupancy	750	735	15
Insurance	500	-	500
CAC Administrative Cost	1,310	1,300	10
<b>Total Administration</b>	<b>23,843</b>	<b>15,601</b>	<b>8,242</b>
Operating Costs:			
Personnel	17,679	4,024	13,655
Fringe Benefits	4,931	957	3,974
Supplies	209,502	159,946	49,556
Travel	67	-	67
Contracted Services	29,486	18,919	10,567
Other	348	109	239
CAC Administrative Cost	1,676	562	1,114
<b>Total Operating Costs</b>	<b>263,689</b>	<b>184,517</b>	<b>79,172</b>
<i>Total Summer Feeding Program, FY12</i>	<i>287,532</i>	<i>200,118</i>	<i>87,414</i>
<i>Summer Feeding Program, FY13:</i>			
Administration:			
Personnel	24,675	10,826	13,849
Fringe Benefits	7,776	3,604	4,172
Supplies	600	542	58
Travel	2,000	1,401	599
Telephone	80	60	20
Postage	30	10	20
Professional Services	500	480	20
Maintenance & Repair	900	44	856
Occupancy	1,304	735	569
Insurance	494	-	494
CAC Administrative Cost	2,965	1,628	1,337
<b>Total Administration</b>	<b>41,324</b>	<b>19,330</b>	<b>21,994</b>
Operating Costs:			
Personnel	17,366	4,969	12,397
Fringe Benefits	5,032	1,067	3,965
Supplies	404,890	237,844	167,046
Contracted Services	42,618	18,699	23,919
Other	3,700	360	3,340
CAC Administrative Cost	1,489	819	670
<b>Total Operating Costs</b>	<b>475,095</b>	<b>263,758</b>	<b>211,337</b>
<i>Total Summer Feeding Program, FY13</i>	<i>516,419</i>	<i>283,088</i>	<i>233,331</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Nutrition Program, FY13:</i>			
Federal - IIC Congregate:			
Personnel	130,797	126,126	4,671
Fringe Benefits	39,064	43,344	(4,280)
Supplies	2,550	5,228	(2,678)
Travel	2,341	3,200	(859)
Communications	540	382	158
Postage	600	702	(102)
Printing	524	762	(238)
Audit Services	770	1,051	(281)
Equipment Rental	460	-	460
Occupancy	6,636	6,401	235
Insurance	1,250	458	792
Other	245,316	242,359	2,957
CAC Administrative Costs	13,080	13,915	(835)
In-Kind	54,850	54,850	-
<b>Total Federal - IIC Congregate</b>	<b>498,778</b>	<b>498,778</b>	<b>-</b>
Federal - IIC Home Delivered:			
Personnel	161,446	158,442	3,004
Fringe Benefits	60,000	58,285	1,715
Supplies	6,530	2,566	3,984
Travel	80,128	73,820	6,308
Communications	540	382	158
Postage	6,000	5,454	546
Printing	10,000	9,868	132
Audit Services	1,500	1,051	449
Occupancy	6,636	6,401	235
Insurance	4,950	4,471	479
Other	995,108	989,247	5,861
CAC Administrative Costs	20,000	17,554	2,446
<b>Total Federal - IIC Home Delivered</b>	<b>1,352,858</b>	<b>1,327,541</b>	<b>25,317</b>
Federal - IIC Transportation:			
Transportation	15,000	14,986	14
In-Kind	3,529	-	3,529
<b>Total Federal - IIC Transportation</b>	<b>18,529</b>	<b>14,986</b>	<b>3,543</b>
Contract Services - MAMS:			
Contracted Services	20,000	9,029	10,971
Local - City/County:			
Supplies	1,388	-	1,388
Contracted Services	1,000	-	1,000
Other	1,000	-	1,000
<b>Total Local - City/County</b>	<b>3,388</b>	<b>-</b>	<b>3,388</b>
<b>Total Senior Nutrition Program, FY13</b>	<b>1,893,553</b>	<b>1,850,334</b>	<b>43,219</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Snack Program, FY12:</i>			
State USDA Funds:			
Professional Services	58,377	9,732	48,645
Local Funds:			
Personnel	1,164	855	309
Fringe Benefits	581	405	176
Supplies	887	31	856
Communications	224	145	79
Other	295	179	116
CAC Administrative Costs	247	92	155
Total Local Funds	3,398	1,707	1,691
<i>Total Snack Program, FY12</i>	<u>61,775</u>	<u>11,439</u>	<u>50,336</u>
<i>Snack Program, FY13:</i>			
State Funds:			
Professional Services	65,000	37,784	27,216
Local Funds:			
Personnel	8,700	3,860	4,840
Fringe Benefits	3,500	1,482	2,018
Supplies	1,000	-	1,000
Communications	2,000	105	1,895
Other	4,050	1,037	3,013
CAC Administrative Costs	2,000	350	1,650
Total Local Funds	21,250	6,834	14,416
<i>Total Snack Program, FY13</i>	<u>86,250</u>	<u>44,618</u>	<u>41,632</u>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Special Community Services Project, FY13:</i>			
Community Leadership:			
Supplies	3,000	2,642	358
Contracted Services	4,890	4,160	730
Total Community Leadership	7,890	6,802	1,088
Program Support:			
Personnel	87,000	66,453	20,547
Fringe Benefits	34,800	27,585	7,215
Supplies	5,410	2,591	2,819
Travel	1,000	300	700
Communications	3,000	713	2,287
Professional Services	20,000	34,088	(14,088)
Audit Services	3,500	533	2,967
Capital	20,000	11,001	8,999
Maintenance & Repair	200	2,315	(2,115)
Training	200	-	200
Occupancy	6,858	1,413	5,445
Insurance	2,500	2,912	(412)
Other	207,500	18,155	189,345
CAC Administrative Costs	10,440	7,158	3,282
Total Program Support	402,408	175,217	227,191
Summer Adult Meals:			
Contracted Services	5,200	1,587	3,613
Total Special Community Services Project, FY13	415,498	183,606	231,892
<i>Transportation - Knox County Grants, FY13:</i>			
Program:			
Supplies	3,000	689	2,311
Postage	5,000	745	4,255
Printing	2,000	678	1,322
Transportation	390,000	229,536	160,464
Client Services	100,000	28,750	71,250
Total Transportation - Knox County Grants, FY13	500,000	260,398	239,602
<i>THDA - Emergency Home Repair for the Elderly, FY13:</i>			
Service Costs:			
Contracted Services	34,178	28,210	5,968

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Training Enterprise, FY12</i>			
Regional Network Training:			
Supplies	1,000	-	1,000
Professional Services	7,000	-	7,000
<b>Total Regional Network Training</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
CDF Training:			
Personnel	13,743	10,075	3,668
Fringe Benefits	5,358	4,171	1,187
Supplies	3,750	3,309	441
Travel	6,750	6,558	192
Professional Services	9,600	4,551	5,049
Other	63,438	2,735	60,703
CAC Administrative Costs	1,936	1,068	868
WIA Administration Allocation	5,293	-	5,293
<b>Total CDF Training</b>	<b>109,868</b>	<b>32,467</b>	<b>77,401</b>
Amtec Project:			
Other	15,659	15,659	-
Participant Support Services	204	204	-
WIA Administration Allocation	2,301	2,301	-
<b>Total CDF Training</b>	<b>18,164</b>	<b>18,164</b>	<b>-</b>
UT Program Income Project:			
Personnel	7,100	-	7,100
Fringe Benefits	3,700	-	3,700
CAC Administrative Costs	1,000	-	1,000
WIA Administration Allocation	200	-	200
<b>Total UT Program Income Project</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>
<b>Total Training Enterprise, FY13</b>	<b>148,032</b>	<b>50,631</b>	<b>97,401</b>
<i>Transportation - Job Access, FY13:</i>			
Transportation	538,644	533,358	5,286
<i>Tennessee Association of Community Action, FY13:</i>			
Supplies	300	404	(104)
Communications	300	79	221
Other	200	-	200
Memberships	100	-	100
Registrations	100	-	100
<b>Total Tennessee Association of Community Action, FY13</b>	<b>1,000</b>	<b>483</b>	<b>517</b>

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Transportation, FY13:</i>			
Personnel	1,437,554	1,392,553	45,001
Fringe Benefits	560,000	559,273	727
Supplies	13,000	12,560	440
Travel	6,000	5,781	219
Communications	55,000	51,014	3,986
Printing	5,000	76	4,924
Professional Services	60,000	37,164	22,836
Capital	658,548	113,262	545,286
Maintenance & Repair	850,000	925,674	(75,674)
Training	5,000	1,917	3,083
Occupancy	36,000	34,074	1,926
Insurance	106,500	106,439	61
Other	216,536	6,214	210,322
CAC Administrative Costs	167,892	154,688	13,204
<i>Total Transportation, FY13</i>	<u>4,177,030</u>	<u>3,400,689</u>	<u>776,341</u>
<i>Taxicab Project, FY13:</i>			
Professional Services	500	-	500
Training	1,000	-	1,000
Other	500	-	500
In-Kind	5,500	-	5,500
<i>Total Taxicab Project, FY13</i>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
<i>HPRP - Case Management, FY13:</i>			
TYP Case Management - CDBG:			
Personnel	5,450	5,357	93
Fringe Benefits	3,000	2,982	18
Travel	-	35	(35)
Communications	50	-	50
<i>Total TYP Case Management - CDBG</i>	<u>8,500</u>	<u>8,374</u>	<u>126</u>
TYP Case Management - CAC:			
Personnel	114,025	120,913	(6,888)
Fringe Benefits	41,745	50,537	(8,792)
Supplies	775	75	700
Travel	6,965	423	6,542
Communications	4,875	2,596	2,279
Contracted Services	2,165	1,220	945
Training	1,225	335	890
Other	570	-	570
Client Services	11	197	(186)
CAC Administrative Costs	20,655	14,010	6,645
<i>Total TYP Case Management - CAC</i>	<u>193,011</u>	<u>190,306</u>	<u>2,705</u>
<i>Total HPRP - Case Management, FY13</i>	<u>201,511</u>	<u>198,680</u>	<u>2,831</u>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Utility Assistance Project, FY13:</i>			
KUB Project Help:			
Client Services	100,547	100,547	-
Community Contributions:			
Personnel	1,500	121	1,379
Fringe Benefits	450	14	436
Supplies	4,000	2,184	1,816
Transportation	1,840	444	1,396
Client Services	5,685	558	5,127
CAC Administrative Costs	210	10	200
Total Community Contributions	13,685	3,331	10,354
<i>Total Utility Assistance Project, FY13</i>	114,232	103,878	10,354
<i>United Way - Case Management, FY13:</i>			
United Way Funds:			
Personnel	33,290	-	33,290
Fringe Benefits	13,317	-	13,317
Total United Way Funds	46,607	-	46,607
Local Cash Funds:			
Personnel	5,415	-	5,415
Fringe Benefits	2,940	-	2,940
Supplies	1,200	-	1,200
Travel	1,692	-	1,692
Communications	420	-	420
Postage	60	-	60
Printing	120	-	120
Professional Services	50	-	50
Occupancy	2,700	-	2,700
Other	1,150	-	1,150
CAC Administrative Costs	5,418	-	5,418
Total Local Cash Funds	21,165	-	21,165
<i>Total United Way - Case Management, FY13</i>	67,772	-	67,772
<i>Vacant Lot Program, FY12:</i>			
Supplies	600	434	166
Other	110	28	82
<i>Total Vacant Lot Program, FY12</i>	710	462	248

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Vacant Lot Program, FY13:</i>			
Supplies	1,500	1,010	490
Other	500	-	500
In-Kind	4,136	4,136	-
<i>Total Vacant Lot Program, FY13</i>	<u>6,136</u>	<u>5,146</u>	<u>990</u>
<i>Volunteer Assisted Transportation Program (Grants), FY13:</i>			
New Freedom Operating Funds:			
Personnel	255,665	78,316	177,349
Fringe Benefits	104,823	34,901	69,922
Supplies	3,250	4,495	(1,245)
Travel	3,750	623	3,127
Communications	2,250	3,709	(1,459)
Printing	750	760	(10)
Contracted Services	15,000	10,693	4,307
Professional Services	3,750	4,788	(1,038)
Maintenance & Repair	7,500	12,114	(4,614)
Training	1,500	1,491	9
Occupancy	5,250	3,650	1,600
Insurance	9,250	7,167	2,083
Other	2,500	2,873	(373)
CAC Administrative Costs	25,566	9,045	16,521
In-Kind	146,935	64,065	82,870
<i>Total Volunteer Assisted Transportation Program (Grants), FY13</i>	<u>587,739</u>	<u>238,690</u>	<u>349,049</u>
<i>Volunteer Assisted Transportation Program, FY13:</i>			
New Freedom Operating Match:			
Personnel	3,136	3,136	-
Contracted Services	50,000	-	50,000
Maintenance & Repair	8,500	-	8,500
Training	1,240	1,240	-
Other	78,976	-	78,976
<i>Total Volunteer Assisted Transportation Program, FY13</i>	<u>141,852</u>	<u>4,376</u>	<u>137,476</u>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY13:</i>			
Program Support:			
Personnel	12,044	11,044	1,000
Fringe Benefits	5,425	4,508	917
Supplies	2,886	2,886	-
Telephone	366	366	-
Occupancy	4,642	4,642	-
CAC Administrative Costs	8,031	8,031	-
Total Program Support	33,394	31,477	1,917
Direct Services:			
Professional Services	89,064	54,902	34,162
Health & Safety:			
Professional Services	30,348	16,511	13,837
Financial Audit:			
Professional Services	536	536	-
Home Related Program Operations:			
Personnel	47,755	47,755	-
Fringe Benefits	20,023	20,023	-
Travel	1,454	1,454	-
Communications	458	458	-
Total Home Related Program Operations	69,690	69,690	-
Training & Tech Assistance:			
Personnel	4,953	4,953	-
Fringe Benefits	2,289	2,289	-
Travel	6,733	6,733	-
Total Training & Tech Assistance	13,975	13,975	-
Roane Program Support:			
Personnel	2,188	2,188	-
Fringe Benefits	681	681	-
Communications	65	65	-
CAC Administrative Costs	1,128	1,128	-
Total Roane Program Support	4,062	4,062	-
Roane Direct Services:			
Professional Services	31,932	14,832	17,100

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 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY13: (Continued)</i>			
Roane Program Operations:			
Personnel	8,685	7,058	1,627
Fringe Benefits	5,095	2,679	2,416
Travel	1,032	-	1,032
Professional Services	7,564	4,149	3,415
Total Roane Program Operations	<u>22,376</u>	<u>13,886</u>	<u>8,490</u>
Roane Financial Audit:			
Professional Services	98	-	98
Roane Training & Tech Assistance:			
Personnel	87	87	-
Fringe Benefits	39	39	-
Travel	43	43	-
Total Roane Training & Tech Assistance	<u>169</u>	<u>169</u>	<u>-</u>
Loudon Program Support:			
Personnel	2,055	2,055	-
Fringe Benefits	781	781	-
Communications	50	50	-
CAC Administrative Costs	869	869	-
Total Loudon Program Support	<u>3,755</u>	<u>3,755</u>	<u>-</u>
Loudon Direct Services:			
Professional Services	26,400	-	26,400
Loudon Health & Safety:			
Professional Services	5,944	-	5,944
Loudon Financial Audit:			
Professional Services	77	-	77
Loudon Program Operations:			
Personnel	5,553	5,553	-
Fringe Benefits	2,024	1,765	259
Travel	812	-	812
Total Loudon Program Operations	<u>8,389</u>	<u>7,318</u>	<u>1,071</u>
Loudon Training & Tech Assistance:			
Personnel	609	-	609
Fringe Benefits	703	-	703
Travel	195	-	195
Total Loudon Training & Tech Assistance	<u>1,507</u>	<u>-</u>	<u>1,507</u>
Total Weatherization Assistance Program, FY13	<u>341,716</u>	<u>231,113</u>	<u>110,603</u>

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 CONDUCT AND ADMINISTRATION FUND  
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Workforce Administration Program, FY13:</i>			
Other	20,000	1,173	18,827
WIA Administrative Costs	42,000	6,498	35,502
<i>Total Workforce Administration Program, FY13</i>	62,000	7,671	54,329
<i>Program Activity, FY13:</i>	-	124,054	(124,054)
<i>Change in Long-term Compensated Absences Payable</i>	-	15,413	(15,413)
<b>TOTAL CONDUCT &amp; ADMINISTRATION FUND</b>	<b>\$ 42,919,742</b>	<b>\$ 32,083,487</b>	<b>\$ 10,836,255</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONSORTIUM FUND**

For The Year Ended June 30, 2013

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
WIA Disability Employment Program, 9/30/14	\$ 221,711	\$ 128,579	\$ (93,132)
WIA Dislocated Worker, FY12, 6/13	170,000	169,449	(551)
WIA Dislocated Worker, 6/13/14	782,783	455,879	(326,904)
WIA Incumbent Worker, 9/30/12	5,079	5,079	-
WIA Incumbent Worker, 9/30/13	60,000	11,760	(48,240)
ARRA - WIA Natural Emergency Grant, 9/12	2,380	2,380	-
WIA Rapid Response, 6/30/14	263,649	71,000	(192,649)
WIA Adult, 6/13	173,638	173,638	-
WIA Adult, 6/14	817,971	528,597	(289,374)
WIA Youth Grant, 6/13	220,931	220,931	-
WIA Youth Grant, 6/14	729,823	652,648	(77,175)
WIA Youth Grant, 6/15	834,560	-	(834,560)
WIA Incentive, 12/31/13	27,083	-	(27,083)
WIA Cost Allocation Pool, 6/13	39,625	39,625	-
<b>TOTAL CONSORTIUM FUND</b>	<b>\$ 4,349,233</b>	<b>\$ 2,459,565</b>	<b>\$ (1,889,668)</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONSORTIUM FUND  
 For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Disability Employment Program, 9/30/14:</i>			
Personnel	\$ 75,000	\$ 43,684	\$ 31,316
Fringe Benefits	32,250	17,875	14,375
Supplies	27,400	2,257	25,143
Travel	14,140	8,405	5,735
Postage	2,000	24	1,976
Prisoner - Professional Services	1,635	445	1,191
Transportation	500	35	465
Other	40,000	33,721	6,279
Participant Support Services	6,000	5,442	558
In-School Activities	1,000	17	983
CAC Administrative Cost Allocation	3,926	4,836	(910)
WIA Administration Allocation	17,859	11,838	6,021
<i>Total WIA Disability Employment Program, 9/30/14</i>	<u>221,711</u>	<u>128,579</u>	<u>93,132</u>
<i>WIA Dislocated Worker, FY12, 6/13:</i>			
<i>WIA Dislocated Worker (#2):</i>			
Trans - Trans Participants	25,000	14,659	10,341
Other - Career Center Allocation	40,000	60,516	(20,516)
Other - Direct Program Allocation	15,000	18,584	(3,584)
Prtsupser - Tuition Education Expenses	53,000	55,311	(2,311)
Prtsupser - Training Expenses	20,000	11,975	8,025
WIA Administration Allocation	17,000	8,404	8,596
<i>Total WIA Dislocated Worker, FY12, 6/13</i>	<u>170,000</u>	<u>169,449</u>	<u>551</u>
<i>WIA Dislocated Worker, 6/30/14:</i>			
<i>WIA Dislocated Worker (#1):</i>			
Trans - Trans Participants	14,660	-	14,660
Other - Career Center Allocation	9,350	18,924	(9,574)
Other - Direct Program Allocation	4,872	14,640	(9,768)
Prtsupser - Tuition Education Expenses	35,977	13,733	22,244
Prtsupser - Training Expenses	3,671	4,621	(950)
Prtsupser - Adult Dislocated Wk1	35,000	4,067	30,933
WIA Administration Allocation	11,503	8,746	2,757
<i>Total WIA Dislocated Worker (#1)</i>	<u>115,033</u>	<u>64,731</u>	<u>50,302</u>
<i>WIA Dislocated Worker (#2):</i>			
Trans - Trans Participants	33,140	20,153	12,987
Other - Career Center Allocation	299,164	205,034	94,130
Other - Direct Program Allocation	95,824	48,328	47,496
Prtsupser - Tuition Education Expenses	133,799	49,953	83,846
Prtsupser - Training Expenses	38,648	15,347	23,301
Prtsupser - Bus Tickets	400	400	-
WIA Administration Allocation	66,775	51,933	14,842
<i>Total WIA Dislocated Worker (#2)</i>	<u>667,750</u>	<u>391,148</u>	<u>276,602</u>
<i>Total WIA Dislocated Worker, 6/30/14</i>	<u>782,783</u>	<u>455,879</u>	<u>326,904</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND**

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Incumbent Worker, 6/12:</i>			
Incumbent Worker Contract #1:			
Contser - Contract Services	5,079	5,079	-
<i>WIA Incumbent Worker, 6/13:</i>			
Incumbent Worker Contract #1:			
Contser - Contract Services	60,000	11,760	48,240
<i>ARRA - WIA Natural Emergency Grant, 9/12:</i>			
Program Expenses:			
Prtsupser - Training Expenses	2,380	2,380	-
<i>WIA Rapid Response, 6/30/14:</i>			
WIA Rapid Response:			
Transportation Participants	1,639	1,639	-
Prtsupser - Tuition Education Expenses	61,035	61,035	-
Prtsupser - Training Expenses	8,326	8,326	-
Total WIA Rapid Response	71,000	71,000	-
WIA TN Works - OJT:			
Personnel	4,635	-	4,635
Fringe Benefits	1,808	-	1,808
Travel	2,100	-	2,100
Transportation	1,000	-	1,000
Participant Support Services	67,702	-	67,702
Total WIA TN Works - OJT	77,245	-	77,245
WIA Rapid Response - 1Q14:			
Trans - Trans Participants	17,311	-	17,311
Other - Career Center Allocation	9,232	-	9,232
Other - Direct Program Allocation	5,770	-	5,770
Prtsupser - Tuition Education Expenses	60,010	-	60,010
Prtsupser - Training Expenses	23,081	-	23,081
Total WIA Rapid Response - 1Q14	115,404	-	115,404
Total WIA Rapid Response, 6/30/14	263,649	71,000	192,649

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Adult, 6/13:</i>			
<i>WIA Adult (#2):</i>			
Trans - Trans Participants	16,853	16,853	-
Other - Career Center Allocation	54,979	54,979	-
Other - Direct Program Allocation	39,712	39,712	-
Prtsupser - Tuition Education Expenses	37,406	37,406	-
Prtsupser - Training Expenses	10,199	10,199	-
WIA Administration Allocation	14,489	14,489	-
<i>Total WIA Adult, 6/13</i>	<u>173,638</u>	<u>173,638</u>	-
<i>WIA Adult, 6/14:</i>			
<i>WIA Adult (#1):</i>			
Other - Career Center Allocation	30,610	30,610	-
Prtsupser - Tuition Education Expenses	20,399	20,399	-
Prtsupser - Training Expenses	5,161	5,161	-
WIA Administration Allocation	6,240	6,240	-
<i>Total WIA Adult (#1)</i>	<u>62,410</u>	<u>62,410</u>	-
<i>WIA Adult (#2):</i>			
Trans - Trans Participants	56,846	32,259	24,587
Other - Career Center Allocation	325,948	198,407	127,541
Other - Direct Program Allocation	101,329	47,669	53,660
Prtsupser - Client Support Services	100	100	-
Prtsupser - Tuition Education Expenses	144,441	109,626	34,815
Prtsupser - Training Expenses	50,941	17,958	32,983
Prtsupser - Bus Tickets	400	400	-
WIA Administration Allocation	75,556	59,768	15,788
<i>Total WIA Adult (#2)</i>	<u>755,561</u>	<u>466,187</u>	<u>289,374</u>
<i>Total WIA Adult, 6/14</i>	<u>817,971</u>	<u>528,597</u>	<u>289,374</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/13:</i>			
<i>WIA Out-of-School Youth Program:</i>			
Personnel	10,019	10,019	-
Summer Youth Wages	14,312	14,312	-
Fringe Benefits Budget	1,755	1,755	-
Summer Youth Fringe Benefits	1,095	1,095	-
Communications	89	89	-
Trans - Transportation Budget	10,542	10,542	-
Subcontr - Subcontractors	12,550	12,550	-
Other - Other Budget	7,435	7,435	-
Participant Support Services Budget	15,248	15,248	-
<b>Total WIA Out-of-School Youth Program</b>	<b>73,045</b>	<b>73,045</b>	<b>-</b>
<i>WIA In-School Youth Program:</i>			
Personnel	39,294	39,294	-
Summer Youth Wages	24,478	24,478	-
Fringe Benefits Budget	18,794	18,794	-
Summer Youth Fringe Benefits	2,052	2,052	-
Supplies Budget	544	544	-
Travel Budget	1,676	1,676	-
Communications Budget	899	899	-
Trans - Transportation Budget	582	582	-
Occupancy - Rent/Lease	1,716	1,716	-
Other - Other Budget	10,162	10,162	-
Participant Training Budget	2,229	2,229	-
Participant Support Services Budget	8,934	8,934	-
In-School Activities Budget	4,883	4,883	-
<b>Total WIA In-School Youth Program</b>	<b>116,243</b>	<b>116,243</b>	<b>-</b>
<i>WIA Youth, Administration:</i>			
CAC Administrative Costs	5,884	5,884	-
WIA Administration Allocation	25,759	25,759	-
<b>Total WIA Youth, Administration</b>	<b>31,643</b>	<b>31,643</b>	<b>-</b>
<b>Total WIA Youth Grant, 6/13</b>	<b>220,931</b>	<b>220,931</b>	<b>-</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/14:</i>			
WIA Out-of-School Youth Program:			
Personnel	33,000	5,191	27,809
Summer Youth Wages	6,500	990	5,510
Fringe Benefits Budget	12,870	1,999	10,871
Summer Youth Fringe Benefits	650	76	574
Supplies Budget	1,000	-	1,000
Travel Budget	500	-	500
Communications Budget	250	-	250
Trans - Transportation Budget	18,000	12,540	5,460
Subcontr - Subcontractors	66,894	150,540	(83,646)
Other - Other Budget	20,263	49,556	(29,293)
Participant Support Services Budget	70,000	104,808	(34,808)
<b>Total WIA Out-of-School Youth Program</b>	<b>229,927</b>	<b>325,700</b>	<b>(95,773)</b>
WIA In-School Youth Program:			
Personnel	137,506	69,133	68,373
Summer Youth Wages	70,000	38,742	31,258
Fringe Benefits Budget	53,627	27,776	25,851
Summer Youth Fringe Benefits	7,000	3,795	3,205
Supplies Budget	7,500	2,653	4,847
Travel Budget	12,500	10,978	1,522
Communications Budget	3,000	2,440	560
Printing	500	-	500
Professional Services Budget	-	212	(212)
Trans - Trans Participants	-	377	(377)
Occupancy - Rent/Lease	9,000	7,834	1,166
Other - Other Budget	47,281	60,863	(13,582)
Participant Training Budget	10,000	3,818	6,182
Participant Support Services Budget	51,500	18,950	32,550
In-School Activities Budget	17,500	24,168	(6,668)
<b>Total WIA In-School Youth Program</b>	<b>426,914</b>	<b>271,739</b>	<b>155,175</b>
WIA Youth, Administration:			
CAC Administrative Costs	20,516	8,052	12,464
WIA Administration Allocation	52,466	47,157	5,309
<b>Total WIA Youth, Administration</b>	<b>72,982</b>	<b>55,209</b>	<b>17,773</b>
<b>Total WIA Youth Grant, 6/14</b>	<b>729,823</b>	<b>652,648</b>	<b>77,175</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND**

For The Year Ended June 30, 2013

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/15:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	70,000	-	70,000
Summer Youth Wages Budget	5,000	-	5,000
Fringe Benefits Budget	27,300	-	27,300
Summer Youth Fringe Benefits Budget	500	-	500
Supplies Budget	650	-	650
Travel - Budget	500	-	500
Communications Budget	250	-	250
Transportation Budget	20,000	-	20,000
Subcontractors Budget	60,000	-	60,000
Other Budget	60,046	-	60,046
Participant Support Services Budget	101,141	-	101,141
Total WIA Out-of-School Youth Program	345,387	-	345,387
WIA In-School Youth Program:			
Personnel Budget	119,326	-	119,326
Summer Youth Wages Budget	77,447	-	77,447
Fringe Benefits Budget	46,537	-	46,537
Summer Youth Fringe Benefits Budget	9,500	-	9,500
Supplies Budget	3,500	-	3,500
Travel - Budget	7,500	-	7,500
Communications Budget	3,000	-	3,000
Printing Budget	500	-	500
Occupancy Budget	9,000	-	9,000
Other Budget	53,045	-	53,045
Participant Training Budget	10,000	-	10,000
Participant Support Services Budget	47,000	-	47,000
In-School Activities Budget	19,362	-	19,362
Total WIA In-School Youth Program	405,717	-	405,717
WIA Youth, Administration:			
CAC Administrative Costs	25,805	-	25,805
WIA Administration Allocation	57,651	-	57,651
Total WIA Youth, Administration	83,456	-	83,456
Total WIA Youth Grant, 6/15	834,560	-	834,560
<i>WIA Incentive, 12/31/13:</i>			
Program Expenses:			
Transportation Budget	1,950	-	1,950
Participant Support Services Budget	22,425	-	22,425
WIA Administration Allocation	2,708	-	2,708
Total WIA Incentive, 12/31/13	27,083	-	27,083
WIA Cost Allocation Pool, 6/13:			
Occupancy - Rent/Lease	39,625	39,625	-
<b>TOTAL CONSORTIUM FUND</b>	<b>\$ 4,349,233</b>	<b>\$ 2,459,565</b>	<b>\$ 1,889,668</b>

**INTERNAL CONTROL  
AND COMPLIANCE  
SECTION**



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  
Knoxville-Knox County Community Action Committee  
Knox County, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements, and have issued our report thereon dated March 28, 2014.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Committee'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 the Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Committee'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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 the Committee's financial statements are free from 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.

*Peushing Yeakley, Associates, P.C.*

Knoxville, Tennessee  
March 28, 2014



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors  
Knoxville-Knox County Community Action Committee  
Knox County, Tennessee

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

We have audited Knoxville-Knox County Community Action Committee's (the Committee) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Committee's major federal programs for the year ended June 30, 2013. The Committee'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 the Committee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Committee'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 the Committee's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Committee 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, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-1. Our opinion on each major federal program is not modified with respect to these matters.

The Committee's response to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The Committee's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control over Compliance***

Management of the Committee is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Committee's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over compliance.

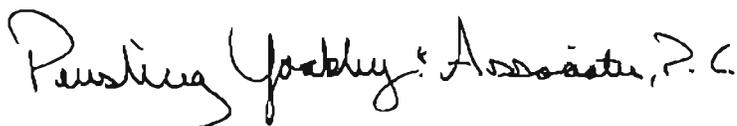
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2013-1, that we consider to be a significant deficiency.

The Committee's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Committee's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Knoxville, Tennessee  
March 28, 2014

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2013**

**Section I - Summary of Auditor's Results**

**FINANCIAL STATEMENTS**

The auditor's report expressed an unmodified opinion on the financial statements of Knoxville-Knox County Community Action Committee.

**Internal control over financial reporting:**

Material weakness identified?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Significant deficiency identified that are not considered to be material weaknesses?	Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/>
Noncompliance material to financial statements noted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**FEDERAL AWARDS**

**Internal control over major programs:**

Material weakness identified?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Significant deficiency identified that are not considered to be material weaknesses?	Yes <input checked="" type="checkbox"/> None reported <input type="checkbox"/>

The auditor's report expressed an unmodified opinion on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
--	---

**Identification of Major Programs:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	USDA Child and Adult Care Food Program
14.218	Community Development Block Grants/Entitlement Grants
17.258; 17.259; and 17.278	WIA Cluster
93.600	Head Start
93.569	Community Services Block Grant
93.568	Low-Income Home Energy Assistance
93.044; 93.045; and 93.053	Aging Cluster
94.011 and 94.016	Foster Grandparent/Senior Companion Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 638,488
Auditee qualified as low-risk auditee?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**Schedule of Findings and Questioned Costs - *continued***  
**Year Ended June 30, 2013**

**Section II – Financial Statement Findings**

This section identifies the control deficiencies, material weaknesses, and instances of noncompliance related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

None reported

**Section III - Federal Award Findings and Questioned Costs**

This section identifies the audit findings required to be reported by Circular A-133 Section 510(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

**2013-1**

*Federal Program:* CFDA 17.258 - WIA Adult Program

*Criteria and Condition:* The Tennessee Department of Labor and Workforce Development determined that CAC generated program income by charging fees for the Global Career Development Facilitator (GCDF) training that was conducted by an employee of the agency. Fees collected for the training were used to offset expenses associated with the training. Workforce Investment Act (WIA) recipients and subrecipients are required by federal regulations to report program income. These regulations allow the recipients and subrecipients to use the generated program income to pay other costs incurred under the program. Based on the State of Tennessee Department of Labor and Workforce Development's Supplementary Financial Guide (the Guide), such earnings should be submitted to the Tennessee Department of Labor and Workforce Development with the associated quarterly report. It was determined that CAC did not properly use or report the program income in accordance with the Guide. This resulted in CAC retaining \$16,484 in questioned costs.

*Questioned Costs:* \$16,484

*Cause and Effect:* Although CAC has policies and procedures in place to ensure the accurate accounting and reporting of program income, CAC did not recognize the amount in question as program income, and, therefore, did not report it.

*Recommendation:* CAC should ensure that the policies and procedures that are in place to ensure the accurate accounting and reporting of program income are properly and consistently applied. In addition, CAC should pay back the costs in question.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**Schedule of Findings and Questioned Costs - *continued***  
**Year Ended June 30, 2013**

*Responsible Official's Response and Corrective Action Planned:* CAC management concurs with the finding and the \$16,484 has been submitted to the Tennessee Department of Labor and Workforce Development. CAC will adhere to the policies and procedures that are in effect to properly account for and report program income.

**PRIOR YEAR FINDINGS**

This section identifies the prior year audit findings required to be reported by Circular A-133 Section 510(a) (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

*Federal Program:* CFDA 94.006 - AmeriCorps

*Criteria and Condition:* CAC was approved by the granting agency to be reimbursed through AmeriCorps federal funding for the hours worked by a specified number of AmeriCorps members. The allowable hours to be worked for each member were defined in the grant agreement which covered the period from August 1, 2010 to December 31, 2011. Based on instructions from the granting agency, CAC submitted reports which included hours that were in excess of that allowable under the grant agreement. CAC was reimbursed by the granting agency based on the total hours documented in these reports. This resulted in CAC receiving \$14,004 in funding in excess of that allowable under the grant. This error was identified during an on-site review conducted by the Volunteer Tennessee Department of Finance and Administration in October 2013.

*Questioned Costs:* \$14,004

*Cause and Effect:* CAC utilized, and relied on, a spreadsheet provided by the granting agency which did not have controls in place to ensure the allowable hours reported for individuals working for AmeriCorps were not exceeded. This resulted in CAC being reimbursed for hours not allowed under the grant agreement.

*Recommendation:* CAC should set up their own system to track reimbursement hours and should pay back the amount received in excess of that allowed under the grant agreement.

*Responsible Official's Response and Corrective Action Planned:* CAC management concurs with the finding and the issue has been resolved. CAC has set up our own system to track reimbursement hours and has paid back the amount received in error.

*Status of Prior Year Finding:* Planned corrective action completed this fiscal year.