

CAC

Annual Financial Report



For the Fiscal Year Ended
June 30, 2014

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.”

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2014

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INTRODUCTORY SECTION

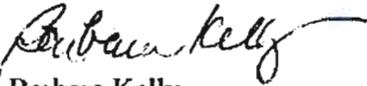
March 25, 2015

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, 2014, 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 and are reported 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 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 Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,



Barbara Kelly
Executive Director

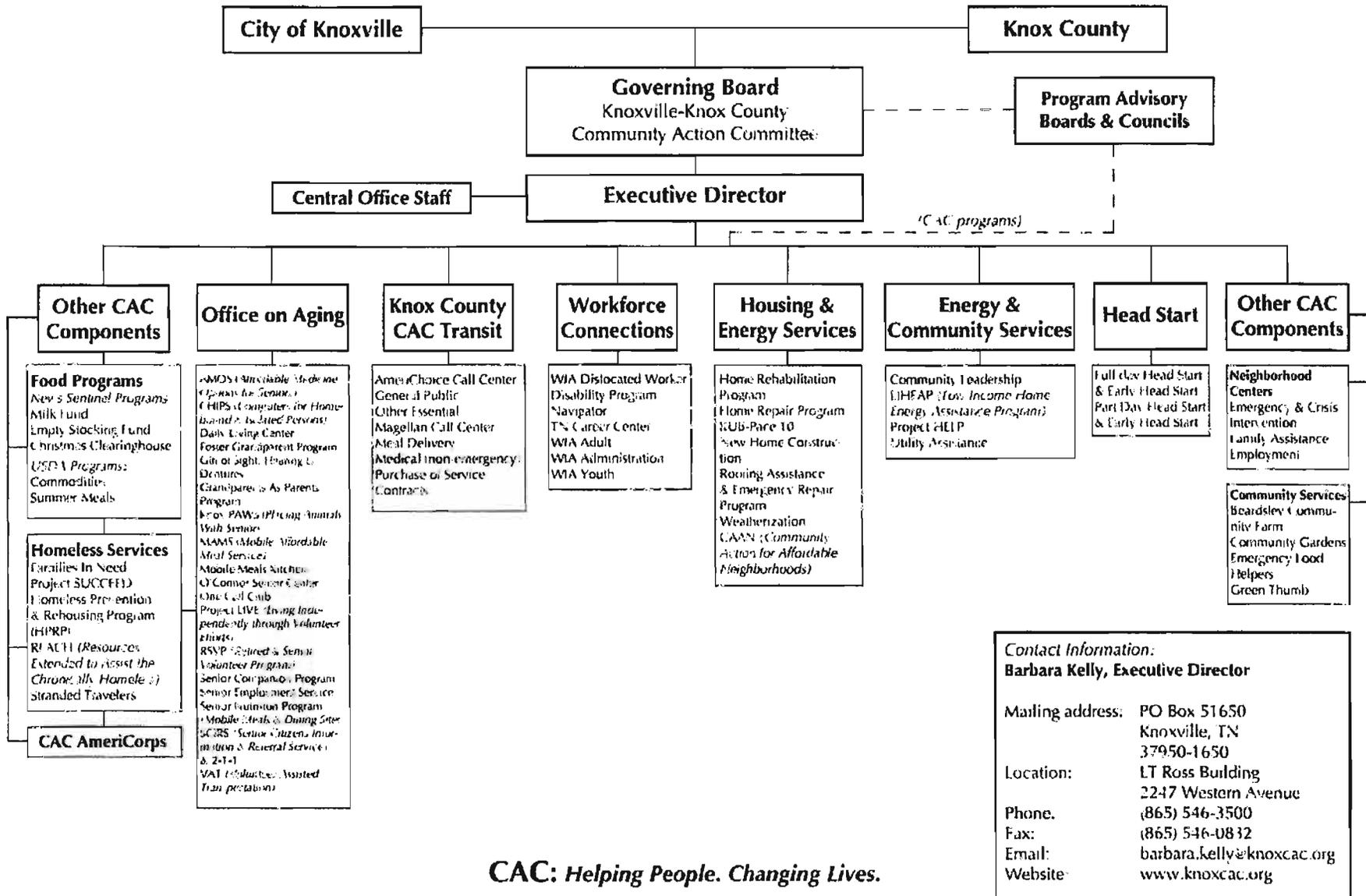


Tim Burchett
Mayor, Knox County
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors - June 2014

Virginia Anagnost, Chairperson AHEPA	Mayor Madeline Rogero, Thomas Strickland, Alternate -Vice Chair
Mayor Tim Burchett, Treasurer Chris Caldwell, Alternate	Jim 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 Dept. Dempsey Andes, Alternate	
Polly Doka West Resident Advisory Board	Mark Donaldson, MPC Buz Johnson, Alternate
Zoe Evans Council on Aging	Rev. John Bluth Gill Knoxville Ministerial Association
Mary Farmer South Resident Advisory Board	Dr. James P. McIntyre, Jr. Superintendent Knox County Schools Jon Dickl, Alternate
Jill Brown Head Start Policy Council	Rebecca Parr Head Start Policy Council
Martha Olson South Resident Advisory Board	Alvin Nance, CEO, KCDC Ashley Ogle, Alternate
Judy Poulson League of Women Voters	Monica S. Reed Church Women United
Judge John R. Rosson, 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, 2014, 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, 2014, 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 on pages 4-9 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 introductory and supplemental sections and 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* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information included in the supplemental section as listed in the table of contents and the Schedule of Expenditures of State and Federal Awards are 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 supplemental section and the Schedule of Expenditures of State and Federal

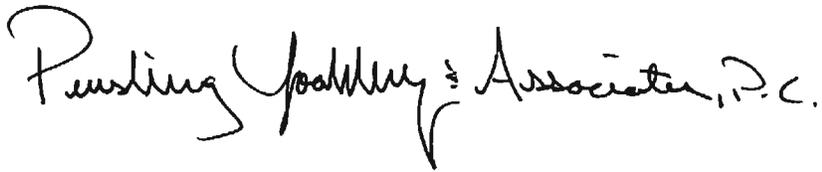
Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 30, 2015 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.

Knoxville, Tennessee
March 30, 2015



Pauline Yarbally, Associate, P.C.

Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L. T. Ross Building

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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, 2014. 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 2013 is presented below.

Financial Summary	<u>13/14</u>	<u>12/13</u>
CAC total assets	\$10,466,870	\$9,762,401
Total assets include the following:		
Cash and Cash Equivalents	1,295,438	1,224,593
Short-term investments	322,547	343,001
Capital assets (net of accumulated depreciation)	2,821,441	3,070,073
Accounts receivable	5,914,263	5,103,061
Prepaid expenses	113,181	21,673
 CAC's total liabilities	 \$8,325,773	 \$7,479,044
Liabilities payable/due in less than one year	413,782	421,077
Liabilities payable/due in more than one year	7,911,991	7,057,967
 CAC assets exceed liabilities by (net position)	 \$2,141,097	 \$2,283,357
Net position includes the following:		
Invested in capital assets	1,670,441	1,796,073
Restricted for other purposes	454,541	471,169
Unrestricted	16,115	16,115
 CAC has an ending governmental fund balance of	 \$609,876	 \$631,423
 CAC's total revenues are	 \$34,275,622	 \$34,405,900
Total revenues include the following:		
In-kind contributions	2,320,911	2,335,682
Federal and State governments	23,205,311	23,128,810
Other governments and Citizens Groups	2,742,665	2,545,498
Other local revenue	6,004,541	6,393,595
Interest earned	2,194	2,315
Other Financing Sources	-	-
 CAC's total expenses amounted to	 \$34,417,882	 \$35,177,820
Total expenses include the following:		
Administrative	1,315,729	1,291,158
Salaries and Benefits	14,021,364	13,798,876
Supplies	1,860,561	1,721,041
Rent and Occupancy	430,318	338,281
Travel	193,910	199,335
Other	16,475,287	17,194,361
Capital Outlays, Net of Depreciation changes	248,632	769,181
Principal Reduction	(123,000)	(119,000)
Compensated Absences, reported as Long Term	(4,919)	(15,413)
 The change in net position is	 \$(142,260)	 \$(771,920)

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.

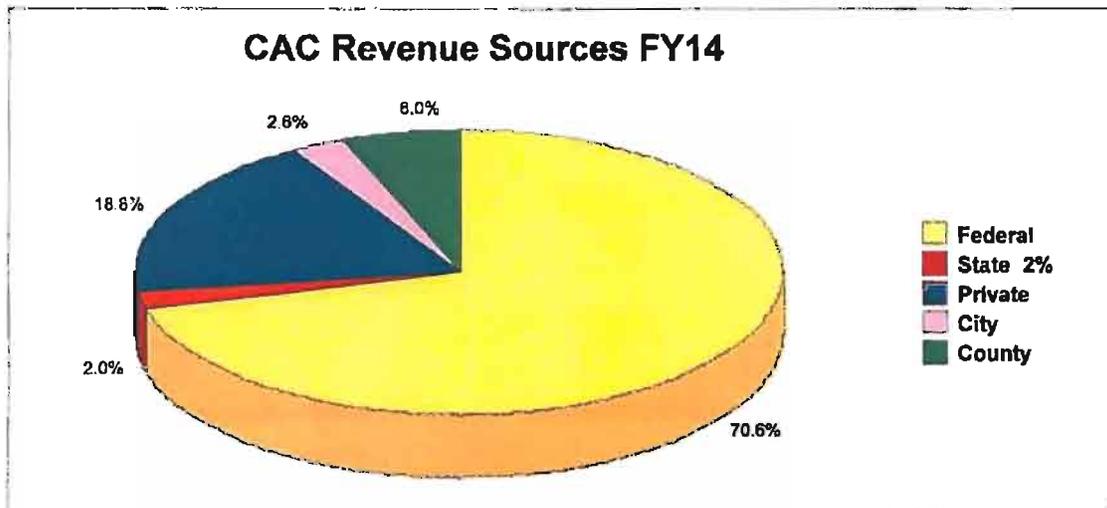
Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$2,141,097. Of this amount \$1,670,441 were invested in capital assets net of related debt, and \$454,541 were restricted for other purposes. The change in net position is (\$142,260) and is due in large part to a decrease in fixed assets. The fund balance decreased by \$21,547. Short-term investments earned interest in the amount of \$2,194 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 \$9,404,759 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2014, most notably the Head Start and Low Income Home Energy Assistance Program contracts, appropriations of carryover balances and appropriations for close-out of fiscal year 2014.

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 \$2,320,911 during fiscal year 2014.

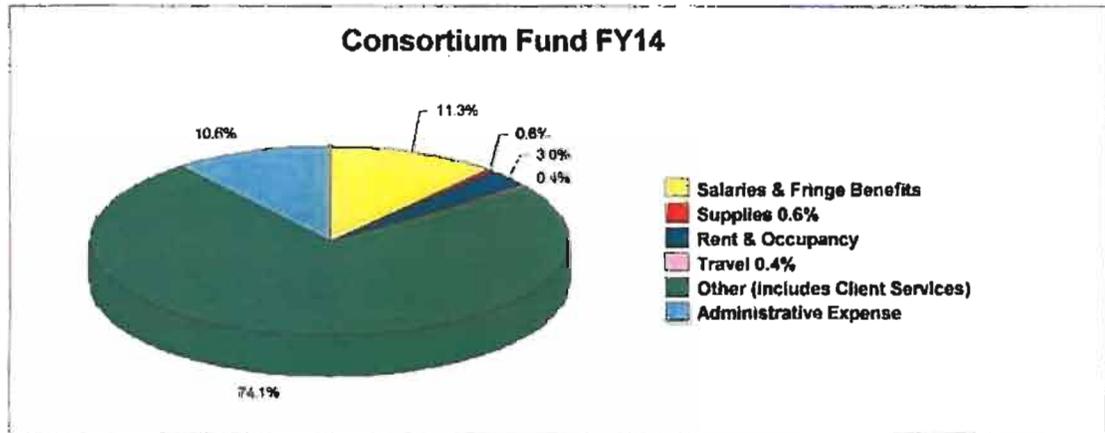
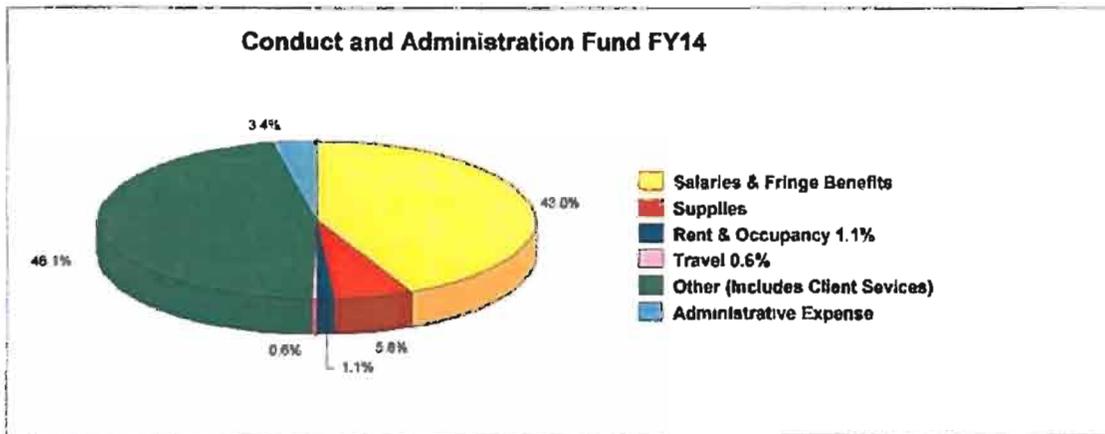
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2014. Of CAC's total revenue, 70.6% is attributed to Federal sources.



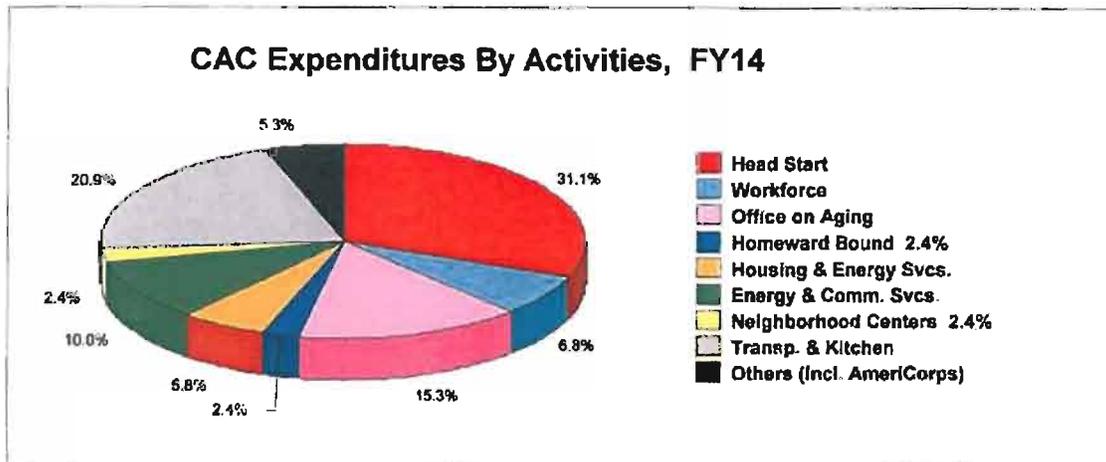
Operating expenses shown by budget classification and by activity

In the Conduct and Administration (C&A) Fund "Other" was again the largest category expense for the fiscal year at 46.1%. "Salaries and Fringe Benefits" was second at 43.0%. The Consortium Fund's largest expense was also "Other" at 74.1%, and the second largest category was "Salaries and Fringe Benefits" at 11.3%. 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 2014, administration, supplies, rent/occupancy, and travel represent 10.9% of the C & A expenses. Administrative expense, supplies, rent/occupancy and travel comprise 14.6% of the Consortium Fund expenses for the same period.

Operating Expenses by Budget Classification



Operating Expenses by Activities



At 31.1% 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 20.9% of total operating expenses, with Office On Aging third at 15.3% and Energy and Community Services fourth at 10.0%. Workforce Connections, Housing and Energy Services, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 6.8% to 2.4% 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.

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 previously provided.

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.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF NET POSITION

June 30, 2014

	TOTAL GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$ 1,295,438
Short-term Investments	322,547
Accounts Receivable	5,914,263
Prepaid Expenses	113,181
Capital Assets, Net of Accumulated Depreciation	<u>2,821,441</u>
TOTAL ASSETS	<u>\$ 10,466,870</u>
LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 1,909,896
Unearned Revenue	219,256
Advances from Other Governments	2,465,000
Other Cash Advances	2,154,619
Compensated Absences Payable:	
Less than One Year	286,782
More than One Year	139,220
Long-term Debt:	
Due in Less than One Year	127,000
Due in More than One Year	<u>1,024,000</u>
TOTAL LIABILITIES	<u>\$ 8,325,773</u>
NET POSITION	
Net Investment in Capital Assets	\$ 1,670,441
Restricted for:	
Other Purposes	454,541
Unrestricted	<u>16,115</u>
TOTAL NET POSITION	<u>\$ 2,141,097</u>

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, 2014

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE	
		OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities:			
Program	\$ 33,059,347	\$ 34,273,428	\$ 1,214,081
Administrative	1,315,729	-	(1,315,729)
Interest Expense	42,806	-	(42,806)
Total Primary Government	<u>\$ 34,417,882</u>	<u>\$ 34,273,428</u>	<u>(144,454)</u>
General Revenue:			
Interest Income			<u>2,194</u>
Change in Net Position			(142,260)
Net Position, July 1, 2013			<u>2,283,357</u>
Net Position, June 30, 2014			<u>\$ 2,141,097</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, 2014

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash and Cash Equivalents	\$ 1,295,438	\$ -	\$ 1,295,438
Short-term Investments	322,547	-	322,547
Accounts Receivable	5,429,540	484,723	5,914,263
Due From Other Funds	228,510	59,737	288,247
Prepaid Expenses	113,181	-	113,181
TOTAL ASSETS	\$ 7,389,216	\$ 544,460	\$ 7,933,676
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable & Accrued Liabilities	\$ 1,707,795	\$ 202,101	\$ 1,909,896
Due To Other Funds	59,737	228,510	288,247
Unearned Revenue	137,257	81,999	219,256
Advances from Other Governments	2,465,000	-	2,465,000
Other Cash Advances	2,154,619	-	2,154,619
Compensated Absences Payable	254,932	31,850	286,782
TOTAL CURRENT LIABILITIES	6,779,340	544,460	7,323,800
Fund Balances:			
Restricted	593,761	-	593,761
Assigned	16,115	-	16,115
TOTAL FUND BALANCES	609,876	-	609,876
TOTAL LIABILITIES & FUND BALANCES	\$ 7,389,216	\$ 544,460	\$ 7,933,676

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

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION**

June 30, 2014

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

Ending Fund Balance - Governmental Funds	\$ 609,876
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,821,441
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	(1,151,000)
Compensated Absences	<u>(139,220)</u>
Net Position of Governmental Activities	<u>\$ 2,141,097</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, 2014

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
Revenues			
In-Kind Contributions	\$ 2,320,911	\$ -	\$ 2,320,911
Other Local Revenues	6,004,541	-	6,004,541
State & Federal Governments	20,951,663	2,253,648	23,205,311
Other Governments and Citizen Groups	2,742,665	-	2,742,665
Interest Earned	2,194	-	2,194
Total Revenues	32,021,974	2,253,648	34,275,622
Expenditures			
Program Expenses:			
Salaries and Benefits	13,765,671	255,693	14,021,364
Supplies	1,848,174	12,387	1,860,561
Rent and Occupancy	364,514	65,804	430,318
Travel	184,086	9,824	193,910
Other	14,803,458	1,671,829	16,475,287
Administrative Expenses	1,077,618	238,111	1,315,729
Total Expenditures	32,043,521	2,253,648	34,297,169
Deficiency of Revenues Under Expenditures	(21,547)	-	(21,547)
Fund Balances, July 1, 2013	631,423	-	631,423
Fund Balances, June 30, 2014	\$ 609,876	\$ -	\$ 609,876

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

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, 2014

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

Net Change in Fund Balances - Governmental Funds	\$ (21,547)
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 \$598,528 exceeded net outlays for capital assets \$349,896 in the current period.	(248,632)
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 (\$123,000).	123,000
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 \$4,919.	<u>4,919</u>
Change in Net Position of Governmental Activities	<u>\$ (142,260)</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
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
In-Kind Contributions	\$ 2,342,155	\$ 4,100,178	\$ 2,320,911	\$ (1,779,267)
Other Local Revenues	6,553,865	7,608,252	6,004,541	(1,603,711)
State & Federal Governments	21,440,098	27,510,400	20,951,663	(6,558,737)
Other Governments and Citizen Groups	3,502,230	4,035,117	2,742,665	(1,292,452)
Interest Earned	-	-	2,194	2,194
Total Revenues	33,838,348	43,253,947	32,021,974	(11,231,973)
Expenditures				
Program Expenses:				
Salaries and Benefits	14,555,634	18,126,501	13,765,671	4,360,830
Supplies	2,524,059	2,749,135	1,848,174	900,961
Rent and Occupancy	361,690	419,759	364,514	55,245
Travel	224,097	265,425	184,086	81,339
Other	14,967,637	20,275,665	14,803,458	5,472,207
Administrative Expenses	1,205,231	1,417,462	1,077,618	339,844
Total Expenditures	33,838,348	43,253,947	32,043,521	11,210,426
Deficiency of Revenues				
Under Expenditures	-	-	(21,547)	(21,547)
Fund Balances, July 1, 2013	631,423	631,423	631,423	-
Fund Balances, June 30, 2014	\$ 631,423	\$ 631,423	\$ 609,876	\$ (21,547)

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

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
June 30, 2014

	<u>AGENCY FUND</u>
Cash and Cash Equivalents	<u>\$ 98,788</u>
TOTAL ASSETS	<u>\$ 98,788</u>
Accounts Payable and Accrued Liabilities	<u>\$ 98,788</u>
TOTAL LIABILITIES	<u>\$ 98,788</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, 2014

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, 2014

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, 2014

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, 2014.

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, 2014.

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 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, 2014

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 was \$35,000 of payments made in fiscal year 2014. There were no payments made in fiscal years 2013. There is an outstanding balance of \$2,465,000 as of June 30, 2014.

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, 2014

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, 2014.

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, 2014.

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, 2014.

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 net 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, 2014

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. 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. The adoption of this Statement did not have a material effect on CAC's financial statements.

CAC adopted 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*. The adoption of this Statement did not have a material effect on CAC's financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2014

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC adopted 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. The adoption of this Statement did not 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.

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.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2014

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC plans to adopt GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-An Amendment of GASB Statement No. 68*, required for fiscal periods beginning after June 15, 2014, in fiscal 2015. Provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68. This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. 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, 2014 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, 2014 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 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Conduct and Administration Fund and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Consortium Fund are the original or carryover respective grant budgets for the year ended June 30, 2014, 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, 2014

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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, 2014.

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, 2014 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, 2014 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, 2014

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2014 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	8,189,299	545,014	195,118	8,539,195
Total Capital Assets being depreciated	<u>11,635,802</u>	<u>545,014</u>	<u>195,118</u>	<u>11,985,698</u>
Less Accumulated Depreciation for:				
Buildings	1,592,758	84,738	-	1,677,496
Vehicles and Equipment	6,972,971	708,908	195,118	7,486,761
Total Accumulated Depreciation	<u>8,565,729</u>	<u>793,646</u>	<u>195,118</u>	<u>9,164,257</u>
Governmental Activities Capital Assets, net	<u>\$ 3,070,073</u>	<u>\$ (248,632)</u>	<u>\$ -</u>	<u>\$ 2,821,441</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, 2014

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
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	146,000	20,664	166,664
2020 - 2022	469,000	31,886	500,886
Total	\$ 1,151,000	\$ 181,003	\$ 1,332,003

Changes in Long-term Liabilities

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2014:

	Balance July 1	Increases	Deductions	Balance June 30	Current Portion
Long-term Debt	\$ 1,274,000	\$ -	\$ 123,000	\$ 1,151,000	\$ 127,000
Compensated Absences Payable	442,216	25,792	42,006	426,002	286,782
Total	\$ 1,716,216	\$ 25,792	\$ 165,006	\$ 1,577,002	\$ 413,782

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, 2014 are as follows:

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2014

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases (Continued)

Year Ending June 30,	Operating Leases
2015	\$ 365,378
2016	365,378
2017	338,378
2018	338,378
2019	338,378
2020 - 2024	1,691,892
2025 - 2029	818,103
Total future minimum lease payments	\$ 4,255,885

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	593,761
Total Fund Balance	\$ 609,876

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, 2014

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, 2014, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Consortium	\$ 228,510
Consortium	General	\$ 59,737

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, 2014

NOTE IV. OTHER INFORMATION (Continued)

C. Mobile Meals Kitchen Damage

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During fiscal 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, 2014, there were 383 plan members. During the year, employer contributions amounted to \$547,552. CAC employees did not contribute to the retirement plan.

**OTHER
INFORMATION
SECTION**

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
FEDERAL FINANCIAL ASSISTANCE			
U.S. Department of Agriculture:			
Passed through Tennessee Department of Human Services:			
*USDA Headstart, 9/13	10.558	N/A	\$84,483
*USDA Headstart, 9/14	10.558	N/A	\$386,748
*USDA Summer Food, 9/13	10.558	N/A	\$254,466
*USDA Summer Food, 9/14	10.558	N/A	\$293,888
*USDA Daily Living Center, 6/14	10.558	N/A	\$9,429
*USDA After School Snack Prg., 9/13	10.558	03-47-30036-00-0	\$11,897
*USDA After School Snack Prg., 9/14	10.558	03-47-30036-00-0	\$44,479
Passed through Tennessee Department of Agriculture:			
Commodities Distribution, 9/13	10.568	28263	\$12,484
Commodities Distribution, 9/14	10.568	43131	\$49,704
Total Department of Agriculture			\$1,147,578
U. S. Department of Housing & Urban Development Direct Program:			
Reach Program, 1/14	14.235	TN0042L4J021205	\$64,683
Reach Program, 1/15	14.235	TN0042L4J021306	\$44,753
HUD-Project Succeed, 1/14	14.235	TN0041L4J021205	\$85,407
HUD-Project Succeed, 1/15	14.235	TN0227L4J021300	\$52,615
Families In Need, 2/14	14.235	TN0035L4J021205	\$78,712
Families In Need, 2/15	14.235	TN0228L4J021300	\$28,971
Passed through the City of Knoxville, Tennessee:			
City Minor Home Repair, 6/14	14.218	C-14-0038	\$300,000
City LEAD Hazard Control Program, 6/15	14.905	C-14-0112	\$140,515
Emergency Services Grant 6/14	14.231	C-14-0012	\$40,404
Transportation PlanET, 6/14	14.703	C-14-0026	\$9,474
Passed through Knox County, Tennessee:			
County Rehab, 12/13	14.218	N/A	\$370,593
County LEAD XFR, 6/14	14.218	N/A	\$26,000
County HUD HOME Reconstruct, 6/14	14.218	N/A	\$100
Passed through the City of Morristown, Tennessee			
Morristown Project 6/14	14.218	N/A	\$66,023
Total Department of Housing & Urban Development			\$1,308,250
U. S. Department of Labor:			
Passed through Tennessee Department of Labor:			
WIA Cluster:			

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
*WIA Adult, FY'13-2	17.258	LW03F131ADULT13	\$289,374
*WIA Adult, FY'14	17.258	LW03P131ADULT14	\$10,761
*WIA Adult, FY'14-2	17.258	LW03F141ADULT14	\$100,672
*WIA Disability Employment Initiative FY'12	17.258	LW42F111ADDEI11	\$247,226
*WIA Youth, FY'13	17.259	LW03P121YOUTH13	\$77,175
*WIA Youth, FY'14	17.259	LW03P131YOUTH14	\$648,335
*WIA Dislocated Worker, FY'13	17.278	LW03P121DSLWK13	\$50,302
*WIA Dislocated Worker, FY'13-2	17.278	LW03F131DSLWK13	\$276,603
*WIA Dislocated Worker, FY'14	17.278	LW03P131DSLWK14	\$87,061
*WIA Dislocated Worker, FY'14-2	17.278	LW03F141DSLWK14	\$207,748
*WIA Rapid Response, FY13	17.278	LW42F122DWRSF12	\$115,404
*WIA Rapid Response, OJT FY13	17.278	LW42F131TWRSP13	\$2,711
WIA Cluster Subtotal			\$2,113,372
WIA Incentive, FY'13	17.267	LW42P111NCNTV12	\$27,083
WIA Youth Incentive, FY'14	17.267	LW42P112NCNTV12	\$16,187
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program, 6/14	17.235	Project #327	\$252,469
Total Department of Labor			\$2,409,111
Corporation for National & Community Services Direct Programs:			
Foster Grandparent / Senior Companion Cluster:			
*Foster Grandparents, 6/14	94.011	339-S017/33	\$419,152
*Senior Companion Program, 6/14	94.016	436-S030/25	\$307,768
Foster Grandparent / Senior Companion Cluster Subtotal			\$726,920
Retired Senior Volunteer, 3/14	94.002	340-S0134/30	\$41,003
Retired Senior Volunteer, 3/15	94.002	340-S0134/31	\$8,403
AmeriCorps, 12/13	94.006	10ESHTN001	\$3,166
AmeriCorps, 12/14	94.006	13ESHTN0010001	\$488,098
Total Corporation for Nat'l & Comm. Svcs.			\$1,267,590
U.S. Department of Interior:			
AmeriCorps, 12/14	15.931	P13AC00916	\$22,500
Total Department of Interior			\$22,500
U.S. Department of Energy:			
Passed through the Tennessee Housing Development Agency:			
Weatherization, 6/14	81.042	WAP-12-06	\$110,603
Passed through Upper East Human Resource Agency:			

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
Weatherization, 6/14	81.042	WAP-12-06	\$264,941
Total Department of Energy			<u>\$375,544</u>
U. S. Federal Emergency Management Agency:			
Passed through United Way:			
Emergency Food & Shelter Program FY14	97.024	N/A	\$90,950
Total Federal Emergency Management Agency			<u>\$90,950</u>
U. S. Department of Health & Human Services Direct Programs:			
*Head Start, PA20,22,26 ,12/13	93.600	04CH0690-47	\$3,366,242
*Head Start, PA20,22,26 ,12/14	93.600	04CH0690-48	\$4,475,841
Passed through Tennessee Department of Human Services:			
Community Services Block Grant, 6/14	93.569	Z-14-49109	\$692,434
*Low Income Home Energy Assistance Prog., 9/13	93.568	Z-13-49209	\$643,698
Daily Living Center, 6/14	93.667	Z-15-49309	\$75,500
Passed through Tennessee Housing Development Agency:			
*Low Income Home Energy Assistance Prog., 9/14	93.568	LIHEAP-14-09	\$2,478,992
Temporary Assistance to Needy Families Cluster:			
Head Start Day Care, 6/14	93.558	N/A	\$346,677
Temporary Assistance to Needy Families Cluster Subtotal			<u>\$346,677</u>
Passed through East Tennessee Human Resource Agency:			
Aging Cluster:			
*Office on Aging IIIB, 6/14	93.044	N/A	\$244,546
*Senior Nutrition Title IIIC-1, 6/14	93.045	N/A	\$290,642
*Senior Nutrition Title IIIC-2, 6/14	93.045	N/A	\$435,963
*Senior Nutrition IIIC-1, Cong. NSIP, 6/14	93.053	N/A	\$48,942
*Senior Nutrition IIIC-2, Home Del, NSIP, 6/14	93.053	N/A	\$73,413
Aging Cluster Subtotal			<u>\$1,093,506</u>
Affordable Medicine IIIB, 6/14	93.043	N/A	\$7,500
Grandparents As Parents IIIE, 6/14	93.052	N/A	\$25,000
Total Department of Health & Human Services			<u>\$13,205,390</u>
U.S. Department of Transportation Direct Program:			
Jobs Access, 6/14	20.516	TN-37-X082-01	\$360,777
Passed through Tennessee Department of Transportation:			
Volunteer Assisted Transportation, 6/14	20.521	N/A	\$130,369
Transportation Capital, 6/14	20.500	TN-04-0054	\$372,467
Transportation Capital, 6/14	20.507	TN-95-0044	\$93,117
Passed through East Tennessee Human Resource Agency:			

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
Transportation, Section 18, 6/13	20.509	N/A	\$0
Total Department of Transportation:			<u>\$956,730</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$20,783,643</u>
*Denotes Major Program			
STATE FINANCIAL ASSISTANCE			
East Tennessee Human Resource Agency:			
State Nutrition Funds, 6/14		N/A	\$48,546
State Choices, 6/14		N/A	\$60,187
State Meal Options, 6/14		N/A	\$7,766
O'Connor Senior Center, 6/14		N/A	\$69,576
O'Connor Senior Center, Choices, 6/14		N/A	\$179
Senior Companion Program, Choices, 6/13		N/A	\$913
Senior Companion Program Options, 6/14		N/A	\$11,608
East Tennessee Development District:			
Home Repairs for the Elderly, 6/14		N/A	\$900
Tennessee Department of Human Services:			
Governor's Direct, 6/14		N/A	\$22,050
Tennessee Department of Health (TRPA):			
AmeriCorps, 12/14		N/A	\$2,000
Tennessee Department of Transportation:			
Volunteer Assisted Transportation, 12/14		N/A	<u>\$65,180</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$288,905</u>

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2013	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2014
VALUE OF GOODS							
Tennessee Department of Agriculture:							
USDA Commodity Supplemental Feeding:							
Commodities Distribution, 9/14	10.565	28263	\$161,183	\$197,576	\$242,478	-\$2,880	\$113,401
TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE			\$161,183	\$197,576	\$242,478	-\$2,880	\$113,401

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**

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, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
State & Federal Governments	\$ 4,636,499	\$ 4,617,715	\$ 2,253,648	\$ (2,364,067)
Other Local Revenues	50,400	58,344	-	(58,344)
Total Revenues	4,686,899	4,676,059	2,253,648	(2,422,411)
Expenditures				
Program Expenses:				
Salaries and Benefits	679,627	681,127	255,693	425,434
Supplies	74,690	69,690	12,387	57,303
Rent and Occupancy	96,445	77,660	65,804	11,856
Travel	35,712	35,712	9,824	25,888
Other	3,379,531	3,395,486	1,671,829	1,723,657
Administrative Expenses	420,894	416,384	238,111	178,273
Total Expenditures	4,686,899	4,676,059	2,253,648	2,422,411
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances, July 1, 2013	-	-	-	-
Fund Balances, June 30, 2014	\$ -	\$ -	\$ -	\$ -

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FIDUCIARY FUND

June 30, 2014

	Balance			Balance
	July 1, 2013	Additions	Deductions	June 30, 2014
ASSETS				
Cash and Cash Equivalents	\$ 105,160	\$ 3,857,574	\$ (3,863,946)	\$ 98,788
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 105,160	\$ 3,857,574	\$ (3,863,946)	\$ 98,788

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Program Shared Cost, FY14:			
Aging Shared Support Cost:			
City of Knoxville	\$ 113,000	\$ 112,415	\$ (585)
Knox County	167,000	166,575	(425)
Total Aging Shared Support Cost	280,000	278,990	(1,010)
Aging Shared - Director:			
City of Knoxville	62,101	62,101	-
Knox County	60,000	60,000	-
Total Aging Shared Director Cost	122,101	122,101	-
Total Aging Program Shared Cost, FY14	402,101	401,091	(1,010)
Head Start Adjustment Non-Federal, FY14:			
Knox County	2,635	2,635	-
Knox County- Capital	-	(2,635)	(2,635)
Total Head Start Adjustment Non-Federal, FY14	2,635	-	(2,635)
AmeriCorps, FY13:			
CNCS - Corp on Nat & Comm Ser:	9,105	3,166	(5,939)
City of Knoxville	12,337	12,337	-
Community Contributions	13,979	13,979	-
United Healthcare	539	539	-
Total AmeriCorps, FY13	35,960	30,021	(5,939)
AmeriCorps, FY14:			
CNCS - Corp on Nat & Comm Serv	493,964	488,098	(5,866)
Dept Int - National Park Service	22,500	22,500	-
TN Dept of Health	2,000	2,000	-
City of Knoxville	9,567	9,567	-
Knox County	12,612	12,612	-
Community Contributions	328,865	257,985	(70,880)
Sale of Vehicles	3,939	3,939	-
In-Kind Revenue	5,611	5,611	-
Total AmeriCorps, FY14	879,058	802,312	(76,746)
CAAN Program, FY14:			
Unearned Revenue	3,103	3,103	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY14:</i>			
Local Cash:			
City of Knoxville	6,500	-	(6,500)
Knox County	6,500	562	(5,938)
Community Contributions	10,000	2,235	(7,765)
Community Contributions - Broyles Conference	1,195	-	(1,195)
Computer Technology Services	5,000	-	(5,000)
Total Local Cash	29,195	2,797	(26,398)
Gift of Sight and Hearing:			
Community Contributions	40,000	-	(40,000)
Eyeglasses - Client Contributions	11,000	7,037	(3,963)
Hearing Aids - Client Contributions	6,000	5,103	(897)
Dentures	5,000	1,524	(3,476)
Lion's Club	1,000	-	(1,000)
Unearned Revenue	2,000	-	(2,000)
Total Gift of Sight and Hearing	65,000	13,664	(51,336)
Cptrs for Homebound and Isolated Persons:			
Community Contributions	500	-	(500)
Knox Paws:			
Community Contributions	12,500	12,450	(50)
Banfield Charitable Trust:			
Banfield Charitable Trust	2,500	-	(2,500)
Aging - A Family Affair:			
Registrations	10,900	10,559	(341)
Registration - CAC	900	865	(35)
Total Aging - A Family Affair	11,800	11,424	(376)
Trinity Phillips Lifeline:			
Community Contributions	2,500	2,259	(241)
Trinity Foundation	48,500	-	(48,500)
Total Trinity Phillips Lifeline	51,000	2,259	(48,741)
Publications:			
Knox County	4,000	3,322	(678)
Community Contributions	15,300	15,264	(36)
Directory - Sponsors	10,000	4,829	(5,171)
Newsletter - Sponsors	6,700	3,300	(3,400)
CAC Interdept Sales	5,000	2,484	(2,516)
Total Publications	41,000	29,199	(11,801)
Total Aging Special Projects, FY14	213,495	71,793	(141,702)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Beadsley Farm, FY14:</i>			
Program:			
City of Knoxville	15,907	15,907	-
Knox County	16,408	16,408	-
Community Contributions	31,316	21,111	(10,205)
CAC Interdept Sales	250	-	(250)
Hilton Hotels - Global Impact	3,000	-	(3,000)
Thompson Charitable Foundation	25,000	-	(25,000)
United Healthcare	65	65	-
Insurance Recovery	500	493	(7)
Recycling	50	-	(50)
Produce and Honey Sales	2,500	1,471	(1,029)
<i>Total Beadsley Farm, FY14</i>	<u>94,996</u>	<u>55,455</u>	<u>(39,541)</u>
<i>Crisis Intervention - Client Specific Program, FY14:</i>			
Community Contributions	6,961	3,728	(3,233)
<i>City Minor Home Repair, FY14:</i>			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	300,000	300,000	-
Knox County	10,500	10,500	-
Unearned Revenue	3,494	3,494	-
<i>Total City Minor Home Repair, FY14</i>	<u>313,994</u>	<u>313,994</u>	<u>-</u>
<i>Commodities Program, FY13:</i>			
USDA - TN Department of Agriculture	16,621	12,484	(4,137)
City of Knoxville	23,534	-	(23,534)
Knox County	33,880	1,540	(32,340)
Community Contributions	20	10	(10)
Recycling	25	11	(14)
<i>Total Commodities Program, FY13</i>	<u>74,080</u>	<u>14,045</u>	<u>(60,035)</u>
<i>Commodities Program, FY14:</i>			
USDA - TN Department of Agriculture	68,075	49,704	(18,371)
City of Knoxville	16,588	341	(16,247)
Knox County	10,578	-	(10,578)
Community Contributions	20	-	(20)
Recycling	25	-	(25)
<i>Total Commodities Program, FY14</i>	<u>95,286</u>	<u>50,045</u>	<u>(45,241)</u>
<i>County Minor Home Repair Program, FY14:</i>			
HUD CDBG - Knox County	370,593	370,593	-
Knox County	10,500	10,500	-
Client Fees	3,175	3,175	-
Unearned Revenue	12,662	12,662	-
<i>Total County Minor Home Repair Program, FY14</i>	<u>396,930</u>	<u>396,930</u>	<u>-</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention, FY14:</i>			
City of Knoxville	9,386	1,053	(8,333)
Knox County	4,953	952	(4,001)
Community Contributions	200	170	(30)
ESF - Clearinghouse	208	-	(208)
KICMA	2,735	2,500	(235)
Laurel Church of Christ	1,807	1,807	-
Ladies of Charity	15,600	12,660	(2,940)
Lake Hills Presbyterian Church	1,975	1,975	-
Trinity United Methodist Church	125	125	-
Recycling	25	25	-
<i>Total Crisis Intervention, FY14</i>	<u>37,014</u>	<u>21,267</u>	<u>(15,747)</u>
<i>Community Services Block Grant, FY14:</i>			
DHHS - TN Department of Human Services	704,600	692,424	(12,176)
City of Knoxville	114,787	40,209	(74,578)
Knox County	136,082	42,833	(93,249)
<i>Total Community Services Block Grant, FY14</i>	<u>955,469</u>	<u>775,466</u>	<u>(180,003)</u>
<i>Computer Technology Program, FY14:</i>			
City of Knoxville	25,575	25,575	-
Knox County	28,667	28,667	-
Computer Technology Services	53,599	53,599	-
<i>Total Computer Technology Program, FY14</i>	<u>107,841</u>	<u>107,841</u>	<u>-</u>
<i>Dental Services, FY14:</i>			
City of Knoxville	15,114	-	(15,114)
Knox County	7,745	-	(7,745)
Client Fees	50	-	(50)
<i>Total Dental Services, FY14</i>	<u>22,909</u>	<u>-</u>	<u>(22,909)</u>
<i>East Tennessee Foundation, Contract Services, FY14:</i>			
East Tennessee Foundation	95,000	95,000	-
<i>Energy & Housing Special Project, FY14:</i>			
Knox County	65,637	65,637	-
Energy and Housing Services - CAC	2,670	2,670	-
Sale of Vehicles	1,397	1,397	-
Insurance Recovery	1,468	1,468	-
Unearned Revenue	4,938	4,938	-
<i>Total Energy & Housing Special Project, FY14</i>	<u>76,110</u>	<u>76,110</u>	<u>-</u>
<i>East Neighborhood Center Tutoring Program, FY14:</i>			
City of Knoxville	326	326	-
Community Contributions	3,500	3,500	-
<i>Total East Neighborhood Center Tutoring Program, FY14</i>	<u>3,826</u>	<u>3,826</u>	<u>-</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Emergency Solutions Grant, FY14:			
HUD Emergency Services	40,404	40,404	-
In-Kind Revenue	40,625	40,625	-
<i>Total Emergency Solutions Grant, FY14</i>	<u>81,029</u>	<u>81,029</u>	-
Eviction Project, FY14:			
HUD Emergency Services	4,332	4,332	-
In-Kind Revenue	4,332	4,332	-
<i>Total Eviction Project, FY14</i>	<u>8,664</u>	<u>8,664</u>	-
FEMA, United Way, FY14:			
FEMA - United Way	30,679	30,679	-
Foster Grandparent Program, FY14:			
Corporation on National & Community Service	419,152	419,152	-
City of Knoxville	2,500	-	(2,500)
Knox County	28,084	27,854	(230)
Community Contributions	2,243	1,450	(793)
Recognition - CAC	500	-	(500)
In-Kind Revenue	33,418	32,814	(604)
<i>Total Foster Grandparent Program, FY14</i>	<u>485,897</u>	<u>481,270</u>	<u>(4,627)</u>
Families in Need, FY14:			
U.S. Department of Housing and Urban Development	78,712	78,712	-
City of Knoxville	7,497	7,385	(112)
Knox County	351	351	-
Community Contributions	25	25	-
In-Kind Revenue	10,858	10,858	-
<i>Total Families in Need, FY14</i>	<u>97,443</u>	<u>97,331</u>	<u>(112)</u>
Families in Need, FY15:			
U.S. Department of Housing and Urban Development	90,420	28,971	(61,449)
City of Knoxville	8,147	2,808	(5,339)
Knox County	8,392	2,500	(5,892)
Community Contributions	300	300	-
In-Kind Revenue	5,985	-	(5,985)
<i>Total Families in Need, FY15</i>	<u>113,244</u>	<u>34,579</u>	<u>(78,665)</u>
General Assistance, FY14:			
Knox County	92,305	92,305	-
Knox County - General Assistance	220,800	134,253	(86,547)
Sale of Pilot Gas Cards	1,526	1,526	-
Unearned Revenue	37,935	37,935	-
<i>Total General Assistance, FY14</i>	<u>352,566</u>	<u>266,019</u>	<u>(86,547)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
GCDF Training Program, FY14:			
Training Fees	16,775	11,726	(5,049)
GA - Emergency Food & Shelter Program, FY14:			
FEMA - United Way	60,271	60,271	-
Grandparents as Parents, FY13:			
National Family Caregiver Support:			
DHHS - ETHRA	25,000	25,000	-
Knox County	20,000	19,801	(199)
Community Contributions	1,000	1,000	-
In-Kind Revenue	15,000	14,370	(630)
Total Grandparents as Parents, FY14	61,000	60,171	(829)
General Assistance, Stranded Traveler, FY13:			
City of Knoxville	907	907	-
General Assistance, Stranded Traveler, FY14:			
United Way	1,000	195	(805)
Governor's Direct Allocation, FY14:			
Tennessee Governor's Grant	22,050	22,050	-
Homeward Bound, FY14:			
City of Knoxville - Disc Funds	100	100	-
Community Contributions	1,701	1,701	-
Total Homeward Bound, FY14	1,801	1,801	-
Head Start/Daycare, FY14:			
Program:			
DHHS - TN Department of Human Services	346,677	346,677	-
Client Fees	26,179	26,179	-
Total Head Start/Daycare, FY14	372,856	372,856	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Hotel Program, FY14:			
Community Contributions	11,298	11,298	-
Knox County Home Reconstruct, FY14:			
HUD Home Investment Partner	166,348	100	(166,248)
Knox County	973	973	-
<i>Total Knox County Home Reconstruct, FY14</i>	<u>167,321</u>	<u>1,073</u>	<u>(166,248)</u>
HUD Project Succeed, FY14:			
U.S. Department of Housing and Urban Development	85,407	85,407	-
City of Knoxville	10,764	10,764	-
Knox County	8,212	8,212	-
In-Kind Revenue	7,500	7,500	-
<i>Total HUD Project Succeed, FY13</i>	<u>111,883</u>	<u>111,883</u>	<u>-</u>
HUD Project Succeed, FY15:			
U.S. Department of Housing and Urban Development	140,298	52,615	(87,683)
City of Knoxville	13,056	5,169	(7,887)
Knox County	18,430	5,948	(12,482)
In-Kind Revenue	3,588	-	(3,588)
<i>Total HUD Project Succeed, FY15</i>	<u>175,372</u>	<u>63,732</u>	<u>(111,640)</u>
Head Start Program, FY13:			
U.S. Department of Health & Human Services	3,366,242	3,366,242	-
Knox County - Capital	50,000	-	(50,000)
Community Contributions	527	-	(527)
Unearned Revenue	633	185	(448)
In-Kind Revenue	1,584,978	1,584,978	-
<i>Total Head Start Program, FY13</i>	<u>5,002,380</u>	<u>4,951,405</u>	<u>(50,975)</u>
Head Start Program, FY14:			
U.S. Department of Health & Human Services	8,549,531	4,475,841	(4,073,690)
Knox County - Capital	150,000	-	(150,000)
Community Contributions	1,000	-	(1,000)
In-Kind Revenue	1,987,499	381,379	(1,606,120)
<i>Total Head Start Program, FY14</i>	<u>10,688,030</u>	<u>4,857,220</u>	<u>(5,830,810)</u>
Head Start USDA/DHS Program, FY13:			
USDA - TN Department of Human Services	84,483	84,483	-
Head Start USDA/DHS Program, FY14:			
USDA - TN Department of Human Services	564,941	386,748	(178,193)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Citizen Information & Referral Services, FY14:			
OOA Contract Service:			
OOA Service Contract	15,610	15,610	-
Local Funds:			
City of Knoxville	11,928	2,264	(9,664)
Community Contributions	100	-	(100)
Sponsors	6,000	4,595	(1,405)
United Way - First Allocation	28,500	28,500	-
United Way - Second Allocation	9,500	9,500	-
United Way - Designated	3,500	2,315	(1,185)
Total Local Funds	59,528	47,174	(12,354)
ET2 -1 -1 Contract Service:			
Community Contributions	1,300	1,281	(19)
United Way	22,025	20,730	(1,295)
United Way - First Allocation	37,500	37,500	-
United Way - Second Allocation	21,000	21,000	-
United Way - Anderson County	3,400	3,310	(90)
United Way - Blount County	4,000	4,000	-
United Way - Campbell County	400	400	-
United Way - Grainger County	550	531	(19)
United Way - Jefferson County	400	360	(40)
United Way - Loudon County	8,000	8,000	-
United Way - Monroe County	750	750	-
United Way - Roane County	1,400	1,355	(45)
United Way - Union County	175	160	(15)
Total ET2 -1 -1 Contract Service	100,900	99,377	(1,523)
In-Kind Revenue - Local:	1,000	-	(1,000)
Total Senior Citizen Information & Referral Services, FY14	177,038	162,161	(14,877)
Mobile Meals Kitchen, FY14:			
Knox County - Special Meals	169,452	165,805	(3,647)
Community Contributions	5,000	-	(5,000)
Meal Services - CAC	26,400	18,001	(8,399)
Meal Services - SNP Contract	902,869	758,643	(144,226)
Meal Services - After School Snack Program	56,376	56,376	-
Boys and Girls Club	400,000	389,597	(10,403)
Miscellaneous Private Funds	15,650	-	(15,650)
Mid East Community Action Agency	125,000	111,207	(13,793)
Douglas Cherokee Economic Authority	342,554	342,554	-
Howard Circle of Friends	10,000	6,508	(3,492)
Independent Living System	71,480	71,480	-
Kitchen Sales	49,500	10,150	(39,350)
Insurance Recovery	9,822	9,822	-
Recycling	596	596	-
Unearned Revenue	326,803	123,720	(203,083)
Total Mobile Meals Kitchen, FY14	2,511,502	2,064,459	(447,043)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Low Income Heating Energy Assistance Program, FY13:			
DHHS - Tennessee Department of Human Services	650,400	643,698	(6,702)
City of Knoxville	9,767	-	(9,767)
Knox County	-	9,767	9,767
<i>Total Low Income Heating Energy Assistance Program, FY13</i>	<u>660,167</u>	<u>653,465</u>	<u>(6,702)</u>
Low Income Heating Energy Assistance Program, FY14:			
DHHS - Tennessee Department of Human Services	3,108,405	2,478,992	(629,413)
City of Knoxville	8,890	-	(8,890)
Knox County	15,674	-	(15,674)
<i>Total Low Income Heating Energy Assistance Program, FY14</i>	<u>3,132,969</u>	<u>2,478,992</u>	<u>(653,977)</u>
KUB Laterals Program, FY14:			
KUB	34,578	6,065	(28,513)
Unearned Revenue	4,422	4,422	-
<i>Total KUB Laterals Program, FY14</i>	<u>39,000</u>	<u>10,487</u>	<u>(28,513)</u>
L T Ross Building, FY14:			
L T Ross Building:			
Knox County	3,500	3,363	(137)
Program Income	700	675	(25)
LTR Space Costs	488,119	427,027	(61,092)
L T Ross Rent	10,900	10,846	(54)
<i>Total L T Ross Building, FY14</i>	<u>503,219</u>	<u>441,911</u>	<u>(61,308)</u>
Project Live, FY14:			
Local Funds:			
City of Knoxville	65,300	65,256	(44)
Knox County	130,450	130,449	(1)
Community Contributions	600	162	(438)
Community Contributions - Special Needs	6,000	2,437	(3,563)
Community Contributions - Feed-A-Pet	1,000	-	(1,000)
Community Contributions - Carriker	3,400	1,426	(1,974)
Community Contributions - Ensure	1,000	198	(802)
Community Contributions - Home Repair	1,000	-	(1,000)
Private & Other - Messiah Evangelical Luthrn Church	6,000	2,398	(3,602)
<i>Total Local Funds</i>	<u>214,750</u>	<u>202,326</u>	<u>(12,424)</u>
Office on Aging:			
OOA Service Contract	41,800	41,800	-
Weiss Foundation:			
Weiss Foundation	3,000	3,000	-
<i>Total Project Live, FY14</i>	<u>259,550</u>	<u>247,126</u>	<u>(12,424)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Affordable Medicine Options for Seniors Program, FY14:			
Federal Funds - MIPPA:			
DHHS - ETHRA	7,500	7,500	-
Local Funds:			
Knox County	53,000	52,642	(358)
Community Contributions	200	100	(100)
In-Kind Revenue	21,000	20,427	(573)
Total Local Funds	74,200	73,169	(1,031)
Total Affordable Medicine Options for Seniors Program, FY14	81,700	80,669	(1,031)
Mechanicsville Homecoming Program, FY14:			
City of Knoxville	900	-	(900)
Senior Corps Management Program, FY14:			
Senior Corps Mgmt Program Allocation	138,504	138,503	(1)
In-Kind Revenue	46,000	45,695	(305)
Total Senior Corps Management Program, FY14	184,504	184,198	(306)
HUD - CDBG - Morristown Project, FY14:			
HUD CDBG - City of Morristown	150,000	66,023	(83,977)
Nutrition Program, FY14:			
Nutrition Program:			
City of Knoxville	4,065	3,315	(750)
Knox County	4,250	3,547	(703)
Knox County - Food Policy	436	-	(436)
Community Contributions	2,645	2,645	-
Hunger Hike	13	-	(13)
Emergency Food Helpers	8,000	1,470	(6,530)
Total Nutrition Program, FY14	19,409	10,977	(8,432)
Office on Aging, FY14:			
Office on Aging:			
DHHS - ETHRA	244,546	244,546	-
City of Knoxville	23,506	20,374	(3,132)
Knox County	50,000	50,000	-
Community Contributions	10,000	10,000	-
In-Kind Revenue	28,770	-	(28,770)
Total Office on Aging	356,822	324,920	(31,902)
OOA - Program Income:			
Program Income - OOA Transportation Fares	500	-	(500)
Program Income - O'Connor Transportation Fares	500	336	(164)
Total OOA - Program Income	1,000	336	(664)
Total Office on Aging, FY14	357,822	325,256	(32,566)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
O'Connor Senior Center, FY14:			
Federal Through State:			
DHHS - ETHRA	7,628	179	(7,449)
State:			
TN Comm on Aging - ETHRA	69,576	69,576	-
City:			
City of Knoxville	138,000	138,000	-
Local - Other Projects:			
Knox County	20,533	20,533	-
Community Contributions	135,000	66,590	(68,410)
Program Income	30,051	7,616	(22,435)
Total Local - Other Projects	185,584	94,739	(90,845)
Interdepartmental:			
Meal Services - Dine-O-Mite Diner	100	25	(75)
O'Connor Health Services	1,200	215	(985)
O'Connor Program Services	1,200	500	(700)
Total Interdepartmental	2,500	740	(1,760)
Daily Living Center:			
USDA - TN Department of Human Services	10,000	9,429	(571)
DHHS - TN Department of Human Services	75,500	75,500	-
Community Contributions	105,000	51,995	(53,005)
Program Income	3,000	2,636	(364)
Transportation - OOA	9,300	9,300	-
Akima Club	500	-	(500)
In-Kind Revenue	17,408	-	(17,408)
Total Daily Living Center	220,708	148,860	(71,848)
O'Connor Advisory Board:			
Community Contributions	4,350	-	(4,350)
O'Connor Program Services	650	650	-
O'Connor Open	25,000	19,426	(5,574)
O'Connor Pancake Fest	10,000	-	(10,000)
Total O'Connor Advisory Board	40,000	20,076	(19,924)
Total O'Connor Senior Center, FY14	663,996	472,170	(191,826)
LEAD Hazard Control Program, FY14:			
HUD - City of Knoxville	570,007	140,515	(429,492)
Transportation Plan ET, SCREG Program, FY14:			
HUD - City of Knoxville - SCREG	12,976	9,474	(3,502)
Reach, FY14:			
U.S. Department of Housing and Urban Development	64,683	64,683	-
City of Knoxville	6,523	6,523	-
Knox County	11,508	11,508	-
Total Reach, FY14	82,714	82,714	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Reach, FY15:			
U.S. Department of Housing and Urban Development	104,580	44,753	(59,827)
City of Knoxville	15,754	3,088	(12,666)
Knox County	16,122	6,500	(9,622)
<i>Total Reach, FY15</i>	<u>136,456</u>	<u>54,341</u>	<u>(82,115)</u>
One Call Club for Seniors, FY14:			
Local Funds:			
Community Contributions	7,000	6,258	(742)
OCCS Membership Fees	51,000	16,974	(34,026)
<i>Total Local Funds</i>	<u>58,000</u>	<u>23,232</u>	<u>(34,768)</u>
Local - Cash Receipts:			
Client Fees	1,500	-	(1,500)
<i>Total One Call Club for Seniors, FY14</i>	<u>59,500</u>	<u>23,232</u>	<u>(36,268)</u>
Retired Senior Volunteer Program, FY14:			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	38,006	38,006	-
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	2,997	2,997	-
Local - Volunteer Support Cash:			
City of Knoxville	3,500	3,347	(153)
Knox County	1,400	-	(1,400)
Community Contributions	598	419	(179)
<i>Total Local - Volunteer Support Cash</i>	<u>5,498</u>	<u>3,766</u>	<u>(1,732)</u>
<i>In-Kind - Local - Volunteer Support:</i>	<u>23,500</u>	<u>16,883</u>	<u>(6,617)</u>
Local - Volunteer Expense Cash:			
Knox County	4,637	-	(4,637)
Career Closet	1,000	-	(1,000)
Recognition - CAC	1,500	-	(1,500)
<i>Total Local - Volunteer Expense Cash</i>	<u>7,137</u>	<u>-</u>	<u>(7,137)</u>
<i>In-Kind - Local - Volunteer Expense:</i>	<u>4,025</u>	<u>2,331</u>	<u>(1,694)</u>
<i>Total Retired Senior Volunteer Program, FY14</i>	<u>81,163</u>	<u>63,983</u>	<u>(17,180)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Retired Senior Volunteer Program, FY15:			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	37,145	8,403	(28,742)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	3,660	-	(3,660)
Local - Volunteer Support Cash:			
City of Knoxville	248	-	(248)
Knox County	672	181	(491)
Community Contributions	100	-	(100)
Total Local - Volunteer Support Cash	1,020	181	(839)
In-Kind - Local - Volunteer Support:	13,619	7,959	(5,660)
Local - Volunteer Expense Cash:			
Knox County	2,400	-	(2,400)
Recognition - CAC	1,045	-	(1,045)
Total Local - Volunteer Expense Cash	3,445	-	(3,445)
In-Kind - Local - Volunteer Expense:	4,025	-	(4,025)
Total Retired Senior Volunteer Program, FY15	62,914	16,543	(46,371)
Senior Companion Program, FY14:			
U.S. Corporation on National & Community Service	307,768	307,768	-
DHHS - TennCare	1,000	913	(87)
TN Comm on Aging - ETHRA - Options	12,000	11,608	(392)
City of Knoxville	28,000	27,154	(846)
Community Contributions	13,000	12,440	(560)
In-Kind Revenue	38,000	37,082	(918)
Total Senior Companion Program, FY14	399,768	396,965	(2,803)
Ticket to Work Program, FY15:			
Social Security Administration	10,586	-	(10,586)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
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For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Employment and Training, FY14:			
Program:			
Knox County	5,400	4,828	(572)
SCSEP Participant Wages:			
DOL - Senior Svc America Inc	218,100	218,094	(6)
SCSEP Other Program Costs:			
DOL - Senior Svc America Inc	11,975	11,974	(1)
SCSEP Project Administration:			
DOL - Senior Svc America Inc	22,500	22,401	(99)
Local - Cash Support :			
City of Knoxville	23,573	23,573	-
Knox County	15,412	10,994	(4,418)
Community Contributions	950	950	-
Training - CAC	500	450	(50)
In-Kind Revenue	10,000	-	(10,000)
Total Local - Cash Support	50,435	35,967	(14,468)
Total Senior Employment and Training, FY14	308,410	293,264	(15,146)
Summer Feeding Program, FY13:			
USDA - TN Department of Human Services	284,741	228,079	(56,662)
Unearned Revenue	26,387	26,387	-
Total Summer Feeding Program, FY13	311,128	254,466	(56,662)
Summer Feeding Program, FY14:			
USDA - TN Department of Human Services	528,096	293,888	(234,208)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Nutrition Program, FY14:			
Federal - IIC Congregate:			
USDA - ETHRA	48,942	48,942	-
DHHS - ETHRA	290,642	290,642	-
Community Contributions	564	-	(564)
Program Income	23,000	22,196	(804)
Meal Services - CAC	200	18	(182)
KCDC	50,000	13,428	(36,572)
In-Kind Revenue	41,000	40,765	(235)
Total Federal - IIC Congregate	454,348	415,991	(38,357)
Federal - IIC Home Delivered:			
USDA - ETHRA	73,413	73,413	-
DHHS - ETHRA	435,963	435,963	-
DHHS - TennCare	61,000	60,187	(813)
TN Commission on Aging and Disability - ETHRA	48,546	48,546	-
TN Commission on Aging and Disability - ETHRA - Options	7,800	7,766	(34)
City of Knoxville	46,000	-	(46,000)
Knox County	80,000	-	(80,000)
Community Contributions	492,000	353,524	(138,476)
Program Income	20,000	19,293	(707)
United Way - First Allocation	93,600	93,600	-
United Way - Second Allocation	37,500	37,500	-
United Way - Designated	8,000	7,915	(85)
Total Federal - IIC Home Delivered	1,403,822	1,137,707	(266,115)
Contract Services - MAMS:			
MAMS Sales	21,500	7,015	(14,485)
Meals Can Heal Project:			
Provisions Cares	18,000	3,000	(15,000)
Total Senior Nutrition Program, FY14	1,897,670	1,563,713	(333,957)
After School Snack Program, FY13:			
USDA - TN Department of Human Services	27,216	11,896	(15,320)
City of Knoxville	8,517	1,135	(7,382)
Knox County	5,862	-	(5,862)
Unearned Revenue	382	382	-
Total After School Snack Program, FY13	41,977	13,413	(28,564)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
After School Snack Program, FY14:			
USDA - TN Department of Human Services	49,000	44,479	(4,521)
City of Knoxville	5,000	2,596	(2,404)
Knox County	9,000	4,616	(4,384)
<i>Total After School Snack Program, FY14</i>	<u>63,000</u>	<u>51,691</u>	<u>(11,309)</u>
Special Community Services Project, FY14:			
Community Leadership:			
City of Knoxville	1,000	1,000	-
Knox County	2,000	1,000	(1,000)
Miscellaneous	2,500	1,500	(1,000)
<i>Total Community Leadership</i>	<u>5,500</u>	<u>3,500</u>	<u>(2,000)</u>
Program Support:			
City of Knoxville	156,754	56,754	(100,000)
Knox County	252,664	114,329	(138,335)
Knox County - Capital	28,999	15,716	(13,283)
United Way	19,031	19,031	-
Miscellaneous Private Funds	568	568	-
Insurance Recovery	5,000	5,000	-
Unearned Revenue	96,011	-	(96,011)
<i>Total Program Support</i>	<u>559,027</u>	<u>211,398</u>	<u>(347,629)</u>
<i>Total Special Community Services Project, FY14</i>	<u>564,527</u>	<u>214,898</u>	<u>(349,629)</u>
Transportation - Knox County Grants, FY14:			
Knox County Grants	241,899	239,602	(2,297)
THDA - Emergency Home Repair for the Elderly, FY14:			
THDA - East Tennessee Development District	900	-	(900)
Transportation - Job Access, FY14:			
Dept of Transportation (DOT) - TPO	360,775	360,774	(1)
DHHS - TN Department of Rehab Services	31,050	31,042	(8)
Knox County	41,250	41,246	(4)
Community Contributions	51,500	47,970	(3,530)
Transportation Fares - Jobs Access	25,000	16,902	(8,098)
Transportation - Other CAC Programs	500	-	(500)
<i>Total Transportation - Job Access, FY14</i>	<u>510,075</u>	<u>497,934</u>	<u>(12,141)</u>
Transit Planning, FY14:			
Comm Transportation Association of America	106,422	56,262	(50,160)
Tennessee Association of Community Action, FY14:			
Tennessee Association of Community Action	2,000	99	(1,901)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Transportation, FY14:			
Program:			
Department of Transportation 5307 Funds	452,662	452,662	-
DHHS - TennCare - Americhoice	1,305,508	1,305,508	-
DHHS - TennCare - Southeastern	153,538	122,665	(30,873)
DOT - Tennessee Department of Transportation	161,665	161,665	-
TDOT - Capital	450,769	450,769	-
Knox County	90,717	67,205	(23,512)
Knox County - Capital	231,595	132,722	(98,873)
Transportation Fares	12,638	12,638	-
Transportation - SNP	192,072	192,072	-
Transportation - OOA	67,482	67,482	-
Transportation - O'Connor	202,533	-	(202,533)
Transportation - County, Grants	-	202,533	202,533
Transportation - Other CAC Programs	46,740	46,740	-
Transportation - Jobs Access	497,934	497,934	-
Lawler-Wood Foundation	1,440	1,440	-
Miscellaneous Private Funding	265,486	296,360	30,874
Insurance Recovery	12,769	12,769	-
Unearned Revenue	7,477	7,477	-
Total Transportation, FY14	4,153,025	4,030,641	(122,384)
Taxicab Project, FY14:			
Community Contributions	2,000	-	(2,000)
In-Kind Revenue	5,500	-	(5,500)
Total Taxicab Project, FY14	7,500	-	(7,500)
CAC - City Case Management Project, FY14:			
City of Knoxville	187,500	181,150	(6,350)
Utility Assistance Project, FY14:			
Community Contributions	5,930	4,518	(1,412)
KUB	288,170	288,170	-
KUB - Citgo Project	2,000	439	(1,561)
Total Utility Assistance Project, FY14	296,100	293,127	(2,973)
United Way - Case Management, FY14:			
City of Knoxville	21,165	2,111	(19,054)
Knox County	42,330	4,222	(38,108)
United Way	139,821	39,707	(100,114)
Total United Way - Case Management, FY13	203,316	46,040	(157,276)
Upper East Weatherization Program, FY14:			
DOE - Upper E TN Humn Dev AG	344,120	264,941	(79,179)
Vacant Lots Program, FY12:			
City of Knoxville - Rec De	248	248	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Vacant Lots Program, FY13:			
City of Knoxville	765	765	-
City of Knoxville - Rec De	990	990	-
<i>Total Vacant Lots Program, FY13</i>	<u>1,755</u>	<u>1,755</u>	<u>-</u>
Volunteer Assisted Transportation Program (Grants), FY14:			
New Freedom Operating Funds:			
DOT - Tennessee Department of Transportation	293,869	130,369	(163,500)
Tennessee Department of Transportation	146,935	65,180	(81,755)
In-Kind Revenue	146,935	65,179	(81,756)
<i>Total Volunteer Assisted Transportation Program (Grants), FY14</i>	<u>587,739</u>	<u>260,728</u>	<u>(327,011)</u>
Volunteer Assisted Transportation Program, FY14:			
New Freedom Operating Match:			
DHHS - TennCare - Americhoice	12,703	-	(12,703)
Community Contributions	46,000	-	(46,000)
Client Fees	18,642	-	(18,642)
Transportation Fares	24	24	-
Transportation Fares - Social & Rec	10,000	1,657	(8,343)
Insurance Recovery	8,413	-	(8,413)
Unearned Revenue	61,051	-	(61,051)
In-Kind Revenue	-	2,124	2,124
<i>Total Volunteer Assisted Transportation Program, FY14</i>	<u>156,833</u>	<u>3,805</u>	<u>(153,028)</u>
Weatherization Assistance Program, FY14:			
THDA - East TN Dev District	110,604	110,604	-
City of Knoxville	25,994	25,994	-
Unearned Revenue	23,458	23,458	-
<i>Total Weatherization Assistance Program, FY14</i>	<u>160,056</u>	<u>160,056</u>	<u>-</u>
Workforce Administration Program, FY14:			
City of Knoxville	27,428	27,276	(152)
Knox County	39,705	39,705	-
<i>Total Workforce Administration Program, FY14</i>	<u>67,133</u>	<u>66,981</u>	<u>(152)</u>
County LEAD Xfr Program, FY14:			
HUD CDBG - Knox County	26,000	26,000	-
Interest Earned, FY14:	-	2,194	2,194
TOTAL CONDUCT AND ADMINISTRATION FUND	<u>\$ 43,253,947</u>	<u>\$ 32,021,974</u>	<u>\$ (11,231,973)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Program Shared Cost, FY14:			
Aging Shared Support Cost:			
Personnel	\$ 170,242	\$ 167,162	\$ 3,080
Fringe Benefits	77,103	69,453	7,650
Supplies	6,000	8,883	(2,883)
Travel	1,000	446	554
Communications	3,000	8,119	(5,119)
Printing	200	143	57
Professional Services	-	2,569	(2,569)
Occupancy	1,000	-	1,000
Insurance	500	-	500
Other	500	2,747	(2,247)
CAC Administrative Costs	20,455	19,469	986
Total Aging Shared Support Cost	280,000	278,991	1,009
Aging Shared - Director:			
Personnel	77,410	77,425	(15)
Fringe Benefits	35,470	35,767	(297)
CAC Administrative Costs	9,221	8,908	313
Total Aging Shared - Director	122,101	122,100	1
Total Aging Program Shared Cost, FY14	402,101	401,091	1,010
Head Start Adjustment Non-Federal, FY14:			
Personnel	2,635	-	2,635
AmeriCorps, FY13:			
AmeriCorps Program:			
Member Living Allowance	13,663	7,723	5,940
Personnel	11,321	11,321	-
Participant Fringe Benefits	1,327	1,327	-
Fringe Benefits	5,617	5,617	-
Supplies	182	182	-
Other	1,329	1,869	(540)
CAC Administrative Costs	1,982	1,982	-
Total AmeriCorps Program	35,421	30,021	5,400
Local Cash - United Health:			
Supplies	539	-	539
Total AmeriCorps, FY13	35,960	30,021	5,939

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>AmeriCorps, FY14:</i>			
Federal - Support Cost:			
Member Living Allowance	484,000	476,633	7,367
Participant Fringe Benefits	9,964	11,464	(1,500)
Total Federal - Support Cost	<u>493,964</u>	<u>488,097</u>	<u>5,867</u>
<i>Local Cash - Operations:</i>			
Personnel	140,000	112,819	27,181
Fringe Benefits	60,000	46,630	13,370
Supplies	25,000	17,024	7,976
Travel	25,000	19,896	5,104
Capital	10,000	6,000	4,000
Training	4,200	2,750	1,450
Other	42,000	40,443	1,557
CAC Administrative Costs	19,282	12,281	7,001
Total Local Cash - Operations	<u>325,482</u>	<u>257,843</u>	<u>67,639</u>
Local Cash - Cobra Insurance			
Participant Fringe Benefits - Cobra	50,000	46,708	3,292
Local Cash - City Park Garden:			
Supplies	2,000	2,000	-
In-Kind	5,612	5,612	-
Total Local Cash - City Park Garden	<u>7,612</u>	<u>7,612</u>	<u>-</u>
Local Cash - TRPA			
Supplies	2,000	2,052	(52)
Total AmeriCorps, FY14	<u>879,058</u>	<u>802,312</u>	<u>76,746</u>
<i>CAAN Program, FY14:</i>			
CAAN Program Operations Cost:			
Personnel	37	37	-
Fringe Benefits	20	20	-
Supplies	77	77	-
Travel	20	20	-
Communications	52	52	-
Contracted Services	9	9	-
Professional Services	175	175	-
Audit Services	214	214	-
Occupancy	-	-	-
Insurance	1,614	1,614	-
Other	877	877	-
CAC Administrative Costs	-	8	(8)
Housing Program Supply Allocation	8	-	8
Total CAAN Program, FY14	<u>3,103</u>	<u>3,103</u>	<u>-</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY14:</i>			
Aging Shared Support Cost:			
Supplies	2,945	1,854	1,091
Travel	4,850	-	4,850
Communications	550	30	520
Printing	4,650	-	4,650
Professional Services	5,000	(362)	5,362
Insurance	1,500	-	1,500
Other	9,700	1,273	8,427
Total Aging Shared Support Cost	29,195	2,795	26,400
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	24,000	13,664	10,336
Program Supplies - Hearing Aides	30,000	-	30,000
Program Supplies - Dentures	10,000	-	10,000
Postage	1,000	-	1,000
Total Gift of Sight and Hearing	65,000	13,664	51,336
Cptrs for Homebound & Isolated Persons:			
Supplies	500	-	500
Knox Paws:			
Supplies	1,000	697	303
Contracted Services	7,500	7,566	(66)
Other	100	-	100
Client Support Services	3,900	4,188	(288)
Total Knox Paws	12,500	12,451	49
Banfield Charitable Trust:			
Supplies	400	-	400
Travel	100	-	100
Contracted Services	2,000	-	2,000
Total Banfield Charitable Trust	2,500	-	2,500
Aging - A Family Affair:			
Supplies	500	162	338
Printing	3,300	4,580	(1,280)
Contracted Services	8,000	6,683	1,317
Total Aging - A Family Affair	11,800	11,425	375

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Special Projects, FY14 (Continued):			
Trinity Phillips Lifeline:			
Supplies	500	50	450
Client Support - Utility Assistance	50,500	2,209	48,291
Total Trinity Phillips Lifeline	51,000	2,259	48,741
Publications:			
Personnel	1,000	-	1,000
Fringe Benefits	410	-	410
Supplies	2,000	-	2,000
Travel	50	-	50
Postage	18,000	-	18,000
Printing	16,000	25,500	(9,500)
Contracted Services	3,400	3,699	(299)
CAC Administrative Costs	140	-	140
Total Publications	41,000	29,199	11,801
<i>Total Aging Special Projects, FY14</i>	<i>213,495</i>	<i>71,793</i>	<i>141,702</i>
Beardsley Farm, FY14:			
Program:			
Personnel	30,261	24,767	5,494
Fringe Benefits	13,200	11,197	2,003
Supplies	6,000	5,550	450
Travel	100	-	100
Communications	1,100	1,089	11
Postage	120	119	1
Professional Services	360	353	7
Maintenance & Repair	755	755	-
Equipment Rental & Maintenance	100	-	100
Utilities	3,150	2,215	935
Occupancy	2,200	2,178	22
Insurance	650	634	16
Other	5,000	3,406	1,594
CAC Administrative Costs	4,000	3,192	808
Total Program	66,996	55,455	11,541
Parental Responsibility:			
Supplies	5,000	-	5,000
Contracted Services	20,000	-	20,000
Total Parental Responsibility	25,000	-	25,000
Travel With Purpose:			
Supplies	3,000	-	3,000
<i>Total Beardsley Farm, FY14</i>	<i>94,996</i>	<i>55,455</i>	<i>39,541</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention - Client Specific Program, FY14:</i>			
Crisis Intervention:			
Client Services	6,961	3,728	3,233
<i>City Minor Home Repair, FY14:</i>			
Service Costs:			
Personnel	66,698	66,698	-
Fringe Benefits	29,049	29,049	-
Supplies	3,612	3,612	-
Travel	1,529	1,529	-
Communications	8,653	8,653	-
Contracted Services	171,404	171,404	-
Professional Services	1,466	1,466	-
Audit Services	388	388	-
Transportation	1,277	1,277	-
Occupancy	18,589	18,589	-
Insurance	2,517	2,517	-
Other	593	593	-
Total Service Cost	305,775	305,775	-
Local Funds:			
CAC Administrative Costs	8,219	8,219	-
<i>Total City Minor Home Repair, FY14</i>	313,994	313,994	-
<i>Commodities Program, FY13:</i>			
Program:			
Personnel	25,000	5,255	19,745
Fringe Benefits	11,888	1,539	10,349
Travel	7,500	-	7,500
Printing	5,000	-	5,000
Professional Services	3,017	-	3,017
Occupancy	10,000	5,166	4,834
Insurance	1,000	-	1,000
Other	10,000	1,427	8,573
CAC Administrative Costs	675	658	17
<i>Total Commodities Program, FY13</i>	74,080	14,045	60,035
<i>Commodities Program, FY14:</i>			
Program:			
Personnel	38,000	21,268	16,732
Fringe Benefits	15,200	6,106	9,094
Travel	3,000	358	2,642
Printing	500	-	500
Professional Services	1,000	85	915
Occupancy	18,000	14,554	3,446
Insurance	500	-	500
Other	13,086	5,510	7,576
CAC Administrative Costs	6,000	2,164	3,836
<i>Total Commodities Program, FY14</i>	95,286	50,045	45,241

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>County Minor Home Repair Program, FY14:</i>			
County Rehab Direct Job Cost:			
Personnel	92,899	92,899	-
Fringe Benefits	39,845	39,845	-
Supplies	5,925	5,925	-
Travel	1,531	1,531	-
Communications	8,058	8,058	-
Contracted Services	210,487	210,487	-
Professional Services	1,258	1,258	-
Audit Services	612	612	-
Transportation	3,780	3,780	-
Occupancy	18,589	18,589	-
Insurance	3,034	3,034	-
Other	678	678	-
CAC Administrative Costs	10,234	10,234	-
<i>Total County Rehab Program, FY14</i>	<u>396,930</u>	<u>396,930</u>	<u>-</u>
<i>Crisis Intervention, FY14:</i>			
Program:			
Supplies	1,592	-	1,592
Maintenance & Repair	1,769	-	1,769
Insurance	100	-	100
Other	500	284	216
Client Services	10,503	1,605	8,898
<i>Total Program</i>	<u>14,464</u>	<u>1,889</u>	<u>12,575</u>
Client Services - Clearinghouse:			
Client Services	208	208	-
Client Services - E Neighborhood Center:			
Client Services	2,735	2,500	235
Client Services - W Neighborhood Center:			
Client Services	1,907	900	1,007
Client Services - Ladies of Cbarity:			
Client Services	15,600	12,660	2,940
Client Services - South Center:			
Client Services	1,975	3,110	(1,135)
Client Services - Trinity United Methodist:			
Client Services	125	-	125
<i>Total Crisis Intervention, FY14</i>	<u>37,014</u>	<u>21,267</u>	<u>15,747</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Community Services Block Grant, FY14:</i>			
Neighborhood Centers:			
Personnel	393,312	279,363	113,949
Fringe Benefits	153,125	116,522	36,603
Supplies	3,500	3,289	211
Travel	5,500	5,844	(344)
Communications	18,500	17,818	682
Postage	200	109	91
Printing	100	80	20
Professional Services	1,500	4,561	(3,061)
Transportation	100	-	100
Equipment Rental	6,000	2,592	3,408
Training	1,000	-	1,000
Occupancy	69,400	69,399	1
Insurance	1,000	930	70
CAC Administrative Costs	41,797	33,089	8,708
Total Neighborhood Centers	695,034	533,596	161,438
Transportation Services:			
Transportation	610	-	610
Nutrition Services:			
Personnel	34,176	34,089	87
Fringe Benefits	15,030	14,835	195
Supplies	450	364	86
Travel	2,000	1,930	70
Communications	600	633	(33)
Postage	75	38	37
Professional Services	190	188	2
Equipment Rental	625	543	82
Occupancy	1,825	1,829	(4)
CAC Administrative Costs	3,909	3,928	(19)
Total Nutrition Services	58,880	58,377	503
Elderly Assistance:			
Personnel	132,201	120,096	12,105
Fringe Benefits	52,880	49,657	3,223
CAC Administrative Costs	15,864	13,740	2,124
Total Elderly Assistance	200,945	183,493	17,452
Total Community Services Block Grant, FY14	955,469	775,466	180,003

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Computer Technology Program, FY14:			
Personnel	53,600	53,592	8
Fringe Benefits	23,285	23,260	25
Supplies	150	25	125
Communications	8,000	8,385	(385)
Occupancy	4,670	4,671	(1)
Other	11,701	11,395	306
CAC Administrative Costs	6,435	6,513	(78)
<i>Total Computer Technology Program, FY14</i>	<u>107,841</u>	<u>107,841</u>	<u>-</u>
Dental Services, FY14:			
Contracted Services	1,000	-	1,000
Professional Services	21,759	-	21,759
Other	150	-	150
<i>Total Dental Services, FY14</i>	<u>22,909</u>	<u>-</u>	<u>22,909</u>
East Tennessee Foundation, Contract Services, FY14:			
Supplies	15,000	24,105	(9,105)
Contracted Services	80,000	70,895	9,105
<i>Total East Tennessee Foundation, Contract Services, FY14</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Energy & Housing Special Projects, FY14:			
Personnel	40,346	40,346	-
Fringe Benefits	18,781	18,781	-
Travel	4,882	4,882	-
Communications	112	112	-
Transportation	3,752	3,752	-
Occupancy	2,250	2,250	-
Other	720	720	-
CAC Administrative Costs	5,267	5,267	-
<i>Total Energy & Housing Special Projects, FY14</i>	<u>76,110</u>	<u>76,110</u>	<u>-</u>
East Neighborhood Center Tutoring Program, FY14:			
Personnel	-	10	(10)
Participant Wages - Part Temp/Seasonal	600	553	47
Participant Fringe Benefits	50	43	7
Professional Services	3,126	3,220	(94)
CAC Administrative Costs	50	-	50
<i>Total East Neighborhood Center Tutoring Program, FY13</i>	<u>3,826</u>	<u>3,826</u>	<u>-</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Emergency Solutions Grant, FY14:			
Program Support Rapid Rehousing:			
Client Services	20,202	20,202	-
Homeless Prevention Services:			
Client Services	20,202	20,202	-
Local - In Kind:			
In Kind	40,625	40,625	-
<i>Total Emergency Solutions Grant, FY14</i>	<u>81,029</u>	<u>81,029</u>	<u>-</u>
Eviction Project, FY14:			
Eviction Assistance - Sunshine Inn:			
Client Services	4,332	4,332	-
Eviction Assistance - In-Kind:			
In Kind	4,332	4,332	-
<i>Total Eviction Project, FY14</i>	<u>8,664</u>	<u>8,664</u>	<u>-</u>
FEMA, United Way, FY14:			
Supplies	30,679	30,679	-
Foster Grandparent Program, FY14:			
Personnel	29,090	29,138	(48)
Personnel - Stipends	253,552	256,382	(2,830)
Participant Wages - Stipends	2,500	1,594	906
Fringe Benefits	12,218	12,636	(418)
Supplies	1,200	1,135	65
Travel	3,128	1,382	1,746
Communications	168	164	4
Postage	540	645	(105)
Printing	120	280	(160)
Audit Services	840	705	135
Transportation	72,453	58,781	13,672
Occupancy	2,664	1,509	1,155
Insurance	1,583	790	793
Other	14,500	9,230	5,270
Recognition	2,500	705	1,795
CAC Administrative Costs	55,423	73,380	(17,957)
In-Kind	33,418	32,814	604
<i>Total Foster Grandparent Program, FY14</i>	<u>485,897</u>	<u>481,270</u>	<u>4,627</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Families in Need, FY14:</i>			
Federal Funds:			
Personnel	48,076	48,076	-
Fringe Benefits	20,977	20,977	-
Supplies	358	358	-
Travel	1,751	1,639	112
Communications	977	977	-
Client Support Services	6,573	6,573	-
Total Federal Funds	78,712	78,600	112
Local Support:			
Fringe Benefits	-	-	-
Supplies	-	-	-
Travel	27	27	-
Communications	-	-	-
Occupancy	3,128	3,128	-
Other	-	-	-
CAC Administrative Costs	4,717	4,717	-
Total Local Support	7,872	7,872	-
In-Kind:			
In-Kind	10,859	10,859	-
Total Families in Need, FY14	97,443	97,331	112
<i>Families in Need, FY15:</i>			
Federal Funds:			
Personnel	58,445	21,138	37,307
Fringe Benefits	23,378	7,833	15,545
Client Support Services	8,597	-	8,597
Total Federal Funds	90,420	28,971	61,449
Local Support:			
Supplies	925	205	720
Travel	1,400	713	687
Communications	1,200	460	740
Printing	25	-	25
Professional Services	150	134	16
Occupancy	6,360	1,535	4,825
Other	50	17	33
Client Support Services	300	300	-
CAC Administrative Costs	6,429	2,244	4,185
Total Local Support	16,839	5,608	11,231
In-Kind:			
In-Kind	5,985	-	5,985
Total Families in Need, FY15	113,244	34,579	78,665

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Assistance, FY14:			
Operations:			
Personnel	53,410	53,410	-
Fringe Benefits	18,555	18,555	-
Supplies	388	388	-
Travel	317	293	24
Communications	4,566	4,159	407
Printing	930	929	1
Professional Services	360	357	3
Occupancy	4,280	4,277	3
Other	5,300	5,345	(45)
CAC Administrative Costs	5,725	5,722	3
Total Operations	93,831	93,435	396
Assistance Payments:			
Other	15,000	11,840	3,160
Client Services	243,735	160,744	82,991
Total Assistance Payments	258,735	172,584	86,151
Total General Assistance, FY14	352,566	266,019	86,547
GCDF Training Program, FY14:			
Personnel	6,900	6,714	186
Fringe Benefits	2,760	3,289	(529)
Travel	1,660	1,659	1
Other	4,705	64	4,641
CAC Administrative Costs	750	-	750
Total GCDF Training Program, FY14	16,775	11,726	5,049
GA - Emergency Food and Shelter Program, FY14:			
Client Support	60,271	60,271	-
Grandparents as Parents, FY14:			
National Family Caregiver Support:			
Personnel	25,669	25,587	82
Fringe Benefits	10,780	10,644	136
Supplies	1,600	1,404	196
Travel	150	27	123
Communications	150	165	(15)
Postage	1,500	1,736	(236)
Printing	170	187	(17)
Professional Services	200	57	143
Occupancy	2,957	3,021	(64)
CAC Administrative Costs	2,824	2,973	(149)
In-Kind	15,000	14,370	630
Total Grandparents as Parents, FY14	61,000	60,171	829

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>General Assistance, Stranded Traveler, FY13:</i>			
Client Services	907	907	-
<i>General Assistance, Stranded Traveler, FY14:</i>			
Client Services	1,000	195	805
<i>Governor's Direct Allocation, FY14:</i>			
Senior Employment Program:			
Other	1,842	1,842	-
Beardsley Farm:			
Personnel	7,076	7,076	-
Fringe Benefits	2,830	2,830	-
CAC Administration Cost	708	708	-
Total Beardsley Farm	10,614	10,614	-
Dental Services:			
Professional Services	9,594	9,594	-
Total Governor's Direct Allocation, FY14	22,050	22,050	-
<i>Homeward Bound, FY14:</i>			
Client Services	1,801	1,801	-
<i>Head Start/Daycare, FY14:</i>			
Program:			
Personnel	247,139	247,139	-
Fringe Benefits	99,011	99,011	-
Other - Program Specific	1,030	1,030	-
CAC Administration Cost	25,676	25,676	-
Total Head Start/Daycare, FY14	372,856	372,856	-
<i>Hotel Program, FY14:</i>			
Client Services	11,298	11,298	-
<i>Knox County Home Reconstruct, FY14:</i>			
Personnel	4,500	711	3,789
Fringe Benefits	1,934	289	1,645
Contracted Services	160,007	-	160,007
Audit Services	250	-	250
CAC Administrative Costs	630	73	557
Total Knox County Home Reconstruct, FY14	167,321	1,073	166,248

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUD Project Succeed, FY14:			
Federal - Operations:			
Personnel	55,565	55,565	-
Fringe Benefits	24,152	24,152	-
Supplies	436	436	-
Travel	1,392	1,392	-
Communications	907	907	-
Total Federal - Operations	82,452	82,452	-
Federal - Direct Services:			
Client Support Services	2,954	2,954	-
Local Cash:			
Fringe Benefits	99	99	-
Occupancy	9,709	9,709	-
Other	497	497	-
Client Support Services	1,927	1,927	-
CAC Administrative Costs	6,745	6,745	-
Total Local Cash	18,977	18,977	-
In Kind:			
In Kind	7,500	7,500	-
Total HUD Project Succeed, FY14	111,883	111,883	-
HUD Project Succeed, FY15:			
Federal - Operations:			
Personnel	93,037	35,775	57,262
Fringe Benefits	37,215	14,488	22,727
Supplies	650	205	445
Travel	2,800	1,482	1,318
Communications	1,525	665	860
Total Federal - Operations	135,227	52,615	82,612
Federal - Direct Services:			
Client Support Services	5,071	-	5,071
Local Cash:			
Occupancy	18,400	6,935	11,465
Other	1,250	367	883
CAC Administrative Costs	11,836	3,815	8,021
Total Local Cash	31,486	11,117	20,369
In Kind:			
In Kind	3,588	-	3,588
Total HUD Project Succeed, FY15	175,372	63,732	111,640

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY13:			
Federal - PA25 (Early Head Start):			
Personnel	417,748	417,748	-
Fringe Benefits	192,280	192,280	-
Supplies	9,821	9,821	-
Travel	1,585	-	1,585
Contract Services	-	1,585	(1,585)
Professional Services	8,212	8,212	-
Other - Program Specific	99,935	99,935	-
CAC Administrative Costs	48,915	48,915	-
Total Federal - PA25 (Early Head Start)	778,496	778,496	-
Federal - PA26 (Early Head Start Training):			
Personnel	22,700	22,700	-
Fringe Benefits	10,308	10,308	-
Training	1,548	1,548	-
CAC Administrative Costs	2,728	2,728	-
Total Federal - PA26 (Early Head Start Training)	37,284	37,284	-
Federal - PA22 (Head Start):			
Personnel	1,348,078	1,348,078	-
Fringe Benefits	630,267	630,267	-
Supplies	54,407	54,407	-
Travel	136	136	-
Professional Services	39,014	39,014	-
Other - Program Specific	267,539	267,539	-
CAC Administrative Costs	150,218	150,218	-
Total Federal - PA22 (Head Start)	2,489,659	2,489,659	-
Federal - PA20 (Head Start Training):			
Personnel	23,375	23,375	-
Fringe Benefits	10,676	10,676	-
Training	23,918	23,918	-
CAC Administrative Costs	2,833	2,833	-
Total Federal - PA20 (Head Start Training)	60,802	60,802	-
Local Match - Cash (Head Start):			
Capital	50,000	-	50,000
Other - Program Specific	1,161	186	975
Total Local Match - Cash (Head Start)	51,161	186	50,975
Local Match - In Kind (Head Start):			
In Kind	1,584,978	1,584,978	-
Total Head Start Program, FY13	5,002,380	4,951,405	50,975

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY14:			
Federal - PA25 (Early Head Start):			
Personnel	1,028,079	437,372	590,707
Fringe Benefits	409,884	173,935	235,949
Supplies	35,000	4,210	30,790
Travel	2,500	-	2,500
Professional Services	7,500	-	7,500
Other - Program Specific	51,075	30,436	20,639
CAC Administrative Costs	114,200	46,943	67,257
Total Federal - PA25 (Early Head Start)	1,648,238	692,896	955,342
Federal - PA26 (Early Head Start Training):			
Training	40,677	3,919	36,758
Federal - PA22 (Head Start):			
Personnel	3,518,094	1,802,383	1,715,711
Fringe Benefits	1,408,934	776,962	631,972
Supplies	160,000	74,694	85,306
Travel	5,000	610	4,390
Professional Services	160,000	96,938	63,062
Training	-	100	(100)
Other - Program Specific	1,184,205	804,269	379,936
CAC Administrative Costs	352,496	192,467	160,029
Total Federal - PA22 (Head Start)	6,788,729	3,748,423	3,040,306
Federal - PA20 (Head Start):			
Training	71,887	30,603	41,284
Local Match - Cash (Head Start):			
Capital	150,000	-	150,000
Other - Program Specific	1,000	-	1,000
Total Local Match - Cash (Head Start)	151,000	-	151,000
Local Match - In Kind (Head Start):			
In-Kind	1,987,499	381,379	1,606,120
Total Head Start Program, FY14	10,688,030	4,857,220	5,830,810
Head Start USDA/DHS Program, FY13:			
Personnel	12,397	12,397	-
Fringe Benefits	8,165	8,165	-
Supplies	1,716	1,716	-
Other - Program Specific	60,657	60,657	-
CAC Administrative Costs	1,548	1,548	-
Total Head Start USDA/DHS Program, FY13	84,483	84,483	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start USDA/DHS Program, FY14:			
Personnel	103,303	88,024	15,279
Fringe Benefits	41,321	35,934	5,387
Supplies	20,000	1,405	18,595
Other - Program Specific	389,987	252,682	137,305
CAC Administrative Costs	10,330	8,703	1,627
Total Head Start USDA/DHS Program, FY14	564,941	386,748	178,193
Senior Citizen Information & Referral Service, FY14:			
OOA Contract Service:			
Personnel	10,203	10,561	(358)
Fringe Benefits	4,285	3,994	291
CAC Administrative Costs	1,122	1,055	67
Total OOA Contract Service	15,610	15,610	-
Local Funds:			
Personnel	30,845	24,639	6,206
Fringe Benefits	15,903	10,893	5,010
Supplies	1,200	1,254	(54)
Travel	50	-	50
Communications	4,000	5,220	(1,220)
Printing	750	665	85
Professional Services	150	216	(66)
Other	1,200	1,105	95
CAC Administrative Costs	5,430	3,182	2,248
Total Local Funds	59,528	47,174	12,354
ET2-1-1 Contract Service:			
Personnel	19,533	24,253	(4,720)
Fringe Benefits	8,204	6,073	2,131
Supplies	100	8	92
Travel	500	451	49
Communications	6,600	7,730	(1,130)
Contracted Services	63,660	58,162	5,498
Professional Fees	154	-	154
CAC Administrative Costs	2,149	2,700	(551)
Total ET2-1-1 Contract Service	100,900	99,377	1,523
Local - In Kind:			
In Kind	1,000	-	1,000
Total Senior Citizen Information & Referral Service, FY14	177,038	162,161	14,877

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Mobile Meals Kitchen, FY14:			
Personnel	425,000	424,929	71
Fringe Benefits	157,000	156,719	281
Supplies	1,440,200	1,001,815	438,385
Travel	1,250	514	736
Communications	8,100	8,015	85
Contracted Services	2,500	2,468	32
Professional Services	70,800	70,771	29
Capital	40,000	37,244	2,756
Maintenance & Repair	32,500	31,741	759
Utilities	90,300	90,277	23
Occupancy	7,200	7,065	135
Insurance	18,200	18,161	39
Other	169,852	166,156	3,696
CAC Administration Cost	48,600	48,584	16
Total Mobile Meals Kitchen, FY14	2,511,502	2,064,459	447,043
Low Income Heating Energy Assistance Program, FY13:			
Program Support:			
Personnel	28,500	27,979	521
Fringe Benefits	13,800	13,372	428
Supplies	925	926	(1)
Travel	179	179	-
Telephone	449	448	1
Postage	977	977	-
Equipment Rental	1,257	1,257	-
Occupancy	7,393	6,892	501
CAC Administration Cost	7,979	7,979	-
Total Program Support	61,459	60,009	1,450
Direct Program Support:			
Personnel	27,212	27,025	187
Fringe Benefits	3,359	3,360	(1)
Total Direct Program Support	30,571	30,385	186
Client Services - Heating Crisis:			
Client Services	67,090	67,091	(1)
Client Services - Heating Regular:			
Client Services	491,377	491,378	(1)
Outreach:			
Supplies	2,975	613	2,362
Postage	2,117	2,079	38
Printing	4,578	1,910	2,668
Total Outreach	9,670	4,602	5,068
Total Low Income Heating Energy Assistance Program, FY13	660,167	653,465	6,702

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY14:</i>			
Program Support:			
Personnel	140,000	109,846	30,154
Fringe Benefits	18,100	12,468	5,632
Supplies	7,000	4,456	2,544
Travel	300	290	10
Telephone	1,600	1,172	428
Postage	11,000	5,700	5,300
Printing	9,000	3,235	5,765
Professional Services	20,000	14,009	5,991
Equipment Rental	3,500	2,747	753
Occupancy	22,026	17,354	4,672
Other	100	100	-
CAC Administration Cost	33,945	20,136	13,809
Total Program Support	266,571	191,513	75,058
Client Services - Heating Crisis:			
Client Services	171,259	143,175	28,084
Client Services - Heating Regular:			
Client Services	1,518,472	1,513,498	4,974
Client Services - Heating Local:			
Client Services	22,854	22,854	-
Energy Conservation Education:			
Personnel	1,316	1,032	284
Fringe Benefits	526	256	270
Other	158	-	158
Total Energy Conservation Education	2,000	1,288	712
Administrative Professional Services:			
Professional Services	7,000	4,507	2,493
Administrative Indirect Costs:			
Personnel	110,000	81,621	28,379
Fringe Benefits	44,000	33,785	10,215
Supplies	1,000	-	1,000
Travel	6,500	2,517	3,983
Communications	3,000	-	3,000
Telephone	400	300	100
Postage	1,000	-	1,000
Printing	1,000	-	1,000
Equipment Rental & Maintenance	1,000	-	1,000
Occupancy	4,743	3,557	1,186
Other	19,564	-	19,564
Total Administrative Indirect Costs	192,207	121,780	70,427

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Low Income Heating Energy Assistance Program, FY14 (Continued):			
Client Services - Crisis:			
Client Services	87,977	87,977	-
Client Services - Heating:			
Client Services	864,629	392,400	472,229
Total Low Income Heating Energy Assistance Program, FY14	3,132,969	2,478,992	653,977
KUB Laterals Program, FY14:			
Program:			
Personnel	710	637	73
Fringe Benefits	251	247	4
Supplies	360	353	7
Communications	335	330	5
Contracted Services	2,575	2,575	-
Audit Services	125	78	47
Occupancy	3,241	3,241	-
Insurance	1,273	1,273	-
CAC Administration Cost	130	63	67
Total Program	9,000	8,797	203
Lateral Grant Program:			
Contracted Services	30,000	1,690	28,310
Total KUB Laterals Program, FY14	39,000	10,487	28,513
L T Ross Building, FY14:			
Operations:			
Personnel	156,910	156,879	31
Fringe Benefits	64,214	64,104	110
Supplies	37,250	14,250	23,000
Communications	3,168	2,394	774
Contracted Services	52,220	28,999	23,221
Audit Services	650	616	34
Capital	5,700	5,689	11
Maintenance & Repair	2,300	2,247	53
Utilities	156,175	145,499	10,676
Insurance	2,550	1,839	711
Other	1,500	1,355	145
CAC Administration Cost	20,582	18,040	2,542
Total L T Ross Building, FY14	503,219	441,911	61,308

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Project Live, FY14:			
Local Funds:			
Personnel	84,000	83,144	856
Fringe Benefits	32,700	33,474	(774)
Supplies	1,500	1,267	233
Travel	20,000	20,304	(304)
Communications	6,000	5,759	241
Printing	1,500	1,353	147
Contracted Services	8,500	7,360	1,140
Professional Services	500	338	162
Training	300	280	20
Occupancy	25,000	29,485	(4,485)
Insurance	2,500	1,900	600
Other	600	1,185	(585)
Recognition	300	-	300
Client Support Services	20,400	6,929	13,471
Registrations	500	-	500
CAC Administration Cost	10,450	9,548	902
Total Local Funds	214,750	202,326	12,424
Office on Aging:			
Personnel	26,013	25,689	324
Fringe Benefits	10,925	10,994	(69)
Contracted Services	2,000	2,000	-
CAC Administration Cost	2,862	3,117	(255)
Total Office on Aging	41,800	41,800	-
Weiss Foundation:			
Travel	500	-	500
Client Services	2,500	3,000	(500)
Total Weiss Foundation	3,000	3,000	-
Total Project Live, FY14	259,550	247,126	12,424
Affordable Medicine Options for Seniors Program, FY14:			
Federal Funds - MIPPA:			
Personnel	34,007	33,131	876
Fringe Benefits	15,348	15,704	(356)
Supplies	950	524	426
Travel	350	276	74
Communications	1,200	835	365
Printing	315	209	106
Occupancy	4,284	4,530	(246)
Other	250	310	(60)
CAC Administration Cost	3,996	4,723	(727)
In-Kind	21,000	20,427	573
Total Affordable Medicine Options for Seniors Program, FY14	81,700	80,669	1,031

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Mechanicsville Homecoming Program, FY14:			
Other	900	-	900
Senior Corps Management Program, FY14:			
Personnel	81,404	81,217	187
Fringe Benefits	33,556	33,651	(95)
Supplies	2,125	362	1,763
Travel	600	2,930	(2,330)
Communications	850	156	694
Printing	255	-	255
Occupancy	10,500	10,466	34
Other	425	270	155
CAC Administration Cost	8,789	9,452	(663)
In-Kind	46,000	45,694	306
<i>Total Senior Corps Management Program, FY14</i>	184,504	184,198	306
HUD - CDBG - Morristown Project, FY14:			
Personnel	23,833	12,237	11,596
Fringe Benefits	10,249	4,885	5,364
Supplies	2,781	-	2,781
Communications	500	211	289
Contracted Services	100,000	40,975	59,025
Audit Services	250	-	250
Transportation	2,250	141	2,109
Occupancy	6,301	6,301	-
Insurance	500	-	500
CAC Administration Cost	3,336	1,273	2,063
<i>Total Morristown Project, FY14</i>	150,000	66,023	83,977
Nutrition Program, FY14:			
Green Thumb:			
Supplies	10,960	9,507	1,453
Emergency Food Helpers:			
Other	8,000	1,470	6,530
Hike Against Hunger:			
Other	13	-	13
Food Policy Council:			
Other	436	-	436
<i>Total Nutrition Program, FY14</i>	19,409	10,977	8,432

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Office on Aging, FY14:			
Office on Aging:			
Personnel	94,386	98,251	(3,865)
Fringe Benefits	39,642	42,150	(2,508)
Supplies	1,020	562	458
Travel	1,482	-	1,482
Communications	240	164	76
Postage	1,800	1,165	635
Printing	1,100	774	326
Professional Services	475	437	38
Occupancy	3,600	3,412	188
Insurance	465	-	465
Other	173,460	166,685	6,775
CAC Administration Cost	10,382	11,320	(938)
In-Kind	28,770	-	28,770
Total Office on Aging	356,822	324,920	31,902
OOA - Program Income:			
Other	1,000	336	664
Total Office on Aging, FY14	357,822	325,256	32,566
O'Connor Senior Center, FY14:			
State:			
Personnel	164,737	159,685	5,052
Fringe Benefits	69,190	66,081	3,109
Supplies	31,200	20,075	11,125
Travel	500	53	447
Communications	3,996	3,441	555
Postage	500	235	265
Printing	12,600	276	12,324
Contracted Services	15,160	31,232	(16,072)
Professional Services	5,575	1,582	3,993
Maintenance & Repair	80,000	349	79,651
Insurance	1,000	386	614
Other	710	1,424	(714)
CAC Administration Cost	18,120	18,416	(296)
Total State	403,288	303,235	100,053
Daily Living Center:			
Personnel	52,703	53,950	(1,247)
Fringe Benefits	17,392	22,856	(5,464)
Supplies	14,219	18,731	(4,512)
Travel	1,405	342	1,063
Communications	1,187	1,750	(563)
Postage	20	146	(126)
Printing	544	45	499
Contracted Services	1,000	1,019	(19)
Professional Services	65,706	100	65,606
Transportation	42,480	43,200	(720)
Training	820	308	512
Occupancy	715	-	715
CAC Administrative Cost	5,109	6,413	(1,304)
In-Kind	17,408	-	17,408
Total Daily Living Center	220,708	148,860	71,848

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
O'Connor Senior Center, FY14 (Continued):			
O'Connor Advisory Board:			
Supplies	1,600	1,342	258
Printing	6,000	-	6,000
Contracted Services	12,500	8,163	4,337
Other	19,900	10,570	9,330
Total O'Connor Advisory Board	40,000	20,075	19,925
Total O'Connor Senior Center, FY14	663,996	472,170	191,826
Lead Hazard Control Program, FY14:			
Direct Job Costs:			
Personnel	21,412	28,705	(7,293)
Fringe Benefits	9,207	9,955	(748)
Contracted Services	394,500	5,200	389,300
Other	3,584	-	3,584
CAC Administrative Cost	3,200	3,190	10
Total Direct Job Costs	431,903	47,050	384,853
Operating Costs:			
Personnel	35,376	30,320	5,056
Fringe Benefits	15,212	11,604	3,608
Supplies	4,716	4,295	421
Printing	250	250	-
Travel	6,336	6,120	216
Communications	2,400	2,036	364
Professional Services	18,929	19,111	(182)
Audit Services	500	-	500
Capital	20,631	-	20,631
Occupancy	8,203	8,203	-
Other	20,800	8,420	12,380
CAC Administrative Cost	4,751	3,106	1,645
Total Operating Costs	138,104	93,465	44,639
Total LEAD Hazard Control Program, FY14	570,007	140,515	429,492
Transportation Plan ET, SCREG Program, FY14:			
Program:			
Supplies	800	-	800
Materials	1,000	500	500
Travel	2,484	312	2,172
Postage	212	212	-
Printing	300	200	100
Contracted Services	8,000	8,250	(250)
Professional Services	180	-	180
Total Transportation Plan ET, SCREG Program, FY14	12,976	9,474	3,502

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Reach, FY14:</i>			
Federal - Operations:			
Personnel	47,296	47,296	-
Fringe Benefits	17,387	17,387	-
Total Federal - Operations	64,683	64,683	-
Local Cash:			
Fringe Benefits	3,051	3,051	-
Supplies	160	160	-
Travel	4,858	4,858	-
Communications	880	880	-
Occupancy	2,090	2,090	-
Other	7	7	-
Client Support Services	1,286	1,286	-
CAC Administrative Cost	5,699	5,699	-
Total Local Cash	18,031	18,031	-
Total Reach, FY14	82,714	82,714	-
<i>Reach, FY15:</i>			
Federal - Operations:			
Personnel	81,208	32,317	48,891
Fringe Benefits	23,372	12,436	10,936
Total Federal - Operations	104,580	44,753	59,827
Local Cash:			
Fringe Benefits	8,111	-	8,111
Supplies	675	206	469
Travel	6,600	3,705	2,895
Communications	1,500	528	972
Professional Services	645	167	478
Occupancy	4,550	1,493	3,057
Other	50	17	33
CAC Administrative Cost	9,745	3,472	6,273
Total Local Cash	31,876	9,588	22,288
Total Reach, FY15	136,456	54,341	82,115

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
One Call Club for Seniors, FY14:			
Local Funds:			
Personnel	35,000	14,125	20,875
Fringe Benefits	16,000	5,821	10,179
Supplies	550	593	(43)
Travel	50	-	50
Communications	100	81	19
Postage	900	943	(43)
Printing	50	10	40
Contracted Services	200	-	200
Other	400	39	361
CAC Administrative Cost	4,750	1,620	3,130
Total Local Funds	58,000	23,232	34,768
Local - Cash Receipts:			
Contracted Services	1,500	-	1,500
Total One Call Club for Seniors, FY14	59,500	23,232	36,268
Retired Senior Volunteer Program, FY14:			
Federal - Volunteer Support:			
Personnel	16,040	16,040	-
Fringe Benefits	7,019	7,019	-
Supplies	300	1,131	(831)
Travel	1,021	196	825
Communications	168	123	45
Postage	156	135	21
Printing	48	66	(18)
Audit Services	121	90	31
Occupancy	2,880	2,273	607
Insurance	124	-	124
Other	100	150	(50)
CAC Administrative Cost	10,029	10,783	(754)
Total Federal - Volunteer Support	38,006	38,006	-
Federal - Volunteer Expense:			
Insurance	2,627	2,627	-
Recognition	370	370	-
Total Federal - Volunteer Expense	2,997	2,997	-
Local - Volunteer Support Cash:			
Personnel	2,978	1,822	1,156
Fringe Benefits	1,177	964	213
Contracted Services	300	-	300
Other	100	-	100
CAC Administrative Cost	943	980	(37)
Total Local - Volunteer Support Cash	5,498	3,766	1,732

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Retired Senior Volunteer Program, FY14 (Continued):			
Local - Volunteer Support In Kind:			
In Kind	23,500	16,883	6,617
Local - Volunteer Expense Cash:			
Travel	2,400	-	2,400
Insurance	2,692	-	2,692
Recognition	1,045	-	1,045
Client Services	1,000	-	1,000
Total Local - Volunteer Expense Cash	7,137	-	7,137
Local - Volunteer Expense In Kind:			
In Kind	4,025	2,331	1,694
Total Retired Senior Volunteer Program, FY14	81,163	63,983	17,180
Retired Senior Volunteer Program, FY15:			
Federal - Volunteer Support:			
Personnel	17,245	3,823	13,422
Fringe Benefits	7,719	1,050	6,669
Supplies	300	-	300
Travel	1,785	-	1,785
Communications	127	41	86
Postage	151	5	146
Printing	48	-	48
Audit Services	121	-	121
Occupancy	2,133	748	1,385
Insurance	124	-	124
Other	100	-	100
CAC Administrative Cost	7,292	2,736	4,556
Total Federal - Volunteer Support	37,145	8,403	28,742
Federal - Volunteer Expense:			
Insurance	3,205	-	3,205
Recognition	455	-	455
Total Federal - Volunteer Expense	3,660	-	3,660
Local - Volunteer Support Cash:			
CAC Administrative Cost	1,020	182	838
Local - Volunteer Support In Kind:			
In Kind	13,619	7,958	5,661
Local - Volunteer Expense Cash:			
Travel	2,400	-	2,400
Recognition	1,045	-	1,045
Total Local - Volunteer Expense Cash	3,445	-	3,445

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY15 (Continued):</i>			
Local - Volunteer Expense In Kind:			
In Kind	4,025	-	4,025
<i>Total Retired Senior Volunteer Program, FY15</i>	<u>62,914</u>	<u>16,543</u>	<u>46,371</u>
<i>Senior Companion Program, FY14:</i>			
Personnel	29,090	29,149	(59)
Personnel - Volunteer Stipends	187,408	186,858	550
Participant Wages - Stipends	5,000	3,840	1,160
Fringe Benefits	12,218	12,079	139
Participant Fringe Benefits	3,900	10,797	(6,897)
Supplies	1,500	668	832
Travel	5,036	1,162	3,874
Communications	540	82	458
Postage	984	724	260
Printing	360	443	(83)
Professional Services	430	1,467	(1,037)
Transportation	55,000	46,971	8,029
Occupancy	4,200	1,509	2,691
Insurance	1,083	498	585
Other	750	3,675	(2,925)
Recognition	3,650	275	3,375
CAC Administrative Cost	50,619	59,685	(9,066)
In-Kind	38,000	37,082	918
<i>Total Senior Companion Program, FY14</i>	<u>399,768</u>	<u>396,964</u>	<u>2,804</u>
<i>Ticket to Work Program, FY14:</i>			
Other	10,586	-	10,586
<i>Senior Employment and Training, FY14:</i>			
Program:			
Personnel	3,263	3,414	(151)
Fringe Benefits	1,370	425	945
Supplies	25	23	2
Travel	25	-	25
Communications	50	54	(4)
Printing	20	16	4
Occupancy	300	390	(90)
Other	20	-	20
CAC Administrative Cost	327	506	(179)
<i>Total Program</i>	<u>5,400</u>	<u>4,828</u>	<u>572</u>
<i>SCSEP Participant Wages:</i>			
Personnel	194,783	196,358	(1,575)
Participant Fringe Benefits	22,867	21,735	1,132
Professional Services	450	-	450
<i>Total SCSEP Participant Wages</i>	<u>218,100</u>	<u>218,093</u>	<u>7</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Employment and Training, FY14 (Continued):			
SCSEP Other Program Costs:			
Personnel	4,767	4,412	355
Fringe Benefits	2,002	1,908	94
Transportation	500	500	-
Training	500	529	(29)
Other	3,255	3,256	(1)
Participant Support Services	474	868	(394)
CAC Administrative Cost	477	502	(25)
Total SCSEP Other Program Wages	11,975	11,975	-
SCSEP Project Administration:			
Personnel	13,110	11,868	1,242
Fringe Benefits	5,506	4,790	716
Other	2,573	4,502	(1,929)
CAC Administrative Cost	1,311	1,241	70
Total SCSEP Project Administration	22,500	22,401	99
Local Cash Support:			
Personnel	21,247	20,567	680
Fringe Benefits	9,030	8,749	281
Supplies	1,240	-	1,240
Travel	414	-	414
Postage	450	-	450
Occupancy	4,200	4,481	(281)
Insurance	300	-	300
Other	1,200	-	1,200
CAC Administrative Cost	2,354	2,170	184
In-Kind	10,000	-	10,000
Total Local Cash Support	50,435	35,967	14,468
Total Senior Employment and Training, FY14	308,410	293,264	15,146
Summer Feeding Program, FY13:			
Administration:			
Personnel	27,400	10,785	16,615
Fringe Benefits	10,000	4,269	5,731
Supplies	1,000	-	1,000
Travel	2,000	1,052	948
Telephone	1,000	47	953
Postage	100	1	99
Professional Services	1,000	-	1,000
Maintenance & Repair	1,000	160	840
Occupancy	3,000	1,147	1,853
Insurance	500	-	500
CAC Administrative Cost	3,000	1,855	1,145
Total Administration	50,000	19,316	30,684
Operating Costs:			
Personnel	10,000	4,840	5,160
Fringe Benefits	4,000	1,245	2,755
Supplies	220,000	207,107	12,893
Contracted Services	23,928	20,447	3,481
Other	2,200	677	1,523
CAC Administrative Cost	1,000	834	166
Total Operating Costs	261,128	235,150	25,978
Total Summer Feeding Program, FY13	311,128	254,466	56,662

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Summer Feeding Program, FY14:			
Administration:			
Personnel	22,106	9,217	12,889
Fringe Benefits	9,112	2,445	6,667
Supplies	200	242	(42)
Travel	1,405	1,467	(62)
Telephone	990	31	959
Postage	10	63	(53)
Professional Services	100	611	(511)
Maintenance & Repair	2,000	44	1,956
Occupancy	2,673	1,526	1,147
Insurance	600		600
CAC Administrative Cost	2,974	1,107	1,867
Total Administration	42,170	16,753	25,417
Operating Costs:			
Personnel	18,750	8,294	10,456
Fringe Benefits	2,813	1,225	1,588
Supplies	412,050	245,941	166,109
Contracted Services	46,431	14,449	31,982
Other	3,632	6,226	(2,594)
CAC Administrative Cost	2,250	1,000	1,250
Total Operating Costs	485,926	277,135	208,791
Total Summer Feeding Program, FY14	528,096	293,888	234,208
Senior Nutrition Program, FY14:			
Federal - IIIC Congregate:			
Personnel	123,172	118,780	4,392
Fringe Benefits	41,674	42,108	(434)
Supplies	18,920	742	18,178
Travel	2,391	2,409	(18)
Communications	540	369	171
Postage	3,000	984	2,016
Printing	5,000	717	4,283
Professional Services	1,020	1,170	(150)
Occupancy	8,636	6,796	1,840
Insurance	1,250	2,637	(1,387)
Other	194,197	184,630	9,567
CAC Administrative Costs	13,548	13,885	(337)
In-Kind	41,000	40,765	235
Total Federal - IIIC Congregate	454,348	415,992	38,356
Federal - IIIC Home Delivered:			
Personnel	140,634	144,301	(3,667)
Fringe Benefits	52,253	55,125	(2,872)
Supplies	3,050	997	2,053
Travel	76,761	68,745	8,016
Communications	540	368	172
Postage	3,000	10,737	(7,737)
Printing	5,000	20,316	(15,316)
Professional Services	1,020	1,388	(368)
Occupancy	6,636	6,796	(160)
Insurance	4,950	2,637	2,313
Other	1,094,508	809,546	284,962
CAC Administrative Costs	15,470	16,749	(1,279)
Total Federal - IIIC Home Delivered	1,403,822	1,137,705	266,117

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Nutrition Program, FY14 (Continued):			
Contract Services - MAMS:			
Contracted Services	21,500	7,015	14,485
Meals Can Heal Project:			
Personnel	3,500	2,159	1,341
Fringe Benefits	1,470	610	860
Travel	175	-	175
Contracted Services	11,280	-	11,280
Other	1,155	-	1,155
CAC Administrative Costs	420	232	188
Total Meals Can Heal Project	18,000	3,001	14,999
Total Senior Nutrition Program, FY14	1,897,670	1,563,713	333,957
After School Snack Program, FY13:			
State USDA Funds:			
Professional Services	27,216	11,897	15,319
Local Funds:			
Personnel	8,700	901	7,799
Fringe Benefits	3,480	398	3,082
Supplies	500	-	500
Communications	500	45	455
Occupancy	500	67	433
Other	500	-	500
CAC Administrative Costs	581	105	476
Total Local Funds	14,761	1,516	13,245
Total After School Snack Program, FY13	41,977	13,413	28,564
After School Snack Program, FY14:			
State Funds:			
Professional Services	49,000	44,479	4,521
Local Funds:			
Personnel	6,715	4,182	2,533
Fringe Benefits	2,500	1,728	772
Supplies	500	192	308
Communications	1,000	283	717
Occupancy	1,000	334	666
Other	1,217	97	1,120
CAC Administrative Costs	1,068	396	672
Total Local Funds	14,000	7,212	6,788
Total After School Snack Program, FY14	63,000	51,691	11,309

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Special Community Services Project, FY14:			
Community Leadership:			
Supplies	2,900	2,930	(30)
Contracted Services	2,500	3,588	(1,088)
Professional Services	100	270	(170)
Total Community Leadership	5,500	6,788	(1,288)
Program Support:			
Personnel	100,100	70,997	29,103
Fringe Benefits	40,000	28,908	11,092
Participant Fringe Benefit:	50	-	50
Supplies	10,000	7,806	2,194
Travel	10,000	4,229	5,771
Communications	10,000	4,212	5,788
Professional Services	61,000	60,428	572
Audit Services	3,500	773	2,727
Capital	28,999	15,716	13,283
Maintenance & Repair	200	-	200
Training	200	-	200
Occupancy	6,858	2,734	4,124
Insurance	2,500	1,934	566
Other	273,620	1,389	272,231
CAC Administrative Costs	12,000	8,984	3,016
Total Program Support	559,027	208,110	350,917
<i>Total Special Community Services Project, FY14</i>	<i>564,527</i>	<i>214,898</i>	<i>349,629</i>
Transportation - Knox County Grants, FY14:			
Program:			
Supplies	1,000	69	931
Postage	500	800	(300)
Printing	500	-	500
Transportation	209,899	202,533	7,366
Client Services	30,000	36,200	(6,200)
Total Transportation - Knox County Grants, FY14	241,899	239,602	2,297
THDA - Emergency Home Repair for the Elderly, FY14:			
Service Costs:			
Other	900	-	900
Transportation - Job Access, FY14:	510,075	497,934	12,141

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Transit Planning, FY14:			
Personnel	20,895	9,814	11,081
Fringe Benefits	2,940	1,088	1,852
Supplies	6,900	1,416	5,484
Materials	4,744	750	3,994
Travel	8,844	3,350	5,494
Postage	212	263	(51)
Printing	912	772	140
Contracted Services	56,910	37,765	19,145
Professional Services	1,125	-	1,125
CAC Administrative Costs	2,940	1,044	1,896
Total Transit Planning, FY14	106,422	56,262	50,160
Tennessee Association of Community Action, FY14:			
Supplies	500	-	500
Communications	500	59	441
Other	500	40	460
Memberships	250	-	250
Registrations	250	-	250
Total Tennessee Association of Community Action, FY14	2,000	99	1,901
Transportation, FY14:			
Personnel	1,440,420	1,440,420	-
Fringe Benefits	594,229	594,229	-
Supplies	10,830	10,830	-
Travel	5,162	5,162	-
Communications	77,773	77,773	-
Printing	964	964	-
Professional Services	45,042	45,042	-
Capital	682,365	583,491	98,874
Maintenance & Repair	976,483	976,483	-
Training	600	600	-
Occupancy	32,346	32,346	-
Insurance	95,249	95,249	-
Other	25,665	2,155	23,510
CAC Administrative Costs	165,897	165,897	-
Total Transportation, FY14	4,153,025	4,030,641	122,384
Taxicab Project, FY14:			
Professional Services	500	-	500
Training	1,000	-	1,000
Other	500	-	500
In-Kind	5,500	-	5,500
Total Taxicab Project, FY14	7,500	-	7,500

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CAC - City Case Management Project, FY14:			
Personnel	118,048	112,593	5,455
Fringe Benefits	49,580	48,026	1,554
Supplies	2,000	904	1,096
Travel	1,000	1,435	(435)
Communications	2,000	2,268	(268)
Contracted Services	1,500	2,307	(807)
Training	400	660	(260)
CAC Administrative Costs	12,972	12,957	15
<i>Total CAC - City Case Management Project, FY14</i>	<u>187,500</u>	<u>181,150</u>	<u>6,350</u>
Utility Assistance Project, FY14:			
KUB Project Help:			
Client Services	288,170	288,170	-
Community Contributions:			
Personnel	1,500	39	1,461
Fringe Benefits	600	5	595
Supplies	50	-	50
Transportation	600	432	168
Client Services	5,000	4,481	519
CAC Administrative Costs	180	-	180
<i>Total Community Contributions</i>	<u>7,930</u>	<u>4,957</u>	<u>2,973</u>
<i>Total Utility Assistance Project, FY14</i>	<u>296,100</u>	<u>293,127</u>	<u>2,973</u>
United Way - Case Management, FY14:			
United Way Funds:			
Personnel	99,870	28,079	71,791
Fringe Benefits	39,951	11,629	28,322
<i>Total United Way Funds</i>	<u>139,821</u>	<u>39,708</u>	<u>100,113</u>
Local Cash Funds:			
Personnel	16,245	-	16,245
Fringe Benefits	8,820	-	8,820
Supplies	3,600	489	3,111
Travel	5,076	118	4,958
Communications	1,260	304	956
Postage	180	-	180
Printing	360	-	360
Professional Services	450	-	450
Occupancy	8,100	2,168	5,932
Other	3,150	12	3,138
CAC Administrative Costs	16,254	3,241	13,013
<i>Total Local Cash Funds</i>	<u>63,495</u>	<u>6,332</u>	<u>57,163</u>
<i>Total United Way - Case Management, FY14</i>	<u>203,316</u>	<u>46,040</u>	<u>157,276</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Upper East Weatherization Program, FY14:			
Direct Costs:			
Personnel	26,596	17,553	9,043
Fringe Benefits	11,436	6,549	4,887
Contracted Services	266,406	216,133	50,273
Transportation	2,500	-	2,500
CAC Administrative Costs	1,800	1,775	25
Total Direct Costs	308,738	242,010	66,728
Operating Costs:			
Personnel	15,932	12,231	3,701
Fringe Benefits	6,851	4,376	2,475
Supplies	2,618	2,216	402
Communications	100	6	94
Audit Services	250	-	250
Other	3,677	2,780	897
CAC Administrative Costs	5,954	1,322	4,632
Total Operating Costs	35,382	22,931	12,451
Total Upper East Weatherization Program, FY14	344,120	264,941	79,179
Vacant Lot Program, FY12:			
Supplies	248	248	-
Vacant Lot Program, FY13:			
Supplies	1,262	1,262	-
Other	493	493	-
Total Vacant Lot Program, FY13	1,755	1,755	-
Volunteer Assisted Transportation Program (Grants), FY14:			
New Freedom Operating Funds:			
Personnel	255,665	82,500	173,165
Fringe Benefits	104,823	35,002	69,821
Supplies	8,250	9,499	(1,249)
Travel	3,750	585	3,165
Communications	2,250	4,567	(2,317)
Printing	750	1,021	(271)
Contracted Services	15,000	20,626	(5,626)
Professional Services	3,750	3,663	87
Maintenance & Repair	2,500	11,840	(9,340)
Training	1,500	463	1,037
Occupancy	5,250	2,592	2,658
Insurance	9,250	12,356	(3,106)
Other	2,500	1,790	710
CAC Administrative Costs	25,566	9,045	16,521
In-Kind	146,935	65,179	81,756
Total Volunteer Assisted Transportation Program (Grants), FY14	587,739	260,728	327,011

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Volunteer Assisted Transportation Program, FY14:			
New Freedom Operating Match:			
Contracted Services	144,683	-	144,683
Maintenance & Repair	8,500	1,155	7,345
Other	1,000	-	1,000
CAC Administrative Costs	526	526	-
In-Kind	2,124	2,124	-
<i>Total Volunteer Assisted Transportation Program, FY14</i>	<u>156,833</u>	<u>3,805</u>	<u>153,028</u>
Weatherization Assistance Program, FY14:			
Program Support:			
Personnel	131	131	-
Fringe Benefits	73	73	-
Supplies	81	81	-
Communications	1,214	1,214	-
Telephone	411	411	-
Insurance	-	1,718	(1,718)
Other	1,911	193	1,718
CAC Administrative Costs	2,259	2,259	-
<i>Total Program Support</i>	<u>6,080</u>	<u>6,080</u>	<u>-</u>
Direct Services:			
Professional Services	76,366	76,366	-
Health & Safety:			
Professional Services	22,033	22,033	-
Financial Audit:			
Professional Services	292	292	-
Home Related Program Operations:			
Personnel	14,578	14,578	-
Fringe Benefits	7,091	7,091	-
Communications	87	87	-
<i>Total Home Related Program Operations</i>	<u>21,756</u>	<u>21,756</u>	<u>-</u>
Training & Tech Assistance:			
Travel	632	632	-
Roane Program Support:			
Personnel	21	21	-
Fringe Benefits	20	20	-
Communications	1	1	-
CAC Administrative Costs	160	160	-
<i>Total Roane Program Support</i>	<u>202</u>	<u>202</u>	<u>-</u>
Roane Direct Services:			
Professional Services	12,566	12,566	-
Roane Program Operations:			
Personnel	873	873	-
Fringe Benefits	462	462	-
Professional Services	3,385	3,385	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Total Roane Program Operations	4,720	4,720	-
<i>Weatherization Assistance Program, FY14 (Continued):</i>			
Loudon Program Support:			
Personnel	16	16	-
Communications	1	1	-
CAC Administrative Costs	87	87	-
Total Loudon Program Support	104	104	-
Loudon Direct Services:			
Professional Services	10,599	10,599	-
Loudon Health & Safety:			
Professional Services	3,810	3,810	-
Loudon Program Operations:			
Personnel	601	601	-
Fringe Benefits	-	295	(295)
Travel	295	-	295
Total Loudon Program Operations	896	896	-
Total Weatherization Assistance Program, FY14	160,056	160,056	-
<i>Workforce Administration Program, FY14:</i>			
Personnel	200	175	25
Fringe Benefits	41	(615)	656
Occupancy	27,180	27,180	-
Other	21,756	22,286	(530)
CAC Administrative Costs	729	729	-
WIA Administrative Costs	17,227	17,227	-
Total Workforce Administration Program, FY14	67,133	66,982	151
<i>County LEAD Xfr Program, FY14:</i>			
Travel	2,000	4,895	(2,895)
Capital	24,000	21,105	2,895
Total County LEAD Xfr Program, FY14	26,000	26,000	-
Program Activity, FY14:	-	18,822	(18,822)
Change in Long-term Compensated Absences Payable	-	4,919	(4,919)
TOTAL CONDUCT & ADMINISTRATION FUND	\$ 43,253,947	\$ 32,043,521	\$ 11,210,426

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Disability Employment Program, 9/30/14	\$ 253,132	\$ 247,227	\$ (5,905)
WIA Dislocated Worker, 6/30/14	326,905	326,905	-
WIA Dislocated Worker, 6/30/15	906,432	294,809	(611,623)
WIA Rapid Response, 6/30/14	192,649	118,115	(74,534)
WIA Adult, 6/14	289,374	289,374	-
WIA Adult, 6/15	702,609	111,433	(591,176)
WIA Youth Grant, 6/14	77,175	77,175	-
WIA Youth Grant, 6/15	834,560	648,335	(186,225)
WIA Youth Grant, 6/16	915,136	-	(915,136)
WIA Incentive, 12/31/13	27,083	27,083	-
WIA Incentive, 6/30/14	21,126	16,187	(4,939)
WIA Incentive, 6/30/15	15,673	-	(15,673)
WIA Workforce Program Income, 9/30/14	58,344	41,144	(17,200)
WIA Cost Allocation Pool, 6/14	55,861	55,861	-
TOTAL CONSORTIUM FUND	\$ 4,676,059	\$ 2,253,648	\$ (2,422,411)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Disability Employment Program, 9/30/14:</i>			
Personnel	\$ 73,486	\$ 52,560	\$ 20,926
Fringe Benefits	31,243	22,545	8,698
Supplies	54,143	4,633	49,510
Travel	13,935	3,886	10,049
Postage	3,476	-	3,476
Prfsnsr - Professional Services	7,291	2,214	5,077
Transportation	5,000	5,026	(26)
Other	34,425	82,916	(48,491)
Participant Support Services	1,022	49,857	(48,835)
CAC Administrative Cost Allocation	12,068	6,044	6,024
WIA Administration Allocation	17,043	17,546	(503)
<i>Total WIA Disability Employment Program, 9/30/14</i>	253,132	247,227	5,905
<i>WIA Dislocated Worker, 6/30/14:</i>			
<i>WIA Dislocated Worker (#1):</i>			
Other - Career Center Allocation	16,612	15,737	875
Other - Direct Program Allocation	-	875	(875)
Prtsupser - Adult Dislocated Wk1	30,933	30,933	-
WIA Administration Allocation	2,757	2,757	-
<i>Total WIA Dislocated Worker (#1)</i>	50,302	50,302	-
<i>WIA Dislocated Worker (#2):</i>			
Trans - Trans Participants	15,000	10,401	4,599
Other - Career Center Allocation	34,851	48,874	(14,023)
Other - Direct Program Allocation	20,000	19,700	300
Prtsupser - Rental Assistance	-	425	(425)
Prtsupser - Tuition Education Expenses	50,000	35,485	14,515
Prtsupser - Training Expenses	12,000	11,877	123
Prtsupser - Adult Dislocated Wk1	135,000	135,000	-
WIA Administration Allocation	9,752	14,841	(5,089)
<i>Total WIA Dislocated Worker (#2)</i>	276,603	276,603	-
<i>Total WIA Dislocated Worker, 6/30/14</i>	326,905	326,905	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Dislocated Worker, 6/30/15:</i>			
WIA Dislocated Worker (#1):			
Trans - Trans Participants	11,318	6,695	4,623
Other - Career Center Allocation	6,965	26,747	(19,782)
Other - Direct Program Allocation	3,482	16,030	(12,548)
Prtsupser - Tuition Education Expenses	27,424	28,883	(1,459)
Prtsupser - Training Expenses	3,048	-	3,048
Prtsupser - Adult Dislocated Wk1	26,118	-	26,118
WIA Administration Allocation	8,706	8,706	-
Total WIA Dislocated Worker (#1)	87,061	87,061	-
WIA Dislocated Worker (#2):			
Trans - Trans Participants	40,969	8,688	32,281
Other - Career Center Allocation	368,717	50,364	318,353
Other - Direct Program Allocation	114,712	14,346	100,366
Prtsupser - Client Support Services	-	27	(27)
Prtsupser - Clothing	-	177	(177)
Prtsupser - Tuition Education Expenses	163,674	74,711	88,963
Prtsupser - Training Expenses	48,962	18,945	30,017
Prtsupser - Bus Tickets	400	250	150
WIA Administration Allocation	81,937	40,240	41,697
Total WIA Dislocated Worker (#2)	819,371	207,748	611,623
Total WIA Dislocated Worker, 6/30/15	906,432	294,809	611,623
<i>WIA Rapid Response, 6/30/14:</i>			
WIA TN Works - OJT:			
Personnel	4,635	301	4,334
Fringe Benefits	1,808	80	1,728
Travel	2,100	38	2,062
Transportation	1,000	-	1,000
Participant Support Services	67,702	2,292	65,410
Total WIA TN Works - OJT	77,245	2,711	74,534
WIA Rapid Response - 1Q14:			
Trans - Trans Participants	17,311	7,664	9,647
Other - Career Center Allocation	9,232	31,215	(21,983)
Other - Direct Program Allocation	5,770	9,484	(3,714)
Prtsupser - Tuition Education Expenses	60,010	60,667	(657)
Prtsupser - Training Expenses	23,081	6,374	16,707
Total WIA Rapid Response - 1Q14	115,404	115,404	-
Total WIA Rapid Response, 6/30/14	192,649	118,115	74,534

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Adult, 6/14:			
WIA Adult (#2):			
Trans - Trans Participants	16,149	16,149	-
Other - Career Center Allocation	89,316	89,316	-
Other - Direct Program Allocation	27,104	27,104	-
Prtsupser - Tuition Education Expenses	127,590	127,590	-
Prtsupser - Training Expenses	13,428	13,428	-
WIA Administration Allocation	15,787	15,787	-
<i>Total WIA Adult, 6/14</i>	<u>289,374</u>	<u>289,374</u>	<u>-</u>
WIA Adult, 6/15:			
WIA Adult (#1):			
Trans - Trans Participants	4,897	-	4,897
Other - Career Center Allocation	2,721	1,566	1,155
Other - Direct Program Allocation	3,083	7,366	(4,283)
Prtsupser - Tuition Education Expenses	3,809	-	3,809
Prtsupser - Training Expenses	1,813	16	1,797
WIA Administration Allocation	1,814	1,813	1
<i>Total WIA Adult (#1)</i>	<u>18,137</u>	<u>10,761</u>	<u>7,376</u>
WIA Adult (#2):			
Trans - Trans Participants	54,758	3,680	51,078
Other - Career Center Allocation	294,323	(5,581)	299,904
Other - Direct Program Allocation	88,981	-	88,981
Prtsupser - Client Support Services	100	-	100
Prtsupser - Tuition Education Expenses	129,800	34,236	95,564
Prtsupser - Training Expenses	47,663	35,988	11,675
Prtsupser - Bus Tickets	400	250	150
WIA Administration Allocation	68,447	32,099	36,348
<i>Total WIA Adult (#2)</i>	<u>684,472</u>	<u>100,672</u>	<u>583,800</u>
<i>Total WIA Adult, 6/15</i>	<u>702,609</u>	<u>111,433</u>	<u>591,176</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Youth Grant, 6/14:			
WIA Out-of-School Youth Program:			
Summer Youth Wages	2,418	2,418	-
Summer Youth Fringe Benefits	185	185	-
Subcontr - Subcontractors	12,600	12,600	-
Other - Other Budget	66	66	-
Participant Support Services Budget	253	253	-
	<hr/>	<hr/>	
Total WIA Out-of-School Youth Program	15,522	15,522	-
WIA In-School Youth Program:			
Summer Youth Wages	31,112	31,112	-
Summer Youth Fringe Benefits	4,553	4,553	-
Supplies Budget	669	669	-
Travel Budget	665	665	-
Communications Budget	709	709	-
Other - Other Budget	743	743	-
Participant Training Budget	350	350	-
Participant Support Services Budget	457	457	-
In-School Activities Budget	4,622	4,622	-
	<hr/>	<hr/>	
Total WIA In-School Youth Program	43,880	43,880	-
WIA Youth, Administration:			
CAC Administrative Costs	812	812	-
WIA Administration Allocation	16,961	16,961	-
	<hr/>	<hr/>	
Total WIA Youth, Administration	17,773	17,773	-
	<hr/>	<hr/>	
Total WIA Youth Grant, 6/14	77,175	77,175	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Youth Grant, 6/15:			
WIA Out-of-School Youth Program:			
Personnel	70,000	26,037	43,963
Summer Youth Wages	5,000	-	5,000
Fringe Benefits Budget	27,300	10,644	16,656
Summer Youth Fringe Benefits	500	-	500
Supplies Budget	650	-	650
Travel Budget	500	-	500
Communications Budget	250	-	250
Trans - Transportation Budget	20,000	20,951	(951)
Subcontr - Subcontractors	60,000	8,400	51,600
Other - Other Budget	60,046	110,059	(50,013)
Participant Support Services Budget	101,141	105,467	(4,326)
CAC Administrative Costs	-	(10)	10
Total WIA Out-of-School Youth Program	345,387	281,548	63,839
WIA In-School Youth Program:			
Personnel	119,326	100,594	18,732
Summer Youth Wages	77,447	30,483	46,964
Fringe Benefits Budget	46,537	41,851	4,686
Summer Youth Fringe Benefits	9,500	2,332	7,168
Supplies Budget	3,500	1,823	1,677
Travel Budget	7,500	5,235	2,265
Communications Budget	3,000	2,620	380
Printing	500	-	500
Occupancy - Rent/Lease	9,000	9,943	(943)
Other - Other Budget	53,045	53,313	(268)
Participant Training Budget	10,000	2,711	7,289
Participant Support Services Budget	47,000	26,738	20,262
In-School Activities Budget	19,362	15,768	3,594
Total WIA In-School Youth Program	405,717	293,411	112,306
WIA Youth, Administration:			
CAC Administrative Costs	25,805	13,779	12,026
WIA Administration Allocation	57,651	59,597	(1,946)
Total WIA Youth, Administration	83,456	73,376	10,080
Total WIA Youth Grant, 6/15	834,560	648,335	186,225

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Youth Grant, 6/16:			
WIA Out-of-School Youth Program:			
Personnel Budget	50,085	-	50,085
Summer Youth Wages Budget	3,583	-	3,583
Fringe Benefits Budget	19,520	-	19,520
Summer Youth Fringe Benefits Budget	346	-	346
Supplies Budget	469	-	469
Travel - Budget	346	-	346
Communications Budget	173	-	173
Transportation Budget	14,306	-	14,306
Subcontractors Budget	42,919	-	42,919
Other Budget	42,968	-	42,968
Participant Support Services Budget	72,372	-	72,372
Total WIA Out-of-School Youth Program	<u>247,087</u>	-	<u>247,087</u>
WIA In-School Youth Program:			
Personnel Budget	169,559	-	169,559
Summer Youth Wages Budget	110,061	-	110,061
Fringe Benefits Budget	66,129	-	66,129
Summer Youth Fringe Benefits Budget	13,491	-	13,491
Supplies Budget	4,958	-	4,958
Travel - Budget	10,666	-	10,666
Communications Budget	4,266	-	4,266
Printing Budget	692	-	692
Occupancy Budget	12,799	-	12,799
Other Budget	75,353	-	75,353
Participant Training Budget	14,183	-	14,183
Participant Support Services Budget	66,763	-	66,763
In-School Activities Budget	27,616	-	27,616
Total WIA In-School Youth Program	<u>576,536</u>	-	<u>576,536</u>
WIA Youth, Administration:			
CAC Administrative Costs	28,296	-	28,296
WIA Administration Allocation	63,217	-	63,217
Total WIA Youth, Administration	<u>91,513</u>	-	<u>91,513</u>
Total WIA Youth Grant, 6/16	<u>915,136</u>	-	<u>915,136</u>
WIA Incentive, 12/31/13:			
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	<u>27,083</u>	<u>27,083</u>	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2014

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Incentive, 6/30/14:			
Program Expenses:			
Personnel Budget	1,000	743	257
Participant Work Exp	12,420	11,011	1,409
Fringe Benefits Budget	500	339	161
Participant Fringe Benefits Budget	3,500	842	2,658
Participant Support Services Budget	2,650	2,496	154
CAC Administrative Costs	30	18	12
WIA Administration Allocation	1,026	738	288
<i>Total WIA Incentive, 6/30/14</i>	<u>21,126</u>	<u>16,187</u>	<u>4,939</u>
WIA Incentive, 6/30/15:			
Program Expenses:			
Participant Support Services Budget	14,106	-	14,106
WIA Administration Allocation	1,567	-	1,567
<i>Total WIA Incentive, 6/30/15</i>	<u>15,673</u>	<u>-</u>	<u>15,673</u>
WIA Workforce Program Income, 9/30/14:			
UT Relationship Rx Program:			
Other Budget	25,509	10,244	15,265
Participant Support Services Budget	5,091	5,093	(2)
WIA Administration Allocation	3,400	1,800	1,600
<i>Total UT Relationship Rx Program</i>	<u>34,000</u>	<u>17,137</u>	<u>16,863</u>
Amtec Program:			
Participant Support Services Budget	16,870	16,870	-
WIA Administration Allocation	1,874	1,874	-
<i>Total Amtec Program</i>	<u>18,744</u>	<u>18,744</u>	<u>-</u>
Regional Case Management Training:			
Program Supplies Budget	5,300	5,263	37
Face Forward Workshop:			
Participant Support Services Budget	270	-	270
WIA Administration Allocation	30	-	30
<i>Total Face Forward Workshop</i>	<u>300</u>	<u>-</u>	<u>300</u>
<i>Total WIA Workforce Program Income, 9/30/14</i>	<u>58,344</u>	<u>41,144</u>	<u>17,200</u>
WIA Cost Allocation Pool, 6/14:			
Occupancy - Rent/Lease	55,861	55,861	-
TOTAL CONSORTIUM FUND	<u>\$ 4,676,059</u>	<u>\$ 2,253,648</u>	<u>\$ 2,422,411</u>

**INTERNAL CONTROL
AND COMPLIANCE
SECTION**



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
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, 2014, 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 30, 2015.

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.

Knoxville, Tennessee
March 30, 2015

Pending Yoakley & Associates, P.C.



**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 U.S. Office of Management and Budget (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, 2014. 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, 2014.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Knoxville, Tennessee
March 30, 2015



PwC

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

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 No
 Significant deficiency identified that are not considered to be material weaknesses? Yes None reported
 Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major programs:

Material weakness identified? Yes No
 Significant deficiency identified that are not considered to be material weaknesses? Yes None reported

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 No

Identification of Major Programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
10.558	USDA Child and Adult Care Food Program
17.258; 17.259; and 17.278	WIA Cluster
93.600	Head Start
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: \$ 623,509
 Auditee qualified as low-risk auditee? Yes No

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2014

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.

None Reported

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 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 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

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2014

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.

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.

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