

**Knoxville - Knox County  
Community Action Committee**

**Annual Financial Report**

For the Fiscal Year Ended  
June 30, 2015

**Knoxville-Knox County Community Action Committee**

**CAC**

**Annual Financial Report**

**The Promise of Community Action**

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

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

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KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2015

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## **INTRODUCTORY SECTION**

March 30, 2016

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, 2015, 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, P.C.

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

Respectfully submitted,

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

Barbara Kelly  
Executive Director

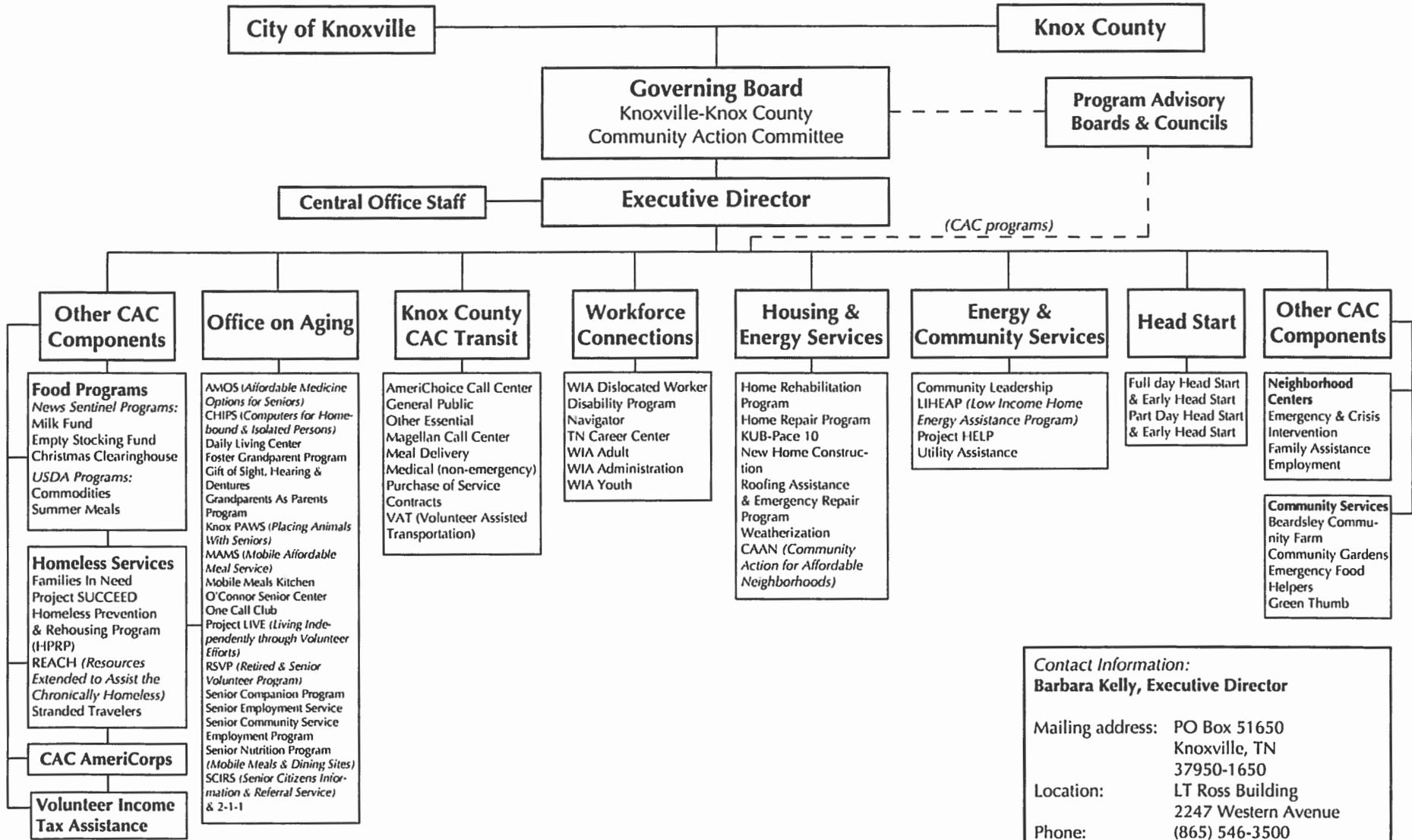
A handwritten signature in blue ink that reads "Tim Burchett".

Tim Burchett  
Mayor, Knox County  
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE  
Board of Directors - June 2015

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	
Jill Brown Head Start	Polly Doka West Resident Advisory Board
Mary Farmer South Resident Advisory Board	Rev. John Bluth Gill Knoxville Ministerial Association
Buz Johnson At-Large	Dr. James P. McIntyre, Jr. Superintendent Knox County Schools Sam Anderson, Alternate
Art Cate, CEO, Exective Director Ashley Ogle, Alternate	Rebecca Parr Head Start Policy Council
Martha Olson South Resident Advisory Board	Judy Poulson League of Women Voters
Judge John Rosson Knoxville Bar Association	Lena Sadiwskyj At-Large
Dr. Sandra Twardosz Early Child Development Expert	Jeff Welch, MPC Doug Burton, Alternate
Lula Williams East Resident Advisory Board	Charles Wright West Resident Advisory Board

# Knoxville-Knox County Community Action Committee Organizational Chart



**Contact Information:**  
**Barbara Kelly, Executive Director**

Mailing address: PO Box 51650  
 Knoxville, TN  
 37950-1650

Location: LT Ross Building  
 2247 Western Avenue

Phone: (865) 546-3500  
 Fax: (865) 546-0832  
 Email: barbara.kelly@knoxcac.org  
 Website: www.knoxcac.org

**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, 2015, 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, 2015, 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 were 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, 2016 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.

*Pauling Yonally & Associates, P.C.*

Knoxville, Tennessee  
March 30, 2016

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

2247 Western Avenue at the L.T. Ross Building

Mailing address: P.O. Box 51650

Knoxville, TN 37950-1650

Phone: (865) 546-3500 Fax: (865) 546-0832

### Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2015. 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 2014 is presented below.

<b>Financial Summary</b>	<b><u>14/15</u></b>	<b><u>13/14</u></b>
CAC total assets	\$11,147,745	\$10,466,870
Total assets include the following:		
Cash and Cash Equivalents	578,902	1,295,438
Short-term investments	324,180	322,547
Capital assets (net of accumulated depreciation)	2,436,132	2,821,441
Accounts receivable	7,590,142	5,914,263
Prepaid expenses	218,389	113,181
CAC's total liabilities	\$9,233,746	\$8,325,773
Liabilities payable/current	8,173,543	7,162,553
Liabilities payable/due in more than one year	1,060,203	1,163,220
CAC assets exceed liabilities by (net position)	\$1,913,999	\$2,141,097
Net position includes the following:		
Net investment in capital assets	1,412,132	1,670,441
Restricted for other purposes	485,752	454,541
Unrestricted	16,115	16,115
CAC has an ending governmental fund balance of	\$670,070	\$609,876
CAC's total revenues are	\$35,090,861	\$34,275,622
Total revenues include the following:		
In-kind contributions	2,401,410	2,320,911
Federal and State governments	24,814,602	23,205,311
Other governments and Citizens Groups	2,671,360	2,742,665
Other local revenue	5,172,278	6,004,541
Interest earned	1,858	2,194
Other Financing Sources	29,353	-
CAC's total expenses amounted to	\$35,317,959	\$34,417,882
Total expenses include the following:		
Administrative	1,351,712	1,315,729
Salaries and Benefits	14,634,952	14,021,364
Supplies	2,168,659	1,860,561
Rent and Occupancy	464,322	430,318
Travel	180,685	193,910
Other	16,230,337	16,475,287
Capital Outlays, Net of Depreciation changes	385,309	248,632
Principal Reduction	(127,000)	(123,000)
Compensated Absences, reported as Long Term	28,983	(4,919)
The change in net position is	\$(227,098)	\$(142,260)

## 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 (C&A) Fund and Consortium Fund, of which the C&A 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.

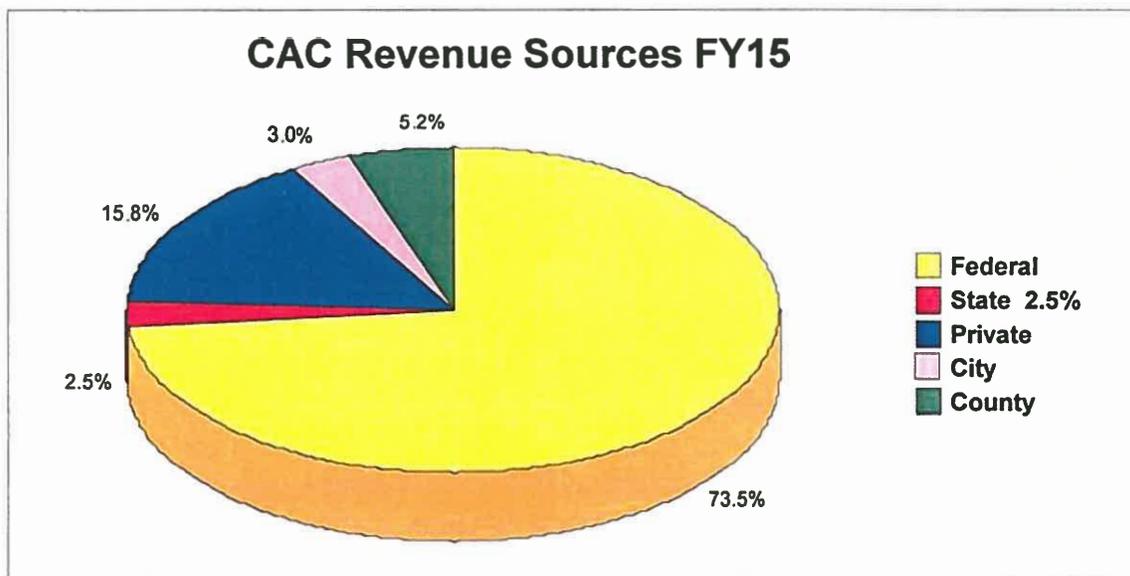
## Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$1,913,999. Of this amount \$1,412,132 were invested in capital assets net of related debt, and \$485,752 were restricted for other purposes. The change in net position is (\$227,098) and is due in large part to a decrease in fixed assets. The governmental fund balance increased by \$60,194. Short-term investments earned interest in the amount of \$1,858 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 C&A Fund as required by the individual projects.

The differences between the original budget and the final budget in both the C&A Fund and the Consortium Fund were normal for CAC operations and resulted in a \$4,802,755 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2015, 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 2015.

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 \$2,401,410 during fiscal year 2015.

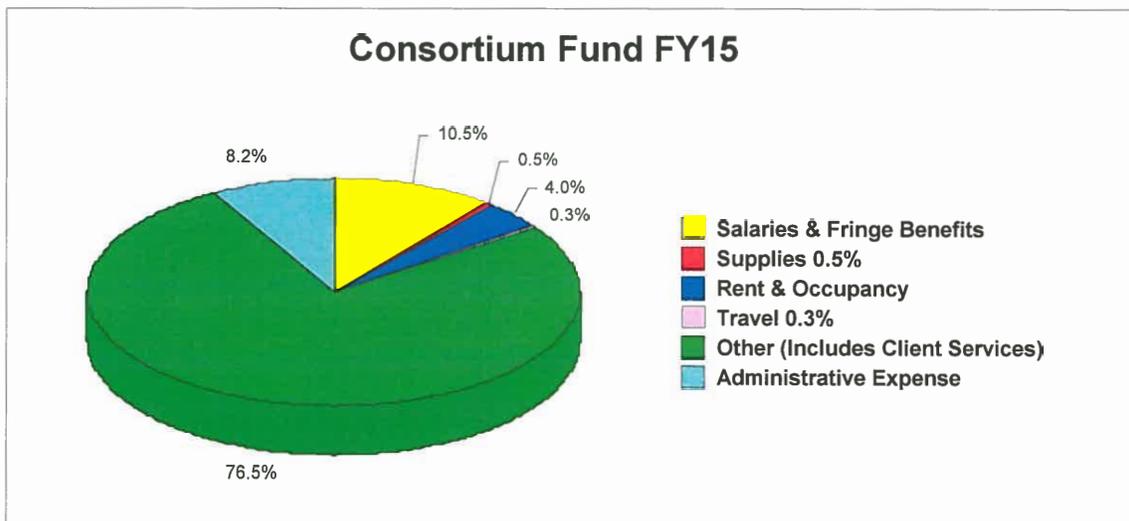
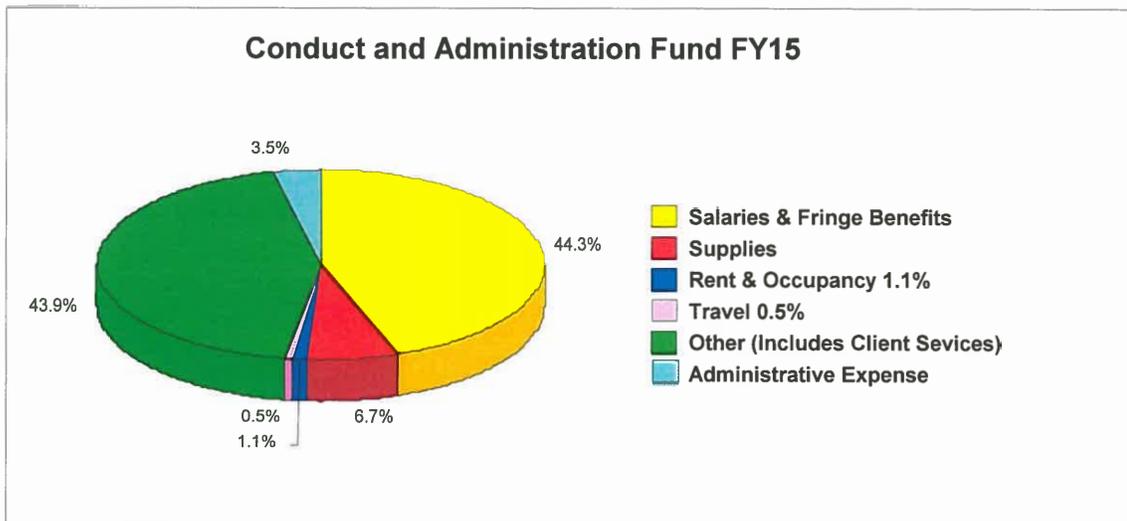
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2015. Of CAC's total revenue, 73.5% is attributed to Federal sources.



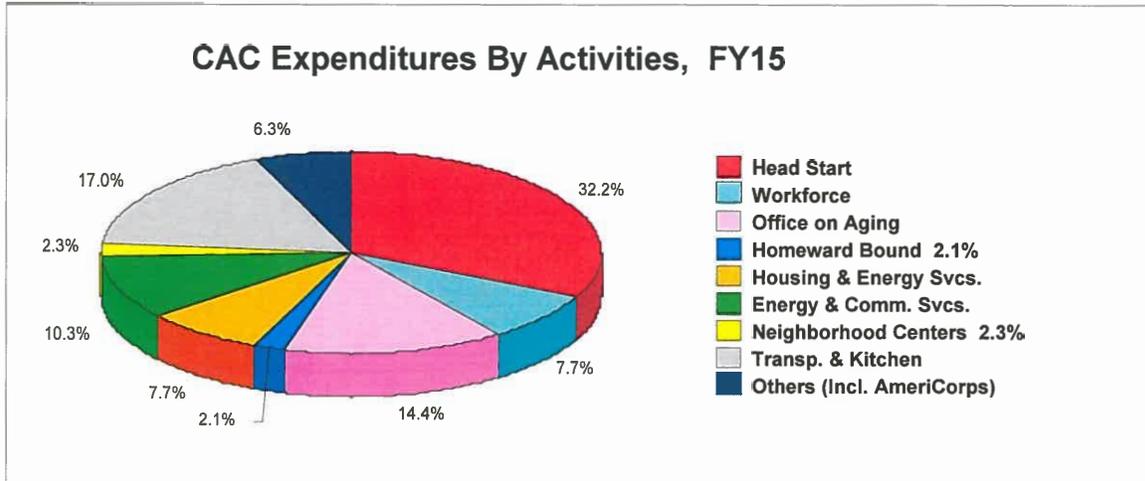
**Operating expenses shown by budget classification and by activity**

In the C&A Fund “Salaries and Fringe Benefits” was the largest category expense for the fiscal year at 44.3%. “Other” was second at 43.9%. The Consortium Fund’s largest expense was “Other” at 76.5%, and the second largest category was “Salaries and Fringe Benefits” at 10.5%. 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 2015, administration, supplies, rent/occupancy, and travel represent 11.8% of the C&A expenses. Administrative expense, supplies, rent/occupancy and travel comprise 13.0% of the Consortium Fund expenses for the same period.

**Operating Expenses by Budget Classification**



## Operating Expenses by Activities



At 32.2% of the total operating expenses, Head Start is still the largest activity for the fiscal year. Transportation and Kitchen is the second largest activity at 17.0% of total operating expenses, with Office On Aging third at 14.4% and Energy and Community Services fourth at 10.3%. Workforce Connections, Housing and Energy Services, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 7.7% to 2.1% of total operating expenses.

### Other Factors

The Knoxville Extreme Energy Makeover (KEEM) was funded by TVA as of June 15, 2015 to provide energy upgrades for 1,200 homes in Knoxville. KEEM, a \$15 million program operating through September 30, 2017, represents a significant increase in funding for weatherization activities. The KEEM Team is led by CAC in partnership with the City of Knoxville, Knoxville Utilities Board (KUB), and the Alliance to Save Energy. Additionally in November 2014, KUB adopted the Round-It-Up program which will provide a sustainable source of funding for weatherization activities in the KUB service area.

It is not certain that the FY 2017 Budget Resolution will be adopted or that many of the FY 2017 appropriation bills will be enacted before a post-election Congressional session. We will continue to monitor closely short term Continuing Resolutions and any other circumstances that may affect CAC funding and/or operations.

Negotiations are continuing with officials of the Federal Emergency Management Agency (FEMA) regarding the Mobile Meals Kitchen facility which was damaged by a storm in June 2011. The facilities have 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

This 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.

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF NET POSITION**

June 30, 2015

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	<b>TOTAL GOVERNMENTAL ACTIVITIES</b>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 578,902
Short-term Investments	324,180
Accounts Receivable	7,590,142
Prepaid Expenses	218,389
Capital Assets, Net of Accumulated Depreciation	<u>2,436,132</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 11,147,745</u></b>
<b>LIABILITIES</b>	
Accounts Payable and Accrued Liabilities	\$ 2,154,546
Unearned Revenue	262,324
Advances from Other Governments	2,465,000
Other Cash Advances	2,899,028
Compensated Absences Payable:	
Less than One Year	260,645
More than One Year	168,203
Long-term Debt:	
Due in Less than One Year	132,000
Due in More than One Year	<u>892,000</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 9,233,746</u></b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 1,412,132
Restricted for:	
Other Purposes	485,752
Unrestricted	<u>16,115</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 1,913,999</u></b>

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

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2015

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUE</u>	
		<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities:			
Program	\$ 33,927,573	\$ 35,059,650	\$ 1,132,077
Administrative	1,351,712	-	(1,351,712)
Interest Expense	38,674	-	(38,674)
Total Primary Government	<u>\$ 35,317,959</u>	<u>\$ 35,059,650</u>	<u>(258,309)</u>
General Revenue:			
Other Financing Sources			29,353
Interest Income			<u>1,858</u>
Change in Net Position			(227,098)
Net Position, July 1, 2014			<u>2,141,097</u>
Net Position, June 30, 2015			<u>\$ 1,913,999</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, 2015

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 578,902	\$ -	\$ 578,902
Short-term Investments	324,180	-	324,180
Accounts Receivable	6,785,781	804,361	7,590,142
Due From Other Funds	505,131	550	505,681
Prepaid Expenses	218,389	-	218,389
<b>TOTAL ASSETS</b>	<b>\$ 8,412,383</b>	<b>\$ 804,911</b>	<b>\$ 9,217,294</b>
<b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable & Accrued Liabilities	\$ 1,975,604	\$ 178,942	\$ 2,154,546
Due To Other Funds	550	505,131	505,681
Unearned Revenue	168,392	93,932	262,324
Advances from Other Governments	2,465,000	-	2,465,000
Other Cash Advances	2,899,028	-	2,899,028
Compensated Absences Payable	233,739	26,906	260,645
<b>TOTAL CURRENT LIABILITIES</b>	<b>7,742,313</b>	<b>804,911</b>	<b>8,547,224</b>
<b>Fund Balances:</b>			
Restricted	653,955	-	653,955
Assigned	16,115	-	16,115
<b>TOTAL FUND BALANCES</b>	<b>670,070</b>	<b>-</b>	<b>670,070</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 8,412,383</b>	<b>\$ 804,911</b>	<b>\$ 9,217,294</b>

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

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

June 30, 2015

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

Ending Fund Balance - Governmental Funds	\$ 670,070
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,436,132
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	(1,024,000)
Compensated Absences	<u>(168,203)</u>
Net Position of Governmental Activities	<u>\$ 1,913,999</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, 2015

	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	
	<b>CONDUCT AND ADMINISTRATION FUND</b>	<b>CONSORTIUM FUND</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>Revenues</b>			
In-Kind Contributions	\$ 2,401,410	\$ -	\$ 2,401,410
Other Local Revenues	5,074,999	97,279	5,172,278
State & Federal Governments	22,261,109	2,553,493	24,814,602
Other Governments and Citizen Groups	2,671,360	-	2,671,360
Interest Earned	1,858	-	1,858
Other Financing Sources	29,353	-	29,353
<b>Total Revenues</b>	<b>32,440,089</b>	<b>2,650,772</b>	<b>35,090,861</b>
<b>Expenditures</b>			
Program Expenses:			
Salaries and Benefits	14,359,509	275,443	14,634,952
Supplies	2,155,421	13,238	2,168,659
Rent and Occupancy	356,989	107,333	464,322
Travel	173,532	7,153	180,685
Other	14,201,412	2,028,925	16,230,337
Administrative Expenses	1,133,032	218,680	1,351,712
<b>Total Expenditures</b>	<b>32,379,895</b>	<b>2,650,772</b>	<b>35,030,667</b>
Excess of Revenues Over Expenditures	60,194	-	60,194
Fund Balances, July 1, 2014	609,876	-	609,876
Fund Balances, June 30, 2015	\$ 670,070	\$ -	\$ 670,070

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

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For the Year Ended June 30, 2015

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

Net Change in Fund Balances - Governmental Funds	\$ 60,194
<p>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 (\$240,974) exceeded net outlays for capital assets (\$626,283) in the current period.</p>	(385,309)
<p>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 (\$127,000).</p>	127,000
<p>Expenses reported in the statement of activities include amounts related to the increase in the compensated absences liability balance expected to be paid in more than one year totaling (\$28,983).</p>	<u>(28,983)</u>
Change in Net Position of Governmental Activities	<u>\$ (227,098)</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, 2015

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL POSITIVE (NEGATIVE)</b>
<b>Revenues</b>				
In-Kind Contributions	\$ 3,525,304	\$ 3,689,755	\$ 2,401,410	\$ (1,288,345)
Other Local Revenues	5,507,417	7,729,272	5,074,999	(2,654,273)
State & Federal Governments	27,870,074	29,534,641	22,261,109	(7,273,532)
Other Governments and Citizen Groups	4,296,428	4,967,640	2,671,360	(2,296,280)
Interest Earned	-	-	1,858	1,858
Other Financing Sources	-	-	29,353	29,353
<b>Total Revenues</b>	<b>41,199,223</b>	<b>45,921,308</b>	<b>32,440,089</b>	<b>(13,481,219)</b>
<b>Expenditures</b>				
Program Expenses:				
Salaries and Benefits	17,811,995	18,599,707	14,359,509	4,240,198
Supplies	2,637,122	2,929,102	2,155,421	773,681
Rent and Occupancy	365,777	438,868	356,989	81,879
Travel	218,932	232,054	173,532	58,522
Other	18,706,878	22,219,964	14,201,412	8,018,552
Administrative Expenses	1,458,519	1,501,613	1,133,032	368,581
<b>Total Expenditures</b>	<b>41,199,223</b>	<b>45,921,308</b>	<b>32,379,895</b>	<b>13,541,413</b>
Excess of Revenues Over Expenditures	-	-	60,194	60,194
Fund Balances, July 1, 2014	-	-	609,876	-
Fund Balances, June 30, 2015	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670,070</b>	<b>\$ 60,194</b>

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

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KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND

June 30, 2015

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	<u>AGENCY FUND</u>
Cash and Cash Equivalents	\$ 93,726
TOTAL ASSETS	<u>\$ 93,726</u>
Accounts Payable and Accrued Liabilities	\$ 93,726
TOTAL LIABILITIES	<u>\$ 93,726</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, 2015

**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, 2015

**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, 2015

**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, 2015.

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, 2015.

***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 \$10,000 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, 2015

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

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

*Capital Assets (Continued)*

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

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

*Compensated Absences*

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

*Advances from Other Governments*

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. Payments totaling \$3,500,000 were made during fiscal year 2011. There were no payments made in fiscal years 2012 and 2013. A payment of \$35,000 was made in fiscal year 2014. There were no payments made in fiscal year 2015.

*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, 2015

**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, 2015.

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, 2015.

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, 2015.

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, 2015

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

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

CAC adopted 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 also enhances the information disclosed about a government's

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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

**E. Additional Information (Continued)**

*Accounting Pronouncements (Continued)*

obligations and risk exposure from extending nonfinancial financial guarantees. The adoption of this Statement did not have a material effect on CAC's financial statements.

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

**F. Subsequent Events**

CAC evaluated all events or transactions that occurred after June 30, 2015 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, 2015 financial statements.

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

**A. Budgetary Information**

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

The budgets reflected in the accompanying 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, 2015, 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, 2015

**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, 2015.

**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, 2015 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, 2015 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.

**B. Capital Assets**

Activity in CAC's capital assets for the fiscal year ended June 30, 2015 is as follows:

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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

**B. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets being depreciated:				
Buildings	\$ 3,446,503	\$ -	\$ -	\$ 3,446,503
Vehicles and Equipment	8,539,195	204,283	830,566	7,912,912
Total Capital Assets being depreciated	<u>11,985,698</u>	<u>204,283</u>	<u>830,566</u>	<u>11,359,415</u>
Less Accumulated Depreciation for:				
Buildings	1,677,496	84,738	-	1,762,234
Vehicles and Equipment	7,486,761	504,854	830,566	7,161,049
Total Accumulated Depreciation	<u>9,164,257</u>	<u>589,592</u>	<u>830,566</u>	<u>8,923,283</u>
Governmental Activities Capital Assets, net	<u>\$ 2,821,441</u>	<u>\$ (385,309)</u>	<u>\$ -</u>	<u>\$ 2,436,132</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, 2015

**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
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	151,000	15,758	166,758
2021 - 2022	318,000	16,128	334,128
Total	<u>\$ 1,024,000</u>	<u>\$ 142,329</u>	<u>\$ 1,166,329</u>

***Changes in Long-term Liabilities***

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2015:

	Balance July 1	Increases	Deductions	Balance June 30	Current Portion
Long-term Debt	\$ 1,151,000	\$ -	\$ 127,000	\$ 1,024,000	\$ 132,000
Compensated Absences Payable	426,002	35,091	32,245	428,848	260,645
Total	<u>\$ 1,577,002</u>	<u>\$ 35,091</u>	<u>\$ 159,245</u>	<u>\$ 1,452,848</u>	<u>\$ 392,645</u>

**D. Operating Leases**

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2015 are as follows:

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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

**D. Operating Leases (Continued)**

Year Ending June 30,	Operating Leases
2016	\$ 365,378
2017	338,378
2018	338,378
2019	338,378
2020	338,378
2021 - 2025	1,587,795
2026 - 2029	583,820
Total future minimum lease payments	\$ 3,890,505

**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	653,955
Total Fund Balance	\$ 670,070

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.

**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, 2015, is as follows:

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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

*Due to/from Other Funds*

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Consortium	<u>\$ 505,131</u>
Consortium	General	<u>\$ 550</u>

**NOTE IV. OTHER INFORMATION**

**A. Contingencies**

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

**B. Risk Financing**

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

**C. Mobile Meals Kitchen Damage**

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility was repaired during fiscal 2013 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. CAC is still in discussions with the Federal Emergency Management Agency (FEMA) 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. 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.

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**NOTES TO FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**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 three 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, 2015, there were 380 plan members. During the year, employer contributions amounted to \$552,472. 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 Ended June 30, 2016**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>FEDERAL FINANCIAL ASSISTANCE</b>			
<b>U.S. Department of Agriculture:</b>			
Passed through Tennessee Department of Human Services:			
USDA Headstart, 9/14	10.558	N/A	\$57,743
USDA Headstart, 9/15	10.558	N/A	\$385,666
USDA Summer Food, 9/14	10.559	N/A	\$226,375
USDA Summer Food, 9/15	10.559	N/A	\$338,014
USDA Daily Living Center, 6/15	10.558	N/A	\$15,669
USDA After School Snack Prg., 9/14	10.558	03-47-30036-00-0	\$12,018
USDA After School Snack Prg., 9/15	10.558	03-47-30036-00-0	\$45,509
Passed through Tennessee Department of Agriculture:			
Commodities Distribution, 9/14	10.568	43131	\$13,900
Commodities Distribution, 9/15	10.568	45909	\$61,021
Total Department of Agriculture			<b>\$1,155,915</b>
<b>U. S. Department of Housing &amp; Urban Development Direct Program:</b>			
Reach Program, 1/15	14.267	TN0042L4J021306	\$59,827
Reach Program, 1/16	14.267	TN0042L4J021407	\$43,029
HUD-Project Succeed, 1/15	14.267	TN0227L4J021300	\$87,683
HUD-Project Succeed, 1/16	14.267	TN0227L4J021401	\$58,567
Families In Need, 2/15	14.267	TN0228L4J021300	\$61,449
Families In Need, 2/16	14.267	TN0228L4J021401	\$25,730
Passed through the City of Knoxville, Tennessee:			
*City Minor Home Repair and Rehab, 6/15	14.218	C-15-0307	\$450,974
City LEAD Hazard Control Program, 6/16	14.905	C-14-0112	\$415,180
Emergency Services Grant 12/15	14.231	C-15-0162	\$19,801
Passed through Knox County, Tennessee:			
*County Rehab, 6/15	14.218	N/A	\$399,000
Passed through the City of Morristown, Tennessee			
*Morristown Project 6/15	14.218	N/A	\$62,805
Total Department of Housing & Urban Development			<b>\$1,684,045</b>
<b>U. S. Department of Labor:</b>			
Passed through Tennessee Department of Labor:			
<b>WIOA Cluster</b>			
WIA Adult, FY'14	17.258	LW03P131ADULT14	\$7,376
WIA Adult, FY'14-2	17.258	LW03F141ADULT14	\$583,800
WIOA Adult, FY'15	17.258	LW03P141ADULT15	\$53,722
WIOA Adult, FY'15-2	17.258	LW03F151ADULT15	\$240,901

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
WIA Disability Employment Initiative FY'12	17.258	LW42F111ADDEI11	\$85,905
WIA Youth, FY'14	17.259	LW03P131YOUTH14	\$186,225
WIOA Youth, FY'15	17.259	LW03P141YOUTH15	\$527,069
WIA Dislocated Worker, FY'14-2	17.278	LW03F141DSLWK14	\$611,623
WIOA Dislocated Worker, FY'15	17.278	LW03P141DSLWK15	\$22,016
WIOA Dislocated Worker, FY'15-2	17.278	LW03F151DSLWK15	\$62,349
WIOA Asset building, FY15	17.278	LW03F141ABSWA14	\$25,152
WIOA Youth Experience, FY'15	17.259	LW03P141YUSWA15	\$6,236
WIOA Incentive, FY'15-2	17.259	LW03P131NCWA14	\$3,556
<b>WIOA Cluster Subtotal</b>			<b>\$2,415,930</b>
WIA Disability Employment Initiative FY'15	17.207	LW03P111ADDEI12	\$95,465
WIOA Incentive, FY'15-1	17.267	LW42P121NCNTV13	\$15,673
WIOA Incentive, FY'15-3	17.267	LW03P122NCNTV13	\$9,880
<b>Passed through Senior Service America, Inc.:</b>			
Senior Community Service Employment Program, 6/15	17.235	Project #327	\$408,916
<b>Total Department of Labor</b>			<b>\$2,945,864</b>
<b>Corporation for National &amp; Community Services Direct Programs:</b>			
<b>Foster Grandparent / Senior Companion Cluster:</b>			
Foster Grandparents, 6/15	94.011	339-S017/34	\$415,242
Senior Companion Program, 6/15	94.016	436-S030/26	\$307,768
<b>Foster Grandparent / Senior Companion Cluster Subtotal</b>			<b>\$723,010</b>
Retired Senior Volunteer, 3/15	94.002	340-S0134/31	\$36,329
Retired Senior Volunteer, 3/16	94.002	340-S0134/32	\$9,056
AmeriCorps, 12/15	94.006	13FXHTN0020001	\$478,302
<b>Total Corporation for Nat'l &amp; Comm. Svcs.</b>			<b>\$1,246,697</b>
<b>U.S. Department of Interior:</b>			
AmeriCorps, 12/15	15.931	P15AC1578	\$33,795
<b>Total Department of Interior</b>			<b>\$33,795</b>
<b>U.S. Department of Energy:</b>			
<b>Passed through the Tennessee Housing Development Agency:</b>			
Weatherization, 12/15	81.042	WAP-12-06	\$120,307
<b>Passed through Upper East Human Resource Agency:</b>			
Weatherization, 6/15	81.042	WAP-12-06	\$752
<b>Total Department of Energy</b>			<b>\$121,059</b>

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>U. S. Federal Emergency Management Agency:</b>			
Passed through United Way:			
Emergency Food & Shelter Program FY'15	97.024	N/A	\$42,033
<b>Total Federal Emergency Management Agency</b>			<b>\$42,033</b>
<b>U. S. Department of Health &amp; Human Services Direct Programs:</b>			
*Head Start, PA20,22,26 ,12/14	93.600	04CH0690-48	\$4,073,690
*Head Start, PA20,22,26 ,12/15	93.600	04CH0690-49	\$4,365,062
Passed through Tennessee Department of Human Services:			
Community Services Block Grant, 6/15	93.569	Z-15-49109	\$611,493
Daily Living Center, 6/15	93.667	Z-15-49309	\$75,500
<b>Temporary Assistance to Needy Families Cluster:</b>			
Head Start Day Care, 6/15	93.558	N/A	\$197,219
<b>Temporary Assistance to Needy Families Cluster Subtotal</b>			<b>\$197,219</b>
Passed through Tennessee Housing Development Agency:			
Low Income Home Energy Assistance Prog., 9/14	93.568	LIHEAP-14-09	\$629,387
Low Income Home Energy Assistance Prog., 9/15	93.568	LIHEAP-15-09	\$2,911,844
Passed through East Tennessee Human Resource Agency:			
<b>Aging Cluster:</b>			
Office on Aging III B, 6/15	93.044	N/A	\$238,296
Senior Nutrition Title IIIC-1, 6/15	93.045	N/A	\$260,938
Senior Nutrition Title IIIC-2, 6/15	93.045	N/A	\$606,398
Senior Nutrition IIIC-1, Cong. NSIP, 6/15	93.053	N/A	\$44,889
Senior Nutrition IIIC-2, Home Del, NSIP, 6/15	93.053	N/A	\$86,084
<b>Aging Cluster Subtotal</b>			<b>\$1,236,605</b>
Affordable Medicine IIIB, AMOS 6/15,	93.043	N/A	\$7,500
Affordable Medicine MIPPA/PPACA, 6/15	93.071	N/A	\$10,000
Grandparents As Parents IIIE, 6/15	93.052	N/A	\$25,000
<b>Total Department of Health &amp; Human Services</b>			<b>\$14,143,300</b>
<b>U.S. Department of Transportation :</b>			
Passed through Tennessee Department of Transportation:			
Volunteer Assisted Transportation, 6/15	20.521	N/A	\$140,616
Transportation, 6/15	20.513	N/A	\$116,868
Transportation, 6/15	20.507	N/A	\$46,558
<b>Total Department of Transportation:</b>			<b>\$304,042</b>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$21,676,750</b>

\*Denotes Major Program

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>East Tennessee Human Resource Agency:</b>			
State Nutrition Funds Home Delivered, 6/15		N/A	\$46,992
State Meal Waiver, 6/15		N/A	\$62,804
State Meal Options Home Delivered, 6/15		N/A	\$5,675
O'Connor Senior Center, 6/15		N/A	\$67,551
O'Connor Senior Center, DLC Waiver, 6/15		N/A	\$4,251
Project LIVE Options Assessments, 6/15		N/A	\$3,060
Senior Companion Program, Options, 6/15		N/A	\$4,228
Senior Companion Program Caregiver, 6/15		N/A	\$9,004
<b>East Tennessee Development District:</b>			
Home Repairs for the Elderly, 6/15		N/A	\$209,565
<b>Tennessee Department of Human Services:</b>			
Governor's Direct, 6/15		N/A	\$22,050
Head Start Day Care, 6/15		N/A	\$85,330
<b>Tennessee Department of Transportation:</b>			
Transportation, 6/15		TN-16-X005	\$14,609
Volunteer Assisted Transportation, 6/15		N/A	\$70,308
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$605,427</b>

**KNÖXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS**  
**For the Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2014	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2015
<b>VALUE OF GOODS</b>							
<b>Tennessee Department of Agriculture:</b>							
<b>USDA Commodity Supplemental Feeding:</b>							
Commodities Distribution, 9/15	10.565	45909	\$113,401	\$300,517	\$255,028	-	\$158,890
<b>TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE</b>			<b>\$113,401</b>	<b>\$300,517</b>	<b>\$255,028</b>	<b>-</b>	<b>\$158,890</b>

**NOTE A**

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**SUPPLEMENTAL SECTION**

**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, 2015

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE WITH FINAL POSITIVE (NEGATIVE)</b>
<b>Revenues</b>				
State & Federal Governments	\$ 5,140,385	\$ 5,194,776	\$ 2,553,493	\$ (2,641,283)
Other Local Revenues	71,000	97,279	97,279	-
<b>Total Revenues</b>	<b>5,211,385</b>	<b>5,292,055</b>	<b>2,650,772</b>	<b>(2,641,283)</b>
<b>Expenditures</b>				
Program Expenses:				
Salaries and Benefits	723,961	959,612	275,443	684,169
Supplies	25,434	20,304	13,238	7,066
Rent and Occupancy	103,227	129,506	107,333	22,173
Travel	28,532	27,581	7,153	20,428
Other	3,871,547	3,693,529	2,028,925	1,664,604
Administrative Expenses	458,684	461,523	218,680	242,843
<b>Total Expenditures</b>	<b>5,211,385</b>	<b>5,292,055</b>	<b>2,650,772</b>	<b>2,641,283</b>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances, July 1, 2014	-	-	-	-
Fund Balances, June 30, 2015	\$ -	\$ -	\$ -	\$ -

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**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FIDUCIARY FUND**

June 30, 2015

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	<b>Balance</b>			<b>Balance</b>
	<b>July 1, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>June 30, 2015</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 98,788	\$ 3,873,998	\$ (3,879,060)	\$ 93,726
<b>LIABILITIES</b>				
Accounts Payable and Accrued Liabilities	\$ 98,788	\$ 3,873,998	\$ (3,879,060)	\$ 93,726

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Aging Program Shared Cost, FY15:</b>			
Aging Shared Support Cost:			
TN Comm on Aging - ETHRA - OPT	\$ 1,175	\$ 1,173	\$ (2)
City of Knoxville	136,000	122,668	(13,332)
Knox County	166,575	164,772	(1,803)
<b>Total Aging Shared Support Cost</b>	<b>303,750</b>	<b>288,613</b>	<b>(15,137)</b>
Aging Shared - Director:			
City of Knoxville	65,000	63,510	(1,490)
Knox County	60,000	60,000	-
<b>Total Aging Shared Director Cost</b>	<b>125,000</b>	<b>123,510</b>	<b>(1,490)</b>
<b>Total Aging Program Shared Cost, FY15</b>	<b>428,750</b>	<b>412,123</b>	<b>(16,627)</b>
<b>Head Start Adjustment Non-Federal, FY16:</b>			
City of Knoxville	8,790	8,790	-
Knox County	29,499	29,499	-
Unearned Revenue	-	(38,289)	(38,289)
<b>Total Head Start Adjustment Non-Federal, FY16</b>	<b>38,289</b>	<b>-</b>	<b>(38,289)</b>
<b>AmeriCorps, FY14:</b>			
CNCS - Corp on Nat & Comm Serv	5,866	-	(5,866)
City of Knoxville	9,685	9,685	-
Community Contributions	12,612	12,612	-
Community Contributions	70,880	(11,237)	(82,117)
Unearned Revenue	26,898	26,898	-
<b>Total AmeriCorps, FY14</b>	<b>125,941</b>	<b>37,958</b>	<b>(87,983)</b>
<b>AmeriCorps, FY15:</b>			
CNCS - Corp on Nat & Comm Serv	493,964	478,301	(15,663)
Dept Int - National Park Service	42,300	33,795	(8,505)
City of Knoxville	10,515	830	(9,685)
Knox County	12,615	-	(12,615)
Community Contributions	276,136	225,280	(50,856)
Sale of Vehicles	1,569	1,569	-
<b>Total AmeriCorps, FY15</b>	<b>837,099</b>	<b>739,775</b>	<b>(97,324)</b>
<b>CAAN Program, FY15:</b>			
CAAN - Developers Fee	70,800	20,182	(50,618)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY15:</i>			
Local Cash:			
City of Knoxville	2,000	-	(2,000)
Knox County	5,500	5,355	(145)
Community Contributions	1,000	155	(845)
<b>Total Local Cash</b>	<b>8,500</b>	<b>5,510</b>	<b>(2,990)</b>
Gift of Sight and Hearing:			
Community Contributions	39,000	38,551	(449)
Eyeglasses - Client Contributions	5,500	(36,502)	(42,002)
Hearing Aids - Client Contributions	4,000	3,363	(637)
Dentures	1,500	875	(625)
Lion's Club	1,000	-	(1,000)
Miscellaneous Private Fnd	10,000	1,231	(8,769)
<b>Total Gift of Sight and Hearing</b>	<b>61,000</b>	<b>7,518</b>	<b>(53,482)</b>
Cptrs for Homebound and Isolated Persons:			
Community Contributions	(4,000)	-	4,000
Miscellaneous Private Fnd	4,000	-	(4,000)
<b>Total Cptrs for Homebound and Isolated Persons</b>	<b>-</b>	<b>-</b>	<b>-</b>
Knox Paws:			
Community Contributions	7,800	186	(7,614)
Banfield Charitable Trust:			
Banfield Charitable Trust	4,250	932	(3,318)
Project Snap:			
Nat Council on Aging (NCOA)	25,000	733	(24,267)
Aging - A Family Affair:			
Community Contributions	2,500	-	(2,500)
Registrations	15,000	8,588	(6,412)
Registration - CAC	1,500	1,308	(192)
<b>Total Aging - A Family Affair</b>	<b>19,000</b>	<b>9,896</b>	<b>(9,104)</b>
Trinity Phillips Lifeline:			
Community Contributions	10,000	6,959	(3,041)
Trinity Foundation	41,000	-	(41,000)
<b>Total Trinity Phillips Lifeline</b>	<b>51,000</b>	<b>6,959</b>	<b>(44,041)</b>
Publications:			
Knox County	3,884	3,884	-
Community Contributions	1,116	125	(991)
Directory - Sponsors	110,000	102,146	(7,854)
Newsletter - Sponsors	9,000	-	(9,000)
CAC Interdept Sales	5,000	2,107	(2,893)
<b>Total Publications</b>	<b>129,000</b>	<b>108,262</b>	<b>(20,738)</b>
<b>Total Aging Special Projects, FY15</b>	<b>305,550</b>	<b>139,996</b>	<b>(165,554)</b>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Beardsley Farm, FY15:</b>			
Program:			
City of Knoxville	21,181	21,181	-
Knox County	15,408	15,408	-
Community Contributions	34,876	34,876	-
CAC Interdept Sales	130	130	-
Hilton Hotels - Global Impact	3,000	3,000	-
Siddiqi Charitable Foundation	40,000	40,000	-
Thompson Charitable Foundation	25,000	-	(25,000)
Insurance Recovery	5,278	5,278	-
Recycling	591	591	-
Produce and Honey Sales	1,377	1,377	-
<i>Total Beardsley Farm, FY15</i>	<u>146,841</u>	<u>121,841</u>	<u>(25,000)</u>
<b>Crisis Intervention - Client Specific Program, FY15:</b>			
Community Contributions	56,433	6,857	(49,576)
<b>City Minor Home Repair, FY15:</b>			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	450,974	450,974	-
City of Knoxville	10,626	10,626	-
Knox County	8,000	8,000	-
Unearned Revenue	16,617	16,617	-
<i>Total City Minor Home Repair, FY15</i>	<u>486,217</u>	<u>486,217</u>	<u>-</u>
<b>Commodities Program, FY14:</b>			
USDA - TN Department of Agriculture	18,371	13,900	(4,471)
City of Knoxville	16,247	486	(15,761)
Knox County	10,578	-	(10,578)
<i>Total Commodities Program, FY14</i>	<u>45,196</u>	<u>14,386</u>	<u>(30,810)</u>
<b>Commodities Program, FY15:</b>			
USDA - TN Department of Agriculture	70,000	61,021	(8,979)
City of Knoxville	18,588	3,477	(15,111)
Knox County	16,578	-	(16,578)
Community Contributions	10	-	(10)
Recycling	10	-	(10)
<i>Total Commodities Program, FY15</i>	<u>105,186</u>	<u>64,498</u>	<u>(40,688)</u>
<b>County Minor Home Repair Program, FY15:</b>			
HUD CDBG - Knox County	399,000	399,000	-
Knox County	8,000	8,000	-
Community Contributions	3,000	3,000	-
Client Fees	418	418	-
Unearned Revenue	10,270	10,270	-
<i>Total County Minor Home Repair Program, FY15</i>	<u>420,688</u>	<u>420,688</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, 2015**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>Crisis Intervention, FY15:</i></b>			
City of Knoxville	9,584	-	(9,584)
Knox County	4,953	1,168	(3,785)
Community Contributions	2,402	2,277	(125)
ESF - Clearinghouse	10	-	(10)
KICMA	2,735	1,960	(775)
Laurel Church of Christ	1,200	1,200	-
Ladies of Charity	15,600	11,760	(3,840)
Lake Hills Presbyterian Church	2,000	970	(1,030)
Trinity United Methodist Church	10	-	(10)
<i>Total Crisis Intervention, FY15</i>	<u>38,494</u>	<u>19,335</u>	<u>(19,159)</u>
<b><i>Community Services Block Grant, FY15:</i></b>			
DHHS - TN Department of Human Services	611,493	611,493	-
City of Knoxville	111,783	86,783	(25,000)
Knox County	119,845	94,221	(25,624)
<i>Total Community Services Block Grant, FY15</i>	<u>843,121</u>	<u>792,497</u>	<u>(50,624)</u>
<b><i>Computer Technology Program, FY15:</i></b>			
City of Knoxville	15,114	15,114	-
Knox County	7,745	7,745	-
Computer Technology Services	25,012	25,012	-
Unearned Revenue	23,207	23,207	-
<i>Total Computer Technology Program, FY15</i>	<u>71,078</u>	<u>71,078</u>	<u>-</u>
<b><i>Dental Services, FY15:</i></b>			
City of Knoxville	15,114	-	(15,114)
Knox County	7,745	-	(7,745)
Client Fees	50	-	(50)
<i>Total Dental Services, FY15</i>	<u>22,909</u>	<u>-</u>	<u>(22,909)</u>
<b><i>East Tennessee Foundation, Contract Services, FY15:</i></b>			
East Tennessee Foundation	150,000	150,000	-
<b><i>Energy &amp; Housing Special Project, FY15:</i></b>			
Knox County	105,963	105,963	-
Unearned Revenue	22,366	22,366	-
<i>Total Energy &amp; Housing Special Project, FY15</i>	<u>128,329</u>	<u>128,329</u>	<u>-</u>
<b><i>East Neighborhood Center Tutoring Program, FY15:</i></b>			
Knox County	1,237	1,237	-
Community Contributions	225	225	-
<i>Total East Neighborhood Center Tutoring Program, FY15</i>	<u>1,462</u>	<u>1,462</u>	<u>-</u>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Emergency Solutions Grant, FY15:</b>			
HUD Emergency Services	124,445	19,801	(104,644)
City of Knoxville	20,000	20,000	-
In-Kind Revenue	130,308	20,890	(109,418)
<i>Total Emergency Solutions Grant, FY15</i>	<u>274,753</u>	<u>60,691</u>	<u>(214,062)</u>
<b>Emergency Food and Shelter Program, FY15:</b>			
FEMA - United Way	44,000	42,033	(1,967)
<b>Foster Grandparent Program, FY15:</b>			
Corporation on National & Community Service	419,152	415,242	(3,910)
City of Knoxville	3,623	3,623	-
Knox County	21,084	13,007	(8,077)
Community Contributions	2,243	1,776	(467)
Recognition - CAC	500	325	(175)
In-Kind Revenue	37,000	36,880	(120)
<i>Total Foster Grandparent Program, FY15</i>	<u>483,602</u>	<u>470,853</u>	<u>(12,749)</u>
<b>Families in Need, FY15:</b>			
U.S. Department of Housing and Urban Development	61,449	61,449	-
City of Knoxville	6,304	6,304	-
Knox County	7,581	7,432	(149)
In-Kind Revenue	3,261	3,261	-
<i>Total Families in Need, FY15</i>	<u>78,595</u>	<u>78,446</u>	<u>(149)</u>
<b>Families in Need, FY16:</b>			
U.S. Department of Housing and Urban Development	90,420	25,731	(64,689)
City of Knoxville	6,860	2,000	(4,860)
Knox County	12,812	3,758	(9,054)
In-Kind Revenue	2,933	-	(2,933)
<i>Total Families in Need, FY16</i>	<u>113,025</u>	<u>31,489</u>	<u>(81,536)</u>
<b>Five Points Up, FY15:</b>			
City of Knoxville	650	439	(211)
<b>General Assistance, FY15:</b>			
Knox County	92,305	81,550	(10,755)
Knox County - General Assistance	307,347	145,062	(162,285)
Sale of Pilot Gas Cards	1,765	1,765	-
Unearned Revenue	2,000	-	(2,000)
<i>Total General Assistance, FY15</i>	<u>403,417</u>	<u>228,377</u>	<u>(175,040)</u>
<b>GCDF Training Program, FY14:</b>			
Training Fees	5,049	2,781	(2,268)

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<b>General Assistance - FEMA - UW, FY15:</b>			
FEMA - United Way	70,271	-	(70,271)
<b>Grandparents as Parents, FY15:</b>			
National Family Caregiver Support:			
DHHS - ETHRA	25,000	25,000	-
Knox County	22,000	21,851	(149)
Miscellaneous Private Fnd	1,000	1,000	-
In-Kind Revenue	16,000	15,904	(96)
<i>Total Grandparents as Parents, FY15</i>	64,000	63,755	(245)
<b>General Assistance, Stranded Traveler, FY14:</b>			
United Way	10	10	-
<b>Governor's Direct Allocation, FY15:</b>			
Tennessee Governor's Grant	22,050	22,050	-
<b>Homeward Bound, FY15:</b>			
Community Contributions	1,544	1,544	-
Cedar Springs	808	409	(399)
<i>Total Homeward Bound, FY15</i>	2,352	1,953	(399)
<b>Head Start/Daycare, FY15:</b>			
Program:			
DHHS - TN Department of Human Services	324,000	282,549	(41,451)
Client Fees	26,000	25,367	(633)
<i>Total Head Start/Daycare, FY15</i>	350,000	307,916	(42,084)
<b>Homeward Bound - Hotel Program, FY15:</b>			
Community Contributions	14,960	14,960	-

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>HUD Project Succeed, FY15:</b>			
U.S. Department of Housing and Urban Development	87,683	87,683	-
City of Knoxville	9,372	9,372	-
Knox County	12,482	12,482	-
Community Contributions	450	450	-
In-Kind Revenue	3,588	-	(3,588)
<i>Total HUD Project Succeed, FY15</i>	<u>113,575</u>	<u>109,987</u>	<u>(3,588)</u>
<b>HUD Project Succeed, FY16:</b>			
U.S. Department of Housing and Urban Development	140,298	58,567	(81,731)
City of Knoxville	10,560	5,173	(5,387)
Knox County	13,834	6,865	(6,969)
In-Kind Revenue	10,681	-	(10,681)
<i>Total HUD Project Succeed, FY16</i>	<u>175,373</u>	<u>70,605</u>	<u>(104,768)</u>
<b>Head Start Program, FY14:</b>			
U.S. Department of Health & Human Services	4,073,690	4,073,690	-
Knox County - Capital	200,000	36,459	(163,541)
Community Contributions	4,354	-	(4,354)
Unearned Revenue	447	-	(447)
In-Kind Revenue	1,215,293	1,215,293	-
<i>Total Head Start Program, FY14</i>	<u>5,493,784</u>	<u>5,325,442</u>	<u>(168,342)</u>
<b>Head Start Program, FY15:</b>			
U.S. Department of Health & Human Services	8,549,528	4,365,063	(4,184,465)
City of Knoxville	19,385	-	(19,385)
Knox County	29,499	-	(29,499)
Knox County - Capital	100,000	-	(100,000)
Community Contributions	1,000	105	(895)
In-Kind Revenue	1,987,498	859,212	(1,128,286)
<i>Total Head Start Program, FY15</i>	<u>10,686,910</u>	<u>5,224,380</u>	<u>(5,462,530)</u>
<b>Head Start USDA/DHS Program, FY14:</b>			
USDA - TN Department of Human Services	57,743	57,743	-
<b>Head Start USDA/DHS Program, FY15:</b>			
USDA - TN Department of Human Services	661,363	385,666	(275,697)

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Senior Citizen Information &amp; Referral Services, FY15:</b>			
OOA Contract Service:			
OOA Service Contract	15,610	15,610	-
<b>Local Funds:</b>			
City of Knoxville	290	-	(290)
Community Contributions	4,200	4,159	(41)
Sponsors	6,500	6,343	(157)
United Way - First Allocation	28,500	28,500	-
United Way - Second Allocation	9,500	9,500	-
United Way - Designated	2,700	2,681	(19)
In-Kind Revenue	1,000	-	(1,000)
<b>    Total Local Funds</b>	<b>52,690</b>	<b>51,183</b>	<b>(1,507)</b>
ET2 -1 -1 Contract Service:			
United Way	116,000	75,169	(40,831)
<b>    Total Senior Citizen Information &amp; Referral Services, FY15</b>	<b>184,300</b>	<b>141,962</b>	<b>(42,338)</b>
<b>Mobile Meals Kitchen, FY15:</b>			
Knox County - Special Meals	169,452	165,674	(3,778)
Meal Services - CAC	26,400	23,150	(3,250)
Meal Services - SNP Contract	961,250	786,646	(174,604)
Meal Services - After School Snack Program	57,630	57,630	-
Boys and Girls Club	556,137	496,752	(59,385)
Mid East Community Action Agency	151,755	151,755	-
Douglas Cherokee Economic Authority	305,080	305,080	-
Howard Circle of Friends	10,000	8,244	(1,756)
Independent Living System	66,370	66,370	-
Kitchen Sales	49,500	12,446	(37,054)
Recycling	500	-	(500)
Unearned Revenue	203,083	134,490	(68,593)
<b>    Total Mobile Meals Kitchen, FY15</b>	<b>2,557,157</b>	<b>2,208,237</b>	<b>(348,920)</b>
<b>Lonsdale For Change Program, FY15:</b>			
City of Knoxville	750	750	-
<b>Low Income Heating Energy Assistance Program, FY14:</b>			
DHHS - Tennessee Housing Dev Agency	629,413	629,387	(26)
City of Knoxville	8,890	2,655	(6,235)
Knox County	15,674	2,000	(13,674)
<b>    Total Low Income Heating Energy Assistance Program, FY14</b>	<b>653,977</b>	<b>634,042</b>	<b>(19,935)</b>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Low Income Heating Energy Assistance Program, FY15:</i>			
DHHS - Tennessee Housing Dev Agency	3,082,813	2,911,844	(170,969)
City of Knoxville	8,890	-	(8,890)
Knox County	15,674	2,172	(13,502)
<i>Total Low Income Heating Energy Assistance Program, FY15</i>	<u>3,107,377</u>	<u>2,914,016</u>	<u>(193,361)</u>
<i>KUB Laterals Program, FY15:</i>			
KUB	10,200	4,247	(5,953)
<i>L T Ross Building, FY15:</i>			
L T Ross Building:			
City of Knoxville - Capital	788,000	140,481	(647,519)
Program Income	1,000	632	(368)
LTR Space Costs	977,426	506,510	(470,916)
East TN Foundation	200,000	-	(200,000)
L T Ross Rent	20,826	9,441	(11,385)
Unearned Revenue	73,392	-	(73,392)
<i>Total L T Ross Building, FY15</i>	<u>2,060,644</u>	<u>657,064</u>	<u>(1,403,580)</u>
<i>Project Live, FY15:</i>			
Local Funds:			
TN Comm on Aging - ETHRA - OPT	5,000	3,060	(1,940)
City of Knoxville	76,200	76,115	(85)
Knox County	156,700	137,561	(19,139)
Community Contributions	500	75	(425)
Community Contributions - Special Needs	8,300	5,580	(2,720)
Community Contributions - Feed-A-Pet	1,000	-	(1,000)
Community Contributions - Carrier	2,000	1,882	(118)
Community Contributions - Ensure	1,000	494	(506)
Community Contributions - Home Repair	1,000	15	(985)
Private & Other - Messiah Evangelical Luthrn Church	6,000	3,232	(2,768)
Cedar Springs	500	-	(500)
<i>Total Local Funds</i>	<u>258,200</u>	<u>228,014</u>	<u>(30,186)</u>
Office on Aging:			
OOA Service Contract	41,800	41,800	-
Weiss Foundation:			
Weiss Foundation	4,000	4,000	-
<i>Total Project Live, FY15</i>	<u>304,000</u>	<u>273,814</u>	<u>(30,186)</u>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Affordable Medicine Options for Seniors Program, FY15:</b>			
Federal Funds - MIPPA:			
DHHS - ETHRA	17,500	17,500	-
Local Funds:			
Knox County	40,000	39,747	(253)
Community Contributions	200	102	(98)
In-Kind Revenue	17,000	16,931	(69)
Total Local Funds	57,200	56,780	(420)
Total Affordable Medicine Options for Seniors Program, FY15	74,700	74,280	(420)
<b>Mechanicsville Homecoming Program, FY15:</b>			
City of Knoxville	900	-	(900)
<b>Senior Corps Management Program, FY15:</b>			
Senior Corps Mgmt Program Allocation	145,000	144,693	(307)
In-Kind Revenue	45,000	44,283	(717)
Total Senior Corps Management Program, FY15	190,000	188,976	(1,024)
<b>HUD - CDBG - Morristown Project, FY15:</b>			
HUD CDBG - City of Morristown	117,297	62,805	(54,492)
<b>Nutrition/Green Thumb Program, FY15:</b>			
Nutrition Program:			
City of Knoxville	5,370	5,370	-
Knox County	4,250	4,250	-
Knox County - Food Policy	436	-	(436)
Community Contributions	746	100	(646)
Hunger Hike	13	-	(13)
Emergency Food Helpers	8,000	1,080	(6,920)
Total Nutrition/Green Thumb Program, FY15	18,815	10,800	(8,015)
<b>Office on Aging, FY15:</b>			
Office on Aging:			
DHHS - ETHRA	238,296	238,296	-
City of Knoxville	36,077	36,077	-
Knox County	31,200	31,161	(39)
Community Contributions	23,000	22,200	(800)
Total Office on Aging	328,573	327,734	(839)
OOA - Program Income:			
Program Income - O'Connor Transportation Fares	500	485	(15)
Total Office on Aging, FY15	329,073	328,219	(854)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>O'Connor Senior Center, FY15:</b>			
State:			
TN Comm on Aging - ETHRA	67,551	67,551	-
City:			
City of Knoxville	138,000	138,000	-
Knox County:			
Knox County	20,533	20,533	-
Local - Other Projects:			
Community Contributions	103,000	57,405	(45,595)
Program Income	12,500	12,326	(174)
Aslan Foundation	10,000	10,000	-
Total Local - Other Projects	125,500	79,731	(45,769)
Daily Living Center:			
USDA - TN Department of Human Services	16,000	15,669	(331)
DHHS - TN Department of Human Services	75,500	75,500	-
DHHS - TENNCARE	4,300	4,251	(49)
Community Contributions	52,000	39,553	(12,447)
Program Income	4,750	4,741	(9)
Transportation - OOA	9,300	9,300	-
Akima Club	800	800	-
Total Daily Living Center	162,650	149,814	(12,836)
O'Connor Advisory Board:			
Community Contributions	4,500	-	(4,500)
O'Connor Program Services	500	650	150
O'Connor Open	25,000	6,343	(18,657)
O'Connor Pancake Fest	10,000	-	(10,000)
Total O'Connor Advisory Board	40,000	6,993	(33,007)
Total O'Connor Senior Center, FY15	554,234	462,622	(91,612)
<b>City HUD LEAD Program, FY15:</b>			
HUD CDBG - City of Knoxville	1,475,210	451,180	(1,024,030)
<b>Reach, FY15:</b>			
U.S. Department of Housing and Urban Development	59,828	59,828	-
City of Knoxville	12,666	6,939	(5,727)
Knox County	9,622	7,903	(1,719)
In-Kind Revenue	1,714	1,714	-
Total Reach, FY15	83,830	76,384	(7,446)

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<b>Reach, FY16:</b>			
U.S. Department of Housing and Urban Development	104,580	43,029	(61,551)
City of Knoxville	14,678	4,286	(10,392)
Knox County	16,122	5,000	(11,122)
<i>Total Reach, FY16</i>	<u>135,380</u>	<u>52,315</u>	<u>(83,065)</u>
<b>One Call Club for Seniors, FY15:</b>			
Local Funds:			
Community Contributions	1,000	674	(326)
OCCS Membership Fees	47,500	23,454	(24,046)
<i>Total Local Funds</i>	<u>48,500</u>	<u>24,128</u>	<u>(24,372)</u>
Local - Cash Receipts:			
Client Fees	1,250	1,126	(124)
<i>Total One Call Club for Seniors, FY15</i>	<u>49,750</u>	<u>25,254</u>	<u>(24,496)</u>
<b>Retired Senior Volunteer Program, FY15:</b>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	45,500	35,934	(9,566)
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	3,660	396	(3,264)
Local - Volunteer Support Cash:			
City of Knoxville	248	-	(248)
Knox County	322	49	(273)
Community Contributions	450	450	-
<i>Total Local - Volunteer Support Cash</i>	<u>1,020</u>	<u>499</u>	<u>(521)</u>
<i>In-Kind - Local - Volunteer Support:</i>	<u>13,619</u>	<u>10,027</u>	<u>(3,592)</u>
Local - Volunteer Expense Cash:			
Knox County	2,400	1,989	(411)
Recognition - CAC	1,045	200	(845)
<i>Total Local - Volunteer Expense Cash</i>	<u>3,445</u>	<u>2,189</u>	<u>(1,256)</u>
<i>In-Kind - Local - Volunteer Expense:</i>	<u>4,025</u>	<u>1,185</u>	<u>(2,840)</u>
<i>Total Retired Senior Volunteer Program, FY15</i>	<u>71,269</u>	<u>50,230</u>	<u>(21,039)</u>

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>Retired Senior Volunteer Program, FY16:</i></b>			
<b>Federal - Volunteer Support:</b>			
U.S. Corporation on National & Community Service	46,934	9,056	(37,878)
<b>Federal - Volunteer Expense:</b>			
U.S. Corporation on National & Community Service	2,274	-	(2,274)
<b>Local - Volunteer Support Cash:</b>			
City of Knoxville	200	-	(200)
Knox County	342	110	(232)
Community Contributions	100	-	(100)
<b>Total Local - Volunteer Support Cash</b>	<b>642</b>	<b>110</b>	<b>(532)</b>
<b>In-Kind - Local - Volunteer Support:</b>	<b>18,553</b>	<b>1,533</b>	<b>(17,020)</b>
<b>Local - Volunteer Expense Cash:</b>			
Knox County	1,036	-	(1,036)
Recognition - CAC	500	-	(500)
<b>Total Local - Volunteer Expense Cash</b>	<b>1,536</b>	<b>-</b>	<b>(1,536)</b>
<b>In-Kind - Local - Volunteer Expense:</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>
<b><i>Total Retired Senior Volunteer Program, FY16</i></b>	<b>70,939</b>	<b>10,699</b>	<b>(60,240)</b>
<b><i>Senior Companion Program, FY15:</i></b>			
U.S. Corporation on National & Community Service	307,768	307,768	-
DHHS - TennCare	1,600	1,555	(45)
TN Comm on Aging - ETHRA - Options	13,300	12,058	(1,242)
City of Knoxville	11,000	11,000	-
Knox County	21,000	20,636	(364)
Community Contributions	21,500	21,347	(153)
In-Kind Revenue	37,000	35,117	(1,883)
<b><i>Total Senior Companion Program, FY15</i></b>	<b>413,168</b>	<b>409,481</b>	<b>(3,687)</b>
<b><i>Ticket to Work Program, FY15:</i></b>			
Social Security Administration	54,266	-	(54,266)

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<b>Senior Employment and Training, FY15:</b>			
SCSEP Participant Wages:			
DOL - Senior Svc America Inc	324,828	324,828	-
SCSEP Other Program Costs:			
DOL - Senior Svc America Inc	31,000	31,000	-
SCSEP Project Administration:			
DOL - Senior Svc America Inc	53,088	53,088	-
Local - Cash Support :			
Knox County	16,302	16,302	-
Community Contributions	1,050	1,050	-
In-Kind Revenue	29,221	29,221	-
Total Local - Cash Support	46,573	46,573	-
<i>Total Senior Employment and Training, FY15</i>	455,489	455,489	-
<b>Summer Food Program, FY14:</b>			
USDA - TN Department of Human Services	246,633	226,375	(20,258)
Unearned Revenue	56,662	-	(56,662)
<i>Total Summer Food Program, FY14</i>	303,295	226,375	(76,920)
<b>Summer Food Program, FY15:</b>			
USDA - TN Department of Human Services	582,231	338,014	(244,217)

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Senior Nutrition Program, FY15:</b>			
Federal - IIC Congregate:			
USDA - ETHRA	52,389	44,889	(7,500)
DHHS - ETHRA	297,342	260,938	(36,404)
Community Contributions	800	-	(800)
Program Income	22,500	22,204	(296)
Meal Services - CAC	200	17	(183)
KCDC	90,000	27,524	(62,476)
In-Kind Revenue	26,500	26,430	(70)
<b>Total Federal - IIC Congregate</b>	<b>489,731</b>	<b>382,002</b>	<b>(107,729)</b>
Federal - IIC Home Delivered:			
USDA - ETHRA	86,100	86,084	(16)
DHHS - ETHRA	607,000	606,398	(602)
DHHS - TennCare	63,000	62,804	(196)
TN Commission on Aging and Disability - ETHRA	46,992	46,992	-
TN Commission on Aging and Disability - ETHRA - Options	7,000	5,676	(1,324)
City of Knoxville	51,000	-	(51,000)
Knox County	140,000	3,339	(136,661)
Community Contributions	442,000	2,314	(439,686)
Program Income	21,000	20,585	(415)
United Way - First Allocation	112,500	112,500	-
United Way - Second Allocation	37,500	37,500	-
United Way - Designated	10,000	9,637	(363)
Aslan Foundation	10,000	10,000	-
Miscellaneous Private Fnd	125,000	117,149	(7,851)
<b>Total Federal - IIC Home Delivered</b>	<b>1,759,092</b>	<b>1,120,978</b>	<b>(638,114)</b>
Contract Services - MAMS:			
MAMS Sales	27,000	10,086	(16,914)
OOA Contract Services	1,000	936	(64)
<b>Total Contract Services - MAMS</b>	<b>28,000</b>	<b>11,022</b>	<b>(16,978)</b>
Meals Can Heal Project:			
Provisions Cares	24,500	8,328	(16,172)
<b>Total Senior Nutrition Program, FY15</b>	<b>2,301,323</b>	<b>1,522,330</b>	<b>(778,993)</b>
<b>After School Snack Program, FY14:</b>			
USDA - TN Department of Human Services	12,319	12,018	(301)
City of Knoxville	2,404	-	(2,404)
Knox County	4,385	1,406	(2,979)
Unearned Revenue	305	-	(305)
<b>Total After School Snack Program, FY14</b>	<b>19,413</b>	<b>13,424</b>	<b>(5,989)</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>After School Snack Program, FY15:</i>			
USDA - TN Department of Human Services	93,860	45,509	(48,351)
City of Knoxville	5,500	4,000	(1,500)
Knox County	6,000	2,854	(3,146)
<i>Total After School Snack Program, FY15</i>	<u>105,360</u>	<u>52,363</u>	<u>(52,997)</u>
<i>Special Community Services Project, FY15:</i>			
Community Leadership:			
City of Knoxville	3,000	1,000	(2,000)
Knox County	3,304	1,300	(2,004)
Miscellaneous Private Fnd	500	500	-
<i>Total Community Leadership</i>	<u>6,804</u>	<u>2,800</u>	<u>(4,004)</u>
Program Support:			
City of Knoxville	242,000	47,889	(194,111)
Knox County	281,000	93,522	(187,478)
Knox County - Capital	33,285	8,115	(25,170)
United Way	12,545	12,545	-
Insurance Recovery	5,000	5,000	-
Unearned Revenue	90,680	40,570	(50,110)
<i>Total Program Support</i>	<u>664,510</u>	<u>207,641</u>	<u>(456,869)</u>
<i>Total Special Community Services Project, FY15</i>	<u>671,314</u>	<u>210,441</u>	<u>(460,873)</u>
<i>THDA - Emergency Home Repair for the Elderly, FY14:</i>			
THDA - East Tennessee Development District	224,656	209,565	(15,091)
<i>Transit Planning, FY14:</i>			
Comm Transportation Association of America	64,560	61,878	(2,682)
<i>Tennessee Association of Community Action, FY15:</i>			
Tennessee Association of Community Action	4,225	4,224	(1)

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>Transportation, FY15:</b>			
Program:			
Department of Transportation 5307 Funds	793,998	793,998	-
Department of Transportation (DOT) - Capital	46,558	46,558	-
DHHS - TN Dept of Rehab Services	47,394	47,394	-
DHHS - TennCare - Tennessee - Ca	128,468	128,468	-
DHHS - TennCare - Americhoice	1,500,000	1,002,904	(497,096)
DHHS - TennCare - Southeastran	180,000	175,370	(4,630)
DOT - Tennessee Department of Transportation	461,665	461,665	-
City of Knoxville	1,200	1,200	-
Knox County	123,512	64,064	(59,448)
Knox County - Capital	198,873	89,809	(109,064)
Transportation Fares	32,358	32,358	-
Transportation - SNP	163,926	163,926	-
Transportation - OOA	62,188	62,188	-
Transportation - Other CAC Programs	50,000	42,656	(7,344)
Lawler-Wood Foundation	2,500	1,040	(1,460)
Miscellaneous Private Funding	136,281	135,081	(1,200)
Sale of Vehicles	57,126	57,126	-
Insurance Recovery	58,100	58,100	-
<i>Total Transportation, FY15</i>	<u>4,044,147</u>	<u>3,363,905</u>	<u>(680,242)</u>
<b>Taxicab Project, FY15:</b>			
Community Contributions	1,500	-	(1,500)
In-Kind Revenue	5,000	-	(5,000)
<i>Total Taxicab Project, FY15</i>	<u>6,500</u>	<u>-</u>	<u>(6,500)</u>
<b>CAC - Case Management Project, FY15:</b>			
City of Knoxville	187,500	180,424	(7,076)
<b>Utility Assistance Project, FY15:</b>			
Community Contributions	5,500	1,960	(3,540)
KUB	100,000	56,997	(43,003)
KUB - Citgo Project	859	859	-
<i>Total Utility Assistance Project, FY15</i>	<u>106,359</u>	<u>59,816</u>	<u>(46,543)</u>
<b>United Way - Case Management, FY15:</b>			
City of Knoxville	19,054	3,287	(15,767)
Knox County	38,108	-	(38,108)
United Way	100,114	44,575	(55,539)
<i>Total United Way - Case Management, FY15</i>	<u>157,276</u>	<u>47,862</u>	<u>(109,414)</u>
<b>Upper East Weatherization Program, FY15:</b>			
DOE - Upper E TN Humn Dev AG	6,909	752	(6,157)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><i>Volunteer Assisted Transportation Program - Local, FY15:</i></b>			
New Freedom Operating Match:			
DHHS - TennCare - Americhoice	801	-	(801)
Community Contributions	202	-	(202)
Transportation Fares	10,615	-	(10,615)
Transportation Fares - Social & Rec	4,177	-	(4,177)
Unearned Revenue	110,000	-	(110,000)
In-Kind Revenue	6,000	5,967	(33)
<i>Total Volunteer Assisted Transportation Program - Local, FY15</i>	<u>131,795</u>	<u>5,967</u>	<u>(125,828)</u>
<b><i>Volunteer Assisted Transportation Program - New Freedom, FY15:</i></b>			
New Freedom Operating Funds:			
DOT - Tennessee Department of Transportation	140,616	140,616	-
Tennessee Department of Transportation	70,308	70,308	-
Transportation Fares - Social & Rec	27,078	27,078	-
In-Kind Revenue	77,560	77,560	-
<i>Total Volunteer Assisted Transportation Program - New Freedom, FY15</i>	<u>315,562</u>	<u>315,562</u>	<u>-</u>
<b><i>Weatherization Assistance Program, FY15:</i></b>			
THDA - East TN Dev District	216,661	120,307	(96,354)
<b><i>Workforce Administration Program, FY15:</i></b>			
City of Knoxville	21,927	21,927	-
Knox County	39,705	34,078	(5,627)
<i>Total Workforce Administration Program, FY15</i>	<u>61,632</u>	<u>56,005</u>	<u>(5,627)</u>
<b><i>Program Activity, FY15:</i></b>	<u>-</u>	<u>29,353</u>	<u>29,353</u>
<b><i>Interest Earned, FY15:</i></b>	<u>-</u>	<u>1,858</u>	<u>1,858</u>
<b>TOTAL CONDUCT AND ADMINISTRATION FUND</b>	<u><b>\$ 45,921,308</b></u>	<u><b>\$ 32,440,089</b></u>	<u><b>\$ (13,481,219)</b></u>

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><i>Aging Program Shared Cost, FY15:</i></b>			
Aging Shared Support Cost:			
Personnel	\$ 176,000	\$ 171,199	\$ 4,801
Fringe Benefits	75,000	73,150	1,850
Supplies	9,000	8,096	904
Travel	500	839	(339)
Communications	8,200	7,559	641
Printing	150	763	(613)
Professional Services	11,500	5,184	6,316
Insurance	500	466	34
Other	2,700	1,326	1,374
CAC Administrative Costs	20,200	20,031	169
<b>Total Aging Shared Support Cost</b>	<b>303,750</b>	<b>288,613</b>	<b>15,137</b>
Aging Shared - Director:			
Personnel	80,000	78,897	1,103
Fringe Benefits	35,767	35,373	394
CAC Administrative Costs	9,233	9,240	(7)
<b>Total Aging Shared - Director</b>	<b>125,000</b>	<b>123,510</b>	<b>1,490</b>
<b>Total Aging Program Shared Cost, FY15</b>	<b>428,750</b>	<b>412,123</b>	<b>16,627</b>
<b><i>Head Start Adjustment Non-Federal, FY16:</i></b>			
Personnel	38,289	-	38,289
<b><i>AmeriCorps, FY14:</i></b>			
Federal - Support Cost:			
Member Living Allowance	1,957	1,957	-
Participant Fringe Benefits	195	195	-
<b>Total Federal - Support Cost</b>	<b>2,152</b>	<b>2,152</b>	<b>-</b>
Local Cash - Operations:			
Personnel	14,777	14,777	-
Fringe Benefits	8,572	8,572	-
Supplies	1,420	1,420	-
Travel	5,385	5,385	-
Other	90,862	2,879	87,983
CAC Administrative Costs	2,773	2,773	-
<b>Total Local Cash - Operations</b>	<b>123,789</b>	<b>35,806</b>	<b>87,983</b>
<b>Total AmeriCorps, FY14</b>	<b>125,941</b>	<b>37,958</b>	<b>87,983</b>

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CONDUCT AND ADMINISTRATION FUND**

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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i><b>AmeriCorps, FY15:</b></i>			
Federal - Support Cost:			
Member Living Allowance	470,000	464,636	5,364
Participant Fringe Benefits	66,264	47,460	18,804
<b>Total Federal - Support Cost</b>	<b>536,264</b>	<b>512,096</b>	<b>24,168</b>
Local Cash - Operations:			
Personnel	121,000	92,366	28,634
Fringe Benefits	49,605	37,636	11,969
Supplies	8,595	7,301	1,294
Travel	17,340	16,201	1,139
Capital	8,000	6,800	1,200
Training	3,300	2,725	575
Other	39,000	39,296	(296)
CAC Administrative Costs	18,995	10,626	8,369
<b>Total Local Cash - Operations</b>	<b>265,835</b>	<b>212,951</b>	<b>52,884</b>
Local Cash - Cobra Insurance			
Participant Fringe Benefits - Cobra	35,000	14,728	20,272
<b>Total AmeriCorps, FY15</b>	<b>837,099</b>	<b>739,775</b>	<b>97,324</b>
<i><b>CAAN Program, FY15:</b></i>			
CAAN Program Operations Cost:			
Personnel	5,130	-	5,130
Fringe Benefits	3,870	-	3,870
Supplies	10,000	-	10,000
Communications	100	2	98
Professional Services	44,850	20,138	24,712
Audit Services	50	4	46
Other	6,000	38	5,962
CAC Administrative Costs	800	-	800
<b>Total CAAN Program, FY15</b>	<b>70,800</b>	<b>20,182</b>	<b>50,618</b>
<i><b>Aging Special Projects, FY15:</b></i>			
Aging Shared Support Cost:			
Supplies	2,000	1,089	911
Travel	500	35	465
Communications	50	22	28
Printing	500	500	-
Professional Services	4,000	3,090	910
Insurance	100	-	100
Other	1,350	774	576
<b>Total Aging Shared Support Cost</b>	<b>8,500</b>	<b>5,510</b>	<b>2,990</b>

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CONDUCT AND ADMINISTRATION FUND  
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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Aging Special Projects, FY15 (Continued):</i>			
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	45,000	2,049	42,951
Program Supplies - Hearing Aides	10,000	5,469	4,531
Program Supplies - Dentures	5,000	-	5,000
Postage	1,000	-	1,000
Total Gift of Sight and Hearing	<u>61,000</u>	<u>7,518</u>	<u>53,482</u>
Knox Paws:			
Supplies	1,000	95	905
Contracted Services	4,800	-	4,800
Other	100	36	64
Client Support Services	1,900	55	1,845
Total Knox Paws	<u>7,800</u>	<u>186</u>	<u>7,614</u>
Banfield Charitable Trust:			
Supplies	800	641	159
Travel	150	-	150
Professional Services	3,300	291	3,009
Total Banfield Charitable Trust	<u>4,250</u>	<u>932</u>	<u>3,318</u>
Project Snap:			
Personnel	12,052	191	11,861
Fringe Benefits	5,062	144	4,918
Supplies	1,200	84	1,116
Travel	951	180	771
Communications	480	80	400
Postage	1,050	25	1,025
Printing	3,000	-	3,000
CAC Administrative Costs	1,205	29	1,176
Total Project Snap	<u>25,000</u>	<u>733</u>	<u>24,267</u>
Aging - A Family Affair:			
Supplies	500	300	200
Printing	3,000	782	2,218
Contracted Services	15,500	8,814	6,686
Total Aging - A Family Affair	<u>19,000</u>	<u>9,896</u>	<u>9,104</u>
Trinity Phillips Lifeline:			
Supplies	500	173	327
Travel	1,000	436	564
Client Support - Utility Assistance	49,500	6,350	43,150
Total Trinity Phillips Lifeline	<u>51,000</u>	<u>6,959</u>	<u>44,041</u>

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 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY15 (Continued):</i>			
Publications:			
Personnel	1,000	1,860	(860)
Fringe Benefits	410	757	(347)
Supplies	2,000	120	1,880
Travel	50	46	4
Postage	18,000	-	18,000
Printing	104,000	97,939	6,061
Contracted Services	3,400	7,350	(3,950)
CAC Administrative Costs	140	190	(50)
Total Publications	129,000	108,262	20,738
<i>Total Aging Special Projects, FY15</i>	305,550	139,996	165,554
<i>Beardsley Farm, FY15:</i>			
Program:			
Personnel	42,490	42,489	1
Fringe Benefits	19,770	19,768	2
Supplies	778	778	-
Communications	800	799	1
Postage	174	173	1
Professional Services	430	430	-
Maintenance & Repair	261	261	-
Equipment Rental & Maintenance	75	75	-
Utilities	3,560	3,559	1
Occupancy	182	182	-
Insurance	720	718	2
Other	4,586	1,719	2,867
CAC Administrative Costs	5,015	5,015	-
Total Program	78,841	75,966	2,875
Beardsley Farm Construction:			
Supplies	5,000	-	5,000
Contracted Services	20,000	-	20,000
Total Beardsley Farm Construction	25,000	-	25,000
Travel With Purpose:			
Supplies	3,000	3,059	(59)
Siddiqi Charitable Foundation:			
Personnel	1,520	1,532	(12)
Fringe Benefits	480	480	-
Supplies	13,000	12,988	12
Other	25,000	27,816	(2,816)
Total Siddiqi Charitable Foundation	40,000	42,816	(2,816)
<i>Total Beardsley Farm, FY15</i>	146,841	121,841	25,000

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention - Client Specific Program, FY15:</i>			
Crisis Intervention:			
Client Services	56,433	6,857	49,576
<i>City Minor Home Repair, FY15:</i>			
Service Cost:			
Personnel	60,757	60,757	-
Fringe Benefits	26,091	26,091	-
Supplies	1,179	1,179	-
Travel	520	520	-
Communications	3,883	3,883	-
Contracted Services	308,205	308,205	-
Professional Services	22	22	-
Audit Services	395	395	-
Transportation	537	537	-
Occupancy	3,098	3,098	-
Insurance	1,891	1,891	-
Other	986	986	-
Total Service Cost	407,564	407,564	-
Program Operating Cost:			
Personnel	17,652	17,652	-
Fringe Benefits	6,783	6,783	-
Supplies	2,885	2,885	-
Travel	1,000	1,000	-
Communications	5,572	5,572	-
Contracted Services	17,750	17,750	-
Professional Services	491	491	-
Occupancy	15,489	15,489	-
Insurance	1,909	1,909	-
Other	12	12	-
Total Program Operating Cost	69,543	69,543	-
Local Funds:			
CAC Administrative Costs	9,110	9,110	-
Total City Minor Home Repair, FY15	486,217	486,217	-
<i>Commodities Program, FY14:</i>			
Program:			
Personnel	15,000	5,665	9,335
Fringe Benefits	6,000	1,772	4,228
Supplies	100	-	100
Travel	500	82	418
Occupancy	10,000	4,245	5,755
Other	11,596	2,002	9,594
CAC Administrative Costs	2,000	620	1,380
Total Commodities Program, FY14	45,196	14,386	30,810

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Commodities Program, FY15:</b>			
Program:			
Personnel	35,000	26,705	8,295
Fringe Benefits	15,000	7,518	7,482
Supplies	2,000	41	1,959
Travel	3,000	1,994	1,006
Printing	1,500	-	1,500
Professional Services	2,000	-	2,000
Occupancy	28,436	17,339	11,097
Insurance	250	-	250
Other	13,000	8,045	4,955
CAC Administrative Costs	5,000	2,856	2,144
<i>Total Commodities Program, FY15</i>	<u>105,186</u>	<u>64,498</u>	<u>40,688</u>
<b>County Minor Home Repair Program, FY15:</b>			
County Rehab Direct Job Cost:			
Personnel	35,388	35,388	-
Fringe Benefits	15,488	15,488	-
Supplies	1,179	1,179	-
Travel	520	520	-
Communications	3,245	3,245	-
Contracted Services	278,199	278,199	-
Audit Services	500	500	-
Transportation	537	537	-
Occupancy	3,380	3,380	-
Insurance	3,358	3,358	-
Other	971	971	-
<i>Total County Rehab Direct Job Cost</i>	<u>342,765</u>	<u>342,765</u>	<u>-</u>
County Rehab Program Operating Cost:			
Personnel	31,515	31,515	-
Fringe Benefits	12,380	12,380	-
Supplies	2,647	2,647	-
Travel	1,000	1,000	-
Communications	5,608	5,608	-
Occupancy	15,209	15,209	-
Insurance	1,909	1,909	-
Other	12	12	-
<i>Total County Rehab Program Operating Cost</i>	<u>70,280</u>	<u>70,280</u>	<u>-</u>
Local Funds:			
CAC Administrative Costs	7,643	7,643	-
<i>Total County Rehab Program, FY15</i>	<u>420,688</u>	<u>420,688</u>	<u>-</u>

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CONDUCT AND ADMINISTRATION FUND  
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	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Crisis Intervention, FY15:</i>			
Program:			
Supplies	1,765	-	1,765
Maintenance & Repair	1,769	-	1,769
Insurance	100	-	100
Other	500	31	469
Client Services	12,105	2,839	9,266
<b>Total Program</b>	<b>16,239</b>	<b>2,870</b>	<b>13,369</b>
Client Services - Clearinghouse:			
Client Services	10	-	10
Client Services - E Neighborhood Center:			
Client Services	2,735	1,960	775
Client Services - W Neighborhood Center:			
Client Services	1,900	1,775	125
Client Services - Ladies of Charity:			
Client Services	15,600	11,760	3,840
Client Services - South Center:			
Client Services	2,000	970	1,030
Client Services - Trinity United Methodist:			
Client Services	10	-	10
<b>Total Crisis Intervention, FY15</b>	<b>38,494</b>	<b>19,335</b>	<b>19,159</b>
<i>Community Services Block Grant, FY15:</i>			
Neighborhood Centers:			
Personnel	310,000	308,785	1,215
Fringe Benefits	130,000	129,462	538
Supplies	5,718	2,300	3,418
Travel	6,000	5,708	292
Communications	20,000	17,961	2,039
Postage	150	145	5
Printing	200	80	120
Audit Services	1,000	672	328
Equipment Rental	5,000	4,846	154
Training	8,000	964	7,036
Occupancy	68,200	68,199	1
Insurance	1,000	293	707
CAC Administrative Costs	36,500	36,134	366
<b>Total Neighborhood Centers</b>	<b>591,768</b>	<b>575,549</b>	<b>16,219</b>
Education Services Youth:			
Supplies	2,000	-	2,000
Professional Services	8,000	4,226	3,774
<b>Total Education Services Youth</b>	<b>10,000</b>	<b>4,226</b>	<b>5,774</b>

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CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><i>Community Services Block Grant, FY15 (Continued):</i></b>			
<b>Nutrition Services:</b>			
Personnel	35,700	32,857	2,843
Fringe Benefits	14,994	15,645	(651)
Supplies	2,450	416	2,034
Travel	2,000	1,640	360
Communications	3,000	309	2,691
Postage	40	4	36
Printing	50	-	50
Professional Services	100	-	100
Audit Services	-	73	(73)
Equipment Rental	600	359	241
Training	1,700	-	1,700
Occupancy	8,000	934	7,066
Insurance	700	666	34
CAC Administrative Costs	4,500	4,358	142
<b>Total Nutrition Services</b>	<b>73,834</b>	<b>57,261</b>	<b>16,573</b>
<b>Elderly Assistance:</b>			
Personnel	101,000	100,697	303
Fringe Benefits	51,553	42,805	8,748
CAC Administrative Costs	14,966	11,959	3,007
<b>Total Elderly Assistance</b>	<b>167,519</b>	<b>155,461</b>	<b>12,058</b>
<b>Total Community Services Block Grant, FY15</b>	<b>843,121</b>	<b>792,497</b>	<b>50,624</b>
<b><i>Computer Technology Program, FY15:</i></b>			
Personnel	381	381	-
Fringe Benefits	148	148	-
Supplies	17,588	17,588	-
Communications	7,709	7,709	-
Contracted Services	40,250	40,250	-
Capital - Comm Equipment	135	135	-
Occupancy	4,671	4,671	-
Other	154	154	-
CAC Administrative Costs	42	42	-
<b>Total Computer Technology Program, FY15</b>	<b>71,078</b>	<b>71,078</b>	<b>-</b>
<b><i>Dental Services, FY15:</i></b>			
Contracted Services	1,000	-	1,000
Professional Services	21,759	-	21,759
Other	150	-	150
<b>Total Dental Services, FY15</b>	<b>22,909</b>	<b>-</b>	<b>22,909</b>
<b><i>East Tennessee Foundation, Contract Services, FY15:</i></b>			
Supplies	36,456	36,456	-
Contracted Services	113,544	113,544	-
<b>Total East Tennessee Foundation, Contract Services, FY15</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>Energy &amp; Housing Special Projects, FY15:</i></b>			
Personnel	79,007	79,007	-
Fringe Benefits	34,446	34,446	-
Professional Services	535	535	-
Audit Services	15	15	-
Transportation	4,308	4,308	-
Other	782	782	-
CAC Administrative Costs	9,236	9,236	-
<i>Total Energy &amp; Housing Special Projects, FY15</i>	<u>128,329</u>	<u>128,329</u>	-
<b><i>East Neighborhood Center Tutoring Program, FY15:</i></b>			
Participant Wages - Part Temp/Seasonal	770	770	-
Participant Fringe Benefits	59	59	-
Supplies	633	633	-
<i>Total East Neighborhood Center Tutoring Program, FY15</i>	<u>1,462</u>	<u>1,462</u>	-
<b><i>Emergency Solutions Grant, FY15:</i></b>			
Program Support Rapid Rehousing:			
Client Services	124,445	19,801	104,644
Homeless Prevention Services:			
Client Services	20,000	20,000	-
Local - In Kind:			
In Kind	130,308	20,890	109,418
<i>Total Emergency Solutions Grant, FY15</i>	<u>274,753</u>	<u>60,691</u>	<u>214,062</u>
<b><i>Emergency Food and Shelter Program, FY15:</i></b>			
Supplies	44,000	42,033	1,967
<b><i>Foster Grandparent Program, FY15:</i></b>			
Personnel	29,090	27,781	1,309
Personnel - Stipends	253,552	252,932	620
Participant Wages - Stipends	1,500	11	1,489
Fringe Benefits	12,218	11,811	407
Supplies	1,200	562	638
Travel	1,400	2,802	(1,402)
Communications	168	222	(54)
Postage	650	761	(111)
Printing	280	196	84
Professional Services	700	699	1
Transportation	57,000	53,988	3,012
Occupancy	1,500	1,472	28
Insurance	1,630	790	840
Other	7,491	2,277	5,214
Recognition	700	1,002	(302)
CAC Administrative Costs	77,523	76,667	856
In-Kind	37,000	36,880	120
<i>Total Foster Grandparent Program, FY15</i>	<u>483,602</u>	<u>470,853</u>	<u>12,749</u>

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Families in Need, FY15:</b>			
Federal Funds:			
Personnel	39,049	39,049	-
Fringe Benefits	14,864	14,864	-
Client Support Services	7,536	7,387	149
Total Federal Funds	61,449	61,300	149
Local Support:			
Fringe Benefits	2,237	2,237	-
Supplies	368	368	-
Travel	2,632	2,632	-
Communications	946	946	-
Occupancy	3,071	3,071	-
Other	31	31	-
CAC Administrative Costs	4,600	4,600	-
Total Local Support	13,885	13,885	-
In-Kind:			
In-Kind	3,261	3,261	-
Total Families in Need, FY15	78,595	78,446	149
<b>Families in Need, FY16:</b>			
Federal Funds:			
Personnel	60,190	18,503	41,687
Fringe Benefits	22,694	7,227	15,467
Client Support Services	7,536	-	7,536
Total Federal Funds	90,420	25,730	64,690
Local Support:			
Fringe Benefits	3,000	-	3,000
Supplies	550	171	379
Travel	3,400	1,074	2,326
Communications	1,285	349	936
Printing	25	-	25
Professional Services	135	166	(31)
Occupancy	4,606	1,536	3,070
Other	50	263	(213)
CAC Administrative Costs	6,621	2,200	4,421
Total Local Support	19,672	5,759	13,913
In-Kind:			
In-Kind	2,933	-	2,933
Total Families in Need, FY16	113,025	31,489	81,536
<b>Five Points Up, FY15:</b>			
Other	650	439	211

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>General Assistance, FY15:</b>			
Operations:			
Personnel	54,000	49,895	4,105
Fringe Benefits	21,060	15,199	5,861
Supplies	1,500	1,061	439
Travel	200	-	200
Communications	4,505	4,037	468
Posting	200	-	200
Printing	1,000	-	1,000
Professional Services	220	335	(115)
Occupancy	2,200	1,994	206
Insurance	100	-	100
Other	4,000	3,880	120
CAC Administrative Costs	5,420	5,150	270
<b>Total Operations</b>	<b>94,405</b>	<b>81,551</b>	<b>12,854</b>
Assistance Payments:			
Other	15,000	8,150	6,850
Client Services	294,012	138,676	155,336
<b>Total Assistance Payments</b>	<b>309,012</b>	<b>146,826</b>	<b>162,186</b>
<b>Total General Assistance, FY15</b>	<b>403,417</b>	<b>228,377</b>	<b>175,040</b>
<b>GCDF Training Program, FY14:</b>			
Other	5,049	2,781	2,268
<b>General Assistance - FEMA - UW, FY15:</b>			
Client Support - Utility Budget	30,271	-	30,271
Client Support - Rent/Mortgage Budget	40,000	-	40,000
<b>Total General Assistance - FEMA - UW, FY15</b>	<b>70,271</b>	<b>-</b>	<b>70,271</b>
<b>Grandparents as Parents, FY15:</b>			
National Family Caregiver Support:			
Personnel	28,041	25,828	2,213
Fringe Benefits	10,780	13,027	(2,247)
Supplies	1,248	700	548
Travel	56	62	(6)
Communications	165	167	(2)
Postage	1,620	1,429	191
Printing	186	102	84
Professional Services	200	75	125
Occupancy	2,880	2,945	(65)
CAC Administrative Costs	2,824	3,515	(691)
In-Kind	16,000	15,905	95
<b>Total Grandparents as Parents, FY15</b>	<b>64,000</b>	<b>63,755</b>	<b>245</b>
<b>General Assistance, Stranded Traveler, FY14:</b>			
Client Services	10	10	-

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**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>Governor's Direct Allocation, FY15:</i></b>			
Senior Employment Program:			
Other	937	937	-
Project LIVE Paws:			
Contracted Services	2,424	2,424	-
Client Support Services	476	476	-
Total Project LIVE Paws	2,900	2,900	-
Beardsley Farm:			
Personnel	3,701	3,701	-
Fringe Benefits	1,828	1,554	274
CAC Administration Cost	478	445	33
Total Beardsley Farm	6,007	5,700	307
Dental Services:			
Professional Services	6,856	6,856	-
VITA:			
Personnel	3,500	3,500	-
Fringe Benefits	1,470	1,744	(274)
CAC Administration Cost	380	413	(33)
Total VITA	5,350	5,657	(307)
<i>Total Governor's Direct Allocation, FY15</i>	22,050	22,050	-
<b><i>Homeward Bound, FY15:</i></b>			
Supplies	50	-	50
Client Services	2,302	1,953	349
Total Homeward Bound, FY15	2,352	1,953	399
<b><i>Head Start/Daycare, FY15:</i></b>			
Program:			
Personnel	200,000	192,912	7,088
Fringe Benefits	100,000	75,718	24,282
Supplies	10,000	489	9,511
Other - Program Specific	20,000	19,021	979
CAC Administration Cost	20,000	19,776	224
Total Head Start/Daycare, FY15	350,000	307,916	42,084
<b><i>Homeward Bound - Hotel Program, FY15:</i></b>			
Client Services	14,960	14,960	-

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
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For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>HUD Project Succeed, FY15:</b>			
Federal - Operations:			
Personnel	57,054	57,054	-
Fringe Benefits	22,603	22,603	-
Supplies	35	35	-
Total Federal - Operations	79,692	79,692	-
Federal - Direct Services:			
Client Support Services	7,991	7,991	-
Local Cash:			
Fringe Benefits	2,147	2,147	-
Supplies	389	389	-
Travel	1,682	1,682	-
Communications	642	642	-
Occupancy	9,709	9,709	-
Other	221	221	-
Client Support Services	754	754	-
CAC Administrative Costs	6,760	6,760	-
Total Local Cash	22,304	22,304	-
In Kind:			
In Kind	3,588	-	3,588
Total HUD Project Succeed, FY15	113,575	109,987	3,588
<b>HUD Project Succeed, FY16:</b>			
Federal - Operations:			
Personnel	88,248	36,482	51,766
Fringe Benefits	38,136	15,240	22,896
Supplies	1,381	170	1,211
Travel	4,100	1,250	2,850
Communications	2,000	392	1,608
Total Federal - Operations	133,865	53,534	80,331
Federal - Direct Services:			
Client Support Services	6,433	5,033	1,400
Local Cash:			
Occupancy	16,650	6,935	9,715
Other	600	666	(66)
CAC Administrative Costs	7,144	4,437	2,707
Total Local Cash	24,394	12,038	12,356
In Kind:			
In Kind	10,681	-	10,681
Total HUD Project Succeed, FY16	175,373	70,605	104,768

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
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For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Head Start Program, FY14:</b>			
Federal - PA25 (Early Head Start):			
Personnel	499,637	499,637	-
Fringe Benefits	210,136	210,136	-
Supplies	7,859	7,859	-
Professional Services	5,223	5,223	-
Other - Program Specific	175,871	175,871	-
CAC Administrative Costs	56,589	56,589	-
<b>Total Federal - PA25 (Early Head Start)</b>	<b>955,315</b>	<b>955,315</b>	<b>-</b>
Federal - PA26 (Early Head Start Training):			
Personnel	16,435	16,435	-
Fringe Benefits	6,099	6,099	-
Training	12,652	12,652	-
CAC Administrative Costs	1,572	1,572	-
<b>Total Federal - PA26 (Early Head Start Training)</b>	<b>36,758</b>	<b>36,758</b>	<b>-</b>
Federal - PA22 (Head Start):			
Personnel	1,584,451	1,584,451	-
Fringe Benefits	670,665	670,665	-
Supplies	116,757	116,757	-
Travel	533	533	-
Professional Services	62,147	62,147	-
Other - Program Specific	436,157	436,157	-
CAC Administrative Costs	169,623	169,623	-
<b>Total Federal - PA22 (Head Start)</b>	<b>3,040,333</b>	<b>3,040,333</b>	<b>-</b>
Federal - PA20 (Head Start Training):			
Personnel	18,430	18,430	-
Fringe Benefits	11,226	11,226	-
Training	9,448	9,448	-
CAC Administrative Costs	2,179	2,179	-
<b>Total Federal - PA20 (Head Start Training)</b>	<b>41,283</b>	<b>41,283</b>	<b>-</b>
Local Match - Cash (Head Start):			
Capital	200,000	36,460	163,540
Other - Program Specific	4,802	-	4,802
<b>Total Local Match - Cash (Head Start)</b>	<b>204,802</b>	<b>36,460</b>	<b>168,342</b>
Local Match - In Kind (Head Start):			
In Kind	1,215,293	1,215,293	-
<b>Total Head Start Program, FY14</b>	<b>5,493,784</b>	<b>5,325,442</b>	<b>168,342</b>

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start Program, FY15:</i>			
Federal - PA25 (Early Head Start):			
Personnel	1,003,229	467,229	536,000
Fringe Benefits	401,289	189,818	211,471
Supplies	43,200	3,230	39,970
Travel	2,500	-	2,500
Professional Services	7,500	705	6,795
Other - Program Specific	90,197	21,153	69,044
CAC Administrative Costs	100,323	52,534	47,789
<b>Total Federal - PA25 (Early Head Start)</b>	<b>1,648,238</b>	<b>734,669</b>	<b>913,569</b>
Federal - PA26 (Early Head Start Training):			
Personnel	9,000	8,982	18
Fringe Benefits	4,000	3,909	91
Training	26,577	9,175	17,402
CAC Administrative Costs	1,100	1,018	82
<b>Total Federal - PA26 (Early Head Start Training)</b>	<b>40,677</b>	<b>23,084</b>	<b>17,593</b>
Federal - PA22 (Head Start):			
Personnel	3,520,736	1,790,206	1,730,530
Fringe Benefits	1,408,294	759,197	649,097
Supplies	194,442	65,501	128,941
Travel	5,000	-	5,000
Professional Services	175,000	93,246	81,754
Other - Program Specific	1,133,180	638,924	494,256
CAC Administrative Costs	352,074	198,252	153,822
<b>Total Federal - PA22 (Head Start)</b>	<b>6,788,726</b>	<b>3,545,326</b>	<b>3,243,400</b>
Federal - PA20 (Head Start Training):			
Personnel	27,500	27,260	240
Fringe Benefits	13,500	13,190	310
Supplies	50	38	12
Training	27,537	18,287	9,250
CAC Administrative Costs	3,300	3,209	91
<b>Total Federal - PA20 (Head Start Training)</b>	<b>71,887</b>	<b>61,984</b>	<b>9,903</b>
Local Match - Cash (Head Start):			
Capital	100,000	-	100,000
Other - Program Specific	1,000	105	895
CAC Administrative Costs	48,884	-	48,884
<b>Total Local Match - Cash (Head Start)</b>	<b>149,884</b>	<b>105</b>	<b>149,779</b>
Local Match - In Kind (Head Start):			
In-Kind	1,987,498	859,212	1,128,286
<b>Total Head Start Program, FY15</b>	<b>10,686,910</b>	<b>5,224,380</b>	<b>5,462,530</b>

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CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Head Start USDA/DHS Program, FY14:</i>			
Personnel	15,041	15,041	-
Fringe Benefits	7,801	7,801	-
Supplies	2,666	2,666	-
Other - Program Specific	30,504	30,504	-
CAC Administrative Costs	1,731	1,731	-
<i>Total Head Start USDA/DHS Program, FY14</i>	<u>57,743</u>	<u>57,743</u>	<u>-</u>
<i>Head Start USDA/DHS Program, FY15:</i>			
Personnel	109,016	65,152	43,864
Fringe Benefits	43,606	27,148	16,458
Supplies	20,000	3,215	16,785
Other - Program Specific	477,839	283,168	194,671
CAC Administrative Costs	10,902	6,983	3,919
<i>Total Head Start USDA/DHS Program, FY15</i>	<u>661,363</u>	<u>385,666</u>	<u>275,697</u>
<i>Senior Citizen Information &amp; Referral Service, FY15:</i>			
OOA Contract Service:			
Personnel	10,203	10,942	(739)
Fringe Benefits	4,285	3,623	662
CAC Administrative Costs	1,122	1,045	77
<i>Total OOA Contract Service</i>	<u>15,610</u>	<u>15,610</u>	<u>-</u>
Local Funds:			
Personnel	24,337	26,673	(2,336)
Fringe Benefits	10,222	11,128	(906)
Supplies	1,490	1,645	(155)
Travel	189	1,353	(1,164)
Communications	5,500	5,525	(25)
Printing	700	207	493
Professional Services	275	204	71
Other	6,300	1,413	4,887
CAC Administrative Costs	2,677	3,035	(358)
In-Kind	1,000	-	1,000
<i>Total Local Funds</i>	<u>52,690</u>	<u>51,183</u>	<u>1,507</u>
ET2-1-1 Contract Service:			
Personnel	21,206	23,613	(2,407)
Fringe Benefits	8,907	7,207	1,700
Supplies	120	149	(29)
Travel	564	437	127
Communications	9,000	7,122	1,878
Printing	120	-	120
Contracted Services	72,000	33,000	39,000
Professional Fees	1,550	573	977
Other	200	-	200
CAC Administrative Costs	2,333	3,068	(735)
<i>Total ET2-1-1 Contract Service</i>	<u>116,000</u>	<u>75,169</u>	<u>40,831</u>
<i>Total Senior Citizen Information &amp; Referral Service, FY15</i>	<u>184,300</u>	<u>141,962</u>	<u>42,338</u>

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CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Mobile Meals Kitchen, FY15:</i>			
Personnel	437,000	436,949	51
Fringe Benefits	171,350	171,342	8
Supplies	1,320,250	1,178,567	141,683
Travel	1,250	857	393
Communications	6,500	6,423	77
Contracted Services	1,550	1,550	-
Professional Services	51,000	50,958	42
Capital	30,000	-	30,000
Maintenance & Repair	64,500	28,332	36,168
Utilities	91,000	90,541	459
Training	15	15	-
Occupancy	7,200	7,065	135
Insurance	18,500	18,472	28
Other	295,862	166,468	129,394
CAC Administration Cost	61,180	50,698	10,482
<i>Total Mobile Meals Kitchen, FY15</i>	<u>2,557,157</u>	<u>2,208,237</u>	<u>348,920</u>
<i>Lonsdale For Change Program, FY15:</i>			
Other	750	750	-
<i>Low Income Heating Energy Assistance Program, FY14:</i>			
Program Support:			
Personnel	30,653	30,653	-
Fringe Benefits	6,658	6,658	-
Supplies	3,035	3,035	-
Telephone	357	357	-
Postage	3,274	3,274	-
Printing	5,019	5,019	-
Professional Services	1,250	1,250	-
Equipment Rental	1,254	1,254	-
Occupancy	5,667	5,667	-
<i>Total Program Support</i>	<u>57,167</u>	<u>57,167</u>	<u>-</u>
Administrative Cost:			
CAC Administration Cost	7,951	7,951	-
Energy Conservation Education:			
Personnel	14,000	-	14,000
Fringe Benefits	3,000	-	3,000
Other	2,035	-	2,035
<i>Total Energy Conservation Education</i>	<u>19,035</u>	<u>-</u>	<u>19,035</u>
Admin Indirect Costs:			
Personnel	28,168	28,168	-
Fringe Benefits	14,200	14,200	-
Travel	378	378	-
Telephone	85	85	-
Equipment Rental	188	188	-
Occupancy	1,186	1,186	-
<i>Total Admin Indirect Costs</i>	<u>44,205</u>	<u>44,205</u>	<u>-</u>

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY14 (Continued):</i>			
Client Services - Heating:			
Client Services	-	524,719	(524,719)
Client Services - Heating Local:			
Client Services	525,619	-	525,619
<i>Total Low Income Heating Energy Assistance Program, FY14</i>	<u>653,977</u>	<u>634,042</u>	<u>19,935</u>
<i>Low Income Heating Energy Assistance Program, FY15:</i>			
Program Support:			
Personnel	157,900	130,532	27,368
Fringe Benefits	38,151	34,813	3,338
Supplies	7,000	6,610	390
Travel	700	682	18
Telephone	2,000	1,516	484
Postage	8,900	6,463	2,437
Printing	3,000	1,335	1,665
Professional Services	68,000	58,798	9,202
Equipment Rental	4,000	3,716	284
Occupancy	25,000	16,209	8,791
<i>Total Program Support</i>	<u>314,651</u>	<u>260,674</u>	<u>53,977</u>
Administrative Cost:			
CAC Administration Cost	35,000	24,457	10,543
Client Services - Heating Crisis:			
Client Services	374,100	374,100	-
Client Services - Heating Regular:			
Client Services	2,169,843	2,096,625	73,218
Client Services - Heating Local:			
Client Services	17,400	15,750	1,650
Administrative Professional Services:			
Professional Services	5,368	4,542	826
Administrative Indirect Costs:			
Personnel	128,000	94,633	33,367
Fringe Benefits	53,364	36,541	16,823
Travel	1,766	1,386	380
Telephone	582	652	(70)
Printing	203	-	203
Equipment Rental & Maintenance	100	19	81
Occupancy	7,000	4,637	2,363
<i>Total Administrative Indirect Costs</i>	<u>191,015</u>	<u>137,868</u>	<u>53,147</u>
<i>Total Low Income Heating Energy Assistance Program, FY15</i>	<u>3,107,377</u>	<u>2,914,016</u>	<u>193,361</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>KUB Laterals Program, FY15:</b>			
Program:			
Personnel	600	109	491
Fringe Benefits	300	42	258
Supplies	200	-	200
Communications	200	85	115
Audit Services	100	-	100
CAC Administration Cost	100	11	89
<b>Total Program</b>	<b>1,500</b>	<b>247</b>	<b>1,253</b>
Lateral Grant Program:			
Contracted Services	8,700	4,000	4,700
<b>Total KUB Laterals Program, FY15</b>	<b>10,200</b>	<b>4,247</b>	<b>5,953</b>
<b>LT Ross Building, FY15:</b>			
Operations:			
Personnel	319,230	174,833	144,397
Fringe Benefits	137,268	73,166	64,102
Supplies	44,100	28,403	15,697
Communications	5,636	3,090	2,546
Contracted Services	100,420	37,671	62,749
Audit Services	1,300	556	744
Transportation - Vehicle Supplies	-	182	(182)
Capital	600	574	26
Maintenance & Repair	5,500	946	4,554
Utilities	336,000	147,836	188,164
Insurance	5,106	2,676	2,430
Other	1,600	1,557	43
CAC Administration Cost	42,492	20,763	21,729
<b>Total Operations</b>	<b>999,252</b>	<b>492,253</b>	<b>506,999</b>
Special Projects:			
Supplies	13,200	109	13,091
Contracted Services	60,192	24,221	35,971
<b>Total Special Projects</b>	<b>73,392</b>	<b>24,330</b>	<b>49,062</b>
Generators:			
Contracted Services	288,000	140,481	147,519
LT Ross Building Renovations:			
Supplies	40,000	-	40,000
Contracted Services	599,400	-	599,400
Professional Services	25,600	-	25,600
Other	35,000	-	35,000
<b>Total LT Ross Building Renovations</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>
<b>Total LT Ross Building, FY15</b>	<b>2,060,644</b>	<b>657,064</b>	<b>1,403,580</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Project Live, FY15:</i>			
Local Funds:			
Personnel	120,200	100,461	19,739
Fringe Benefits	35,000	40,131	(5,131)
Supplies	1,500	1,554	(54)
Travel	20,000	22,008	(2,008)
Communications	6,000	4,366	1,634
Printing	1,500	1,095	405
Contracted Services	12,500	2,129	10,371
Professional Services	500	75	425
Training	300	159	141
Occupancy	30,000	28,689	1,311
Insurance	2,000	1,954	46
Other	1,200	1,437	(237)
Client Support Services	17,000	12,110	4,890
Registrations	500	35	465
CAC Administration Cost	10,000	11,811	(1,811)
<b>Total Local Funds</b>	<b>258,200</b>	<b>228,014</b>	<b>30,186</b>
Office on Aging:			
Personnel	26,013	23,752	2,261
Fringe Benefits	10,925	7,602	3,323
Contracted Services	2,000	7,749	(5,749)
CAC Administration Cost	2,862	2,697	165
<b>Total Office on Aging</b>	<b>41,800</b>	<b>41,800</b>	<b>-</b>
Weiss Foundation:			
Travel	500	-	500
Client Services	3,500	4,000	(500)
<b>Total Weiss Foundation</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>Total Project Live, FY15</b>	<b>304,000</b>	<b>273,814</b>	<b>30,186</b>
<i>Affordable Medicine Options for Seniors Program, FY15:</i>			
Federal Funds - MIPPA:			
Personnel	34,451	32,798	1,653
Fringe Benefits	13,348	14,478	(1,130)
Supplies	504	426	78
Travel	240	374	(134)
Communications	840	774	66
Printing	216	121	95
Occupancy	4,356	4,418	(62)
Other	250	131	119
CAC Administration Cost	3,495	3,829	(334)
In-Kind	17,000	16,931	69
<b>Total Affordable Medicine Options for Seniors Program, FY15</b>	<b>74,700</b>	<b>74,280</b>	<b>420</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Mechanicsville Homecoming Program, FY15:</i>			
Other	900	-	900
<i>Senior Corps Management Program, FY15:</i>			
Personnel	85,000	85,647	(647)
Fringe Benefits	36,400	37,439	(1,039)
Supplies	500	496	4
Travel	2,525	30	2,495
Communications	175	83	92
Printing	100	-	100
Occupancy	10,500	10,209	291
Other	300	781	(481)
CAC Administration Cost	9,500	10,009	(509)
In-Kind	45,000	44,282	718
<i>Total Senior Corps Management Program, FY15</i>	<u>190,000</u>	<u>188,976</u>	<u>1,024</u>
<i>HUD - CDBG - Morristown Project, FY15:</i>			
Personnel	23,833	777	23,056
Fringe Benefits	10,249	377	9,872
Supplies	2,781	-	2,781
Communications	288	34	254
Contracted Services	67,650	61,185	6,465
Audit Services	250	83	167
Transportation	2,009	237	1,772
Occupancy	6,301	-	6,301
Insurance	500	-	500
CAC Administration Cost	3,436	112	3,324
<i>Total HUD - CDBG Morristown Project, FY15</i>	<u>117,297</u>	<u>62,805</u>	<u>54,492</u>
<i>Nutrition/Green Thumb Program, FY15:</i>			
Green Thumb:			
Supplies	10,815	9,720	1,095
Emergency Food Helpers:			
Other	8,000	1,080	6,920
<i>Total Nutrition/Green Thumb Program, FY15</i>	<u>18,815</u>	<u>10,800</u>	<u>8,015</u>
<i>Office on Aging, FY15:</i>			
Office on Aging:			
Personnel	101,798	100,199	1,599
Fringe Benefits	41,204	44,192	(2,988)
Supplies	600	423	177
Travel	282	-	282
Communications	168	167	1
Postage	1,200	1,227	(27)
Printing	780	545	235
Professional Services	475	409	66
Occupancy	3,600	2,946	654
Insurance	465	-	465
Other	167,710	166,396	1,314
CAC Administration Cost	10,791	11,715	(924)
<i>Total Office on Aging, FY15</i>	<u>329,073</u>	<u>328,219</u>	<u>854</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>O'Connor Senior Center, FY15:</i>			
State:			
Personnel	168,324	161,252	7,072
Fringe Benefits	70,696	67,908	2,788
Supplies	31,200	23,626	7,574
Travel	500	94	406
Communications	3,996	3,356	640
Postage	500	470	30
Printing	12,600	233	12,367
Contracted Services	34,966	20,289	14,677
Professional Services	5,575	3,318	2,257
Maintenance & Repair	3,000	4,491	(1,491)
Insurance	1,000	456	544
Other	710	1,267	(557)
CAC Administration Cost	18,517	19,055	(538)
<b>Total State</b>	<b>351,584</b>	<b>305,815</b>	<b>45,769</b>
Daily Living Center:			
Personnel	55,069	56,013	(944)
Fringe Benefits	22,578	24,221	(1,643)
Supplies	14,219	21,747	(7,528)
Travel	1,405	660	745
Communications	1,750	1,884	(134)
Postage	20	-	20
Printing	544	-	544
Contracted Services	14,796	1,326	13,470
Professional Services	173	269	(96)
Transportation	43,671	37,128	6,543
Occupancy	715	-	715
CAC Administrative Cost	7,710	6,566	1,144
<b>Total Daily Living Center</b>	<b>162,650</b>	<b>149,814</b>	<b>12,836</b>
O'Connor Advisory Board:			
Supplies	1,600	3,338	(1,738)
Printing	6,000	-	6,000
Contracted Services	12,500	455	12,045
Other	19,900	3,200	16,700
<b>Total O'Connor Advisory Board</b>	<b>40,000</b>	<b>6,993</b>	<b>33,007</b>
<b>Total O'Connor Senior Center, FY15</b>	<b>554,234</b>	<b>462,622</b>	<b>91,612</b>
<i>City HUD LEAD Program, FY15:</i>			
Direct Job Costs:			
Personnel	45,266	29,204	16,062
Fringe Benefits	25,527	12,544	12,983
Supplies	9,400	9,337	63
Contracted Services	1,139,900	270,015	869,885
Other	30,750	30,675	75
CAC Administrative Cost	8,430	3,623	4,807
<b>Total Direct Job Costs</b>	<b>1,259,273</b>	<b>355,398</b>	<b>903,875</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND  
For The Year Ended June 30, 2015**

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>City HUD LEAD Program, FY15 (Continued):</b>			
Operating Costs:			
Personnel	74,553	39,956	34,597
Fringe Benefits	37,582	16,583	20,999
Supplies	10,355	4,557	5,798
Travel	9,890	1,928	7,962
Communications	6,664	6,545	119
Professional Services	14,619	8,587	6,032
Audit Services	1,500	177	1,323
Capital	18,700	-	18,700
Occupancy	16,406	8,203	8,203
Other	12,580	4,457	8,123
CAC Administrative Cost	13,088	4,789	8,299
<b>Total Operating Costs</b>	<b>215,937</b>	<b>95,782</b>	<b>120,155</b>
<b>Total City HUD LEAD Program, FY15</b>	<b>1,475,210</b>	<b>451,180</b>	<b>1,024,030</b>
<b>Reach, FY15:</b>			
Federal - Operations:			
Personnel	43,792	43,792	-
Fringe Benefits	16,035	16,035	-
<b>Total Federal - Operations</b>	<b>59,827</b>	<b>59,827</b>	<b>-</b>
Local Cash:			
Fringe Benefits	6,006	1,724	4,282
Supplies	469	169	300
Travel	5,000	4,929	71
Communications	972	725	247
Professional Services	478	-	478
Occupancy	3,057	2,090	967
Other	34	31	3
CAC Administrative Cost	6,273	5,175	1,098
<b>Total Local Cash</b>	<b>22,289</b>	<b>14,843</b>	<b>7,446</b>
In-Kind:			
In-Kind	1,714	1,714	-
<b>Total Reach, FY15</b>	<b>83,830</b>	<b>76,384</b>	<b>7,446</b>
<b>Reach, FY16:</b>			
Federal - Operations:			
Personnel	81,755	29,953	51,802
Fringe Benefits	22,825	13,076	9,749
<b>Total Federal - Operations</b>	<b>104,580</b>	<b>43,029</b>	<b>61,551</b>
Local Cash:			
Fringe Benefits	8,120	-	8,120
Supplies	375	-	375
Travel	8,650	3,625	5,025
Communications	1,200	479	721
Professional Services	170	173	(3)
Occupancy	3,585	1,493	2,092
Other	50	56	(6)
CAC Administrative Cost	8,650	3,460	5,190

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Reach, FY16 (Continued):</i>			
Total Local Cash	30,800	9,286	21,514
<i>Total Reach, FY16</i>	<u>135,380</u>	<u>52,315</u>	<u>83,065</u>
<i>One Call Club for Seniors, FY15:</i>			
Local Funds:			
Personnel	20,555	14,612	5,943
Fringe Benefits	8,633	6,101	2,532
Supplies	600	694	(94)
Communications	125	85	40
Postage	1,200	849	351
Printing	175	14	161
Contracted Services	300	-	300
Professional Services	14,250	10	14,240
Other	400	29	371
CAC Administrative Cost	2,262	1,734	528
<i>Total Local Funds</i>	<u>48,500</u>	<u>24,128</u>	<u>24,372</u>
Local - Cash Receipts:			
Contracted Services	1,250	1,126	124
<i>Total One Call Club for Seniors, FY15</i>	<u>49,750</u>	<u>25,254</u>	<u>24,496</u>
<i>Retired Senior Volunteer Program, FY15:</i>			
Federal - Volunteer Support:			
Personnel	19,245	15,748	3,497
Fringe Benefits	9,719	6,764	2,955
Supplies	300	2,417	(2,117)
Travel	3,785	76	3,709
Communications	127	139	(12)
Postage	151	57	94
Printing	48	55	(7)
Audit Services	121	102	19
Occupancy	4,133	2,457	1,676
Insurance	124	-	124
Other	455	268	187
CAC Administrative Cost	7,292	7,851	(559)
<i>Total Federal - Volunteer Support</i>	<u>45,500</u>	<u>35,934</u>	<u>9,566</u>
Federal - Volunteer Expense:			
Insurance	3,205	284	2,921
Recognition	455	112	343
<i>Total Federal - Volunteer Expense</i>	<u>3,660</u>	<u>396</u>	<u>3,264</u>
Local - Volunteer Support Cash:			
CAC Administrative Cost	1,020	499	521
Local - Volunteer Support In Kind:			
In Kind	13,619	10,027	3,592

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>Retired Senior Volunteer Program, FY15 (Continued):</i></b>			
Local - Volunteer Expense Cash:			
Travel	400	-	400
Insurance	2,000	1,989	11
Recognition	1,045	200	845
<b>Total Local - Volunteer Expense Cash</b>	<b>3,445</b>	<b>2,189</b>	<b>1,256</b>
Local - Volunteer Expense In Kind:			
In Kind	4,025	1,185	2,840
<b>Total Retired Senior Volunteer Program, FY15</b>	<b>71,269</b>	<b>50,230</b>	<b>21,039</b>
<b><i>Retired Senior Volunteer Program, FY16:</i></b>			
Federal - Volunteer Support:			
Personnel	22,344	4,559	17,785
Fringe Benefits	8,984	1,827	7,157
Supplies	148	-	148
Travel	1,000	240	760
Communications	168	28	140
Postage	156	-	156
Printing	66	-	66
Audit Services	100	-	100
Occupancy	3,000	488	2,512
Other	250	-	250
CAC Administrative Cost	10,718	1,914	8,804
<b>Total Federal - Volunteer Support</b>	<b>46,934</b>	<b>9,056</b>	<b>37,878</b>
Federal - Volunteer Expense:			
Insurance	2,274	-	2,274
Local - Volunteer Support Cash:			
CAC Administrative Cost	642	110	532
Local - Volunteer Support In Kind:			
In Kind	18,553	1,533	17,020
Local - Volunteer Expense Cash:			
Travel	1,036	-	1,036
Recognition	500	-	500
<b>Total Local - Volunteer Expense Cash</b>	<b>1,536</b>	<b>-</b>	<b>1,536</b>
Local - Volunteer Expense In Kind:			
In Kind	1,000	-	1,000
<b>Total Retired Senior Volunteer Program, FY16</b>	<b>70,939</b>	<b>10,699</b>	<b>60,240</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Companion Program, FY15:</i>			
Personnel	29,090	29,808	(718)
Personnel - Volunteer Stipends	187,408	190,482	(3,074)
Participant Wages - Stipends	4,000	1,619	2,381
Fringe Benefits	12,218	12,436	(218)
Participant Fringe Benefits	10,800	10,430	370
Supplies	700	1,086	(386)
Travel	1,200	1,078	122
Communications	151	83	68
Postage	750	768	(18)
Printing	450	360	90
Professional Services	1,500	3,046	(1,546)
Transportation	50,000	49,290	710
Occupancy	1,500	1,472	28
Insurance	1,108	498	610
Other	3,700	4,979	(1,279)
Recognition	300	94	206
CAC Administrative Cost	71,293	66,835	4,458
In-Kind	37,000	35,117	1,883
<i>Total Senior Companion Program, FY15</i>	<u>413,168</u>	<u>409,481</u>	<u>3,687</u>
<i>Ticket to Work Program, FY15:</i>			
Other	54,266	-	54,266
<i>Senior Employment and Training, FY15:</i>			
SCSEP Participant Wages:			
Personnel	295,654	295,654	-
Participant Fringe Benefits	29,174	29,174	-
<i>Total SCSEP Participant Wages</i>	<u>324,828</u>	<u>324,828</u>	<u>-</u>
SCSEP Other Program Costs:			
Personnel	20,658	20,096	562
Fringe Benefits	8,676	7,947	729
Transportation	500	500	-
Training	600	95	505
Other	150	56	94
Participant Support Services	416	81	335
CAC Administrative Cost	-	2,225	(2,225)
<i>Total SCSEP Other Program Wages</i>	<u>31,000</u>	<u>31,000</u>	<u>-</u>
SCSEP Project Administration:			
Personnel	30,773	30,773	-
Fringe Benefits	13,555	13,555	-
Supplies	352	352	-
Other	4,751	4,751	-
CAC Administrative Cost	3,657	3,657	-
<i>Total SCSEP Project Administration</i>	<u>53,088</u>	<u>53,088</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, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Senior Employment and Training, FY15 (Continued):</i>			
Local Cash Support:			
Personnel	5,902	5,902	-
Fringe Benefits	2,721	2,721	-
Participant Fringe Benefits	17	17	-
Travel	1,000	1,000	-
Occupancy	6,988	6,988	-
CAC Administrative Cost	724	724	-
In-Kind	29,221	29,221	-
<b>Total Local Cash Support</b>	<b>46,573</b>	<b>46,573</b>	<b>-</b>
<i>Total Senior Employment and Training, FY15</i>	<i>455,489</i>	<i>455,489</i>	<i>-</i>
<i>Summer Feeding Program, FY14:</i>			
Administration:			
Personnel	12,000	10,832	1,168
Fringe Benefits	6,000	5,571	429
Supplies	500	298	202
Travel	1,000	537	463
Telephone	300	144	156
Postage	50	11	39
Maintenance & Repair	250	96	154
Occupancy	1,500	1,147	353
CAC Administrative Cost	2,000	1,901	99
<b>Total Administration</b>	<b>23,600</b>	<b>20,537</b>	<b>3,063</b>
Operating Costs:			
Personnel	10,000	7,380	2,620
Fringe Benefits	2,500	1,826	674
Supplies	245,000	178,213	66,787
Contracted Services	13,500	12,987	513
Other	7,195	4,090	3,105
CAC Administrative Cost	1,500	1,342	158
<b>Total Operating Costs</b>	<b>279,695</b>	<b>205,838</b>	<b>73,857</b>
<i>Total Summer Feeding Program, FY14</i>	<i>303,295</i>	<i>226,375</i>	<i>76,920</i>
<i>Summer Feeding Program, FY15:</i>			
Administration:			
Personnel	24,000	14,144	9,856
Fringe Benefits	10,080	4,464	5,616
Supplies	2,000	1,725	275
Travel	1,500	1,478	22
Telephone	990	69	921
Postage	100	100	-
Professional Services	1,000	989	11
Maintenance & Repair	549	197	352
Occupancy	2,673	1,526	1,147
Insurance	600	-	600
CAC Administrative Cost	3,000	1,866	1,134
<b>Total Administration</b>	<b>46,492</b>	<b>26,558</b>	<b>19,934</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>Summer Feeding Program, FY15 (Continued):</i>			
Operating Costs:			
Personnel	25,508	12,980	12,528
Fringe Benefits	7,648	2,325	5,323
Supplies	466,629	274,395	192,234
Travel	-	330	(330)
Contracted Services	9,250	-	9,250
Other	23,846	19,545	4,301
CAC Administrative Cost	2,858	1,881	977
<b>Total Operating Costs</b>	<b>535,739</b>	<b>311,456</b>	<b>224,283</b>
<i>Total Summer Feeding Program, FY15</i>	<i>582,231</i>	<i>338,014</i>	<i>244,217</i>
<i>Senior Nutrition Program, FY15:</i>			
Federal - IIC Congregate:			
Personnel	128,426	106,347	22,079
Fringe Benefits	49,143	40,610	8,533
Supplies	18,920	6,674	12,246
Travel	2,391	2,628	(237)
Communications	540	334	206
Postage	3,000	752	2,248
Printing	5,000	552	4,448
Contracted Services	-	366	(366)
Professional Services	1,020	1,359	(339)
Occupancy	6,636	6,627	9
Insurance	1,250	2,716	(1,466)
Other	232,890	173,900	58,990
CAC Administrative Costs	14,015	12,707	1,308
In-Kind	26,500	26,430	70
<b>Total Federal - IIC Congregate</b>	<b>489,731</b>	<b>382,002</b>	<b>107,729</b>
Federal - IIC Home Delivered:			
Personnel	127,079	143,195	(16,116)
Fringe Benefits	49,079	57,976	(8,897)
Supplies	3,050	4,820	(1,770)
Travel	76,761	64,806	11,955
Communications	540	333	207
Postage	3,000	7,030	(4,030)
Printing	5,000	10,319	(5,319)
Professional Services	1,020	1,463	(443)
Occupancy	6,636	6,627	9
Insurance	4,950	2,716	2,234
Other	1,467,998	804,810	663,188
CAC Administrative Costs	13,979	16,882	(2,903)
<b>Total Federal - IIC Home Delivered</b>	<b>1,759,092</b>	<b>1,120,977</b>	<b>638,115</b>
Contract Services - MAMS:			
Contracted Services	28,000	11,023	16,977
Meals Can Heal Project:			
Contracted Services	24,500	8,328	16,172
<i>Total Senior Nutrition Program, FY15</i>	<i>2,301,323</i>	<i>1,522,330</i>	<i>778,993</i>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>After School Snack Program, FY14:</i>			
State USDA Funds:			
Professional Services	12,319	12,018	301
Local Funds:			
Personnel	4,500	812	3,688
Fringe Benefits	1,800	323	1,477
Communications	100	52	48
Other	194	137	57
CAC Administrative Costs	500	82	418
Total Local Funds	7,094	1,406	5,688
<i>Total After School Snack Program, FY14</i>	19,413	13,424	5,989
<i>After School Snack Program, FY15:</i>			
State USDA Funds:			
Professional Services	93,860	45,509	48,351
Local Funds:			
Personnel	6,500	4,010	2,490
Fringe Benefits	2,600	1,480	1,120
Supplies	100	70	30
Communications	300	263	37
Other	1,217	606	611
CAC Administrative Costs	783	425	358
Total Local Funds	11,500	6,854	4,646
<i>Total After School Snack Program, FY15</i>	105,360	52,363	52,997
<i>Special Community Services Project, FY15:</i>			
Community Leadership:			
Supplies	2,416	2,415	1
Contracted Services	2,461	2,461	-
Professional Services	1,927	1,927	-
Total Community Leadership	6,804	6,803	1
Program Support:			
Personnel	80,000	79,821	179
Fringe Benefits	34,000	33,757	243
Supplies	6,010	6,031	(21)
Travel	1,200	1,133	67
Communications	7,150	7,149	1
Professional Services	43,500	43,457	43
Audit Services	1,000	992	8
Capital	33,285	8,114	25,171
Maintenance & Repair	5,600	5,567	33
Training	100	100	-
Occupancy	3,750	3,745	5
Insurance	2,500	2,427	73
Other	436,815	1,792	435,023
CAC Administrative Costs	9,600	9,553	47
Total Program Support	664,510	203,638	460,872
<i>Total Special Community Services Project, FY15</i>	671,314	210,441	460,873

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>THDA - Emergency Home Repair for the Elderly, FY14:</b>			
Service Costs:			
Contracted Services	200,000	189,431	10,569
Other	24,656	20,134	4,522
<i>Total THDA - Emergency Home Repair for the Elderly, FY14</i>	<u>224,656</u>	<u>209,565</u>	<u>15,091</u>
<b>Transit Planning, FY15:</b>			
Personnel	19,950	19,932	18
Fringe Benefits	2,455	2,454	1
Supplies	300	280	20
Materials	845	845	-
Travel	65	63	2
Postage	100	-	100
Printing	110	105	5
Contracted Services	35,835	35,535	300
Professional Services	2,500	300	2,200
CAC Administrative Costs	2,400	2,364	36
<i>Total Transit Planning, FY15</i>	<u>64,560</u>	<u>61,878</u>	<u>2,682</u>
<b>Tennessee Association of Community Action, FY15:</b>			
Communications	10	9	1
Other	4,215	4,215	-
<i>Total Tennessee Association of Community Action, FY15</i>	<u>4,225</u>	<u>4,224</u>	<u>1</u>
<b>Transportation, FY15:</b>			
Personnel	1,437,554	1,425,462	12,092
Fringe Benefits	600,800	600,769	31
Supplies	10,900	10,881	19
Travel	7,225	7,206	19
Communications	78,350	78,345	5
Printing	5,000	2,072	2,928
Professional Services	60,000	17,854	42,146
Capital	745,431	89,809	655,622
Maintenance & Repair	745,210	812,012	(66,802)
Training	5,000	150	4,850
Occupancy	36,000	32,346	3,654
Insurance	117,655	117,655	-
Other	24,022	2,483	21,539
CAC Administrative Costs	171,000	166,861	4,139
<i>Total Transportation, FY15</i>	<u>4,044,147</u>	<u>3,363,905</u>	<u>680,242</u>
<b>Taxicab Project, FY15:</b>			
Professional Services	500	-	500
Training	500	-	500
Other	500	-	500
In-Kind	5,000	-	5,000
<i>Total Taxicab Project, FY15</i>	<u>6,500</u>	<u>-</u>	<u>6,500</u>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>CAC - Case Management Project, FY15:</i>			
Personnel	116,948	113,437	3,511
Fringe Benefits	49,580	48,050	1,530
Supplies	1,000	1,199	(199)
Travel	1,500	1,554	(54)
Communications	2,500	1,846	654
Contracted Services	2,300	738	1,562
Training	700	130	570
CAC Administrative Costs	12,972	13,470	(498)
<i>Total CAC - Case Management Project, FY15</i>	<u>187,500</u>	<u>180,424</u>	<u>7,076</u>
<i>Utility Assistance Project, FY15:</i>			
KUB Project Help:			
Client Services	100,000	56,997	43,003
Community Contributions:			
Publications	859	859	-
Client Services	5,500	1,960	3,540
<i>Total Community Contributions</i>	<u>6,359</u>	<u>2,819</u>	<u>3,540</u>
<i>Total Utility Assistance Project, FY15</i>	<u>106,359</u>	<u>59,816</u>	<u>46,543</u>
<i>United Way - Case Management, FY14:</i>			
United Way Funds:			
Personnel	58,297	29,035	29,262
Fringe Benefits	24,651	12,136	12,515
Travel	5,076	-	5,076
CAC Administrative Costs	12,090	3,404	8,686
<i>Total United Way Funds</i>	<u>100,114</u>	<u>44,575</u>	<u>55,539</u>
Local Cash Funds:			
Personnel	16,245	-	16,245
Fringe Benefits	8,820	-	8,820
Supplies	3,111	476	2,635
Travel	4,958	62	4,896
Communications	956	550	406
Postage	180	-	180
Printing	360	-	360
Professional Services	350	-	350
Occupancy	5,931	2,169	3,762
Other	3,138	18	3,120
Participant Support Services	100	12	88
CAC Administrative Costs	13,013	-	13,013
<i>Total Local Cash Funds</i>	<u>57,162</u>	<u>3,287</u>	<u>53,875</u>
<i>Total United Way - Case Management, FY15</i>	<u>157,276</u>	<u>47,862</u>	<u>109,414</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Upper East Weatherization Program, FY15:</b>			
Operating Costs:			
Communications	100	1	99
Other	6,809	751	6,058
<b>Total Upper East Weatherization Program, FY15</b>	<b>6,909</b>	<b>752</b>	<b>6,157</b>
<b>Volunteer Assisted Transportation Program - Local, FY15:</b>			
New Freedom Operating Funds:			
Contracted Services	72,000	-	72,000
Maintenance & Repair	27,618	-	27,618
Other	26,177	-	26,177
In-Kind	6,000	5,967	33
<b>Total Volunteer Assisted Transportation Program - Local, FY15</b>	<b>131,795</b>	<b>5,967</b>	<b>125,828</b>
<b>Volunteer Assisted Transportation Program - New Freedom, FY15:</b>			
New Freedom Operating Match:			
Personnel	101,148	101,148	-
Fringe Benefits	44,875	44,875	-
Supplies	9,185	10,985	(1,800)
Travel	2,401	501	1,900
Communications	5,030	5,030	-
Printing	1,704	1,804	(100)
Contracted Services	28,976	28,976	-
Professional Services	8,839	8,839	-
Maintenance & Repair	9,360	9,360	-
Training	418	418	-
Occupancy	2,592	2,592	-
Insurance	10,525	10,525	-
Other	1,149	1,149	-
CAC Administrative Costs	11,800	11,800	-
In-Kind	77,560	77,560	-
<b>Total Volunteer Assisted Transportation Program - New Freedom, FY15</b>	<b>315,562</b>	<b>315,562</b>	<b>-</b>
<b>Weatherization Assistance Program, FY15:</b>			
Program Support:			
Personnel	4,571	6,211	(1,640)
Fringe Benefits	1,800	2,649	(849)
Supplies	1,908	3,424	(1,516)
Communications	108	2,818	(2,710)
Occupancy	6,780	6,779	1
CAC Administrative Costs	4,006	4,738	(732)
<b>Total Program Support</b>	<b>19,173</b>	<b>26,619</b>	<b>(7,446)</b>
Direct Services:			
Professional Services	92,596	13,410	79,186
Health & Safety:			
Professional Services	20,389	8,807	11,582
Financial Audit:			
Professional Services	401	-	401

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY15 (Continued):</i>			
Home Related Program Operations:			
Personnel	23,596	31,267	(7,671)
Fringe Benefits	12,447	12,923	(476)
Travel	1,145	590	555
Communications	100	-	100
Total Home Related Program Operations	37,288	44,780	(7,492)
Training & Tech Assistance:			
Personnel	870	2,714	(1,844)
Fringe Benefits	348	1,052	(704)
Travel	1,393	5,337	(3,944)
Other	870	-	870
Total Training & Tech Assistance	3,481	9,103	(5,622)
Roane Program Support:			
Personnel	629	-	629
Fringe Benefits	262	-	262
Supplies	162	-	162
Communications	100	-	100
Occupancy	932	932	-
CAC Administrative Costs	551	207	344
Total Roane Program Support	2,636	1,139	1,497
Roane Direct Services:			
Professional Services	12,732	5,862	6,870
Roane Health & Safety:			
Professional Services	2,804	1,682	1,122
Roane Financial Audit:			
Professional Services	55	-	55
Roane Program Operations:			
Personnel	3,244	1,814	1,430
Fringe Benefits	1,711	687	1,024
Travel	171	-	171
Total Roane Program Operations	5,126	2,501	2,625
Roane Training/Tech Assistance:			
Personnel	120	-	120
Fringe Benefits	48	-	48
Travel	191	-	191
Other	120	-	120
Total Training/Tech Assistance	479	-	479

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
 CONDUCT AND ADMINISTRATION FUND  
 For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY15 (Continued):</i>			
Loudon Program Support:			
Personnel	514	-	514
Fringe Benefits	215	-	215
Supplies	165	-	165
Communications	50	-	50
Occupancy	763	763	-
CAC Administrative Costs	451	58	393
Total Loudon Program Support	2,158	821	1,337
Loudon Direct Services:			
Professional Services	10,417	4,071	6,346
Loudon Health & Safety:			
Professional Services	2,294	676	1,618
Loudon Financial Audit:			
Professional Services	45	-	45
Loudon Program Operations:			
Personnel	2,655	629	2,026
Fringe Benefits	1,400	207	1,193
Travel	140	-	140
Total Loudon Program Operations	4,195	836	3,359
Loudon Training & Tech Assistance:			
Personnel	98	-	98
Fringe Benefits	39	-	39
Travel	157	-	157
Other	98	-	98
Total Loudon Training & Tech Assistance	392	-	392
Total Weatherization Assistance Program, FY15	216,661	120,307	96,354
<i>Workforce Administration Program, FY15:</i>			
Personnel	12,300	12,287	13
Fringe Benefits	5,300	5,237	63
Travel	600	550	50
Postage	100	62	38
Professional Services	100	84	16
Occupancy	27,200	27,111	89
Other	1,000	18	982
CAC Administrative Costs	1,500	1,245	255
WIA Administrative Costs	13,532	9,411	4,121
Total Workforce Administration Program, FY15	61,632	56,005	5,627
Change in Long-term Compensated Absences Payable	-	(28,983)	28,983
<b>TOTAL CONDUCT &amp; ADMINISTRATION FUND</b>	<b>\$ 45,921,308</b>	<b>\$ 32,379,895</b>	<b>\$ 13,541,413</b>

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KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL  
CONSORTIUM FUND

For The Year Ended June 30, 2015

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Disability Employment Program, 9/30/14	\$ 85,905	\$ 85,905	\$ -
WIA Disability Employment Program, 3/31/15	105,246	95,465	(9,781)
WIA Dislocated Worker, 6/30/15	611,623	611,623	-
WIA Dislocated Worker, 6/30/16	828,456	84,365	(744,091)
WIA Asset Building & WIA Youth Experience, 9/30/15	57,250	31,388	(25,862)
WIA Adult, 6/15	591,176	591,176	-
WIA Adult, 6/16	758,913	294,623	(464,290)
WIA Youth Grant, 6/30/15	186,225	186,225	-
WIA Youth Grant, 6/30/16	915,136	527,069	(388,067)
WIA Youth Grant, 6/30/17	947,773	-	(947,773)
WIA Incentive, 9/30/15	36,073	29,109	(6,964)
WIA Workforce Program Income, 6/30/15	71,000	16,545	(54,455)
WIA Cost Allocation Pool, 6/14	97,279	97,279	-
<b>TOTAL CONSORTIUM FUND</b>	<b>\$ 5,292,055</b>	<b>\$ 2,650,772</b>	<b>\$ (2,641,283)</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i><b>WIA Disability Employment Program, 9/30/14:</b></i>			
Personnel	\$ 12,871	\$ 12,871	\$ -
Fringe Benefits	6,095	6,095	-
Supplies	390	390	-
Travel	1,549	1,549	-
Transportation	860	860	-
Equipment Rental	316	316	-
Other	12,339	12,339	-
Participant Support Services	45,650	45,650	-
In School Activities	314	314	-
CAC Administrative Cost Allocation	1,671	1,671	-
WIA Administration Allocation	3,850	3,850	-
	<hr/>	<hr/>	
<i>Total WIA Disability Employment Program, 9/30/14</i>	85,905	85,905	-
<i><b>WIA Disability Employment Program, 3/31/15:</b></i>			
Personnel	\$ 11,018	\$ 11,018	\$ -
Fringe Benefits	4,377	4,377	-
Travel	321	321	-
Postage	34	34	-
Transportation	3,990	3,990	-
Other	28,275	24,452	3,823
Participant Car Repair	178	-	178
Participant Support Services	46,529	46,529	-
In School Activities	-	177	(177)
CAC Administrative Cost Allocation	1,260	1,198	62
WIA Administration Allocation	9,264	3,369	5,895
	<hr/>	<hr/>	
<i>Total WIA Disability Employment Program, 3/31/15</i>	105,246	95,465	9,781
<i><b>WIA Dislocated Worker, 6/30/15:</b></i>			
Trans - Trans Participants	19,975	19,975	-
Equipment Rental	98	98	-
Other	161,335	161,335	-
Participant Support Services	388,518	388,518	-
WIA Administration Allocation	41,697	41,697	-
	<hr/>	<hr/>	
<i>Total WIA Dislocated Worker, 6/30/15</i>	611,623	611,623	-

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>WIA Dislocated Worker, 6/30/16:</i></b>			
<i>WIA Dislocated Worker (#1):</i>			
Trans - Trans Participants	12,919	-	12,919
Other - Career Center Allocation	32,451	16,866	15,585
Other - Direct Program Allocation	14,942	4,350	10,592
Prtsupser - Tuition Education Expenses	27,771	800	26,971
Prtsupser - Training Expenses	17,617	-	17,617
WIA Administration Allocation	11,745	-	11,745
<b>Total WIA Dislocated Worker (#1)</b>	<b>117,445</b>	<b>22,016</b>	<b>95,429</b>
<i>WIA Dislocated Worker (#2):</i>			
Trans - Trans Participants	78,211	-	78,211
Other - Career Center Allocation	199,715	8,713	191,002
Other - Direct Program Allocation	91,788	6,172	85,616
Prtsupser - Tuition Education Expenses	163,178	34,699	128,479
Prtsupser - Training Expenses	106,638	5,205	101,433
Prtsupser - Bus Tickets	400	-	400
WIA Administration Allocation	71,081	7,560	63,521
<b>Total WIA Dislocated Worker (#2)</b>	<b>711,011</b>	<b>62,349</b>	<b>648,662</b>
<b>Total WIA Dislocated Worker, 6/30/16</b>	<b>828,456</b>	<b>84,365</b>	<b>744,091</b>
<b><i>WIA Asset Building &amp; WIA Youth Experience, 9/30/15:</i></b>			
<i>Asset Building:</i>			
Contract Services	25,000	25,000	-
WIA Administration Allocation	1,250	152	1,098
<b>Total Asset Building</b>	<b>26,250</b>	<b>25,152</b>	<b>1,098</b>
<i>Youth Work Experience:</i>			
Personnel	21,200	2,728	18,472
Participant Wages	-	3,005	(3,005)
Fringe Benefits Budget	2,330	-	2,330
Summer Youth Benefits	-	438	(438)
Participant Support Services	5,920	41	5,879
WIA Administration Allocation	1,550	24	1,526
<b>Total Youth Work Experience</b>	<b>31,000</b>	<b>6,236</b>	<b>24,764</b>
<b>Total WIA Asset Building &amp; WIA Youth Experience, 9/30/15</b>	<b>57,250</b>	<b>31,388</b>	<b>25,862</b>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>WIA Adult, 6/15:</b>			
WIA Adult (#1):			
Other - Career Center Allocation	7,376	7,376	-
WIA Adult (#2):			
Trans - Trans Participants	12,900	12,900	-
Other - Career Center Allocation	113,563	113,563	-
Other - Direct Program Allocation	80,027	80,027	-
Client Services - Clothing	187	187	-
Prtsupser - Clothing	393	393	-
Prtsupser - Tuition Education Expenses	259,695	259,695	-
Prtsupser - Training Expenses	80,437	80,437	-
Prtsupser - Bus Tickets	250	250	-
WIA Administration Allocation	36,348	36,348	-
Total WIA Adult (#2)	583,800	583,800	-
Total WIA Adult, 6/15	591,176	591,176	-
<b>WIA Adult, 6/16:</b>			
WIA Adult (#1):			
Other - Career Center Allocation	44,509	44,509	-
Prtsupser - Tuition Education Expenses	2,549	2,549	-
Prtsupser - Training Expenses	1,292	1,292	-
WIA Administration Allocation	5,372	5,372	-
Total WIA Adult (#1)	53,722	53,722	-
WIA Adult (#2):			
Trans - Trans Participants	49,806	25,595	24,211
Other - Career Center Allocation	233,685	124,368	109,317
Other - Direct Program Allocation	111,064	18,781	92,283
Prtsupser - Client Support Services	100	-	100
Prtsupser - Tuition Education Expenses	176,070	18,370	157,700
Prtsupser - Training Expenses	62,967	9,958	53,009
Prtsupser - Bus Tickets	1,000	700	300
WIA Administration Allocation	70,499	43,129	27,370
Total WIA Adult (#2)	705,191	240,901	464,290
Total WIA Adult, 6/16	758,913	294,623	464,290

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CONSORTIUM FUND

For The Year Ended June 30, 2015

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/15:</i>			
WIA Out-of-School Youth Program:			
Personnel	13,713	13,713	-
Summer Youth Wages	334	334	-
Fringe Benefits Budget	6,039	6,039	-
Summer Youth Fringe Benefits	25	25	-
Travel Budget	230	230	-
Participant Support Services Budget	52,967	52,967	-
Total WIA Out-of-School Youth Program	73,308	73,308	-
WIA In-School Youth Program:			
Personnel	27,849	27,849	-
Summer Youth Wages	27,211	27,211	-
Fringe Benefits Budget	10,243	10,243	-
Summer Youth Fringe Benefits	3,393	3,393	-
Supplies Budget	1,408	1,408	-
Travel Budget	1,229	1,229	-
Communications Budget	1,545	1,545	-
Printing	66	66	-
Professional Services Budget	806	806	-
Occupancy - Rent/Lease	6,629	6,629	-
Other - Other Budget	819	819	-
Participant Training Budget	282	282	-
Participant Support Services Budget	16,228	16,228	-
In-School Activities Budget	5,130	5,130	-
Total WIA In-School Youth Program	102,838	102,838	-
WIA Youth, Administration:			
CAC Administrative Costs	4,407	4,407	-
WIA Administration Allocation	5,672	5,672	-
Total WIA Youth, Administration	10,079	10,079	-
Total WIA Youth Grant, 6/15	186,225	186,225	-

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>WIA Youth Grant, 6/16:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	20,085	20,022	63
Summer Youth Wages Budget	3,583	-	3,583
Fringe Benefits Budget	6,520	6,258	262
Summer Youth Fringe Benefits Budget	346	-	346
Supplies Budget	469	111	358
Travel - Budget	410	409	1
Communications Budget	173	47	126
Transportation Budget	16,190	16,190	-
Other Budget	124,103	124,103	-
Participant Support Services Budget	118,056	118,056	-
<b>Total WIA Out-of-School Youth Program</b>	<b>289,935</b>	<b>285,196</b>	<b>4,739</b>
WIA In-School Youth Program:			
Personnel Budget	169,559	59,437	110,122
Summer Youth Wages Budget	110,061	24,994	85,067
Fringe Benefits Budget	66,129	27,267	38,862
Summer Youth Fringe Benefits Budget	13,491	1,912	11,579
Supplies Budget	4,998	4,998	-
Travel - Budget	10,666	1,815	8,851
Communications Budget	4,266	1,361	2,905
Printing Budget	692	-	692
Professional Services Budget	125	125	-
Transportation Budget	1,000	910	90
Occupancy Budget	12,799	3,425	9,374
Other Budget	75,353	37,275	38,078
Participant Training Budget	14,183	-	14,183
Participant Support Services Budget	22,750	7,176	15,574
In-School Activities Budget	27,616	10,616	17,000
<b>Total WIA In-School Youth Program</b>	<b>533,688</b>	<b>181,311</b>	<b>352,377</b>
WIA Youth, Administration:			
CAC Administrative Costs	28,296	10,084	18,212
WIA Administration Allocation	63,217	50,478	12,739
<b>Total WIA Youth, Administration</b>	<b>91,513</b>	<b>60,562</b>	<b>30,951</b>
<i>Total WIA Youth Grant, 6/16</i>	<i>915,136</i>	<i>527,069</i>	<i>388,067</i>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<i>WIA Youth Grant, 6/17:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	92,439	-	92,439
Summer Youth Wages Budget	29,644	-	29,644
Participant Wages Budget	20,664	-	20,664
Fringe Benefits Budget	39,749	-	39,749
Summer Youth Fringe Benefits Budget	2,964	-	2,964
Participant Fringe Benefits Budget	2,066	-	2,066
Supplies Budget	1,750	-	1,750
Travel - Budget	5,012	-	5,012
Communications Budget	1,250	-	1,250
Transportation Budget	15,728	-	15,728
Subcontractors Budget	86,087	-	86,087
Other Budget	96,180	-	96,180
Participant Support Services Budget	82,388	-	82,388
<b>Total WIA Out-of-School Youth Program</b>	<b>475,921</b>	<b>-</b>	<b>475,921</b>
WIA In-School Youth Program:			
Personnel Budget	120,000	-	120,000
Summer Youth Wages Budget	55,000	-	55,000
Participant Wages Budget	8,000	-	8,000
Fringe Benefits Budget	46,800	-	46,800
Summer Youth Fringe Benefits Budget	6,600	-	6,600
Participant Fringe Benefits Budget	960	-	960
Supplies Budget	4,958	-	4,958
Travel - Budget	6,500	-	6,500
Communications Budget	3,266	-	3,266
Printing Budget	692	-	692
Occupancy Budget	12,799	-	12,799
Other Budget	53,000	-	53,000
Participant Training Budget	1,500	-	1,500
Participant Support Services Budget	47,000	-	47,000
In-School Activities Budget	10,000	-	10,000
<b>Total WIA In-School Youth Program</b>	<b>377,075</b>	<b>-</b>	<b>377,075</b>
WIA Youth, Administration:			
CAC Administrative Costs	29,380	-	29,380
WIA Administration Allocation	65,397	-	65,397
<b>Total WIA Youth, Administration</b>	<b>94,777</b>	<b>-</b>	<b>94,777</b>
<i>Total WIA Youth Grant, 6/17</i>	<i>947,773</i>	<i>-</i>	<i>947,773</i>

**KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**

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

For The Year Ended June 30, 2015

	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><i>WIA Incentive, 9/30/15:</i></b>			
<i>WIA 1st Incentive:</i>			
Supplies Budget	6,330	6,330	-
Travel - Budget	1,364	1,364	-
Transportation Budget	785	785	-
Capital Budget	5,627	5,627	-
WIA Administration Allocation	1,567	1,567	-
<b>Total WIA 1st Incentive</b>	<b>15,673</b>	<b>15,673</b>	<b>-</b>
<i>WIA 2nd Incentive:</i>			
Capital Budget	3,556	3,556	-
Participant Support Services Budget	4,544	-	4,544
WIA Administration Allocation	900	-	900
<b>Total WIA 2nd Incentive</b>	<b>9,000</b>	<b>3,556</b>	<b>5,444</b>
<i>WIA 3rd Incentive:</i>			
Participant Support Services Budget	11,400	9,880	1,520
<b>Total WIA Incentive, 9/30/15</b>	<b>36,073</b>	<b>29,109</b>	<b>6,964</b>
<b><i>WIA Workforce Program Income, 9/30/15:</i></b>			
<i>UT Relationship Rx Program:</i>			
Other Budget	22,400	-	22,400
Participant Support Services Budget	10,000	655	9,345
WIA Administration Allocation	3,600	1,577	2,023
<b>Total UT Relationship Rx Program</b>	<b>36,000</b>	<b>2,232</b>	<b>33,768</b>
<i>Face Forward Workshop:</i>			
Personnel Budget	21,000	7,448	13,552
Participant Wages Budget	4,100	4,038	62
Fringe Benefits Budget	3,000	497	2,503
Summer Youth Fringe Benefits Budget	700	600	100
Travel - Budget	300	235	65
Communications Budget	100	47	53
Client Services Budget	500	500	-
Participant Support Services Budget	1,500	207	1,293
In-School Activities Budget	300	216	84
CAC Administrative Costs	600	525	75
WIA Administration Allocation	2,900	-	2,900
<b>Total Face Forward Workshop</b>	<b>35,000</b>	<b>14,313</b>	<b>20,687</b>
<b>Total WIA Workforce Program Income, 9/30/15</b>	<b>71,000</b>	<b>16,545</b>	<b>54,455</b>
<b><i>WIA Cost Allocation Pool, 6/15:</i></b>			
Occupancy - Rent/Lease	97,279	97,279	-
<b>TOTAL CONSORTIUM FUND</b>	<b>\$ 5,292,055</b>	<b>\$ 2,650,772</b>	<b>\$ 2,641,283</b>

**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, 2015, 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, 2016.

***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. Given these limitations, during our audit we did not identify any deficiencies in

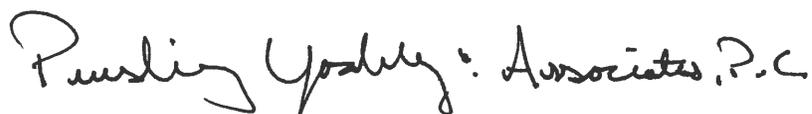
internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***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.

A handwritten signature in black ink that reads "Pauling Yonke, Associates, P.C." The signature is written in a cursive style.

Knoxville, Tennessee  
March 30, 2016



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, 2015. 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, 2015.

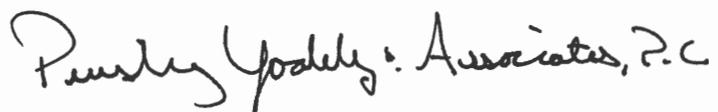
### ***Report on Internal Control over Compliance***

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, 2016

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2015**

**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:**

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs: \$ 650,302  
 Auditee qualified as low-risk auditee? Yes  No

**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

**KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE**  
**Schedule of Findings and Questioned Costs - *continued***  
**Year Ended June 30, 2015**

**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.

None Reported.