

Mid-Cumberland Community Services Agency

**For the Year Ended
June 30, 2002**

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www.comptroller.state.tn.us/sa/reports/index.html.
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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
State Capitol
Nashville, Tennessee 37243-0260
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John G. Morgan
Comptroller

March 16, 2004

The Honorable Phil Bredesen, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
Board of Directors
Mid-Cumberland Community Services Agency
531 Metroplex Drive
Nashville, Tennessee 37211

Ladies and Gentlemen:

Transmitted herewith is the financial and compliance audit of the Mid-Cumberland Community Services Agency for the year ended June 30, 2002. You will note from the independent auditor's report that an unqualified opinion was given on the fairness of the presentation of the financial statements.

Consideration of internal control over financial reporting and tests of compliance resulted in no audit findings.

Sincerely,

John G. Morgan
Comptroller of the Treasury

JGM/eb
03/086

State of Tennessee

A u d i t H i g h l i g h t s

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit
Mid-Cumberland Community Services Agency
For the Year Ended June 30, 2002

AUDIT OBJECTIVES

The objectives of the audit were to consider the agency's internal control over financial reporting; to determine compliance with certain provisions of laws, regulations, and contracts; to determine the fairness of the presentation of the financial statements; and to recommend appropriate actions to correct any deficiencies.

AUDIT FINDINGS

The audit report contains no findings.

OPINION ON THE FINANCIAL STATEMENTS

The opinion on the financial statements is unqualified.

Audit Report
Mid-Cumberland Community Services Agency
For the Year Ended June 30, 2002

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**Mid-Cumberland Community Services Agency
For the Year Ended June 30, 2002**

INTRODUCTION

POST-AUDIT AUTHORITY

This is a report on the financial and compliance audit of the Mid-Cumberland Community Services Agency. The audit was conducted pursuant to Section 37-5-313, *Tennessee Code Annotated*, which authorizes the Comptroller of the Treasury to “make an annual audit of the program established by this part as part of the comptroller’s annual audit pursuant to Section 9-3-211.”

BACKGROUND

Tennessee’s 12 community health agencies were created by Chapter 567 of the Public Acts of 1989, known as the Community Health Agency Act of 1989. This legislation established a defined system of health services to make health care available to the indigent citizens of Tennessee. The community health agencies determined areas of need in their geographic areas and ensured that services were available to meet those needs.

In May 1996, the Community Services Agency Act of 1996 replaced the community health agencies with the community services agencies. The purpose of these agencies is to coordinate funds and programs designated for care of children and other citizens in the state.

The Mid-Cumberland Community Services Agency serves the following counties: Cheatham, Dickson, Houston, Humphreys, Montgomery, Robertson, Rutherford, Stewart, Sumner, Trousdale, Williamson, and Wilson. The agency’s administrative offices are in Nashville, Tennessee.

The governing body of the Mid-Cumberland Community Services Agency is the board of directors. As of June 30, 2002, the board was composed of nine members. (See Appendix.) An executive committee, consisting of four board members, has the authority to act on behalf of the board of directors in the management of the agency’s property, affairs, and funds in extraordinary circumstances when the governing board cannot convene.

The agency’s programs are carried out by staff under the supervision of the executive director, who is appointed by the Commissioner of the Department of Children’s Services, subject to the approval of the board.

AUDIT SCOPE

The audit was limited to the period July 1, 2001, through June 30, 2002, and was conducted 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. Financial statements are presented for the year ended June 30, 2002. The Mid-Cumberland Community Services Agency has been included as a component unit in the *Tennessee Comprehensive Annual Financial Report*.

OBJECTIVES OF THE AUDIT

The objectives of the audit were

1. to consider the agency's internal control over financial reporting to determine auditing procedures for the purpose of expressing an opinion on the financial statements;
 2. to determine compliance with certain provisions of laws, regulations, and contracts;
 3. to determine the fairness of the presentation of the financial statements; and
 4. to recommend appropriate actions to correct any deficiencies.
-

PRIOR AUDIT FINDINGS

There were no findings in the prior audit report.

OBSERVATIONS AND COMMENTS

As noted in prior audits, the Mid-Cumberland Community Services Agency has entered into a contract with the Department of Children's Services, specifying that the community services agency (CSA) would assist in implementing various state programs. However, the department's participation in this contract was greater than indicated in the contract. Through this contract, state officials directly supervised CSA employees. And although these CSA

employees' salaries, travel costs, and other program costs were paid by the CSA, the Department of Children's Services reimbursed the CSA for these costs, including the CSA's administrative costs for serving as a fiscal agent. This contract appears to create "employer-employee" relationships between the department and these individuals.

Programs under the supervision of the Department of Children's Services included Children and Family Services, Family Support Services, Flexible Funding, and Emergency Residential. According to the CSA organization chart at the Department of Children's Services, several CSA employees reported to Department of Children's Services supervisors. Some of these CSA employees were secretaries for the department's regional administrative staff.

The practice of allowing employees of non-state entities such as the community services agencies to report directly to officials or employees of the Department of Children's Services, in carrying out what can be construed as state programs, raises policy and legal issues. We do not believe these situations should be accepted as a matter of policy. Section 37-5-314, *Tennessee Code Annotated*, considers CSA employees "state employees" for the purposes of negligent acts or omissions within the scope of their authority. However, Section 37-5-315(2), *Tennessee Code Annotated*, states: "This part shall not be construed as creating an employer-employee relationship between the department, the community services agencies or their contractors." This legal concern arises from the legislative intent that the department not create an employer-employee relationship with community services agencies and a review of the factors commonly used in determining the existence of an employer-employee relationship. These factors include the Department of Children's Services' ability to direct and control the work of CSA employees it supervises. These relationships also create inherent problems for the Department of Children's Services' supervisory personnel in that they have less direct control over the performance of CSA case managers.

In addition, the state apparently has incurred additional cost by contracting with non-state entities to operate programs. Over the years, the CSAs have operated programs for various departments of the state. In addition to direct program costs, the CSAs have received funding from each state department to defray the costs of administration. These costs included the salaries and benefits of the executive director and fiscal officer and costs of travel, supplies, and equipment used by the administrative staff.

The most recent audit of the Department of Children's Services includes an audit finding on these inappropriate contracts with the Mid-Cumberland Community Services Agency and other CSAs serving the department.

RESULTS OF THE AUDIT

AUDIT CONCLUSIONS

Internal Control

As part of the audit of the Mid-Cumberland Community Services Agency's financial statements for the year ended June 30, 2002, we considered internal control over financial reporting to determine auditing procedures for the purpose of expressing an opinion on the financial statements, as required by 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. Consideration of internal control over financial reporting disclosed no material weaknesses.

Compliance

The results of our audit tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Fairness of Financial Statement Presentation

The Division of State Audit has rendered an unqualified opinion on the Mid-Cumberland Community Services Agency's financial statements.



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF STATE AUDIT

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**Report on Compliance and on Internal Control
Over Financial Reporting Based on an Audit of
Financial Statements Performed in Accordance With
*Government Auditing Standards***

June 20, 2003

The Honorable John G. Morgan
Comptroller of the Treasury
State Capitol
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have audited the financial statements of the Mid-Cumberland Community Services Agency, a component unit of the State of Tennessee, as of and for the year ended June 30, 2002, and have issued our report thereon dated June 20, 2003. As discussed in Note 13 to the financial statements, the Mid-Cumberland Community Services Agency implemented Governmental Accounting Standards Board Statements No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*; and 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*. 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.

Compliance

As part of obtaining reasonable assurance about whether the Mid-Cumberland Community Services Agency's financial statements are free of material misstatement, we performed tests of the agency's compliance with certain provisions of laws, regulations, and contracts, 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 that are required to be reported under *Government Auditing Standards*.

The Honorable John G. Morgan

June 20, 2003

Page Two

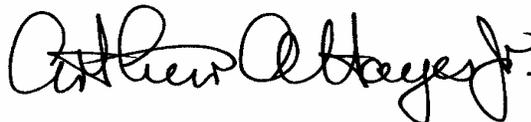
Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Mid-Cumberland Community Services Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to the Mid-Cumberland Community Services Agency's management in a separate letter.

This report is intended solely for the information and use of the General Assembly of the State of Tennessee, the board of directors, and management, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record.

Sincerely,

A handwritten signature in black ink that reads "Arthur A. Hayes, Jr." with a stylized flourish at the end.

Arthur A. Hayes, Jr., CPA,
Director

AAH/eb



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF STATE AUDIT

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Independent Auditor's Report

June 20, 2003

The Honorable John G. Morgan
Comptroller of the Treasury
State Capitol
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have audited the accompanying financial statements of the governmental activities and the general fund of the Mid-Cumberland Community Services Agency, a component unit of the State of Tennessee, as of and for the year ended June 30, 2002, which collectively comprise the agency's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements, based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the Mid-Cumberland Community Services Agency as of June 30, 2002, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 13 to the financial statements, the Mid-Cumberland Community Services Agency adopted the provisions of Governmental Accounting Standards Board

The Honorable John G. Morgan

June 20, 2003

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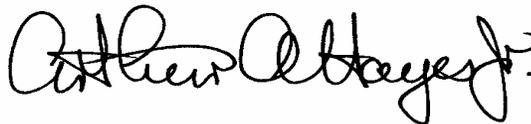
Statements 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*; and 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*. This resulted in changes to the format and content of the financial statements.

The management’s discussion and analysis and the Schedule of Pension Funding Progress for Mid-Cumberland Community Services Agency are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the agency’s basic financial statements. The accompanying financial information on page 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2003, on our consideration of Mid-Cumberland Community Services Agency’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Arthur A. Hayes, Jr.", written in a cursive style.

Arthur A. Hayes, Jr., CPA,
Director

AAH/eb

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of Mid-Cumberland Community Services Agency is providing the *Management's Discussion and Analysis* for readers of our financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ending June 30, 2002. The Mid-Cumberland Community Services Agency is applying the new GASB 34 reporting standard to the Financial Statements for this fiscal year and, as a result, includes significant changes in content and structure compared to previous years' financial statements. In future years, as prior-year information becomes available, a comparative analysis of government-wide data will be presented.

FINANCIAL HIGHLIGHTS

- Mid-Cumberland Community Services Agency's total assets were \$1,225,994, and total liabilities were \$1,080,613 at June 30, 2002
- Total net assets (assets less liabilities) were \$145,381, of which \$128,568 was unrestricted, and reflected an increase of \$16,743 from the previous year
- Total reportable expenses of all governmental activities, including depreciation, were \$6,098,041
- The agency's general fund balance was reported at \$233,315, of which \$216,185 was unreserved, and reflected an increase of \$4,979 from the previous year

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include three parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The statements also contain required supplementary information and supplementary information that is not required.

Basic Financial Statements

The basic financial statements include two kinds of financial statements that present different views of the operations of the agency—the **Government-Wide Financial Statements** and the **Fund Financial Statements**. The financial statements also include the **Notes to the Financial Statements**, which provides additional explanation and/or more detail to some of the information contained in the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the agency's operations using accounting methods similar to a private-sector business. The statements provide both short-term and long-term information about the agency's financial position and assist in assessing the agency's economic condition at the end of the fiscal year. The statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The statements also take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include two (2) statements:

1. The statement of net assets presents all of the agency's assets and liabilities, with the difference between the two reported as "net assets." Over time, increases or decreases in the agency's net assets may serve as a useful indicator of whether the financial position of the agency is improving or deteriorating.
2. The statement of activities presents information showing the agency's net assets and their changes during the fiscal year. All changes in net assets 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 not result in cash flows until future fiscal periods (such as uncollected receivables, and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each governmental activity of the agency, including Administration, Children and Family Services, Family Support Services, Flexible Funding, TennCare Transportation, Senior Citizens Employment Program, or any other program.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or programs. The fund financial statements focus on individual funds of the agency, reporting the agency's operations in more detail than the government-wide statements. Mid-Cumberland Community Services Agency has one type of fund:

Governmental Fund – The basic services provided by the agency are financed through a governmental fund. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental funds focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using a modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the agency's programs. The governmental fund statements provide a detailed short-term view of the agency's financial position, operations, and types of services provided. There are two governmental fund statements:

1. The governmental fund Balance Sheet, and
2. The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances.

The relationship (or differences) between governmental activities and the governmental funds is described by reconciliations presented with each governmental fund financial statement.

The agency has one governmental fund, the General Fund.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the financial statements.

Required Supplementary Information

The basic financial statements are followed by the required supplementary information that consists of a Schedule of Pension Funding Progress.

Other Supplementary Information

The Budgetary Comparison Schedule is presented as supplementary information. It follows the required supplementary information.

FINANCIAL ANALYSIS

Net Assets

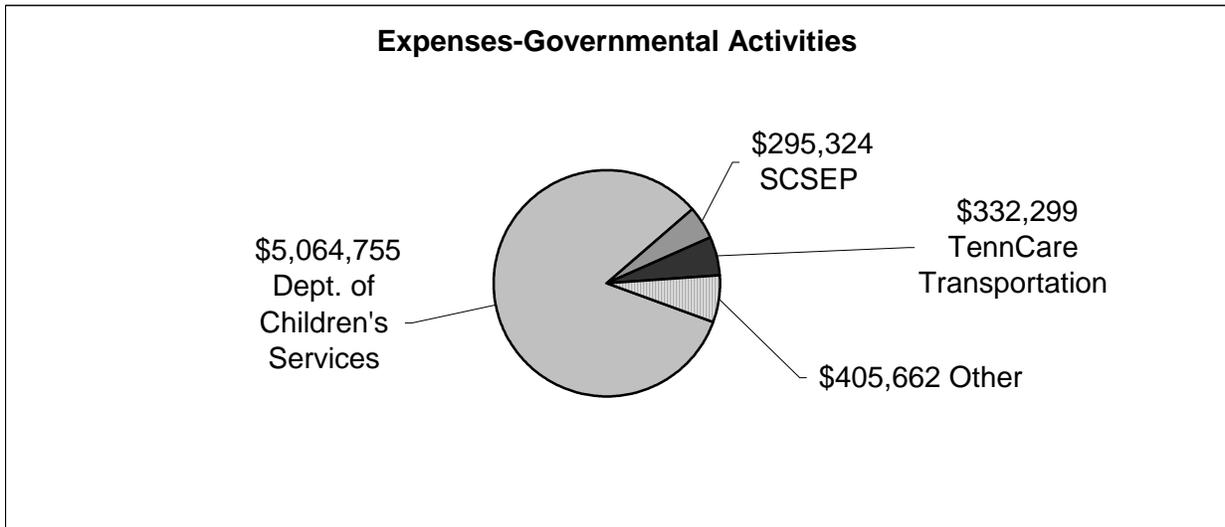
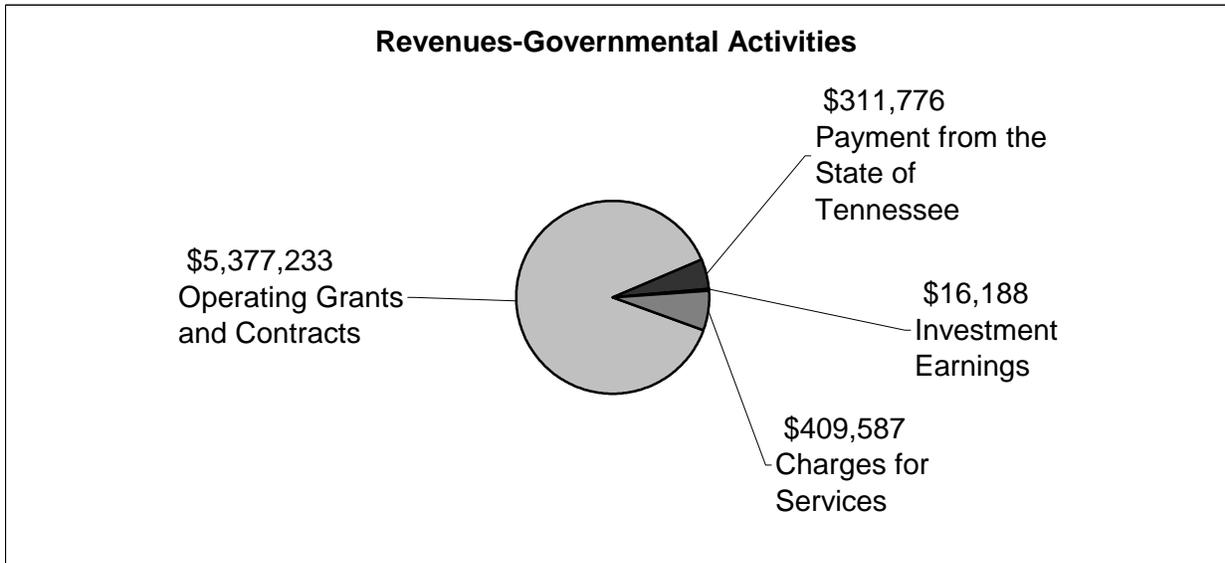
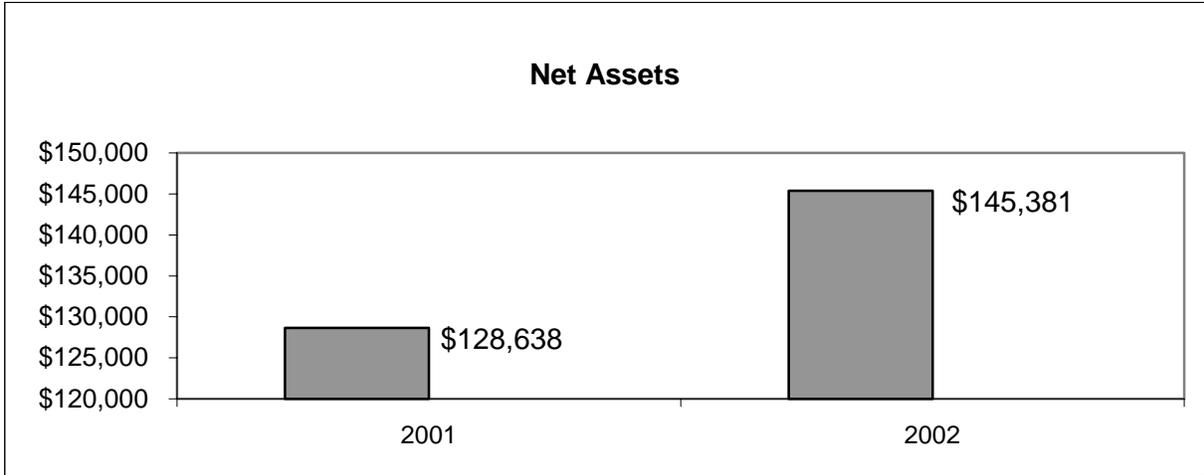
The Mid-Cumberland Community Services Agency's net assets were \$145,381 at June 30, 2002.

Net Assets	
Governmental Activities	
Current Assets	\$ 1,186,845
Capital Assets, net of depreciation	39,149
Total Assets	<u>1,225,994</u>
Current Liabilities	953,530
Long-Term Liabilities	127,083
Total Liabilities	<u>1,080,613</u>
Net Assets	
Invested in Capital Assets, net of related debt	16,813
Unrestricted	128,568
Total Net Assets	<u>\$ 145,381</u>

Changes in Net Assets

Total revenues were \$6,114,784; and total expenses were \$6,098,041 for the year ended June 30, 2002. The agency's net assets increased by \$16,743, or 8.8%, from the previous year. Approximately 93% of the agency's total revenue came from the State of Tennessee, while the remaining 7% of revenue resulted from charges for other various program services provided.

Changes in Net Assets	
Governmental Activities	
Revenues	
Program Revenues	
Charges for services	\$ 409,587
Operating grants and contributions	5,377,233
General Revenues	
Payment from the State of Tennessee	311,776
Interest	16,188
Total Revenues	<u>6,114,784</u>
Expenses	
Administration	374,107
Health and Social Services	5,723,934
Total Expenses	<u>6,098,041</u>
Increase in Net Assets	<u>\$ 16,743</u>



FINANCIAL ANALYSIS OF THE AGENCY'S GENERAL FUND

Governmental Fund General Fund

The unreserved fund balance serves as a useful measure of an agency's net resources available for utilization at the end of the fiscal year. At the end of the current fiscal year, the agency's general fund reported an unreserved ending fund balance of \$216,185, a decrease of \$413 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the course of the fiscal year ending June 30, 2002, the agency's operational budget was first increased by \$69,000 for an educational specialist and an administrative specialist by the Department of Children Services and increased again by \$88,163 for two AmeriCorp Promise Fellows, for a total net increase of \$157,163. The agency's final budget exceeded actual expenditures by more than \$2.433 million. Many new purchased service contracts were added because of increased flexible funding for families. The most significant variance in all programs was in salaries and fringe benefits. Not being able to maintain staffing levels is the main cause for the variance. In addition, a statewide TennCare Transportation Coordinator position was eliminated because of a change in strategy.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

During the course of the fiscal year ending June 30, 2002, the agency invested in an additional capital asset. A telephone system costing \$13,973 was added to the satellite location in Gallatin, Tennessee. The agency's total investment in capital assets for its governmental activities as of June 30, 2002, was \$217,990; accumulated depreciation was \$178,841, and net book value was \$39,149. See Note 3 in the Notes to the Financial Statements for additional information.

Liabilities for future payments for compensated absences and a capital lease agreement are described in detail in the Notes to the Financial Statements (Notes 4 and 6).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Management of Mid-Cumberland Community Services Agency does anticipate changes and modifications to our programs and governmental activities affecting our budget for next fiscal year. One of our major sources of funding, the Department of Children's Services, has been restructured. Forty-three agency case manager positions were transferred to the Department of Children's Services on June 30, 2002. In addition, seven agency staff positions will be transferred to Mid-Cumberland CSA from other CSAs as part of a reapportionment plan prescribed by the Department of Children's Services. During the next fiscal year our role within the department will concentrate on the non-custodial population. Our other major source of funding, TennCare Transportation will absorb the Davidson County CSA TennCare Transportation program resulting in five new staff positions, which will increase our budgeted revenues and expenses accordingly.

SUMMARY

This report is designed to provide readers with a general overview of the agency's finances and operations. Questions or comments may be directed to the Mid-Cumberland Director of Fiscal Services in Nashville, TN. The address is:

Mid-Cumberland Community Services Agency
531 Metroplex Drive
Suite A-200
Nashville, Tennessee 37211
Telephone 615-333-5400

Mid-Cumberland Community Services Agency
Statement of Net Assets
June 30, 2002

	Governmental Activities
Assets	
Cash (Note 2)	\$ 892,631.21
Accounts receivable	44.64
Due from the State of Tennessee	277,039.20
Prepaid items	17,129.59
Capital assets (Note 3):	
Equipment	217,990.40
Less accumulated depreciation	<u>(178,841.23)</u>
Total assets	<u>1,225,993.81</u>
 Liabilities	
Accrued payroll, payroll taxes, and benefits	154,465.35
Accounts payable	369,827.94
Due to the State of Tennessee	429,236.74
Long-term liabilities:	
Portion due or payable within one year:	
Capital leases (Notes 4 and 6)	5,658.82
Compensated absences (Note 4)	58,956.22
Portion due or payable after one year:	
Capital leases (Notes 4 and 6)	16,676.82
Compensated absences (Note 4)	<u>45,790.61</u>
Total liabilities	<u>1,080,612.50</u>
 Net Assets	
Invested in capital assets, net of related debt	16,813.53
Unrestricted	<u>128,567.78</u>
Total net assets	<u>\$ 145,381.31</u>

The notes to the financial statements are an integral part of this statement.

Mid-Cumberland Community Services Agency
Statement of Activities
For the Year Ended June 30, 2002

Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration	\$ 374,106.88	\$ -	\$ -	\$ (374,106.88)
Children and Family Services	2,801,292.86	-	2,807,920.87	6,628.01
Family Support Services	1,764,601.23	-	1,764,601.23	-
Flexible Funding	433,722.54	-	433,722.54	-
Emergency Residential	65,138.52	-	65,138.52	-
TennCare Transportation	332,299.10	409,587.05	-	77,287.95
AmeriCorp Promise Fellows	31,555.11	-	10,800.00	(20,755.11)
Senior Community Services	295,324.41	-	295,050.00	(274.41)
Total	<u>\$ 6,098,040.65</u>	<u>\$ 409,587.05</u>	<u>\$ 5,377,233.16</u>	<u>(311,220.44)</u>
General revenues:				
Payment from the State of Tennessee				311,775.64
Unrestricted investment earnings				<u>16,188.03</u>
Total general revenues				<u>327,963.67</u>
Change in net assets				16,743.23
Net assets - July 1				<u>128,638.08</u>
Net assets - June 30				<u>\$ 145,381.31</u>

The notes to the financial statements are an integral part of this statement.

Mid-Cumberland Community Services Agency
Balance Sheet
General Fund
June 30, 2002

Assets	
Cash (Note 2)	\$ 892,631.21
Accounts receivable	44.64
Due from the State of Tennessee	277,039.20
Prepaid items	17,129.59
Total assets	<u>\$ 1,186,844.64</u>
 Liabilities and Fund Balance	
Liabilities:	
Accrued payroll, payroll taxes, and benefits	\$ 154,465.35
Accounts payable	369,827.94
Due to the State of Tennessee	429,236.74
Total liabilities	<u>953,530.03</u>
 Fund balance:	
Reserved for prepaid items	17,129.59
Unreserved	216,185.02
Total fund balance	<u>233,314.61</u>
Total liabilities and fund balance	<u>\$ 1,186,844.64</u>
 Reconciliation of the general fund balance sheet to the statement of net assets:	
Total fund balance	\$ 233,314.61
 Amounts reported in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the general fund.	39,149.17
 Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the general fund. Long-term liabilities at year-end consist of:	
Capital leases payable	(22,335.64)
Compensated absences	<u>(104,746.83)</u>
Total net assets	<u>\$ 145,381.31</u>

The notes to the financial statements are an integral part of this statement.

Mid-Cumberland Community Services Agency
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
For the Year Ended June 30, 2002

Revenues

State grants and contracts	\$ 5,383,158.80
Federal grants and contracts	304,000.00
TennCare Transportation contracts	409,587.05
Donations	1,850.00
Interest	16,188.03
Total revenues	<u>6,114,783.88</u>

Expenditures

Administration	383,785.09
Children and Family Services	2,807,920.87
Family Support Services	1,764,601.23
Flexible Funding	433,722.54
Emergency Residential	65,138.52
TennCare Transportation	329,202.69
AmeriCorp Promise Fellows	30,383.59
Senior Community Services	295,050.00
Total expenditures	<u>6,109,804.53</u>
Excess of revenues over expenditures and net change in fund balance	4,979.35
Fund balance - July 1	228,335.26
Fund balance - June 30	<u>\$ 233,314.61</u>

Reconciliation of the general fund statement of revenues, expenditures, and changes in fund balance to the statement of activities:

Net change in fund balance	\$ 4,979.35
----------------------------	-------------

Amounts reported in the statement of activities are different because:

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 as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the period. 3,032.93

Payments on capital leases consume the current financial resources of governmental funds. These transactions, however, have no effect on net assets. 5,046.08

The expense for compensated absences reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds. 3,684.87

Changes in net assets of governmental activities \$ 16,743.23

The notes to the financial statements are an integral part of this statement.

Mid-Cumberland Community Services Agency
Notes to the Financial Statements
June 30, 2002

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Title 37, Chapter 5, of *Tennessee Code Annotated*, established the CSA as “a political subdivision and instrumentality of the state.” The Mid-Cumberland Community Services Agency is a component unit of the State of Tennessee and is discretely presented in the *Tennessee Comprehensive Annual Financial Report*. Although the CSA is a separate legal entity, the state is financially accountable for the CSA because the state appoints a majority of the CSA’s governing body and approves the CSA’s Plan of Operation (budget). The CSA’s reporting entity does not include any component units.

Basis of Presentation

The accompanying financial statements 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 CSA’s basic financial statements consist of government-wide financial statements (the statement of net assets and the statement of activities), and fund financial statements (the balance sheet and the statement of revenues, expenditures, and changes in fund balance). The Mid-Cumberland Community Services Agency does not have any proprietary or fiduciary funds, and its only governmental fund is the general fund.

The statement of net assets presents all of the CSA’s financial and capital resources including both short-term and long-term information. The statement of activities presents a comparison between the direct expenses and program revenues for each of the CSA’s programs. Direct expenses are those that are specifically associated with a program. Program revenues include (a) charges paid by the recipients for services provided by the program and (b) grants and contributions that are restricted to meeting the operational requirements of the program. Revenues that are not classified as program revenues are presented as general revenues.

Measurement Focus and Basis of Accounting

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

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

timing of related cash flows. Grants are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become susceptible to accrual, generally when they are measurable and become available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Revenues that the CSA earns by incurring obligations are recognized in the same period the obligations are recognized. All other revenue items are considered to be available if collected within 60 days after the end of the current period.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences and capital lease principal and interest, which are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed in the government-wide statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Assets and Liabilities

Cash

Cash reported in both the government-wide and the fund financial statements consists of petty cash, demand deposits, and deposits in the Local Government Investment Pool (LGIP) administered by the State Treasurer. The liquidity of the LGIP is sufficient to cover any withdrawal request by a participant.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and the fund financial statements.

Capital Assets

Capital assets are defined by the CSA as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capitalized

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

assets are reported in the government-wide financial statements. Capitalized assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation. The CSA does not own any infrastructure. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capitalized assets are depreciated on a straight-line basis over the following estimated useful lives of the assets.

<u>Description</u>	<u>Estimated Life</u>
Computer Equipment	3 years
Computer Software	3 years
Telephone Equipment	5 years

Compensated Absences

It is the CSA's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the CSA's policy is to pay this benefit only if the employee is sick or upon death. In the government-wide financial statements, the liability for all vacation pay is accrued when earned. In the fund financial statements, a liability for these amounts is reported only if they have matured, for example, because of employee resignations and retirements.

Capital Leases

A capital lease arrangement for the acquisition of a capital asset is recognized as a long-term obligation in the government-wide financial statements at the inception of the arrangement. In the fund financial statements, a liability relating to a capital lease is only reported when payment is due.

Budgetary Process

Legislation requires the CSA board to submit an annual plan of operation for review and approval to the Commissioner of Children's Services, Commissioner of Finance and Administration, and the Comptroller of the Treasury. As part of this plan, the CSA is to submit a financial plan for operating and capital expenditures. This financial plan is prepared on the modified accrual basis of accounting. The Plan of Operation may be amended during the year with the written approval of the Commissioners and the Comptroller.

The agency does not have an annual appropriated budget. The Plan of Operation serves as an annual financial plan for budgetary purposes.

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

NOTE 2. DEPOSITS

The Mid-Cumberland Community Services Agency's bank accounts are in financial institutions that participate in the bank collateral pool administered by the Treasurer of the State of Tennessee. The securities pledged to protect these accounts are pledged in the aggregate rather than against each individual account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

The Mid-Cumberland Community Services Agency also has deposits in the Local Government Investment Pool (LGIP) administered by the State Treasurer. The LGIP is part of the Pooled Investment Fund. The fund's investment policy and custodial credit risk are presented in the *Tennessee Comprehensive Annual Financial Report* for the year ended June 30, 2002. The report may be obtained by writing to the Tennessee Department of Finance and Administration, Division of Accounts, 14th Floor William R. Snodgrass Tennessee Tower, 312 Eighth Avenue North, Nashville, Tennessee 37243-0298, or by calling (615) 741-2140.

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2002, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Equipment	\$ 204,017.40	\$ 13,973.00	\$ -	\$ 217,990.40
Less accumulated depreciation	(167,901.16)	(10,940.07)	-	(178,841.23)
Net capital assets	<u>\$ 36,116.24</u>	<u>\$ 3,032.93</u>	<u>\$ -</u>	<u>\$ 39,149.17</u>

Depreciation expense was charged to the CSA programs as follows:

<u>Program</u>	<u>Amount</u>
Administration	\$ 1,072.42
Children and Family Services	7,012.47
TennCare Transportation	2,436.46
AmeriCorp Promise Fellows	418.72
Total depreciation expense	<u>\$ 10,940.07</u>

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

NOTE 4. LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2002, was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>
Compensated absences	\$ 108,431.70	\$ 153,519.32	\$ 157,204.19	\$ 104,746.83
Capital leases	<u>27,381.72</u>	<u>-</u>	<u>5,046.08</u>	<u>22,335.64</u>
Total long-term liabilities	<u>\$ 135,813.42</u>	<u>\$ 153,519.32</u>	<u>\$ 162,250.27</u>	<u>\$ 127,082.47</u>

NOTE 5. OPERATING LEASES

The agency leases office space and equipment to carry out its activities and to administer the various grant programs. Total expenditures under operating leases for space and equipment were \$181,625.08 and \$42,808.92 for the year ended June 30, 2002. All leases for space are cancelable; all leases for equipment are noncancelable.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms exceeding one year as of June 30, 2002.

<u>Year Ending</u> <u>June 30</u>	
2003	\$ 48,081.93
2004	45,116.13
2005	39,396.46
2006	<u>22,967.22</u>
Total minimum payments required	<u>\$ 155,561.74</u>

In addition, the State of Tennessee has entered into cancelable lease agreements for space on behalf of the agency. The agency reimburses the state for these lease payments. Total reimbursements to the state for operating leases were \$59,005.71 for the year ended June 30, 2002. The agency is not obligated to continue making the lease payments should it discontinue use of the space.

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

NOTE 6. CAPITAL LEASE

The agency has a lease agreement in effect that is considered a capital lease. This agreement has a beginning date of December 13, 2000, and an ending date of November 13, 2005, and an imputed interest rate of 11.5%. The following is a schedule by years of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments at June 30, 2002.

Year Ending <u>June 30</u>	
2003	\$ 7,938.24
2004	7,938.24
2005	7,938.24
2006	<u>3,307.60</u>
Total minimum payments required	27,122.32
Less amounts representing interest	<u>4,786.68</u>
Present value of net minimum lease payments	\$ <u><u>22,335.64</u></u>

The capitalized cost of the equipment acquired under the lease agreement was \$30,069.00. The value at June 30, 2002, net of depreciation, is \$19,544.85.

NOTE 7. DEFINED BENEFIT PENSION PLAN

Plan Description

All full-time employees are members of the Political Subdivision Pension Plan (PSPP), an agent, multiple-employer, defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). The TCRS administers a defined benefit pension plan that provides retirement, disability, and death benefits, as well as annual cost-of-living adjustments, to plan members and beneficiaries. Benefit provisions are established in state statute found in Title 8, Chapters 34-37, *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. Amendments to the TCRS are not applicable to a political subdivision unless approved by the political subdivision's governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. The report may be obtained by writing to the Tennessee Department of the Treasury, Consolidated

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

Retirement System, 10th Floor Andrew Jackson Building, 500 Deaderick Street, Nashville, Tennessee 37243-0230, or can be accessed at www.treasury.state.tn.us.

Funding Policy

As authorized by the agency's board of directors, the agency pays the total pension contribution for its employees. The agency is required to contribute an actuarially determined rate; for the year ended June 30, 2002, the rate was 4.99% of annual covered payroll. The contribution requirements of plan members are set by state statutes and approved by the political subdivision's governing body. Contribution requirements for the agency are established and may be amended by the TCRS' Board of Trustees.

Annual Pension Cost

The agency's annual pension cost of \$134,709 for the year ended June 30, 2002, was equal to the agency's required and actual contributions.

The required contribution for the year ended June 30, 2002, was determined as part of the July 1, 1999, actuarial valuation using the frozen initial liability actuarial cost method, a projected-benefit cost method. Significant actuarial assumptions used include (a) rate of return on investment of present and future assets of 7.5% a year compounded annually, (b) projected salary increases of 5.5% a year (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries) compounded annually, (c) projected 4.5% annual increase in the social security wage base, and (d) projected post-retirement benefit increases of 3% of the retiree's most recent benefit. The actuarial value of the agency's assets was determined using techniques that smooth the effect of short-term volatility in the market value of both fixed income and equity securities over a five-year period.

Three-Year Trend Information

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
June 30, 2002	\$ 134,709	100 %	-
June 30, 2001	\$ 120,490	100 %	-
June 30, 2000	\$ 119,138	100 %	-

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

NOTE 8. OTHER POST-EMPLOYMENT BENEFITS

The State of Tennessee administers a group health insurance program that provides post-employment health insurance benefits to eligible agency retirees. This benefit is provided and administered by the State of Tennessee. The agency assumes no liability for retiree health care programs. Information related to this plan is available at the statewide level in the *Tennessee Comprehensive Annual Financial Report*. Note 2 includes the information to obtain the report.

NOTE 9. CONTINGENCIES

Sick Leave—The agency records the cost of sick leave when paid. Generally, since sick leave (earned one day per month with unlimited accumulation) is paid only when an employee dies or is absent because of illness, injury, or related family death, there is no liability for sick leave at June 30. The amount of unused sick leave was \$129,452.93 at June 30, 2002.

NOTE 10. IN-KIND CONTRIBUTIONS

In-kind contributions represent the value of noncash contributions provided by an external organization. These contributions may consist of volunteer time, services, space, utilities, supplies, or equipment use. Because the receipt of in-kind contributions does not result in current financial resources, the value of the contributions is not recognized in the financial statements.

Local businesses and other members of the community donate supervisory time and work space to Senior Community Services Employment Program participants enrolled in part-time community service and private-sector employment. Mid-Cumberland Community Services Agency received in-kind contributions for this program of \$35,000 during the year ended June 30, 2002.

NOTE 11. DONATED FACILITIES

The close relationship of Mid-Cumberland Community Services Agency with the Department of Children's Services has created a sharing of leased facilities. A few Mid-Cumberland employees are housed in DCS facilities, and a few DCS employees

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

are housed in Mid-Cumberland facilities. The values of these shared/donated facilities are not recorded in the financial statements.

NOTE 12. RISK MANAGEMENT

The agency is exposed to various risks of loss related to general liability; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Commercial Coverage

The agency carries commercial insurance for risks of loss of its personal property, surety bond coverage for risks of employee dishonesty, and professional liability coverage for board members and directors. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

State of Tennessee's Claims Award Fund

The agency participates in the State of Tennessee's Claims Award Fund, an internal service fund in which the state has set aside assets for claims settlement. This fund services all claims for risk of loss to which the state is exposed, including general liability, automobile liability, professional malpractice, and workers' compensation. The fund allocates the cost of providing claims servicing and claims payment by charging a premium to the participating agencies based on a percentage of each agency's expected loss costs, which include both experience and exposures. This charge considers recent trends in actual claims experience of the state as a whole. An actuarial valuation is performed as of each fiscal year-end to determine the fund liability and premium allocation. As a participant in the Claims Award Fund, the agency is subject to the liability limitations under the provisions of the Tennessee Claims Commission Act, Section 9-8-101 et seq., *Tennessee Code Annotated*. Liability for negligence of the agency for bodily injury and property damage is limited to \$300,000 per person and \$1,000,000 per occurrence. The limits under workers' compensation are set forth in Section 50-6-101 et seq., *Tennessee Code Annotated*.

Health Coverage

The agency has elected to provide health coverage for its employees through a health plan for eligible local governments and quasi-governmental agencies in Tennessee. The Local Government Group Insurance Fund provides access to affordable health

Mid-Cumberland Community Services Agency
Notes to the Financial Statements (Cont.)
June 30, 2002

insurance by pooling risk among the groups. The plan provides for greater stability in controlling premium increases and, through a structured managed-care program, helps contain health care costs of participating members.

The plan is administered by the State of Tennessee, using a separately established fund. Premiums of participating units are deposited to this fund and used to pay claims for health care costs of participants, as well as the state's administrative costs of the plan. The agency's obligation under the plan is limited to 80% of the total premiums. The employees are responsible for the remaining 20% of the total premiums. Employees have the option of obtaining insurance through either Blue Cross Blue Shield of Tennessee or AETNA. Claims are administered by these companies, which are currently under contract to provide these and other services to the state. Insurance premiums are adjusted at the end of the year based on the claims experience of the pool. Individual pool participants are not assessed additional premiums based on individual claims experience. Employees and providers have 13 months to file medical claims under Blue Cross Blue Shield of Tennessee and three months under AETNA.

NOTE 13. NEW ACCOUNTING PRONOUNCEMENTS

The Mid-Cumberland Community Services Agency has implemented the provisions of Governmental Accounting Standards Board (GASB) Statements 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*; and 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*. These statements establish new financial reporting requirements and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The State of Tennessee implemented these statements, as required, for the year ended June 30, 2002. As a component unit of the state, the Mid-Cumberland Community Services Agency has also implemented the statements for the year ended June 30, 2002.

**Mid-Cumberland Community Services Agency
Required Supplementary Information
Schedule of Pension Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Funding Excess) AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded (Funding Excess) AAL as a Percentage of Covered Payroll [(b-a)/c]
July 1, 2001	\$2,416,132	\$2,416,132	-	100%	\$2,311,171	- %
July 1, 1999	\$1,880,049	\$1,880,049	-	100%	\$2,268,739	- %
June 30, 1997	\$1,354,095	\$1,354,095	-	100%	\$2,333,966	- %

Changes in Actuarial Assumptions

An actuarial valuation was performed as of July 1, 2001, to establish contribution rates as of July 1, 2002. The July 1, 1999, actuarial valuation established contribution rates for the year ended June 30, 2001. Significant actuarial assumptions used in both valuations included a rate of return on investment of present and future assets of 7.5% a year compounded annually and a projected annual increase in post-retirement benefits of 3% of the retiree's most recent benefit. Projected salary increases used in the 2001 valuation were 4.75% a year compounded annually, down from 5.5% a year in the 1999 valuation (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries). The 2001 valuation projected a 3.5% annual increase in the social security wage base, down from 4.5% in the 1999 valuation.

Supplementary Information
Mid-Cumberland Community Services Agency
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2002

	Budgeted Amounts		Actual	Variance with Final Budget - Over (Under)
	Original	Final		
Sources of Financial Resources				
Fund Balance, July 1				
Amount approved for expenditure	\$ 83,740.00	\$ 150,303.00	\$ 150,303.00	-
Amount not approved for expenditure	144,595.26	78,032.26	78,032.26	-
Revenues				
Department of Children's Services	6,895,059.00	6,964,059.00	5,381,308.80	\$ (1,582,750.20)
TennCare Managed Care Organizations/ Behavioral Health Organizations	394,474.00	468,561.00	409,587.05	(58,973.95)
Tennessee Commission on National and Community Service	-	21,600.00	10,800.00	(10,800.00)
Tennessee Commission on Aging	329,670.00	329,670.00	295,050.00	(34,620.00)
Other CSAs, Local Agencies, Donations	142,260.00	68,173.00	-	(68,173.00)
Metropolitan Government of Nashville	540,781.00	540,781.00	1,850.00	(538,931.00)
Interest revenue	-	-	16,188.03	16,188.03
Total revenues	<u>8,302,244.00</u>	<u>8,392,844.00</u>	<u>6,114,783.88</u>	<u>(2,278,060.12)</u>
Total sources of financial resources	<u>8,530,579.26</u>	<u>8,621,179.26</u>	<u>6,343,119.14</u>	<u>(2,278,060.12)</u>
Expenditures				
Administration	455,872.00	460,899.00	383,785.09	(77,113.91)
Children and Family Services	3,656,400.00	3,722,053.00	2,807,920.87	(914,132.13)
Family Support Services	2,275,299.00	2,273,619.00	1,764,601.23	(509,017.77)
Flexible Funding	510,100.00	510,100.00	433,722.54	(76,377.46)
Emergency Residential	81,600.00	81,600.00	65,138.52	(16,461.48)
TennCare Transportation	419,019.00	419,019.00	329,202.69	(89,816.31)
AmeriCorp Promise Fellows	-	88,163.00	30,383.59	(57,779.41)
Senior Community Services	310,000.00	310,000.00	295,050.00	(14,950.00)
Youth at Work	540,781.00	540,781.00	-	(540,781.00)
Community Development	136,913.00	136,913.00	-	(136,913.00)
Total expenditures	<u>8,385,984.00</u>	<u>8,543,147.00</u>	<u>6,109,804.53</u>	<u>(2,433,342.47)</u>
Fund Balance, June 30	<u>\$ 144,595.26</u>	<u>\$ 78,032.26</u>	<u>\$ 233,314.61</u>	<u>\$ 155,282.35</u>

APPENDIX

MID-CUMBERLAND COMMUNITY SERVICES AGENCY

Beverly G. Bass, Executive Director

BOARD OF DIRECTORS

Board Officers

Mary Todd Linville, Chair
Janet B. Tabor, Vice-Chair
Norman Hanes, Treasurer
Barbara K. Swader, Secretary

Executive Committee Members

Mary Todd Linville, Chair
Janet B. Tabor, Vice-Chair
Norman Hanes, Treasurer
Barbara K. Swader, Secretary

Other Members of the Board of Directors

David Asbury
Beth Kasch
Bettye McKinnon
Julie C. Mills
Bettie Woodward