

Kentuckiana Regional Planning and Development Agency

Audited Financial Statements

**For the Year Ended June 30, 2016
With Comparative Totals for
June 30, 2015**

Kentuckiana Regional Planning and Development Agency

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Independent Auditor's Report

The Board of Directors
Kentuckiana Regional Planning and Development Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activity of the Kentuckiana Regional Planning and Development Agency ("KIPDA") as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise KIPDA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the business-type activity of KIPDA as of June 30, 2016, and the respective changes in its financial position (deficit) and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Kentucky
Indiana
Ohio

Mountjoy Chilton Medley LLP

P 812.670.3400 | F 812.670.3400

702 North Shore Drive | Suite 500 | Jeffersonville, IN 47130

www.mcmcpa.com | 888.587.1719

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Independent Auditor's Report (Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and GASB 68 schedules on pages 21 - 22 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 KIPDA's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2016, on our consideration of KIPDA'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 KIPDA's internal control over financial reporting and compliance.



Jeffersonville, Indiana
November 28, 2016

Kentuckiana Regional Planning and Development Agency Management's Discussion and Analysis

As management of the Kentuckiana Regional Planning and Development Agency (KIPDA), we offer readers of KIPDA's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2016.

Nature of Organization and Reporting Entity

KIPDA was formed in 1973 (by interstate compact under the laws of Kentucky and Indiana) for the purpose of civic improvement and economic development within a nine county region in Kentucky and Southern Indiana. KIPDA is a voluntary association of local governments funded by contributions from the member cities and counties, federal and state grant awards, and contracts for services.

In evaluating KIPDA as a reporting entity, management has addressed its relationship with the local governments and concluded that, in accordance with the criteria set forth in Sections 2100 and 2600 of the Governmental Accounting Standards Board (GASB) Codification, KIPDA is a separate reporting entity.

Overview of the Financial Statements

This annual report consists of four parts: Management's Discussion and Analysis (this section), financial statements and related notes, required supplementary information related to participation in a multiple employer pension plan, and supplementary information. The financial statements include notes that provide additional information relating to KIPDA's financial condition. Readers are encouraged to read the notes to better understand the financial statements.

Required Financial Statements

The Statement of Net Position

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

The Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position identifies the revenues generated and the expenses incurred during the fiscal year. This statement categorizes all revenues and expenses as operating activity because the non-operating activity is considered insignificant.

The Statement of Cash Flows

The Statement of Cash Flows provides information relating to KIPDA's cash receipts and cash expenditures during the fiscal year. The statement reports cash receipts, cash payments and net changes in cash resulting from operations, and provides answers to such questions as where did cash come from, what was cash used for and what was the change in the cash balance during the reporting period.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Financial

**Table 1
Condensed Statements of Net Position (Deficit)**

	2016	2015	Increase (Decrease)
Assets			
Current assets	\$ 6,134,020	\$ 5,990,670	\$ 143,350
Property and equipment, net	217,002	221,836	(4,834)
Total Assets	6,351,022	6,212,506	138,516
Deferred Outflows of Resources - Pension	1,775,690	553,385	1,222,305
Total Assets and Deferred Outflows of Resources	<u>\$ 8,126,712</u>	<u>\$ 6,765,891</u>	<u>\$ 1,360,821</u>
Liabilities			
Current liabilities	\$ 3,008,215	\$ 2,975,743	\$ 32,472
Net pension liability	7,722,068	5,456,687	2,265,381
Total Liabilities	10,730,283	8,432,430	2,297,853
Deferred Inflows of Resources - Pension	-	609,098	(609,098)
Total Liabilities and Deferred Inflows of Resources	<u>10,730,283</u>	<u>9,041,528</u>	<u>1,688,755</u>
Net Position (Deficit)			
Net investment in property and equipment	217,002	221,836	(4,834)
Unrestricted operating	3,125,805	3,014,927	110,878
Unrestricted GASB 68 (Deficit)	<u>(5,946,378)</u>	<u>(5,512,400)</u>	<u>(433,978)</u>
Total Net Position (Deficit)	<u>\$ (2,603,571)</u>	<u>\$ (2,275,637)</u>	<u>\$ (327,934)</u>

Net Position (Deficit) - The total net position (deficit) of KIPDA as of June 30, 2016 was \$(2,603,571), which includes a deficit of \$(5,946,378) relating to activity associated with the net pension obligation, which is KIPDA's proportionate share of our pension plan's deficit. It should be noted that without the net pension plan obligation, which is a reporting requirement of GASB 68, KIPDA would have a positive net position of \$3,342,807. KIPDA's net position (deficit) increased by approximately \$327,900 in fiscal year 2016. However, pension expense reported in accordance with GASB 68 was \$433,978 more than pension payments actually required by and paid to the pension system. Without this additional pension expense, KIPDA's net position would have increased by \$106,044. Current assets increased by approximately \$143,400 as current liabilities increased by approximately \$32,500. Net investments in property and equipment decreased as the result of purchases of equipment of \$37,800 less depreciation of \$42,600.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

**Table 2
Condensed Statements of Revenue, Expenses and Changes in Net Position (Deficit)**

	<u>2016</u>	<u>2015</u>	<u>Increase (Decrease)</u>
Total Revenues	\$ 25,344,816	\$ 25,566,170	\$ (221,354)
Total Expenses	<u>25,672,750</u>	<u>24,886,492</u>	<u>786,258</u>
(Decrease) Increase in Net Position (Deficit)	<u>\$ (327,934)</u>	<u>\$ 679,678</u>	<u>\$ (1,007,612)</u>

Expenses for fiscal year 2016 include actuarially determined pension expense reported in accordance with GASB 68 that was \$433,978 more than pension payments actually required by and paid to the pension system. Without this additional pension expense, KIPDA would have had an increase in net position of \$106,044.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Revenues

KIPDA's total revenue decrease of approximately \$221,400 from fiscal year 2015 consisted of:

- The largest portion of the decrease was a net decrease of approximately \$433,700 in social services programs. The changes in revenues are:

Eliminate Diabetes Related Disparities	\$ (335,500)
In-Person Assisters Program	(306,500)
Medicare CDO/PDS	136,100
Personal Care Attendant Program	(120,600)
Medicaid ADRC	103,600
Adult Day	(95,000)
Title III C-2	85,600
HomeCare	(43,600)
SHIP	67,000
Plan 4 Health	56,000
Medicaid Client Fees	(49,800)
GWEP #1	49,200
Title III C-1	36,500
Title III-B	(33,200)
Miscellaneous CDO	(29,400)
Title III Administration	29,200
Title III E	(27,100)
KY Caregivers Program	21,700
RWJ Grant	21,500
CDSME	(21,300)
DAIL Meetings	12,700
Planned Parenthood Project	10,800
Various Programs, net	<u>(1,600)</u>
Net Decrease	<u><u>\$ (433,700)</u></u>

The Eliminate Diabetes Related Disparities Program and CDSME activity was completed during fiscal year 2016. The In-Person Assisters Program, HomeCare, and Title III-B experienced reductions from the funders in fiscal year 2016. KIPDA received no funding in fiscal year 2016 for the Personal Care Attendant Program. Revenues for the Adult Day Program continue to decrease as program services decrease following previous action by the Kentucky Department of Aging and Independent Living (DAIL) to eliminate specific funding for that program. Medicaid Client Fees were reduced as the result of write off of receivables after an aggressive review of collectability.

The Medicaid Consumer Directed Options/Participant Directed Services Program continued to add clients in fiscal year 2016. The rate of increase is less than previous years partly due to many clients' budgets being reduced when renewed by Medicaid. Medicaid ADRC revenue increased due to increased activity and a change in method of payment to unit price payment. Title III C-1 and C-2 revenues increased due to carryover from prior year plus additional funding received. SHIP funding increased due to carryover from previous year and an increase in program services. Some of the other revenue increases relate to new grants for Plan 4 Health, GWEP, and RWJ Grant.

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Revenues (Continued)

- Transportation revenues increased by a net of approximately \$217,700. The changes in revenues are:

Kentucky STP	\$ 376,700
Van Pool Fees	(121,200)
Kentucky FHWA	(55,600)
Indiana STP	53,300
Other Transportation Funding	(26,600)
Indiana FHWA	19,100
Kentucky FTA	(12,700)
Centerline Study	(10,700)
Other, net	<u>(4,600)</u>
Net Increase	<u>\$ 217,700</u>

The increase in Kentucky and Indiana STP revenue resulted from reimbursement for vans that were purchased in fiscal year 2016. Carryover of both funding sources from fiscal year 2015 was due to the fact that no new vans were needed in fiscal year 2015. Indiana FHWA revenue increased due to carryover funds from previous year and an increase in the regular funding.

Van Pool Fees are based on the cost of operating the vans. Due to the reduction in gasoline prices, the operating costs and fee revenue decreased. Reductions in Kentucky FHWA, Other Transportation Funding, and Kentucky FTA revenues are generally related to the revenue related to reimbursement for costs of the Downtown Study, which was primarily done in fiscal year 2015. Revenue for the Centerline Study decreased in fiscal year 2016 because the funder did not request as much work under the contract as in fiscal year 2015.

- The public administrative services division revenues decreased by a net amount of approximately \$13,200. The changes in revenue are:

Mapping Project	\$ (16,000)
Hazard Mitigation	13,300
DLG - Unmatched	(12,600)
EDA - Federal	1,400
Other	<u>700</u>
Net Decrease	<u>\$ (13,200)</u>

Revenue for the Mapping Project decreased in fiscal year 2016 because the funder did not request as much work as in fiscal year 2015. DLG – Unmatched revenue decreased in fiscal year 2016 primarily due to revenue reduction by the state late in the fiscal year. Hazard Mitigation revenue increased in fiscal year 2016 because the funding started late in fiscal year 2015 and most of the work was done in fiscal year 2016.

- Other net revenue increases were a total of \$7,800. The changes are:

In-kind services	\$ 11,200
Other miscellaneous, net	<u>(3,400)</u>
Net Increase	<u>\$ 7,800</u>

**Kentuckiana Regional Planning and Development Agency
Management's Discussion and Analysis (Continued)**

Change in Expenses

Expenses generally increase and decrease as revenues change. However, in fiscal year 2016, revenues decreased as expenses increased primarily due to decreases in net revenues related to lump sum and unit price contracts and other funding reductions.

Changes in Result of Operations

The fiscal year 2016 decrease in net position was approximately \$1,007,600 less than fiscal year 2015. The change consisted of:

Decrease in lump sum and unit price contract net revenue	\$ (202,900)
Decrease in miscellaneous income	(34,300)
Increase in local funds required for operations	(114,700)
Change in effect of federal and state funded equipment purchases, net of depreciation	(135,200)
Decrease in local fund expenses	30,100
Change in GASB 68 Pension Expense	<u>(550,600)</u>
Net Decrease	<u><u>\$ (1,007,600)</u></u>

Future of Operations

A majority of all programs and projects administered by KIPDA are funded by federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, may have a material effect on KIPDA's future operations.

Requests for Additional Information

This report is intended to provide readers with a general overview of KIPDA's finances and to provide information regarding the receipts and uses of funds. If you need clarification regarding a statement(s) made in the report or need additional information, please contact the Kentuckiana Regional Planning and Development Agency, Attention: Fiscal Department, 11520 Commonwealth Drive, Louisville, Kentucky 40299.

Kentuckiana Regional Planning and Development Agency
Statement of Net Position (Deficit)
June 30, 2016
With Comparative Totals as of June 30, 2015

ASSETS	2016	Comparative Only 2015
Current Assets:		
Cash	\$ 2,253,443	\$ 1,599,763
Funder receivables	3,539,251	4,176,961
Accounts receivable - other	288,822	184,317
Prepaid expenses	52,504	29,629
Total current assets	6,134,020	5,990,670
Property and equipment, net	217,002	221,836
TOTAL ASSETS	6,351,022	6,212,506
Deferred Outflows of Resources		
Pension	1,775,690	553,385
Total Assets and Deferred Outflows of Resources	\$ 8,126,712	\$ 6,765,891
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 566,304	\$ 743,946
Accounts payable - subrecipients	720,411	571,308
Funds to be returned to grantor agencies	55,886	96,038
Program advances	631,300	626,836
Other liabilities	1,034,314	937,615
Total current liabilities	3,008,215	2,975,743
Net pension liability	7,722,068	5,456,687
TOTAL LIABILITIES	10,730,283	8,432,430
Deferred Inflows of Resources		
Investment earnings differential	-	609,098
Total Liabilities and Deferred Inflows of Resources	10,730,283	9,041,528
NET POSITION (DEFICIT):		
Net investment in property and equipment	217,002	221,836
Unrestricted (Deficit)	(2,820,573)	(2,497,473)
TOTAL NET POSITION (DEFICIT)	\$ (2,603,571)	\$ (2,275,637)

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Statement of Revenues, Expenses and Changes in Net Position (Deficit)
for the year ended June 30, 2016
With Comparative Totals for June 30, 2015

	<u>2016</u>	<u>Comparative Only 2015</u>
REVENUES		
Federal funds	\$ 6,589,968	\$ 5,587,728
State funds	17,676,334	17,107,739
Local cash contributions	244,568	244,568
Interest	3,384	2,908
Other	<u>830,562</u>	<u>2,623,227</u>
TOTAL REVENUES	<u>25,344,816</u>	<u>25,566,170</u>
EXPENSES		
Direct salaries	4,000,274	3,712,528
Direct fringe benefits	2,119,834	1,452,911
Direct contract services	16,737,689	16,819,718
Indirect expenses-net of depreciation	1,411,369	1,354,288
Depreciation	42,593	49,952
Other direct expenses-net of depreciation	<u>1,360,991</u>	<u>1,497,095</u>
TOTAL EXPENSES	<u>25,672,750</u>	<u>24,886,492</u>
INCREASE (DECREASE) IN NET POSITION	(327,934)	679,678
NET POSITION (DEFICIT)-beginning of year	<u>(2,275,637)</u>	<u>(2,955,315)</u>
NET POSITION (DEFICIT)-end of year	<u>\$ (2,603,571)</u>	<u>\$ (2,275,637)</u>

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Statement of Cash Flows
for the year ended June 30, 2016
With Comparative Totals for June 30, 2015

	<u>2016</u>	<u>Comparative Only 2015</u>
Cash flows from operating activities:		
Cash received from grantor agencies, net of reimbursements to grantor agencies	\$ 24,868,325	\$ 22,853,693
Local and other cash received	920,853	2,695,056
Cash paid to employees, subrecipients and suppliers	(25,101,123)	(25,011,458)
Interest income	3,384	2,908
	<u>691,439</u>	<u>540,199</u>
Cash flows from investing activities:		
Purchases of equipment	<u>(37,759)</u>	<u>(122,486)</u>
Net Cash Used by Investing Activities	<u>(37,759)</u>	<u>(122,486)</u>
Net Increase in cash	653,680	417,713
Cash, Beginning of Year	<u>1,599,763</u>	<u>1,182,050</u>
Cash, End of Year	<u>\$ 2,253,443</u>	<u>\$ 1,599,763</u>
Cash flows from operating activities:		
Increase (Decrease) in Net Position	\$ (327,934)	\$ 679,678
Adjustments to reconcile increase (decrease) in net position to net cash provided by operating activities:		
Depreciation	42,593	49,952
GASB 68 - incremental pension expense	433,978	(116,638)
Decrease in funder receivables	637,710	297,971
Increase in accounts receivable-other	(104,505)	(123,539)
(Increase) decrease in prepaid expenses	(22,875)	2,627
Decrease in accounts payable	(177,642)	(74,530)
Increase in accounts payable - subrecipients	149,103	193,855
Decrease in funds to be returned to grantor agencies	(40,152)	(139,744)
Increase in program advances	4,464	-
Increase (decrease) in other liabilities	96,699	(229,433)
	<u>\$ 691,439</u>	<u>\$ 540,199</u>

See accompanying notes.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements
For the Year Ended June 30, 2016

Note A - Nature of Organization

KIPDA was formed in 1973 (by interstate compact under the laws of Kentucky and Indiana) for the purpose of civic improvement and economic development within a nine county region in Kentucky and Southern Indiana. KIPDA is a voluntary association of local governments funded by contributions from the member cities and counties, federal and state grant awards, and contracts for services.

In evaluating KIPDA as a reporting entity, management has addressed its relationship with the local governments and concluded that, in accordance with the criteria set forth in Sections 2100 and 2600 of the Governmental Accounting Standards Board Codification, KIPDA is a separate reporting entity.

Note B - Summary of Significant Accounting Policies

This summary of significant accounting policies of KIPDA is presented in order to understand KIPDA's financial statements. The financial statements and notes are representations of KIPDA's management, who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The more significant of KIPDA's accounting policies are described hereinafter.

1. Basis of Presentation: The financial statements of KIPDA are presented in accordance with accounting principles generally accepted in the United States of America. Operating revenues and expenditures are recognized on the accrual basis.
2. Comparative Data: Comparative total data as of and for the year ended June 30, 2015 have been presented in the accompanying financial statements in order to provide an understanding of changes in KIPDA's financial position and operations.
3. Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (and disclosure of contingent assets and liabilities, if any) at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
4. Cash Equivalents: KIPDA considers all short-term investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2016.
5. Receivables: KIPDA uses the allowance method for recording bad debt expense for its grant funder receivables and other receivables, which is based on historical experience coupled with a review of the current status of existing receivables. Management has determined that no allowance for doubtful accounts was required at June 30, 2016.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note B - Summary of Significant Accounting Policies (Continued)

6. Revenue Recognition: Grant funds are recognized as revenue when an expense is incurred for the grant supported programs or projects in the manner specified by the grant or when a service is provided under unit price or lump sum agreements.

Local cash contributions represent per capita and transportation planning assessments to the member cities and counties and are recognized on an accrual basis.

7. Property and Equipment: KIPDA's building has been depreciated on a straight-line basis over 25 years and became fully depreciated during the year ended June 30, 2016. Furniture, equipment and improvements purchased with local funds are stated at cost and are being depreciated over their useful lives: 3 - 10 years for office furniture and equipment, 3 - 8 years for building improvements and 5 years for automobiles, using the straight-line method of depreciation. Equipment, principally computer equipment, acquired with federal and state funds is being depreciated over 3 years using the straight-line method. Grantor agencies who authorize the purchase normally maintain reversionary rights.
8. Advertising Cost: KIPDA expenses advertising costs as incurred. Total advertising cost charged to operations was approximately \$77,000 for the year ended June 30, 2016.
9. Pension: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources, and pension expense, information about KIPDA's participation in the County Employees Retirement System (CERS) of the Kentucky Retirement Systems (KRS) has been determined on the same basis as reported by the KRS for the CERS plan. For this purpose, benefits including refunds of employee contributions are recognized when due and payable in accordance with the benefit terms of the CERS plan of KRS. The liability was measured at June 30, 2015.
10. Subsequent Events: Subsequent events for the Agency have been considered through the date of the Independent Auditor's Report, which represents the date the financial statements were available to be issued. (See Note D.)

Note C - Net Position and Changes in Net Position (Deficit)

The deficit net position is primarily the result of the recording of KIPDA's proportionate share of the CERS net pension liability as required by GASB 68, *Accounting and Financial Reporting for Pensions*. The total net position (deficit) of KIPDA as of June 30, 2016 was \$(2,603,571), which includes a deficit of \$(5,946,378) relating to activity associated with the net pension obligation, which is KIPDA's share of our pension plan's deficit. Without the net pension plan obligation KIPDA would have a positive net position of \$3,342,807 at June 30, 2016. Expenses for the year ended June 30, 2016 include actuarially determined pension expense reported in accordance with GASB 68 that were \$433,978 more than pension payments actually required by and paid to the pension system. Without this additional pension expense, KIPDA would have an increase in net position of \$106,044 for the year ended June 30, 2016 rather than the decrease of \$327,934 as currently shown.

Note D - Cash

At June 30, 2016, the carrying amount of KIPDA's cash was approximately \$2,253,400 and the bank balance was approximately \$2,719,700. These funds are to be protected by Federal Deposit Insurance or collateral in accordance with KRS 41.240, however, approximately \$1,200,000 of these funds were not collateralized as of June 30, 2016. Subsequent to year end, the financial institution has provided collateral for all depository account cash balances in accordance with KRS 41.240.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note E - Funder Receivables

Incurred costs reimbursable by grantor agencies at June 30, 2016 are as follows:

2016 Kentucky Cabinet for Health and Family Services	In Person Assister	\$ 255,342
2016 Kentucky Cabinet for Health and Family Services	Title III-B	50,006
2016 Kentucky Cabinet for Health and Family Services	Title III-C-1	63,295
2016 Kentucky Cabinet for Health and Family Services	Title III-C-1 Administration	10,534
2016 Kentucky Cabinet for Health and Family Services	Title III-C-2	60,415
2016 Kentucky Cabinet for Health and Family Services	Title III-C-2 Administration	5,090
2016 Kentucky Cabinet for Health and Family Services	Title III-D	10,430
2016 Kentucky Cabinet for Health and Family Services	Title III-E National Caregiver	94,132
2016 Kentucky Cabinet for Health and Family Services	Title III-E Administration	2,185
2016 Kentucky Cabinet for Health and Family Services	Title VII Elder Abuse Prevention	948
2016 Kentucky Cabinet for Health and Family Services	HomeCare	252,143
2016 Kentucky Cabinet for Health and Family Services	Program Development and Implementation/Adult Day	14,318
2016 Kentucky Cabinet for Health and Family Services	SPAPES	4,800
2016 Kentucky Cabinet for Health and Family Services	NSIP	30,534
2016 Kentucky Cabinet for Health and Family Services	FAST	232
2016 Kentucky Cabinet for Health and Family Services	SHIP ending March 2017	20,925
2016 Kentucky Cabinet for Health and Family Services	Medicaid ADRC	13,824
2016 Kentucky Cabinet for Health and Family Services	Program Development and Implementation (net)	32,147
2016 Kentucky Cabinet for Health and Family Services	Title VII Ombudsman	1,593
2016 Kentucky Cabinet for Health and Family Services	Long Term Care Ombudsman	6,039
2016 Kentucky Cabinet for Health and Family Services	KY Caregivers Program	30,517
2016 Kentucky Cabinet for Health and Family Services	MIPPA	8,955
2016 Kentucky Cabinet for Health and Family Services	Improving Arthritis Outcomes	550
2016 Kentucky Cabinet for Health and Family Services	Medicaid	1,654,445
2016 Kentucky Transportation Cabinet	KTC-FHWA	288,178
2016 Kentucky Transportation Cabinet	KTC-FTA	65,934
2016 Kentucky Transportation Cabinet	KY Regional Transportation Planning	13,645
2016 Kentucky Transportation Cabinet	KY STP SLO Program	133,450
2016 Kentucky Transportation Cabinet	KTC Match	18,007
2016 Indiana Department of Transportation	IND-FHWA	72,652
2016 Indiana Department of Transportation	IND-FTA	13,883
2016 Indiana Department of Transportation	IND-STP SLO	18,947
2016 Indiana Department of Transportation	INDOT CMAQ	142,100
2016 Kentucky Transportation Cabinet	Local Roads Updates	952
2016 Kentucky Infrastructure Authority	Water Management	39,233
2016 Planned Parenthood of Indiana and Kentucky	Planned Parenthood Project	2,774
2015 Kentucky Emergency Management	Pre-Disaster Mitigation	5,750
2016 University of Louisville Foundation	GWEP#1	49,219
2016 University of Louisville Foundation	GWEP#2	12,494
2016 Kentucky Emergency Management	Pre-Disaster Mitigation	25,969
2016 Shelby County Fiscal Court	Flood Mitigation Assistance	12,665
		<hr/>
	Total Funder Receivables	<u>\$ 3,539,251</u>

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note F - Property and Equipment

The changes in property and equipment and related depreciation activity consist of the following:

	Balance June 30, 2015	Additions	Disposals	Balance June 30, 2016
Office furniture and equipment	\$ 501,980	\$ 5,615	\$ -	\$ 507,595
Automobiles	46,336	32,144	-	78,480
Land	90,000	-	-	90,000
Building	750,226	-	-	750,226
Building Improvements	172,432	-	-	172,432
	<u>1,560,974</u>	<u>37,759</u>	<u>-</u>	<u>1,598,733</u>
Less Accumulated Depreciation	<u>(1,339,138)</u>	<u>(42,593)</u>	<u>-</u>	<u>(1,381,731)</u>
Property and Equipment, net	<u>\$ 221,836</u>	<u>\$ (4,834)</u>	<u>\$ -</u>	<u>\$ 217,002</u>

Note G - Funds to be Returned to Grantor Agencies

The funds to be returned to grantor agencies as of June 30, 2016 are as follows:

2016	Governor's Department for Local Government	DLG - Unmatched	\$ 3,912
2015	Governor's Department for Local Government	DLG - Unmatched	2
2015	Governor's Department for Local Government	EDA - State	1,398
2015	Governor's Department for Local Government	EDA - Federal	5,594
2010	Governor's Department for Local Government	DLG - Unmatched	3,914
2007	Governor's Department for Local Government	PAS Operations	3,498
2008	Governor's Department for Local Government	CDBG Federal	1,579
2008	Governor's Department for Local Government	DLG - Matched	1,579
2008	Governor's Department for Local Government	DLG - Unmatched	5,284
2009	Governor's Department for Local Government	DLG - Unmatched	2,906
2011	Governor's Department for Local Government	CDBG Federal	8,794
2015	Kentucky Cabinet for Health and Family Service	SHIP	1,079
2015	Kentucky Cabinet for Health and Family Service	MIPPA	803
2015	Kentucky Cabinet for Health and Family Service	CDSME	4,600
2016	Kentucky Cabinet for Health and Family Service	CDSME	267
2016	Kentucky Cabinet for Health and Family Service	SHIP ending March 2016	2,356
2016	Kentucky Cabinet for Health and Family Service	SHIP ending February 2016	3,998
2016	Centers for Disease Control and Prevention	CDC Grant	4,323
Total Funds to be Returned to Grantor Agencies			<u>\$ 55,886</u>

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note H - Operating Lease

Effective June 1, 2011, KIPDA entered into a thirty-six month lease for office space for a portion of the staff. Effective September 1, 2013, KIPDA amended the lease to add additional space and extended the ending date to November 30, 2016. Total lease expense for the year ended June 30, 2016 was approximately \$70,100 including an assessment of approximately \$1,100 for excess operating expenses due to severe winter weather.

Subsequent to June 30, 2016, KIPDA amended the lease, extending the ending date to November 30, 2018. Future rental payments including estimated excess operating expenses for the years ending June 30, 2017, 2018, and 2019 are \$69,700, \$70,400, and \$29,600, respectively.

Note I - Pension Plan

Plan Description

Full-time employees of KIPDA are provided a defined benefit pension plan through the County Employees' Retirement System (CERS), a cost-sharing multiple-employer defined pension plan administered by the Kentucky Retirement System (KRS). The KRS was created by state statute under Kentucky Revised Statute Section 61.645. The KRS Board of Trustees is responsible for the proper operation and administration of the KRS. The KRS issues a publicly available financial report that can be obtained by writing to Kentucky Retirement System, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601, or by telephone at (502) 564-4646.

Benefits Provided

Kentucky Revised Statute Section 61.645 establishes the benefit terms and can be amended only by the Kentucky General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 65 with four years of service credit or after 27 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested or 25 years of service credit. Members vest with five years of service credit. Service related disability benefits are provided after five years of service.

Effective July 1, 2009, and on July 1 of each year thereafter through June 30, 2014, the Cost of Living Adjustment (COLA) is limited to 1.5% provided the recipient has been receiving a benefit for at least 12 months prior to the effective date of the COLA. If the recipient has been receiving a benefit for less than 12 months prior to the effective date of the COLA, the increase shall be reduced on a pro-rata basis for each month the recipient has not been receiving benefits in the 12 months preceding the effective date of the COLA. The Kentucky General Assembly reserves the right to suspend or reduce the COLA if, in its judgment, the welfare of the Commonwealth so demands. No COLA has been granted since July 1, 2011.

Contributions

Contributions for employees are established in the statutes governing the KRS and may only be changed by the Kentucky General Assembly. Employees contribute 5% of salary if they were plan members prior to September 1, 2008. For employees that entered the plan after September 1, 2008, they are required to contribute 6% of their annual creditable compensation. Five percent of the contribution was deposited to the member's account while the 1% was deposited to an account created for the payment of health insurance benefits under 26 USC Section 401(h) in the Pension Fund (see Kentucky Administrative Regulation 105 KAR 1:420E). KIPDA makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2016, employer contributions for KIPDA were \$799,946 based on a rate of 17.06% of covered payroll. This amount included \$230,700 related to retiree medical insurance. By law, employer contributions are required to be paid. The KRS may intercept KIPDA's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note I - Pension Plan (Continued)

Net Pension Liability

KIPDA's net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

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

Inflation	3.25 percent
Salary increases	4.00 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

The mortality table used for active and healthy retired members, and beneficiaries is RP-2000 Combined Mortality Table projected with Scale BB to 2013. For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 is used for the period after disability retirement.

The actuarial assumptions used in the June 30, 2015 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008 through June 30, 2013. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on plan assets is reviewed as part of the regular experience study prepared every five years for KRS. The most recent analysis, performed for the period covering fiscal years 2008 through 2013, is outlined in a report dated April 30, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best estimate ranges of expected future real rates of return (expected return, net of investment expense, and inflation) were developed by the investment consultant for each major asset class (See chart on page 18.). These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumptions are intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note I - Pension Plan (Continued)

Net Pension Liability (Continued)

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
Combined Equity	5.40%	44.00%
Combined Fixed Income	1.50%	19.00%
Real Return (Diversified Inflation Strategies)	3.50%	10.00%
Real Estate	4.50%	5.00%
Absolute Return (Diversified Hedge Funds)	4.25%	10.00%
Private Equity	8.50%	10.00%
Cash	-0.25%	2.00%
		100.00%

The long-term expected rate of return on pension plan investments was established by the KRS Board of Trustees as 7.50 percent based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from KIPDA will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the KRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of KIPDA calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
KIPDA's net pension liability	\$ 9,858,026	\$ 7,722,068	\$ 5,892,587

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note I - Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense. For the year ended June 30, 2016, KIPDA recognized pension expense as actuarially determined of \$1,003,224.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2016, KIPDA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2015," will be recognized as a reduction (increase) to net pension liability in the following measurement period.

	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ 64,173
Difference between projected and actual investment earns on plan investments	69,222
Change of assumptions	778,686
Change in proportionate share	294,363
Contributions subsequent to the measurement date of June 30, 2015	<u>569,246</u>
	<u><u>\$ 1,775,690</u></u>

Deferred Inflows of Resources

Original Deferral Year	Original Deferral Amount	2016	2017	2018	2019	2020
2014	\$ 609,098	\$ (152,275)	\$ (152,275)	\$ (152,274)	\$ (152,274)	\$ -
2015	(456,823)	-	114,206	114,206	114,206	114,205
	<u>\$ 152,275</u>	<u>\$ (152,275)</u>	<u>\$ (38,069)</u>	<u>\$ (38,068)</u>	<u>\$ (38,068)</u>	<u>\$ 114,205</u>
Amortization - 2016						<u>\$ 152,275</u>
Unamortized Amount 2016						<u>\$ -</u>

Kentuckiana Regional Planning and Development Agency
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2016

Note I - Pension Plan (Continued)

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Deferred Outflows of Resources

Original Deferral Original Deferral Year	Original Deferral Amount	2017	2018	2019	2020	Total
2015	\$ 1,206,444	\$ 301,611	\$ 301,611	\$ 301,611	\$ 301,611	\$ 1,206,444

In the table shown above, positive amounts will increase pension expense while negative amount will decrease pension expense.

Payable to the Pension Plan

At June 30, 2016, KIPDA reported a payable of \$30,881 (included in other liabilities amount on the Statement of Net Position (Deficit)) for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2016.

Note J - Cost Allocation Plan

KIPDA is required to operate under a cost allocation plan that conforms with 2 CFR Part 200. A summary of indirect expenses allocated in accordance with the cost allocation is on page 69. KIPDA is in conformity with 2 CFR Part 200.

Note K - Contingencies

A majority of all programs and projects administered by KIPDA are funded by federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, may have a material effect on KIPDA's future operations.

Note L - Future Accounting Pronouncements

In June 2015, the GASB issued Statement No. 75, Accounting and Reporting for Postemployment Other Than Pensions. The provisions of this statement are effective for fiscal years beginning after June 15, 2017.

This Statement establishes new accounting and financial reporting requirements for OPEB plans. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

KIPDA is currently evaluating the impact that will result from adopting GASB No. 75 and is therefore unable to disclose the impact that adopting this Standard will have on KIPDA's financial position and the results of its operations when the Statement is adopted.

Required Supplementary Information

**KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF KIPDA'S NET PENSION LIABILITY
AND RELATED RATIOS BASED ON PARTICIPATION IN THE
COUNTY EMPLOYEES RETIREMENT SYSTEM OF KRS
FISCAL YEAR ENDING JUNE 30**

	<u>2016</u>	<u>2015</u>
Total Net Pension Liability for County Employees Retirement Systems	\$ 4,299,525,000	\$ 3,244,377,000
Employer's Proportion (Percentage) of Net Pension Liability	0.17960%	0.16819%
Employer's Proportion (Amount) of Net Pension Liability	\$ 7,722,068	\$ 5,456,687
Employer's Covered-Employer payroll	\$ 4,689,015	\$ 4,340,275
Employer's Proportionate Share (Amount) of the Net Pension Liability As a Percentage of Employer's Covered-Employer Payroll	164.68%	125.72%
Total Pension Plan's Fiduciary Net Position	\$ 6,440,800,000	\$ 6,528,146,000
Total Pension Plan's Pension Liability	\$ 10,740,325,000	\$ 9,772,523,000
Total Pension Plan's Fiduciary Net Position as a Percentage of Total Pension Liability	59.97%	66.80%

**SCHEDULE OF KIPDA'S CONTRIBUTIONS BASED ON PARTICIPATION
IN THE COUNTY EMPLOYEES RETIREMENT SYSTEM OF KRS
FISCAL YEAR ENDING JUNE 30**

	<u>2016</u>	<u>2015</u>
Actuarially determined contribution (net of retiree medical insurance contribution)	\$ 569,246	\$ 553,385
Contributions in relation to the actuarially determined contribution	569,246	553,385
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	4,689,015	4,340,275
Contributions as a percentage covered - employee payroll	12.14%	12.75%

See independent auditor's report on required supplementary information.

**KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
NET PENSION LIABILITY (CONTINUED)
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2016**

Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age
Amortization method	Level of percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-year smoothed market
Inflation	3.25 percent
Projected salary increases	4.00 percent
Investment rate of return	7.50%, net of investment expense, including inflation
Inflation retirement age	65 years or 27 years of service regardless of age

See independent auditor's report on required supplementary information.

Other Information

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2016

<u>Grant</u>	<u>Federal Catalog Number</u>	<u>Pass-Through Grantor</u>	<u>Pass-Through Grant Number</u>	<u>Federal Expenditures</u>	<u>Total Federal Expenditures</u>	<u>Pass-through to Sub-Recipients</u>
U. S. Department of Health and Human Services						
2016 Title III-B Support Services	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	\$ 664,654		\$ 602,197
2016 Title III- B Administration	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	88,390		-
2016 SPAPES Training Funds	93.044	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	<u>12,700</u>		-
					\$ 765,744	
2016 Title III-C-1 Congregate Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	532,369		532,369
2016 Title III-C-2 Home Delivered Meals	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	799,062		799,062
2016 Title III-C Administration	93.045	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	<u>100,600</u>		-
					1,432,031	
2016 NSIP	93.053	Kentucky Cabinet for Health and Family Services	PON2 725 1600000226 1	164,840		164,840
2015 NSIP	93.053	Kentucky Cabinet for Health and Family Services	PON2 725 1400001074 1	<u>86,580</u>		86,580
					251,420	
CLUSTER TOTAL					<u>2,449,195</u>	<u>2,185,048</u>
2015 Eliminate Diabetes-Related Disparities	93.283	Centers for Disease Control and Prevention	5U58DP002815-5		127,217	32,606
2016 Functional Assessment Service Teams	93.069	Kentucky Cabinet for Health and Family Services	PON2 725 1400001163 3		2,000	-
2016 Title VII Elder Abuse Prevention	93.041	Kentucky Cabinet for Health and Family Services	PON2 725 1400001073 5		11,382	11,382
2016 Title VII Ombudsman	93.042	Kentucky Cabinet for Health and Family Services	PON2 725 1400001073 5		19,115	19,115
2016 Title III-D Disease Prevention and Health Promotion Service:	93.043	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7		31,460	14,383
2016 Medicaid ADRC	93.048	Kentucky Cabinet for Health and Family Services	PON2 725 1400001160 10		67,266	-
2016 Title III-E National Caregiver Support	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	272,385		155,292
2016 Title III-E National Caregiver Administration	93.052	Kentucky Cabinet for Health and Family Services	PON2 725 1400001066 7	<u>29,001</u>		-
					301,386	
2015 Chronic Disease Self Management Education Program	93.725	Kentucky Cabinet for Health and Family Services	PON2 725 1400001162 3		2,834	-
2015 SHIP/ Resource Center CMS Admin	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1400001161 4	2,346		-
2015 SHIP/ Resource Center CMS	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1400001161 4	72,644		-
2016 SHIP/ Resource Center CMS Admin	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1600001180 1	941		-
2016 SHIP/ Resource Center CMS	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1600001180 1	30,236		-
2015 SHIP Performance Improvement & Innovation Admin	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1500000823 1	3,839		-
2015 SHIP Performance Improvement & Innovation	93.779	Kentucky Cabinet for Health and Family Services	PON2 725 1500000823 1	<u>56,122</u>		-
					166,128	
2016 Improving Arthritis Outcomes	93.945	Kentucky Cabinet for Health and Family Services	PON2 725 1400001164 4		3,000	-
2015 MIPPA AAA	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 140001168 3	1,979		-
2015 MIPPA ADRC	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 140001168 3	1,565		-
2016 MIPPA SHIP	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1600000228 1	12,282		-
2016 MIPPA ADRC	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1600000228 1	6,500		-
2016 MIPPA AAA	93.518	Kentucky Cabinet for Health and Family Services	PON2 725 1600000228 1	<u>11,233</u>		-
					33,559	
2016 kynector Program In-Person	93.525	Kentucky Cabinet for Health and Family Services	PON2 713 1500001801 1		624,185	-
GWEP #1	93.969	University of Louisville Foundation		49,219		-
GWEP #2 Alz	93.969	University of Louisville Foundation		<u>12,494</u>		-
					61,713	
2016 Plan4Health	93.328	American Planning Association			56,032	-
Total U. S. Department of Health and Human Services					<u>3,956,472</u>	<u>2,417,826</u>

See independent auditor's report.

KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2016

<u>Grant</u>	<u>Federal Catalog Number</u>	<u>Pass-Through Grantor</u>	<u>Pass-Through Grant Number</u>	<u>Federal Expenditures</u>	<u>Total Federal Expenditures</u>	<u>Pass-through to Sub-Recipients</u>
U. S. Department of Housing and Urban Development:						
2016 Joint Funding Administration	14.228	Governor's Department for Local Government	1600000684		20,572	-
Total U. S. Department of Housing and Urban Development					<u>20,572</u>	<u>-</u>
U. S. Department of Homeland Security						
Flood Mitigation Assistance	97.029	Shelby County Fiscal Court	FMA-PL-04-KY-2014-015		12,665	-
Pre-Disaster Mitigation	97.047	KY Division of Emergency Management	1500000910 1		25,969	-
Total U. S. Department of Homeland Security					<u>38,634</u>	<u>-</u>
U. S. Department of Commerce						
Economic Adjustment Assistance	11.302	Governor's Department for Local Government	1600000684		63,000	-
Agriculture Mapping	11.307	Pennyrile ADD	127-010		767	-
Total U. S. Department of Commerce					<u>63,767</u>	<u>-</u>
U. S. Department of Transportation						
2016 Indiana CMAQ Funds	20.205	Indiana Department of Transportation	PO 16804156	199,088		199,088
2016 Indiana Planning Funds	20.205	Indiana Department of Transportation	PO 16800531	219,646		-
2016 Indiana STP SLO Funds	20.205	Indiana Department of Transportation	PO 16803138	75,721		-
2015 Indiana STP SLO Funds	20.205	Indiana Department of Transportation	PO 0015811663	50,585		-
2016 Kentucky Planning Funds	20.205	Kentucky Transportation Cabinet	1500003924	869,419		-
2016 Kentucky STP SLO Funds	20.205	Kentucky Transportation Cabinet	1500006242	523,716		-
2015 Kentucky STP SLO Funds	20.205	Kentucky Transportation Cabinet	1500000023	<u>331,459</u>		-
					2,269,634	
Total U. S. Department of Transportation					<u>2,269,634</u>	<u>199,088</u>
Federal Transit Administration						
2016 FTA Kentucky Planning Funds	20.505	Kentucky Transportation Cabinet	G04M603Z	198,917		-
2016 FTA Indiana Planning Funds	20.505	Indiana Department of Transportation	PO 16800531	<u>41,972</u>		-
Total Federal Transit Administration					<u>240,889</u>	<u>-</u>
Totals					<u>\$ 6,589,968</u>	<u>\$ 2,616,914</u>

See independent auditor's report.

**Kentuckiana Regional Planning and Development Agency
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016**

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards ("Schedule") includes the grant activity of the Kentuckiana Regional Planning and Development Agency ("KIPDA") under programs of the federal government for the year ended June 30, 2016 and is presented on the accrual basis of accounting, however, the pension expense is based on the contributions actually made and required to be made to the Plan (exclusive of pension adjustment totaling \$433,978). The information in this Schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of KIPDA, it is not intended to and does not present the financial position, changes in net position, or cash flows of KIPDA.

Note B - Indirect Costs

Pursuant to a cost allocation plan prepared in accordance with Uniform Guidance, the indirect expenses are allocated based on salary and fringe benefits before GASB 68 pension adjustment of \$433,978. KIPDA has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note C - Procurement Policy

As allowed by the Uniform Guidance, KIPDA has elected to delay adopting the procurement requirements specified in the Uniform Guidance.

Supplementary Information

Independent Auditor's Report on Supplementary Information

Board of Directors
Kentuckiana Regional Planning and Development Agency

We have audited the financial statements of Kentuckiana Regional Planning and Development Agency ("KIPDA") as of and for the year ended June 30, 2016, and our report thereon dated November 28, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of program activities, schedule of indirect expenses and schedule of local cash contributions on pages 27 - 70, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Jeffersonville, Indiana
November 28, 2016

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantors: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Nutrition Services Incentive Program
Federal CFDA Number: 93.053
Pass-through Grantor Number: PON2 725 1400001074 1
Period of Grant: October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 86,580.00</u>	<u>\$ 86,580.00</u>
Expenses:		
Congregate	\$ 30,263.00	\$ 30,263.00
Home Delivered	47,582.00	47,582.00
Homecare	<u>8,735.00</u>	<u>8,735.00</u>
Totals	<u>\$ 86,580.00</u>	<u>\$ 86,580.00</u>

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantors: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Nutrition Services Incentive Program
Federal CFDA Number: 93.053
Pass-through Grantor Number: PON2 725 1600000226 1
Period of Grant: October 1, 2015 to September 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 235,112.00</u>	<u>\$ 134,306.45</u>

Expenses:

Congregate	\$ 97,932.00	\$ 51,637.92
Home Delivered	102,979.00	73,084.53
Homecare	<u>34,201.00</u>	<u>40,117.76</u>
Totals	<u>\$ 235,112.00</u>	<u>\$ 164,840.21</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016**

	<u>\$ 30,533.76</u>
	(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-B Administration
Federal CFDA Numbers: 93.044
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 88,390.00	\$ 88,390.00
State	57,752.00	57,752.00
Local Cash	-	11,772.04
Total Revenue	<u><u>\$ 146,142.00</u></u>	<u><u>\$ 157,914.04</u></u>
Expenses:		
Personnel	\$ 107,081.00	\$ 112,456.47
Travel	3,985.00	5,421.05
Supplies	677.00	610.41
Equipment	2,568.00	1,239.28
Other Operating	5,275.00	10,161.03
Indirect	26,556.00	28,025.80
Total Expenses	<u><u>\$ 146,142.00</u></u>	<u><u>\$ 157,914.04</u></u>

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-B Support Services
 Federal CFDA Number: 93.044
 Pass-through Grantor Number: PON2 725 1400001066 7
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 629,667.74	\$ 582,901.63
State	295,905.00	295,905.00
Program Income (1)	3,550.00	3,538.69
Local Match (2)	<u>98,758.00</u>	<u>121,737.89</u>
 Total Revenue	 <u>\$ 1,027,880.74</u>	 <u>\$ 1,004,083.21</u>

Expenses:

Personnel	\$ 61,071.00	\$ 66,572.22
Travel	1,225.00	1,335.03
Supplies	500.00	32.36
Equipment	1,100.00	304.29
Other Operating	4,631.00	7,105.28
Contracts	944,207.74	958,909.37
Indirect	<u>15,146.00</u>	<u>16,590.77</u>
 Total Expenses	 <u>\$ 1,027,880.74</u>	 <u>\$ 1,050,849.32</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

\$ 46,766.11
(3)

- (1) Program income was provided by the subrecipients.
 (2) Local match was provided by the subrecipients and volunteers.
 (3) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-B Ombudsman
Federal CFDA Number: 93.044
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 34,986.00	\$ 31,746.00
State	3,887.00	3,887.00
Local Match (1)	<u>4,319.00</u>	<u>4,319.00</u>
Total Revenue	<u><u>\$ 43,192.00</u></u>	<u><u>\$ 39,952.00</u></u>
Expenses:		
Contract	<u><u>\$ 43,192.00</u></u>	<u><u>\$ 43,192.00</u></u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u><u>\$ 3,240.00</u></u> (2)

- (1) Local match was provided by the subrecipients and volunteers.
(2) Receivable is all federal

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-1 Administration
Federal CFDA Numbers: 93.045
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 52,748.00	\$ 36,790.80
State	26,624.00	26,624.00
Total Revenue	<u>\$ 79,372.00</u>	<u>\$ 63,414.80</u>
Expenses:		
Personnel	\$ 56,021.00	\$ 53,046.42
Travel	708.00	890.58
Supplies	671.00	629.06
Equipment	500.00	1,239.28
Other Operating	2,525.00	2,617.00
Contracts	5,054.00	2,306.94
Indirect	13,893.00	13,219.95
Total Expenses	<u>\$ 79,372.00</u>	<u>\$ 73,949.23</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

	<u>\$ 10,534.43</u>
	(1)

(1) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-1 Congregate Meals
 Federal CFDA Number: 93.045
 Pass-through Grantor Number: PON2 725 1400001066 7
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 566,514.95	\$ 469,073.73
State	56,516.00	56,516.00
Program Income (1)	48,062.00	51,196.93
Local Match (2)	<u>58,491.00</u>	<u>65,433.32</u>
 Total Revenue	 <u><u>\$ 729,583.95</u></u>	 <u><u>\$ 642,219.98</u></u>

Expenses:

Contracts	<u><u>\$ 729,583.95</u></u>	<u><u>\$ 705,515.31</u></u>
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Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

<u><u>\$ 63,295.33</u></u>
(3)

- (1) Program income was provided by the subrecipients.
- (2) Local match was provided by the subrecipients and volunteers.
- (3) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-2 Administration
Federal CFDA Numbers: 93.045
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 53,275.00	\$ 48,184.71
State	14,213.00	14,213.00
Local Cash	-	5,895.09
	<u> </u>	<u> </u>
Total Revenue	<u>\$ 67,488.00</u>	<u>\$ 68,292.80</u>
Expenses:		
Personnel	\$ 46,888.00	\$ 51,086.13
Travel	876.00	913.71
Supplies	1,104.00	681.31
Equipment	500.00	1,239.28
Other Operating	2,806.00	3,154.37
Contracts	3,686.00	3,576.88
Indirect	11,628.00	12,731.41
	<u> </u>	<u> </u>
Total Expenses	<u>\$ 67,488.00</u>	<u>\$ 73,383.09</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 5,090.29</u>
		(1)

(1) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-C-2 Home Delivered Meals
Federal CFDA Number: 93.045
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 799,061.66	\$ 738,647.01
State	105,521.00	105,521.00
Program Income (1)	42,750.00	64,841.89
Local Match (2)	<u>92,097.00</u>	<u>135,523.35</u>
Total Revenue	<u>\$ 1,039,429.66</u>	<u>\$ 1,044,533.25</u>
Expenses:		
Contracts	<u>\$ 1,039,429.66</u>	<u>\$ 1,104,947.90</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016**

\$ 60,414.65
(3)

- (1) Program income was provided by the subrecipients.**
- (2) Local match was provided by the subrecipients, volunteers and KIPDA.**
- (3) Receivable is all federal funds.**

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-D Disease Prevention and Health Promotion Services
Federal CFDA Number: 93.043
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 44,500.00	\$ 22,683.37
State	<u>47,126.00</u>	<u>45,473.16</u>
Total Revenue	<u>\$ 91,626.00</u>	<u>\$ 68,156.53</u>

Expenses:		
Personnel	\$ 39,969.00	\$ 31,179.55
Travel	2,280.00	1,472.00
Supplies	624.00	2,990.25
Equipment	-	618.36
Other Operating	3,465.00	2,264.59
Contracts	35,376.00	32,291.18
Indirect	<u>9,912.00</u>	<u>7,770.40</u>
Total Expenses	<u>\$ 91,626.00</u>	<u>\$ 78,586.33</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

\$ 10,429.80
(1)

(1) Receivable is \$8,776.96 federal and \$1,652.84 state.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-E National Caregiver Administration
Federal CFDA Numbers: 93.052
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 29,001.00	\$ 26,816.00
Local Cash	14,524.40	13,028.99
Total Revenue	<u>\$ 43,525.40</u>	<u>\$ 39,844.99</u>
Expenses:		
Personnel	\$ 29,112.50	\$ 28,742.13
Travel	500.00	520.90
Supplies	350.00	286.01
Other Operating	6,343.00	5,318.00
Indirect	7,219.90	7,162.95
Total Expenses	<u>\$ 43,525.40</u>	<u>\$ 42,029.99</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

<u>\$ 2,185.00</u>
(1)

(1) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title III-E National Caregiver Support
 Federal CFDA Number: 93.052
 Pass-through Grantor Number: PON2 725 1400001066 7
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 291,365.73	\$ 178,253.22
State	39,996.00	39,996.00
Local Match (1)	<u>73,769.00</u>	<u>68,677.79</u>
Total Revenue	<u>\$ 405,130.73</u>	<u>\$ 286,927.01</u>
Expenses:		
Personnel	\$ 59,804.00	\$ 69,190.94
Travel	1,650.00	1,153.34
Supplies	250.00	22.51
Equipment	-	211.68
Other Operating	10,410.00	6,294.64
Contracts	318,185.34	286,945.02
Indirect	<u>14,831.39</u>	<u>17,240.39</u>
Total Expenses	<u>\$ 405,130.73</u>	<u>\$ 381,058.52</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

\$ 94,131.51
(2)

- (1) Local match was provided by the subrecipients and volunteers.
 (2) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title VII Elder Abuse Prevention
Federal CFDA Number: 93.041
Pass-through Grantor Number: PON2 725 1400001073 5
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 11,382.00	\$ 10,433.83
Local Match (1)	<u>2,009.00</u>	<u>2,009.00</u>
Total Revenue	<u>\$ 13,391.00</u>	<u>\$ 12,442.83</u>
Expenses:		
Contracts	<u>\$ 13,391.00</u>	<u>\$ 13,391.00</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 948.17</u> (2)

- (1) Local match was provided by volunteers.
(2) Receivable is all federal funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Title VII Ombudsman
Federal CFDA Number: 93.042
Pass-through Grantor Number: PON2 725 1400001073 5
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 19,115.00	\$ 17,521.90
Local Match (1)	<u>3,373.00</u>	<u>3,373.24</u>
Total Revenue	<u><u>\$ 22,488.00</u></u>	<u><u>\$ 20,895.14</u></u>

Expenses:

Contracts	<u><u>\$ 22,488.00</u></u>	<u><u>\$ 22,488.24</u></u>
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**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016**

	<u><u>\$ 1,593.10</u></u>
	(2)

(1) Local match was provided by the subrecipient and volunteers.

(2) Receivable is all federal funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Service Providers and Aging Professionals
Education Services

Federal CFDA Number: 93.044
Pass-through Grantor Number: PON2 725 1400001066 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 25,000.00</u>	<u>\$ 7,900.00</u>
Expenses:		
Other Operating	<u>\$ 25,000.00</u>	<u>\$ 12,700.00</u>
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 4,800.00</u> (1)

(1) Receivable is all federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Medicaid ADRC
Federal CFDA Number: 93.048
Pass-through Grantor Number: PON2 725 1400001160 10
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 65,001.50	\$ 60,354.00
State	65,001.50	60,354.00
	<u>\$ 130,003.00</u>	<u>\$ 120,708.00</u>
Amounts Earned:		
Level 1 Screenings	<u>\$ 130,003.00</u>	<u>\$ 134,532.00</u>
Excess of amount earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 13,824.00</u> (1)

(1) Receivable is \$6,912.00 state and \$6,912.00 federal.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP/ Resource Center CMS Administration
Federal CFDA Number: 93.779
Pass-through Grantor Number: PON2 725 1400001161 4
Period of Grant: July 1, 2015 to March 31, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 2,379.00	\$ 2,379.00
Local Cash	-	2,446.70
	<u>\$ 2,379.00</u>	<u>\$ 4,825.70</u>
Expenses:		
Personnel	\$ 1,874.00	\$ 3,830.00
Other Operating	-	6.00
Indirect	505.00	963.00
Total Expenses	<u>\$ 2,379.00</u>	<u>\$ 4,799.00</u>

Excess of revenue received over expenses
classified as a payable to grantor
agency in the financial statements
at June 30, 2016

\$ (26.70)
(1)

(1) Payable is all federal.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: SHIP/ Resource Center CMS
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1400001161 4
 Period of Grant: July 1, 2015 to March 31, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 102,657.80	\$ 72,621.00
Overpayment of FY 15 applied	-	2,346.30
Total Revenue	<u>\$ 102,657.80</u>	<u>\$ 74,967.30</u>
Expenses:		
Personnel	\$ 65,240.57	\$ 48,813.57
Travel	3,470.86	1,088.86
Training	1,767.00	-
Supplies	123.81	68.81
Equipment	-	63.78
Other Operating	12,299.00	8,638.00
Contracts	3,099.15	1,679.15
Indirect	16,656.41	12,285.41
Total Expenses	<u>\$ 102,656.80</u>	<u>\$ 72,637.58</u>

Excess of revenue received over expenses
 classified as a payable to grantor
 agency in the financial statements
 at June 30, 2015

\$ (2,329.72)
(1)

(1) Payable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP Administration
Federal CFDA Number: 93.779
Pass-through Grantor Number: PON2 725 1600001180 1
Period of Grant: April 1, 2016 to March 31, 2017

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 6,676.55</u>	<u>\$ 470.56</u>
Expenses:		
Personnel	\$ 5,304.00	\$ 770.32
Travel	15.00	-
Other Operating	50.00	-
Indirect	<u>1,307.55</u>	<u>170.30</u>
Total Expenses	<u>\$ 6,676.55</u>	<u>\$ 940.62</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

<u>\$ 470.06</u>
(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP Supportive Services
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1600001180 1
 Period of Grant: April 1, 2016 to March 31, 2017

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 126,854.45</u>	<u>\$ 9,781.63</u>
Expenses:		
Personnel	\$ 97,384.24	\$ 21,014.43
Travel	965.00	460.83
Supplies	138.75	2.99
Equipment	200.00	-
Other Operating	3,559.09	3,029.90
Contracts	600.00	800.35
Indirect	<u>24,007.37</u>	<u>4,927.46</u>
Total Expenses	<u>\$ 126,854.45</u>	<u>\$ 30,235.96</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

	<u>\$ 20,454.33</u>
	(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: SHIP Performance Improvement & Innovation Administration
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1500000823 1
 Period of Grant: January 1, 2015 to February 28, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 3,839.07	\$ 3,958.00
Local Cash	-	367.49
Total Revenue	<u>\$ 3,839.07</u>	<u>\$ 4,325.49</u>
Expenses:		
Personnel	\$ 2,741.70	\$ 2,490.25
Other Operating	302.00	1,098.86
Indirect	795.37	617.45
Total Expenses	<u>\$ 3,839.07</u>	<u>\$ 4,206.56</u>

Excess of revenue received over expenses
 classified as a payable to grantor
 agency in the financial statements
 at June 30, 2016

\$ (118.93)
(1)

(1) Payable is all federal.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: SHIP Performance Improvement & Innovation Services
 Federal CFDA Number: 93.779
 Pass-through Grantor Number: PON2 725 1500000823 1
 Period of Grant: January 1, 2015 to February 28, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 72,404.95</u>	<u>\$ 60,001.60</u>
Expenses:		
Personnel	\$ 51,636.89	\$ 33,735.85
Travel	1,157.43	87.97
Supplies	252.29	2,299.24
Equipment	2,200.00	4,496.00
Other Operating	1,347.71	6,695.83
Contracts	800.00	400.00
Indirect	<u>15,010.63</u>	<u>8,407.50</u>
Total Expenses	<u>\$ 72,404.95</u>	<u>\$ 56,122.39</u>

Excess of revenue received over expenses
 classified as a payable from grantor
 agency in the financial statements
 at June 30, 2016

\$ (3,879.21)
(1)

(1) Payable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: Chronic Disease Self Management Education Program
 Federal CFDA Number: 93.725
 Pass-through Grantor Number: PON2 725 1400001162 3
 Period of Grant: July 1, 2014 to August 31, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 28,251.28	\$ 3,101.00
Local Cash	-	940.01
	<u>\$ 28,251.28</u>	<u>\$ 4,041.01</u>
Expenses:		
Personnel	\$ 5,343.93	\$ 2,038.19
Fringe Benefits	2,391.18	865.60
Travel	3,960.95	146.55
Supplies	9,406.84	-
Other Operating	3,773.38	-
Indirect	<u>3,375.00</u>	<u>723.67</u>
Total Expenses	<u>\$ 28,251.28</u>	<u>\$ 3,774.01</u>

Excess of revenue received over expenses
 classified as a payable from grantor
 agency in the financial statements
 at June 30, 2016

\$ (267.00)
(1)

(1) Payable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Functional Assessment Service Teams
 Federal CFDA Number: 93.069
 Pass-through Grantor Number: PON2 725 1400001163 3
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 2,000.00	\$ 1,768.11
Local Cash	-	365.72
	<u>\$ 2,000.00</u>	<u>\$ 2,133.83</u>
Expenses:		
Personnel	\$ 1,028.85	\$ 1,211.90
Fringe Benefits	445.49	514.29
Travel	160.02	207.48
Other Operating	-	1.86
Indirect	365.64	430.19
Total Expenses	<u>\$ 2,000.00</u>	<u>\$ 2,365.72</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

\$ 231.89
(1)

(1) Receivable is all federal funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: IMPROVING ARTHRITIS OUTCOMES
Federal CFDA Number: 93.945
Pass-through Grantor Number: PON2 725 1400001164 4
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 3,000.00</u>	<u>\$ 2,450.00</u>
Amounts earned		
Walk with Ease	\$ 2,800.00	\$ 2,800.00
CDSMP	200.00	200.00
Total Expenses	<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>
Excess of amounts earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 550.00</u> (1)

(1) Receivable is all federal funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA SHIP
 Federal CFDA Number: 93.518
 Pass-through Grantor Number: PON2 725 1600000228 1
 Period of Grant: September 30, 2015 to September 29, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 15,492.00</u>	<u>\$ 7,918.19</u>
Expenses:		
Personnel	\$ 8,580.00	\$ 6,947.37
Fringe Benefits	3,758.00	2,904.90
Travel	79.00	-
Other Operating	15.00	-
Indirect	<u>3,060.00</u>	<u>2,429.32</u>
Total Expenses	<u>\$ 15,492.00</u>	<u>\$ 12,281.59</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

<u>\$ 4,363.40</u>
(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA ADRC
Federal CFDA Number: 93.518
Pass-through Grantor Number: PON2 725 1600000228 1
Period of Grant: September 30, 2015 to September 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	\$ 6,500.00	\$ 6,499.98
Local Cash	-	76.32
	<u>\$ 6,500.00</u>	<u>\$ 6,576.30</u>

Expenses:		
Personnel	\$ 2,900.00	\$ 3,548.53
Fringe Benefits	1,270.00	1,506.18
Travel	115.00	61.89
Contracts	-	200.00
Other Operating	1,180.00	-
Indirect	1,035.00	1,259.70
Total Expenses	<u>\$ 6,500.00</u>	<u>\$ 6,576.30</u>

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA AAA
Federal CFDA Number: 93.518
Pass-through Grantor Number: PON2 725 1600000228 1
Period of Grant: September 30, 2015 to September 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 13,950.00</u>	<u>\$ 6,743.33</u>
Expenses:		
Personnel	\$ 7,000.00	\$ 5,958.00
Fringe Benefits	3,066.00	2,485.39
Travel	352.00	-
Other Operating	840.89	718.00
Indirect	<u>2,691.11</u>	<u>2,071.19</u>
Total Expenses	<u>\$ 13,950.00</u>	<u>\$ 11,232.58</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

<u>\$ 4,489.25</u>
(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA ADRC
 Federal CFDA Number: 93.518
 Pass-through Grantor Number: PON2 725 140001168 3
 Period of Grant: July 1, 2014 to September 29, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 5,173.97</u>	<u>\$ 1,519.00</u>
Expenses:		
Personnel	\$ 2,322.25	\$ 744.00
Fringe Benefits	1,003.49	273.49
Travel	375.00	9.00
Contracts	-	200.00
Other Operating	523.33	55.07
Indirect	949.90	282.90
Total Expenses	<u>\$ 5,173.97</u>	<u>\$ 1,564.46</u>
Excess of revenue over expenses received classified as a receivable from grantor agency in the financial statements at June 30, 2016		<u>\$ 45.46</u>
		(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantor: U. S. Department of Health and Human Services
 Pass-through Grantor: Kentucky Cabinet for Health and Family Services

Program Title: MIPPA AAA
 Federal CFDA Number: 93.518
 Pass-through Grantor Number: PON2 725 140001168 3
 Period of Grant: July 1, 2014 to September 29, 2015

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
Federal	<u>\$ 14,046.28</u>	<u>\$ 1,922.00</u>
Expenses:		
Personnel	\$ 6,716.55	\$ 935.90
Fringe Benefits	3,020.48	340.35
Travel	225.42	0.42
Supplies	35.00	82.00
Other Operating	1,065.69	268.63
Indirect	<u>2,983.14</u>	<u>351.41</u>
Total Expenses	<u>\$ 14,046.28</u>	<u>\$ 1,978.71</u>

Excess of revenue over expenses received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

<u>\$ 56.71</u>
(1)

(1) Receivable is all federal funds.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency
PUBLIC ADMINISTRATIVE SERVICES DIVISION
SCHEDULE OF PROGRAM ACTIVITIES

Federal Grantors:

U. S. Department of Housing and Urban Development, U.S. Department of Homeland Security & U.S. Department of Commerce

Pass-through Grantors:

Governor's Department for Local Government, Pennyrile ADD & KY Division of Emergency Management

Program Titles:

Joint Funding Administration Grant, Economic Adjustment Assistance and Agriculture Mapping & Pre-Disaster Mitigation

Federal CFDA Number:

14.228, 11.302, 11.307, 97.047

Pass-through Grantor Number:

1600000684
1500000910 1 & 127-010

Period of Grant:

7/1/15 to 6/30/16

Pre-Disaster Mitigation

1/5/15 to 9/30/17

Agriculture Mapping Project

7/1/13 to 6/30/16

	<u>Budget</u>	<u>Total Actual</u>	<u>Community and Economic Development</u>	<u>CDBG</u>	<u>EDA</u>	<u>Program Administration</u>
Total revenue received:						
Federal:						
CDBG	\$ 20,572	\$ 20,572	\$ -	\$ 20,572	\$ -	\$ -
EDA	63,000	63,000	-	-	63,000	-
Agriculture Mapping Project	12,701	767	767	-	-	-
Pre-Disaster Mitigation	32,324	-	-	-	-	-
State:						
DLG- CDBG Match	20,570	20,572	-	20,572	-	-
DLG-Unmatched	216,576	206,826	103,830	20,901	13,264	68,831
New Castle Project	5,000	5,000	-	5,000	-	-
Agriculture Mapping Project	1,680	101	101	-	-	-
EDA Match	15,750	15,750	-	-	15,750	-
Total Revenue	<u>\$ 388,173</u>	<u>\$ 332,588</u>	<u>\$ 104,698</u>	<u>\$ 67,045</u>	<u>\$ 92,014</u>	<u>\$ 68,831</u>
Direct Expenses:						
Salary and fringe benefits	\$ 240,982	\$ 235,811	\$ 88,411	\$ 52,736	\$ 66,129	\$ 28,535
Travel	17,905	15,280	6,899	1,128	6,548	705
Equipment	28,600	27,328	-	-	-	27,328
Other	39,181	17,459	13,323	39	2,857	1,240
Total Direct Expenses	<u>326,668</u>	<u>295,878</u>	<u>108,633</u>	<u>53,903</u>	<u>75,534</u>	<u>57,808</u>
Indirect expenses	<u>61,505</u>	<u>58,767</u>	<u>22,034</u>	<u>13,142</u>	<u>16,480</u>	<u>7,111</u>
Total Expenses	<u>\$ 388,173</u>	<u>\$ 354,645</u>	<u>\$ 130,667</u>	<u>\$ 67,045</u>	<u>\$ 92,014</u>	<u>\$ 64,919</u>
Excess of revenue received under (over) expenses classified as a receivable from (payable to) grantor agency in the financial statements at June 30, 2016	<u>\$ -</u>	<u>\$ 22,057</u>	<u>\$ 25,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,912)</u>

(2)

(1)

(1)The payable is all state.

(2)The receivable is all federal.

The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Federal Funding Agencies: U. S. Department of Transportation and Federal Transit Administration
 Pass-through Grantors/Grantor: Kentucky Transportation Cabinet and Indiana Department of Transportation
 Local Funding Agencies: Member Cities and Counties and TARC

Program Title: Federal CFDA Number: Period of Grant:	Metropolitan Planning Funds 20.205		Section 5303 Transit Planning Funds 20.505						Congestion Mitigation and Air Quality Funds 20.205					
	Budget	Actual	(Over) Under Budget	FHWA KY Planning 1500003924	FTA KY Planning G04M603Z	Regional Planning 1500003907	KENTUCKY STP SLO 1500006242	KENTUCKY STP SLO 1500000023	Local Roads Updates 1600000828	FTA Indiana PO 16800531	FHWA IN-Planning PO 16800531	INDIANA STP SLO PO 16803138	INDIANA STP SLO PO 0015811663	INDIANA CMAQ PO 16804156
Revenue Received:														
Federal	\$ 3,283,157	\$ 1,775,379	\$ 1,507,778	\$ 581,241	\$ 132,983	\$ -	\$ 390,266	\$ 331,459	\$ -	\$ 28,089	\$ 146,994	\$ 56,774	\$ 50,585	\$ 56,988
State	101,667	76,256	25,411	-	-	64,422	-	-	11,834	-	-	-	-	-
Local match:														
Local Member Contributions	332,273	256,185	76,088	161,078	25,780	8,674	-	-	-	5,741	54,912	-	-	-
KY Transportation Cabinet	68,300	36,321	31,979	36,321	-	-	-	-	-	-	-	-	-	-
Van Pool Fees	701,891	551,823	150,068	-	-	-	414,742	66,579	-	-	-	60,335	10,167	-
In-kind/ Other Sources	64,000	57,034	6,966	5,560	1,702	-	-	-	-	-	-	-	-	49,772
TARC	27,000	27,000	-	-	22,248	-	-	-	-	4,752	-	-	-	-
Total Revenue	\$ 4,578,288	\$ 2,779,998	\$ 1,798,290	\$ 784,200	\$ 182,713	\$ 73,096	\$ 805,008	\$ 398,038	\$ 11,834	\$ 38,582	\$ 201,906	\$ 117,109	\$ 60,752	\$ 106,760
Expenses (1)														
MPO Operations	\$ 2,020,992	\$ 1,620,673	\$ 400,319	\$ 1,053,512	\$ 240,138	\$ -	\$ -	\$ -	\$ -	\$ 52,465	\$ 274,558	\$ -	\$ -	\$ -
Commuter Pool	2,109,455	1,533,304	576,151	-	-	-	938,458	398,038	-	-	-	136,056	60,752	-
Regional Planning	86,741	84,369	2,372	-	-	84,369	-	-	-	-	-	-	-	-
APCD-KAIRE	250,000	248,860	1,140	-	-	-	-	-	-	-	-	-	-	248,860
Downtown Study	87,500	45,382	42,118	36,873	8,509	-	-	-	-	-	-	-	-	-
Local Road Update	23,600	12,786	10,814	-	-	-	-	-	12,786	-	-	-	-	-
Total Expenses	\$ 4,578,288	\$ 3,545,374	\$ 1,032,914	\$ 1,090,385	\$ 248,647	\$ 84,369	\$ 938,458	\$ 398,038	\$ 12,786	\$ 52,465	\$ 274,558	\$ 136,056	\$ 60,752	\$ 248,860
Excess of expenses over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016		\$ 765,376		\$ 306,185	\$ 65,934	\$ 11,273	\$ 133,450	\$ -	\$ 952	\$ 13,883	\$ 72,652	\$ 18,947	\$ -	\$ 142,100
				(3)	(2)	(4)	(2)		(6)	(2)	(2)	(2)		(2)

- (1) For all transportation grants, expenses are allocated to the various grants based upon the relationship of the budgeted revenues for the work element.
 - (2) The receivable is all federal funds.
 - (3) State portion of receivable is \$18,007 and federal portion of receivable is \$ 288,178.
 - (4) This is a lump sum contract. \$13,645 is classified as a receivable from grantor agency in the financial statements at June 30, 2016 which is all state funds.
 - (5) Nonmonetary match of \$49,772 for programs is reported in the schedule at fair market value of services provided by subrecipient.
 - (6) The receivable is all state funds.
- The budget and activity reflected are for the year ended June 30, 2016.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Program Development and Implementation Administration
Grantor Number: PON2 725 1400002654 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 36,654.00</u>	<u>\$ 37,770.00</u>
Expenses:		
Personnel	\$ 23,619.00	\$ 23,035.42
Travel	5,490.00	4,972.86
Supplies	-	52.25
Other Operating	1,687.00	1,676.72
Indirect	5,858.00	5,740.76
Total Expenses	<u>\$ 36,654.00</u>	<u>\$ 35,478.01</u>

Excess of revenue received over expenses
classified as a net receivable from grantor
agency in the financial statements
at June 30, 2016

	<u>\$ (2,291.99)</u>
	(1)

(1) Payable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: U. S. Department of Health and Human Services
 Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Program Development and Implementation Services
 Grantor Number: PON2 725 1400002654 7
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 90,128.00	\$ 55,689.41
Local Cash	<u>2,939.00</u>	<u>3,551.23</u>
Total Revenue	<u>\$ 93,067.00</u>	<u>\$ 59,240.64</u>
Expenses:		
Personnel	\$ 52,240.00	\$ 53,690.29
Travel	1,275.00	1,969.34
Supplies	40.00	33.77
Equipment	690.00	317.52
Other Operating	11,101.00	12,873.90
Contracts	14,765.00	11,414.00
Indirect	<u>12,956.00</u>	<u>13,380.41</u>
Total Expenses	<u>\$ 93,067.00</u>	<u>\$ 93,679.23</u>

Excess of expenses over revenue received
 classified as a net receivable from grantor
 agency in the financial statements
 at June 30, 2016

\$ 34,438.59
(1)

(1) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: HomeCare Administration
Grantor Number: PON2 725 1400001156 6
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 339,670.00</u>	<u>\$ 256,869.01</u>
Expenses:		
Personnel	\$ 251,275.00	\$ 221,333.99
Travel	7,201.00	5,902.75
Supplies	1,289.00	2,066.36
Equipment	4,525.00	2,475.99
Other Operating	9,619.00	51,320.24
Contracts	3,445.00	1,411.00
Indirect	62,316.00	55,159.67
Total Expenses	<u>\$ 339,670.00</u>	<u>\$ 339,670.00</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

\$ 82,800.99
(1)

(1) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: HomeCare
Grantor Number: PON2 725 1400001156 6
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 3,101,196.00	\$ 2,931,854.47
Program Income (1)	15,000.00	15,995.82
Local Cash (2)	204,913.00	267,148.01
Total Revenue	<u>\$ 3,321,109.00</u>	<u>\$ 3,214,998.30</u>

Expenses:		
Personnel	\$ 630,488.00	\$ 678,683.92
Travel	14,450.00	13,956.06
Supplies	450.00	75.18
Equipment	6,100.00	4,471.68
Other Operating	18,836.00	18,494.27
Contracts	2,494,424.00	2,499,520.94
Indirect	156,361.00	169,137.99
Total Expenses	<u>\$ 3,321,109.00</u>	<u>\$ 3,384,340.04</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

\$ 169,341.74
(3)

- (1) Program income was provided by clients
- (2) Local match was provided by subrecipients and KIPDA.
- (3) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
 Program Title: Program Development and Implementation/Adult Day Administration
 Grantor Number: PON2 725 1400002654 7
 Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	<u>\$ 10,317.00</u>	<u>\$ 9,299.89</u>
Expenses:		
Personnel	\$ 7,885.94	\$ 7,493.46
Travel	24.78	20.28
Other Operating	450.57	431.43
Contracts	-	504.35
Indirect	1,955.71	1,867.48
Total Expenses	<u>\$ 10,317.00</u>	<u>\$ 10,317.00</u>

Excess of expenses over revenue received
 classified as a receivable from grantor
 agency in the financial statements
 at June 30, 2016

\$ 1,017.11
(1)

(1) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Program Development and Implementation/Adult Day Services
Grantor Number: PON2 725 1400002654 7
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 79,294.00	\$ 65,993.56
Program Income (1)	939.00	847.20
Local Cash	-	82.55
Total Revenue	<u>\$ 80,233.00</u>	<u>\$ 66,923.31</u>
Expenses:		
Personnel	\$ 1,200.00	\$ 1,083.99
Travel	60.00	34.85
Other Operating	10.00	6.13
Contracts	78,665.16	78,828.64
Indirect	297.84	270.14
Total Expenses	<u>\$ 80,233.00</u>	<u>\$ 80,223.75</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

\$ 13,300.44
(2)

- (1) Program income was provided by clients.
- (2) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Long Term Care Ombudsman
Grantor Number: PON2 725 1400001158 3
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Total Expended</u>
Revenue Received:		
State	<u>\$ 155,162.00</u>	<u>\$ 149,123.25</u>
Expenses:		
Operating	\$ 2,288.00	\$ 2,288.00
Contracts	152,874.00	152,874.00
Total Expenses	<u>\$ 155,162.00</u>	<u>\$ 155,162.00</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016**

\$ 6,038.75
(1)

(1) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Kentucky Caregivers Support Administration
Grantor Number: PON2 725 1400001159 5
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 20,162.00	\$ 20,161.00
Local Cash	3,851.00	2,934.58
Total Revenue	<u>\$ 24,013.00</u>	<u>\$ 23,095.58</u>

Expenses:		
Personnel	\$ 17,468.00	\$ 16,748.82
Travel	90.00	93.35
Supplies	50.00	23.68
Other Operating	2,074.00	2,056.68
Indirect	4,331.00	4,174.05
Total Expenses	<u>\$ 24,013.00</u>	<u>\$ 23,096.58</u>

Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016

	<u>\$ 1.00</u>
	(1)

(1) Receivable is all state funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Kentucky Caregivers Support Services
Grantor Number: PON2 725 1400001159 5
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Budget</u>	<u>Actual</u>
Revenue Received:		
State	\$ 235,455.00	\$ 203,770.89
Local Cash (2)	1,373.00	2,160.00
Total Revenue	<u>\$ 236,828.00</u>	<u>\$ 205,930.89</u>
 Expenses:		
Personnel	\$ 57,368.00	\$ 57,908.59
Travel	740.00	866.34
Supplies	250.00	7.18
Equipment	141.00	67.47
Other Operating	3,120.00	3,930.11
Contracts	160,982.00	159,235.82
Indirect	14,227.00	14,431.68
Total Expenses	<u>\$ 236,828.00</u>	<u>\$ 236,447.19</u>

**Excess of expenses over revenue received
classified as a receivable from grantor
agency in the financial statements
at June 30, 2016**

\$ 30,516.30
(1)

- (1) Receivable is all state funds.
- (2) Local match was provided by subrecipients.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency

SCHEDULE OF PROGRAM ACTIVITIES

Grantor: Kentucky Cabinet for Health and Family Services
Program Title: Medicaid Consumer Directed Options/ Participant Directed Services
Period of Grant: July 1, 2015 to June 30, 2016

	<u>Actual</u>
Revenue Received:	
Medicaid	\$ 10,379,336
Miscellaneous Income	2,430
Client fees	<u>132,895</u>
Total Revenue	<u><u>\$ 10,514,661</u></u>
Earned:	
Financial Management	\$ 668,000
Assessments/Reassessments	46,700
Support Broker	1,641,655
Client costs	<u>9,812,751</u>
Total Earned	<u><u>\$ 12,169,106</u></u>
Excess of amount earned over revenue received classified as a receivable from grantor agency in the financial statements at June 30, 2016	<u><u>\$ 1,654,445</u></u> (1)

(1) Receivable is all Medicaid funds.

See independent auditor's report on supplementary information

Kentuckiana Regional Planning and Development Agency
Schedule of Indirect Expenses
Year ended June 30, 2016

Salaries	\$ 697,179
Fringe Benefits	296,000
Computer Usage - State	36,290
Equipment & Computer Maintenance	3,136
Temporary Services	22,781
Postage/Shipping	1,088
Subscriptions & Publications	497
Insurance - Other	28,129
Registration Fees	1,879
Software Maintenance &/or License	10,063
Membership Dues	2,340
Legal	31,221
Advertising	308
Audit	20,825
Contract Services	6,639
Telephone	11,319
Car Expenses & Related	3,000
Travel in Region	762
Board Travel	2,104
Travel Out of Region	12,081
Utilities	27,789
Meeting Expense	6,218
Office Maintenance	56,979
Equipment Rental	3,475
Office Rent	70,108
Office Supplies	25,717
Copying	441
Depreciation	5,698
Minor Equipment	8,236
Miscellaneous	24,765
Total Indirect Expenses	<u>\$ 1,417,067</u>

Pursuant to a cost allocation plan prepared in accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the above indirect expenses are allocated based on salary and fringe benefits before GASB 68 pension adjustment of \$433,978 as follows:

	Salary & Fringe Benefits	Indirect Expenses
PAS	\$ 235,811	\$ 58,767
Contract Work	75,591	18,838
Transportation	1,501,692	374,244
Social Services	3,873,036	965,218
	<u>\$ 5,686,130</u>	<u>\$ 1,417,067</u>

See independent auditor's report on supplementary information

**Kentuckiana Regional Planning and Development Agency
Schedule of Local Cash Contributions
Year ended June 30, 2016**

BULLITT COUNTY	\$ 7,167
CHARLESTOWN	2,844
CLARK COUNTY	8,464
CLARKSVILLE	9,579
FLOYD COUNTY	4,597
HENRY COUNTY	1,675
LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT	172,310
JEFFERSONVILLE	10,549
NEW ALBANY	17,543
OLDHAM COUNTY	4,890
SHELBY COUNTY	2,875
SPENCER COUNTY	1,073
TRIMBLE COUNTY	1,002
	<hr/>
	\$ 244,568
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See independent auditor's report on supplementary information

**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***

Board of Directors
Kentuckiana Regional Planning and Development Agency

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 business-type activities of the Kentuckiana Regional Planning and Development Agency ("KIPDA") as of June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 28, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered KIPDA'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KIPDA's internal control. Accordingly, we do not express an opinion on the effectiveness of KIPDA'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 combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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* (Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KIPDA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jeffersonville, Indiana

November 28, 2016

**Independent Auditor's Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance in Accordance with Uniform Guidance**

Board of Directors
Kentuckiana Regional Planning and Development Agency

Report on Compliance for Each Major Federal Program

We have audited the Kentuckiana Regional Planning and Development Agency ("KIPDA") compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of KIPDA's major federal programs for the year ended June 30, 2016. KIPDA'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 major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of KIPDA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about KIPDA'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 KIPDA's compliance.

Opinion of Each Major Federal Program

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

**Independent Auditor's Report on Compliance for Each Major Program and
Report on Internal Control Over Compliance in Accordance with Uniform Guidance (Continued)**

Report on Internal Control over Compliance

Management of KIPDA 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, we considered KIPDA's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of KIPDA'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 that might be deficiencies, significant deficiencies, or material weaknesses. 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Jeffersonville, Indiana
November 28, 2016

**Kentuckiana Regional Planning and Development Agency
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2016**

Section I - Summary of Independent Auditor's Report

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? yes no

Significant deficiency(ies) identified 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(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with
 Uniform Guidance? yes no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	\$ 765,744
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services	1,432,031
93.053	Nutrition Services Incentive Program	<u>251,420</u>
	Total Aging Cluster	<u>\$ 2,449,195</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? yes no

Section II - Financial Statement Findings

None

Section III - Major Federal Award Programs Audit Findings

None

**Kentuckiana Regional Planning and Development Agency
Follow-up to Prior Year Findings
For the Year Ended June 30, 2016**

There were no prior year findings.