

**FINANCIAL STATEMENTS,
FEDERAL FINANCIAL ASSISTANCE
AND OTHER REPORTS**

**VOLUNTEERS OF AMERICA
OF KENTUCKY, INC. AND SUBSIDIARIES**

JUNE 30, 2004

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BASIC FINANCIAL STATEMENTS

Joseph E. Richardson
William A. Talley
Jon D. Chesser
Bob E. Wientjes
Ruth A. Payne
Karen Y. Basham

Kentucky Offices:
Louisville
Brandenburg
Hardinsburg
Leitchfield

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Volunteers of America of Kentucky, Inc. and Subsidiaries
Louisville, Kentucky

We have audited the accompanying consolidated balance sheet of Volunteers of America of Kentucky, Inc. and Subsidiaries (a non-profit organization) as of June 30, 2004 and the related consolidated statement of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2003 financial statements and, in our report dated October 17, 2003, we expressed an unqualified opinion on those financial statements.

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

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the financial position of Volunteers of America of Kentucky, Inc. and Subsidiaries as of June 30, 2004 and the changes in their net assets and cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 19, 2004, on our consideration of Volunteers of America of Kentucky, Inc. and Subsidiaries' internal control over financial reporting and our tests of its compliance with certain provision 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Volunteers of America of Kentucky, Inc. and Subsidiaries taken as a whole. The information included in the accompanying Supplementary Schedules I, II and III is presented only for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the consolidated basic financial statements taken as a whole.

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky
October 19, 2004

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET

JUNE 30, 2004

(with comparative summarized information from 2003)

| | <u>June 30, 2004</u> | <u>Restated June 30, 2003</u> |
|---|----------------------------|-----------------------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 98,375 | \$ 361,762 |
| Accounts receivable, net | 1,783,209 | 865,861 |
| Prepaid expenses | 152,135 | 125,620 |
| Other current assets | 91,565 | 90,773 |
| Total Current Assets | <u>2,125,284</u> | <u>1,444,016</u> |
| Property and Equipment | | |
| Land and buildings | 4,854,310 | 5,399,318 |
| Furniture and equipment | 1,608,170 | 1,504,058 |
| Less: Accumulated depreciation | <u>(2,688,955)</u> | <u>(3,028,950)</u> |
| Total Property and Equipment | <u>3,773,525</u> | <u>3,874,426</u> |
| Other Assets | | |
| Long-term investments | 1,281,460 | 1,090,196 |
| Other | 140,744 | 122,671 |
| Total Other Assets | <u>1,422,204</u> | <u>1,212,867</u> |
| TOTAL ASSETS | <u><u>\$ 7,321,013</u></u> | <u><u>\$ 6,531,309</u></u> |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accounts payable | \$ 383,229 | \$ 169,333 |
| Line of credit | 799,116 | 479,765 |
| Mortgages and notes payable, due in one year | 278,811 | 369,991 |
| Accrued payroll | 270,022 | 402,796 |
| Accrued annual leave | 226,722 | 239,482 |
| Other current liabilities | 222,057 | 246,582 |
| Total Current Liabilities | <u>2,179,957</u> | <u>1,907,949</u> |
| Long-Term Liabilities | | |
| Mortgages and notes payable, non-current | 914,627 | 851,629 |
| Payable to affiliate | 327,040 | 327,040 |
| Other long-term liabilities | 183,864 | 133,185 |
| Total Long-Term Liabilities | <u>1,425,531</u> | <u>1,311,854</u> |
| Net Assets | | |
| Unrestricted | 2,832,845 | 2,414,063 |
| Temporarily restricted | 849,734 | 868,399 |
| Permanently restricted | 32,946 | 29,044 |
| Total Net Assets | <u>3,715,525</u> | <u>3,311,506</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$ 7,321,013</u></u> | <u><u>\$ 6,531,309</u></u> |

The accompanying notes are an integral part of the financial statements.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2004
(with comparative summarized information from 2003)

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total | Restated 2003 Total |
|--|---------------------|---------------------------|---------------------------|---------------------|---------------------------|
| REVENUES FROM OPERATIONS | | | | | |
| Public Support Received Directly | | | | | |
| Contributions | \$ 1,987,963 | \$ -0- | \$ -0- | \$ 1,987,963 | \$ 2,054,720 |
| Public Support: Capital & Bequests | 826,214 | -0- | -0- | 826,214 | 97,825 |
| Special Events, Net of Direct Donor Costs | 92,578 | -0- | -0- | 92,578 | 140,226 |
| Public Support Received Indirectly | | | | | |
| United Way Allocation | 4,083 | -0- | -0- | 4,083 ✓ | 38,044 |
| Volunteers of America Awards and Grants | 89,576 | -0- | -0- | 89,576 ✓ | 36,582 |
| Total Public Support | <u>3,000,414</u> | <u>-0-</u> | <u>-0-</u> | <u>3,000,414</u> | <u>2,367,397</u> |
| Revenue and Grants From Governmental Agencies | 12,247,702 | 52,020 | -0- | 12,299,722 ✓ | 9,877,119 |
| Other Revenue | | | | | |
| Program Service Fees | 641,241 | -0- | -0- | 641,241 ✓ | 1,215,420 |
| Rental Income | 323,523 | -0- | -0- | 323,523 ✓ | 356,949 |
| Miscellaneous Revenue | 178,399 | -0- | -0- | 178,399 ✓ | 72,247 |
| Total Other Revenue | <u>1,143,163</u> | <u>-0-</u> | <u>-0-</u> | <u>1,143,163</u> | <u>1,644,616</u> |
| Total Revenues From Operations | <u>16,391,279</u> | <u>52,020</u> | <u>-0-</u> | <u>16,443,299</u> | <u>13,889,132</u> |
| Net Assets Released from Restrictions | | | | | |
| Satisfaction of Program Restrictions | 70,685 | (70,685) | -0- | -0- | -0- |
| Total Revenue and Other Support | <u>16,461,964</u> | <u>(18,665)</u> | <u>-0-</u> | <u>16,443,299</u> | <u>13,889,132</u> |
| OPERATING EXPENSES | | | | | |
| Program Services: | | | | | |
| Children & Youth | 719,510 | -0- | -0- | 719,510 | 1,292,000 |
| Developmental Disability | 5,635,666 | -0- | -0- | 5,635,666 | 4,232,777 |
| Health Care Services | 2,162,795 | -0- | -0- | 2,162,795 | 1,476,947 |
| Housing | 142,098 | -0- | -0- | 142,098 | 85,643 |
| VOA Property Corporation of Louisville | 553,805 | -0- | -0- | 553,805 | 540,709 |
| Community Enhancement | 52,497 | -0- | -0- | 52,497 | 46,147 |
| Correctional Services | 555,070 | -0- | -0- | 555,070 | 480,065 |
| Homeless Services | 2,668,990 | -0- | -0- | 2,668,990 | 2,242,087 |
| Substance Abuse | 975,998 | -0- | -0- | 975,998 | 1,016,314 |
| Total Program Services | <u>13,466,429</u> | <u>-0-</u> | <u>-0-</u> | <u>13,466,429</u> | <u>11,412,689</u> |
| Support Services: | | | | | |
| Management and General | 1,591,415 | -0- | -0- | 1,591,415 | 1,745,756 |
| Fund Raising | 687,840 | -0- | -0- | 687,840 | 585,025 |
| Administrative Fees Paid to National Organization | 282,997 | -0- | -0- | 282,997 | 270,082 |
| Total Supporting Services | <u>2,562,252</u> | <u>-0-</u> | <u>-0-</u> | <u>2,562,252</u> ✓ | <u>2,600,863</u> |
| TOTAL OPERATING EXPENSES | <u>16,028,681</u> | <u>-0-</u> | <u>-0-</u> | <u>16,028,681</u> | <u>14,013,552</u> |
| EXCESS (DEFICIT) FROM OPERATIONS | <u>433,283</u> | <u>(18,665)</u> | <u>-0-</u> | <u>414,618</u> | <u>(124,420)</u> |
| NON-OPERATING GAINS (LOSSES) AND OTHER REVENUE | | | | | |
| Interest and Dividend Income | 13,750 | -0- | -0- | 13,750 | 7,510 |
| Gains (Losses) on Disposition of Fixed Assets | (173,925) | -0- | -0- | (173,925) | 76,067 |
| Gains (Losses) on Investments | 145,674 | -0- | 3,902 | 149,576 | (6,612) |
| SURPLUS FROM OTHER ACTIVITIES | <u>(14,501)</u> | <u>-0-</u> | <u>3,902</u> | <u>(10,599)</u> | <u>76,965</u> |
| CHANGE IN NET ASSETS, as restated for 2003 | <u>418,782</u> | <u>(18,665)</u> | <u>3,902</u> | <u>404,019</u> | <u>(47,455)</u> |
| NET ASSETS AT BEGINNING OF YEAR, as previously reported | <u>2,414,063</u> | <u>868,399</u> | <u>29,044</u> | <u>3,311,506</u> | <u>3,457,938</u> |
| PRIOR PERIOD ADJUSTMENT - deferred compensation accrual | | | | | <u>(98,977)</u> |
| NET ASSETS AT BEGINNING OF YEAR AS RESTATED | | | | | <u>3,358,961</u> |
| NET ASSETS AT END OF YEAR | <u>\$ 2,832,845</u> | <u>\$ 849,734</u> | <u>\$ 32,946</u> | <u>\$ 3,715,525</u> | <u>\$ 3,311,506</u> |

The accompanying notes are an integral part of the financial statements.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2004
 (with comparative summarized information from 2003)

[illegible]

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2004
(with comparative summarized information from 2003)

| | 2004 | Restated 2003 |
|---|------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ 404,019 | \$ (47,455) |
| Adjustments to Reconcile Change in Net Assets to Cash (Used) Provided by Operating Activities: | | |
| Depreciation and amortization | 375,544 | 375,296 |
| Realized/unrealized (gain) loss on investments | (149,576) | 6,612 |
| Loss on disposal of fixed assets | 176,610 | 925 |
| Gain on disposal of fixed assets | (2,686) | (76,992) |
| (Increase) decrease in: | | |
| Accounts receivable | (917,348) | 163,211 |
| Other assets | 106,424 | (112,063) |
| Increase (decrease) in: | | |
| Accounts payable | 213,896 | (6,430) |
| Other liabilities | (281,184) | 284,403 |
| NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES | (74,301) | 587,507 |
| INVESTING ACTIVITIES | | |
| Increase in investments | (41,688) | (35,220) |
| Proceeds from sale of land and building | 136,788 | 255,000 |
| Purchases of land and building | (380,081) | (462,007) |
| Proceeds from sale of property and equipment | 13,000 | -0- |
| Purchases of property and equipment | (208,274) | (198,628) |
| NET CASH USED BY INVESTING ACTIVITIES | (480,255) | (440,855) |
| FINANCING ACTIVITIES | | |
| Proceeds of line of credit | 799,116 | -0- |
| Payments on line of credit | (479,765) | -0- |
| Proceeds of long-term debt | 268,555 | 286,934 |
| Payments on long-term debt | (296,737) | (259,824) |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | 291,169 | 27,110 |
| NET (DECREASE) INCREASE IN CASH | (263,387) | 173,762 |
| CASH AT BEGINNING OF YEAR | 361,762 | 188,000 |
| CASH AT END OF YEAR | \$ 98,375 | \$ 361,762 |

The accompanying notes are an integral part of the financial statements.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2004
(with comparative summarized information from 2003)

**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

ORGANIZATION

The consolidated financial statements for Volunteers of America of Kentucky, Inc. and Subsidiaries include Volunteers of America of Kentucky, Inc. and VOA Property Corporation of Louisville, Inc., which collectively are referred to as the Organization. Volunteers of America of Kentucky, Inc. is a nonprofit spiritually based human services organization, incorporated in Kentucky, that provides social services within Kentucky and Tennessee as a subsidiary corporation of Volunteers of America, Inc., a national, nonprofit spiritually based organization providing local human service programs, and opportunities for individual and community involvement.

SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Organization conform to U.S. generally accepted accounting principles as applicable to voluntary health and welfare organizations. The more significant accounting policies of the Organization are described below:

Principles of Consolidation - The consolidated financial statements include the accounts of Volunteers of America of Kentucky, Inc., and VOA Property Corporation of Louisville, Inc. All material inter-organization transactions have been eliminated.

Basis of Accounting - The accounting policies of the Organization conform to U.S. generally accepted accounting principles as applicable to voluntary health and welfare organizations. The Organization prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

Net Assets - The Organization classifies net assets into three categories: unrestricted, temporarily restricted and permanently restricted. All net assets are considered to be available for unrestricted use unless specifically restricted by the donor or by law. Temporarily restricted net assets include contributions with temporary, donor-imposed time or purpose restrictions. Temporarily restricted net assets become unrestricted and are reported in the statement of activities as net assets released from restrictions when the time restrictions expire or the contributions are used for the restricted purpose. Permanently restricted net assets include contributions with donor-imposed restrictions requiring resources to be maintained in perpetuity, but permitting use of all or part of the investment income earned on the contributions.

Operations - The Organization defines operations as all program and supporting service activities undertaken. Revenues that result from these activities, and their related expenses, are reported as operations. Gains, losses and other revenue that results from ancillary activities, such as investing liquid assets and disposing of fixed or other assets, are reported as non-operating.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable and Bad Debts - Management considers all accounts receivable to be fully collectible as of June 30, 2004 and 2003. The Organization's accounts receivable are presented net of an allowance for doubtful accounts of \$-0-. The allowance is estimated based on management's experience and review of the accounts and contractual rights at the end of each year.

Property and Equipment - Land, buildings and equipment purchased by the Organization are recorded at cost. This agency follows the practice of capitalizing all expenditures for land, buildings, and equipment in excess of \$500; the fair value of donated fixed assets is similarly capitalized. Depreciation is computed on the straight-line method based upon the following estimated useful lives of the assets:

| | |
|----------------------------|--------------|
| Furniture and equipment | 3 - 10 years |
| Buildings and improvements | 7 - 40 years |

Cash Equivalents - Volunteers of America of Kentucky, Inc. and Subsidiaries considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents, unless held for reinvestment as part of the investment portfolio, pledged to secure loan agreements or otherwise designated or restricted. The carrying amount approximates fair value because of the short maturity of those instruments.

Contributions - Contributions are generally recorded only upon receipt, unless evidence or an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. Conditional promises to give are not included as support until such time as the conditions are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

Contributed Services - The organization recognizes contribution revenue for certain services received at the fair value of those services provided those services create or enhance non-financial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS No. 116 have not been satisfied.

Restricted and Designated Assets - Restricted and designated assets represent the total of all assets that are encumbered by donor restrictions, legal agreements, and board designation or are otherwise unavailable for the general use of the Organization. This category generally includes client/custodial funds, escrow/reserve funds, temporarily and permanently restricted assets, and securities that are pledged and held by the lender as collateral for financing.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

**NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes – Under provision of Section 501(c)(3) of the Internal Revenue Code and the applicable income tax regulations of the state of Kentucky, Volunteers of America of Kentucky, Inc. and Subsidiaries are exempt from income taxes, except for net income from unrelated business income, as a subordinate unit of Volunteers of America, Inc. Volunteers of America, Inc. is exempt from Federal income taxes under Section 501(a) of the Internal Revenue Code as a religious organization described in Section 501(c)(3). There were no unrelated business activities in 2004 or 2003. Accordingly, no tax expense was incurred during the years ending June 30, 2004 and June 30, 2003, respectively.

Statement of Cash Flows - Cash paid for interest during the years ended June 30, 2004 and 2003 amounted to \$114,111 and \$139,989 respectively.

Use of Estimates - The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investments - Investments consist primarily of stocks, bonds and cash reserve funds. They are recorded at fair value based on quoted market prices. All other investments are reported at historical cost, if purchased, or, if contributed, at fair value at the date of contribution. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Summary Financial Information for 2003 – The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2003, from which the summarized information was derived.

Allocation of Functional Expenses – The costs of providing the various program services and supporting activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the various functions.

Reclassification – Certain 2003 amounts have been reclassified to conform to the 2004 financial statement presentation.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

NOTE B - MORTGAGES AND NOTES PAYABLE

| | <u>2004</u> |
|---|-------------|
| Note payable to Fifth Third Bank, collateralized by vehicles with a carrying value of \$14,066 payable in monthly installments of \$568 including principal and interest at 3.15%; maturity date September 9, 2006. | \$14,797 |
| Note payable to Santa Claus Land, Inc. at a rate of 9.5%, and payable in monthly installments of \$30, including principal and interest; maturity date December 3, 2008. | 1,195 |
| Note payable to PNC Bank collateralized by real estate with a carrying value of \$191,688 payable in monthly installments of \$1,868 including principal and interest at 7.75%; maturity date December 22, 2004. | 198,785 |
| Note payable to First Tennessee Bank collateralized by real estate with a carrying value of \$112,573 payable in monthly installments of \$854 including principal and interest at 6.45%; maturity date April 30, 2008. | 92,863 |
| Note payable to Fifth Third Bank collateralized by vehicles with a carrying value of \$26,874 payable in monthly installments of \$1,022 including principal and interest at 4.2%; maturity date August 15, 2006. | 25,158 |
| Note payable to AmSouth Bank collateralized by real estate with a carrying value of \$505,927 payable in monthly installments of \$4,095 including principal and interest at 6.97%; maturity date February 1, 2007. | 409,393 |
| Note payable to PNC Bank collateralized by vehicles with a carrying value of \$22,013 payable in monthly installments of \$1,087 including principal and interest at 5%; maturity date December 12, 2005. | 18,815 |
| Note payable to First Tennessee Bank collateralized by real estate with a carrying value of \$128,401 payable in monthly installments of \$949 including principal and interest at 6.1%; maturity date September 1, 2008. | 107,638 |

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

NOTE B - MORTGAGES AND NOTES PAYABLE (CONTINUED)

Note payable to First Tennessee Bank collateralized by real estate with a carrying value of \$136,591 payable in monthly installments of \$875 including principal and interest at 6.0%; maturity date June 7, 2019. \$ 103,721

Note payable to PNC Bank collateralized by vehicles with a carrying value of \$27,557 payable in monthly installments of \$1,937 including principal and interest at a variable rate of interest currently 4.5%; maturity date October 15, 2004. 6,578

Note payable to PNC Bank collateralized by vehicles with a carrying value of \$9,145 payable in monthly installments of \$643 including principal and interest at a variable rate of interest currently 4.5%; maturity date October 9, 2004. 2,164

Note payable to Fifth Third Bank collateralized by real estate with a carrying value of \$243,326 payable in monthly installments of \$1,565 including principle at 6.0%; maturity date May 1, 2008. 212,331
1,193,438

Amount due in one year or less (278,811)
\$ 914,627

Mortgages and notes payable as of June 30, 2004 are scheduled to be repaid as follows:

| <u>During the year ended June 30,</u> | <u>Scheduled Principal Repayments</u> |
|---|---|
| 2005 | \$ 278,811 |
| 2006 | 68,754 |
| 2007 | 392,064 |
| 2008 | 283,026 |
| 2009 | 91,947 |
| Thereafter | <u>78,836</u> |
| Total | <u>\$1,193,438</u> |

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

NOTE C - LEASE COMMITMENTS

Property is being leased at 1400 North Forbes Road in Lexington, Kentucky for \$1,622 per month. The lease will expire March 31, 2006. A car auction lot in Louisville, Kentucky is being leased at a monthly rate of \$1,800. The lease will expire May 31, 2007. Property is also being leased in Frankfort, Kentucky, Louisville, Kentucky, Pikeville, Kentucky, Memphis, Tennessee, Nashville, Tennessee and Knoxville, Tennessee for various group homes and offices with monthly rents totaling \$13,968. The leases will expire between October 31, 2004 and January 31, 2009.

In addition a copier is being leased with the lease expiring August 21, 2005 and monthly rent totaling \$149. This lease is being accounted for as an operating lease.

The aggregate future minimum payments as of June 30, 2004 are as follows:

| <u>During the year ending June 30,</u> | <u>Amount</u> |
|--|------------------|
| 2005 | \$193,667 |
| 2006 | 130,027 |
| 2007 | 72,600 |
| 2008 | 32,400 |
| 2009 | <u>9,450</u> |
| Total | <u>\$438,144</u> |

NOTE D - PENSION PLAN

Volunteers of America of Kentucky, Inc. and Subsidiaries participate in a non-contributory defined benefit pension and retirement plan. The plan is administered through a commercial insurance company and covers all commissioned ministers. Pension plan expense for the years ended June 30, 2004 and 2003 was \$50,889 and \$45,707 respectively. Because the plan is a multi-employer plan, the accumulated benefits and net assets available for benefits as they relate solely to Volunteers of America of Kentucky, Inc. and Subsidiaries is not readily available. Volunteers of America of Kentucky, Inc. and Subsidiaries participate in a defined contribution pension in which only full time employees can participate and the company starts contributing if employee chooses to participate 12 months after hire date. The employee can choose to start participating as of the next enrollment period after date of hire. The company contributes up to one-half of six percent. Thrift plan expense for the years ended June 30, 2004 and 2003 was \$46,266 and \$17,506 respectively.

NOTE E - RELATED PARTY TRANSACTIONS

Volunteers of America of Kentucky, Inc. and Subsidiaries are affiliated with Volunteers of America, Inc., which provides administrative services to the agency for a fee. Administrative fees for the fiscal year ended June 30, 2004 amounted to \$282,997. Amounts due to Volunteers of America, Inc. at June 30, 2004 were as follows:

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

NOTE E - RELATED PARTY TRANSACTIONS (CONTINUED)

| | <u>June 30, 2004</u> |
|--------------------------------|----------------------|
| Administrative Fees | \$ 35,094 |
| National MR/DD Initiative Loan | <u>327,040</u> |
| Total | <u>\$ 362,134</u> |

NOTE F - INVESTMENTS

Long-term investments are stated at fair value. Fair values and unrealized appreciation (depreciation) at June 30, 2004 are as follows:

| | <u>Cost</u> | <u>Fair Value</u> | <u>Unrealized Gain (Loss)</u> |
|---------------------------|--------------------|--------------------|-------------------------------|
| Investments Unrestricted: | | | |
| Money Market Funds | \$ 150,919 | \$ 150,919 | \$ -0- |
| Bonds and Bond Funds | 177,364 | 177,839 | 475 |
| Equity Securities | <u>958,257</u> | <u>952,702</u> | <u>(5,555)</u> |
| | <u>\$1,286,540</u> | <u>\$1,281,460</u> | <u>\$ (5,080)</u> |

NOTE G - FUNDS AND INVESTMENTS

At June 30, 2004 and 2003, Volunteers of America of Kentucky, Inc. and Subsidiaries had a cash and cash equivalents balance of \$98,375 and \$361,762 respectively on deposit at various financial institutions. Federal Deposit Insurance Corporation (FDIC) insurance is limited to \$100,000 per financial institution. Accordingly, at June 30, 2004 and 2003, \$-0- and \$204,252 respectively was not covered by FDIC Insurance.

NOTE H - RISK MANAGEMENT

Volunteers of America of Kentucky, Inc. and Subsidiaries are exposed to various risks and losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization currently carries property and general liability insurance through Cincinnati Insurance Company and Lexington Insurance Company. Workman's Compensation insurance is carried through the Seneca Insurance Company.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2004

(with comparative summarized information from 2003)

NOTE I – COMPENSATED ABSENCES

The Organization allows up to a maximum of 204 hours of annual leave to be accumulated, which is payable upon separation of employment or used by the employee. There is no allowance for accumulated sick leave. Accrued annual leave pay as of June 30, 2004 and 2003, was \$226,722 and \$239,482 respectively.

NOTE J – LINE OF CREDIT

Line of credit at June 30, 2004 consists of \$320,116 payable to PNC Bank at 4.25% interest secured by real estate located at 1436 South Shelby Street. As of June 30, 2004 Volunteers of America of Kentucky, Inc. and Subsidiaries had \$1,179,884 of unused lines of credit with PNC Bank to be drawn upon as needed at 4.25% interest.

Additionally, line of credit at June 30, 2004 consists of \$479,000 payable to First Tennessee Bank at a variable rate of interest, currently 4.5%. The line of credit is secured by properties in Tennessee financed with the proceeds of this line of credit. As of June 30, 2004, Volunteers of America of Kentucky, Inc. and Subsidiaries had \$-0- of unused lines of credit with First Tennessee Bank.

NOTE K - ENCUMBERED ASSETS

At June 30, 2004 and 2003, encumbered assets included the following donor restrictions, legal agreements and board designations:

| | <u>2004</u> | <u>2003</u> |
|-----------------------------------|------------------|------------------|
| Temporarily restricted net assets | \$849,734 | \$868,399 |
| Permanently restricted net assets | <u>32,946</u> | <u>29,044</u> |
| | <u>\$882,680</u> | <u>\$897,443</u> |

At June 30, 2004 and 2003, encumbered assets included the following classes of assets:

| | <u>2004</u> | <u>2003</u> |
|---------------------------|------------------|------------------|
| Building renovations | \$849,734 | \$868,399 |
| Investments at fair value | <u>32,946</u> | <u>29,044</u> |
| | <u>\$882,680</u> | <u>\$897,443</u> |

NOTE L – PRIOR PERIOD ADJUSTMENT

The accompanying financial statements for 2003 have been restated to correct an error made in 2003 and prior years in which Volunteers of America of Kentucky, Inc. did not record a liability for a deferred compensation agreement. The effect of the restatement was to decrease net income for 2003 by \$34,208. Unrestricted net assets at the beginning of 2003 has been adjusted for the effects of the restatement on prior years.

SUPPLEMENTARY SCHEDULES

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
SCHEDULE 1 - CONSOLIDATING BALANCE SHEETS
JUNE 30, 2004

| | VOA of KY Inc. | VOA Property Corporation of Louisville | Eliminations | Consolidated Totals |
|---|---------------------|---|---------------------|------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | \$ 43,410 | \$ 54,965 | \$ -0- | \$ 98,375 |
| Accounts receivable, net | 1,756,184 | 27,025 | -0- | 1,783,209 |
| Prepaid expenses | 149,937 | 2,198 | -0- | 152,135 |
| Other current assets | 327,588 | 22,225 | (258,248) | 91,565 |
| Total Current Assets | 2,277,119 | 106,413 | (258,248) | 2,125,284 |
| Property and Equipment | | | | |
| Land and buildings | 273,026 | 4,581,284 | -0- | 4,854,310 |
| Furniture and equipment | 1,286,246 | 321,924 | -0- | 1,608,170 |
| Less: Accumulated depreciation | (1,185,174) | (1,503,781) | -0- | (2,688,955) |
| Total Property and Equipment | 374,098 | 3,399,427 | -0- | 3,773,525 |
| Other Assets | | | | |
| Long-term investments | 1,281,460 | -0- | -0- | 1,281,460 |
| Other | 140,744 | -0- | -0- | 140,744 |
| Total Other Assets | 1,422,204 | -0- | -0- | 1,422,204 |
| TOTAL ASSETS | \$ 4,073,421 | \$ 3,505,840 | \$ (258,248) | \$ 7,321,013 |
| LIABILITIES AND NET ASSETS | | | | |
| Current Liabilities | | | | |
| Accounts payable | \$ 378,049 | \$ 5,180 | \$ -0- | \$ 383,229 |
| Line of credit | 320,116 | 479,000 | -0- | 799,116 |
| Mortgages and notes payable, due in one year | 6,689 | 272,122 | -0- | 278,811 |
| Accrued payroll | 270,022 | -0- | -0- | 270,022 |
| Accrued annual leave | 226,722 | -0- | -0- | 226,722 |
| Other current liabilities | 244,282 | 236,023 | (258,248) | 222,057 |
| Total Current Liabilities | 1,445,880 | 992,325 | (258,248) | 2,179,957 |
| Long-Term Liabilities | | | | |
| Mortgages and notes payable, non-current | 9,303 | 905,324 | -0- | 914,627 |
| Payable to affiliate | 327,040 | -0- | -0- | 327,040 |
| Other long-term liabilities | 183,864 | -0- | -0- | 183,864 |
| Total Long-Term Liabilities | 520,207 | 905,324 | -0- | 1,425,531 |
| Net Assets | | | | |
| Unrestricted | 2,074,388 | 758,457 | -0- | 2,832,845 |
| Temporarily restricted | -0- | 849,734 | -0- | 849,734 |
| Permanently restricted | 32,946 | -0- | -0- | 32,946 |
| Total Net Assets | 2,107,334 | 1,608,191 | -0- | 3,715,525 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 4,073,421 | \$ 3,505,840 | \$ (258,248) | \$ 7,321,013 |

The accompanying notes are an integral part of the financial statements.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
SCHEDULE II - CONSOLIDATING STATEMENTS OF ACTIVITIES AND FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2004

| | VOA of Kentucky Inc. | | VOA Property Corporation of Louisville | | Eliminations | Consolidated Totals | | | |
|---|----------------------|------------------------|--|------------------------|------------------|---------------------|------------------------|------------------------|--------------------|
| | Unrestricted | Permanently Restricted | Unrestricted | Temporarily Restricted | Unrestricted | Unrestricted | Temporarily Restricted | Permanently Restricted | 2004 Total |
| REVENUES FROM OPERATIONS | | | | | | | | | |
| Public Support Received Directly | | | | | | | | | |
| Contributions | \$ 1,987,963 | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 1,987,963 | \$ -0- | \$ -0- | \$1,987,963 |
| Public Support: Capital & Bequests | 826,214 | -0- | -0- | -0- | -0- | 826,214 | -0- | -0- | 826,214 |
| Special Events, Net of Direct Donor Costs | 92,578 | -0- | -0- | -0- | -0- | 92,578 | -0- | -0- | 92,578 |
| Public Support Received Indirectly | | | | | | | | | |
| United Way Allocation | 4,083 | -0- | -0- | -0- | -0- | 4,083 | -0- | -0- | 4,083 |
| Volunteers of America Awards and Grants | 89,576 | -0- | -0- | -0- | -0- | 89,576 | -0- | -0- | 89,576 |
| Total Public Support | 3,000,414 | -0- | -0- | -0- | -0- | 3,000,414 | -0- | -0- | 3,000,414 |
| Revenue and Grants From Governmental Agencies | 12,247,702 | -0- | -0- | 52,020 | -0- | 12,247,702 | 52,020 | -0- | 12,299,722 |
| Other Revenue | | | | | | -0- | | | |
| Program Service Fees | 641,241 | -0- | -0- | -0- | -0- | 641,241 | -0- | -0- | 641,241 |
| Rental Income | 32,400 | -0- | 461,414 | -0- | (170,291) | 323,523 | -0- | -0- | 323,523 |
| Miscellaneous Revenue | 178,399 | -0- | -0- | -0- | -0- | 178,399 | -0- | -0- | 178,399 |
| Total Other Revenue | 852,040 | -0- | 461,414 | -0- | (170,291) | 1,143,163 | -0- | -0- | 1,143,163 |
| Total Revenues From Operations | 16,100,156 | -0- | 461,414 | 52,020 | (170,291) | 16,391,279 | 52,020 | -0- | 16,443,299 |
| Net Assets Released from Restrictions | | | | | | | | | |
| Satisfaction of Program Restrictions | -0- | -0- | 70,685 | (70,685) | -0- | 70,685 | (70,685) | -0- | -0- |
| Total Revenue and Other Support | 16,100,156 | -0- | 532,099 | (18,665) | (170,291) | 16,461,964 | (18,665) | -0- | 16,443,299 |
| OPERATING EXPENSES | | | | | | | | | |
| Program Services: | | | | | | | | | |
| Children & Youth | 719,510 | -0- | -0- | -0- | -0- | 719,510 | -0- | -0- | 719,510 |
| Developmental Disability | 5,734,041 | -0- | -0- | -0- | (98,375) | 5,635,666 | -0- | -0- | 5,635,666 |
| Health Care Services | 2,162,795 | -0- | -0- | -0- | -0- | 2,162,795 | -0- | -0- | 2,162,795 |
| Housing | 142,098 | -0- | -0- | -0- | -0- | 142,098 | -0- | -0- | 142,098 |
| VOA Property Corporation of Louisville | -0- | -0- | 553,805 | -0- | -0- | 553,805 | -0- | -0- | 553,805 |
| Community Enhancement | 52,497 | -0- | -0- | -0- | -0- | 52,497 | -0- | -0- | 52,497 |
| Correctional Services | 574,870 | -0- | -0- | -0- | (19,800) | 555,070 | -0- | -0- | 555,070 |
| Homeless Services | 2,678,890 | -0- | -0- | -0- | (9,900) | 2,668,990 | -0- | -0- | 2,668,990 |
| Substance Abuse | 1,018,214 | -0- | -0- | -0- | (42,216) | 975,998 | -0- | -0- | 975,998 |
| Total Program Services | 13,082,915 | -0- | 553,805 | -0- | (170,291) | 13,466,429 | -0- | -0- | 13,466,429 |
| Support Services: | | | | | | | | | |
| Management and General | 1,591,415 | -0- | -0- | -0- | -0- | 1,591,415 | -0- | -0- | 1,591,415 |
| Fund Raising | 687,840 | -0- | -0- | -0- | -0- | 687,840 | -0- | -0- | 687,840 |
| Administrative Fees Paid to National Organization | 282,997 | -0- | -0- | -0- | -0- | 282,997 | -0- | -0- | 282,997 |
| Total Supporting Services | 2,562,252 | -0- | -0- | -0- | -0- | 2,562,252 | -0- | -0- | 2,562,252 |
| TOTAL OPERATING EXPENSES | 15,645,167 | -0- | 553,805 | -0- | (170,291) | 16,028,681 | -0- | -0- | 16,028,681 |
| EXCESS (DEFICIT) FROM OPERATIONS | 454,989 | -0- | (21,706) | (18,665) | -0- | 433,283 | (18,665) | -0- | 414,618 |
| NON-OPERATING GAINS (LOSSES) AND OTHER REVENUE | | | | | | | | | |
| Interest and Dividend Income | 13,750 | -0- | -0- | -0- | -0- | 13,750 | -0- | -0- | 13,750 |
| Gain (Loss) on Disposition of Fixed Assets | (176,610) | | 2,685 | | | (173,925) | | | (173,925) |
| Gain (Loss) on Investments | 145,674 | 3,902 | -0- | -0- | -0- | 145,674 | -0- | 3,902 | 149,576 |
| SURPLUS FROM OTHER ACTIVITIES | (17,186) | 3,902 | 2,685 | -0- | -0- | (14,501) | -0- | 3,902 | (10,599) |
| CHANGE IN NET ASSETS | 437,803 | 3,902 | (19,021) | (18,665) | -0- | 418,782 | (18,665) | 3,902 | 404,019 |
| NET ASSETS AT BEGINNING OF YEAR | 1,636,585 | 29,044 | 777,478 | 868,399 | -0- | 2,414,063 | 868,399 | 29,044 | 3,311,506 |
| NET ASSETS AT END OF YEAR | \$ 2,074,388 | \$ 32,946 | \$ 758,457 | \$ 849,734 | \$ -0- | \$ 2,832,845 | \$ 849,734 | \$ 32,946 | \$3,715,525 |

The accompanying notes are an integral part of the financial statements.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
SCHEDULE III - CONSOLIDATING STATEMENTS OF CASH FLOWS
YEAR ENDED JUNE 30, 2004

| | VOA of KY, Inc. | VOA Property Corporation of Louisville | Eliminations | Consolidated Totals |
|---|------------------|---|---------------|------------------------|
| OPERATING ACTIVITIES | | | | |
| Change in Net Assets | \$ 441,705 | \$ (37,686) | \$ -0- | \$ 404,019 |
| Adjustments to Reconcile Change in Net Assets to | | | | |
| Cash (Used) Provided by Operating Activities: | | | | |
| Depreciation and amortization | 106,598 | 268,946 | -0- | 375,544 |
| Realized/unrealized gain on investments | (149,576) | -0- | -0- | (149,576) |
| Loss on disposal of fixed assets | 176,610 | -0- | -0- | 176,610 |
| Gain on disposal of fixed assets | -0- | (2,686) | -0- | (2,686) |
| (Increase) decrease in: | | | | |
| Accounts receivable | (917,767) | 419 | -0- | (917,348) |
| Other assets | (163,593) | 11,769 | 258,248 | 106,424 |
| Increase (decrease) in: | | | | |
| Accounts payable | 225,265 | (11,369) | -0- | 213,896 |
| Other liabilities | (97,158) | 74,222 | (258,248) | (281,184) |
| NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES | (377,916) | 303,615 | -0- | (74,301) |
| INVESTING ACTIVITIES | | | | |
| Increase in investments | (41,688) | -0- | -0- | (41,688) |
| Proceeds from sale of land and building | 136,788 | -0- | -0- | 136,788 |
| Purchases of land and building | (1,256) | (378,825) | -0- | (380,081) |
| Proceeds from sale of property and equipment | -0- | 13,000 | -0- | 13,000 |
| Purchases of property and equipment | (161,513) | (46,761) | -0- | (208,274) |
| NET CASH USED BY INVESTING ACTIVITIES | (67,669) | (412,586) | -0- | (480,255) |
| FINANCING ACTIVITIES | | | | |
| Proceeds of line of credit | 320,116 | 479,000 | -0- | 799,116 |
| Payments on line of credit | -0- | (479,765) | -0- | (479,765) |
| Proceeds of long-term debt | 19,476 | 249,079 | -0- | 268,555 |
| Payments on long-term debt | (173,443) | (123,294) | -0- | (296,737) |
| NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES | 166,149 | 125,020 | -0- | 291,169 |
| NET (DECREASE) INCREASE IN CASH | (279,436) | 16,049 | -0- | (263,387) |
| CASH AT BEGINNING OF YEAR | 322,846 | 38,916 | -0- | 361,762 |
| CASH AT END OF YEAR | \$ 43,410 | \$ 54,965 | \$ -0- | \$ 98,375 |

The accompanying notes are an integral part of the financial statements.

FEDERAL FINANCIAL ASSISTANCE

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

| Federal Grantor/Pass-through Grantor/ Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures |
|--|---------------------------|---|----------------------------------|
| <u>U.S. Department of Labor</u> | | | |
| Pikeville Veterans | 17.805 | E-9-5-2-0056 | \$ 155,587 |
| Incarcerated Veterans Transition Program | 17.805 | E-9-5-4-0002 | 47,900 |
| Knoxville Veterans | 17.805 | E-9-5-1-0023 | 12,164 |
| Knoxville Veterans | 17.805 | E-9-5-3-0024 | 285,745 |
| | | | <hr/> |
| TOTAL DEPARTMENT OF LABOR | | | 501,396 |
| <u>Department of Housing and Urban Development</u> | | | |
| Supplemental Assistance for Facilities to Assist the Homeless (SAFAH) | | | |
| Direct program | | | |
| Transitional Housing Shelters | 14.235 | KY36B101008 | 30,343 |
| Transitional Housing Shelters | 14.235 | KY36B101007 | 150,319 |
| Women's Transitional | 14.235 | KY36B101005 | 179,994 |
| Follow-up For Success | 14.235 | KY-36B001007 | 119,125 |
| Passed Through Kentucky Housing Corp | | | |
| Emergency Shelter Frankfort | 14.231 | S03DC210001 | 49,496 |
| Transitional Shelters Frankfort | 14.235 | KY36B000005 | 138,377 |
| Emergency Housing Shelters - SAF-3 | 14.235 | KY36B001005 | 200,093 |
| Housing Opportunities For Persons With AIDS (HOPWA) | 14.235 | KYH00-0006 | 139,047 |
| Housing Opportunities For Persons With AIDS (HOPWA) | 14.235 | KYH03-0007 | 24,363 |
| Passed through City of Louisville | | | |
| Housing Opportunities For Persons With AIDS (HOPWA) | 14.235 | KYH03-F001H3 | 106,254 |
| Passed through Lexington Fayette County | | | |
| Emergency Shelter | 14.231 | R-497-2002 | 2,028 |
| Emergency Shelter | 14.231 | R-505-2003 | 50,324 |
| | | | <hr/> |
| TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | 1,189,763 |

See accompanying notes to the schedule of expenditures of federal awards.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2004

| <u>Federal Grantor/Pass-through Grantor/ Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass-through Entity Identifying Number</u> | <u>Total Federal Expenditures</u> |
|--|------------------------------------|---|---|
| <u>United States Department of Agriculture</u> | | | |
| Passed through state of Kentucky FES | 10.569 | 03-21-21620-00-0 | \$ 41,763 |
| Passed through state of Kentucky Kids Korner | 10.558 | SCS67J-S85 | 9,533 |
| TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE | | | 51,296 |
| <u>Federal Emergency Management Agency (FEMA)</u> | | | |
| Family Emergency Shelter | 83.523 | | 40,218 |
| TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY | | | 40,218 |
| <u>Department of Health and Human Services</u> | | | |
| Direct Program | | | |
| Administration for children and families | 93.550 | 04CX062501 | 214,904 |
| Substance abuse & mental health services administration | 93.243 | 6-1179-T114491-02-1 | 629,656 |
| Substance abuse & mental health services administration | 93.230 | | 186,167 |
| Passed through Kentucky Cabinet for Human Resources, Dept. of Health & Human Services to Seven Counties Services | | | |
| Freedom House | 93.959 | M-03057317 | 422,500 |
| Third Step Program | 93.959 | M-03057317 | 167,310 |
| Passed through Kentucky Cabinet for Health Services | | | |
| Ryan White Care Coordinator Program | 93.917 | M-02110580-1 | 1,222,128 |
| Passed through Seven Counties Services | | | |
| Shelby Men's Center | 93.150 | M-03057317 | 69,444 |
| Shelby Men's Center - Ex-Offender Program | 93.958 | M-03057317 | 50,926 |
| Passed through Lexington Health Department STOP | 93.940 | M-02132627 | 325,880 |
| TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 3,288,915 |

See accompanying notes to the schedule of expenditures of federal awards.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2004

| Federal Grantor/Pass-through Grantor/ Program or Cluster Title | Federal CFDA Number | Pass-through Entity Identifying Number | Total Federal Expenditures |
|---|---------------------------|---|----------------------------------|
| <u>Department of Justice</u> | | | |
| Halfway Back | 16.593 | C-03180470 | \$ 414,750 |
| TOTAL DEPARTMENT OF JUSTICE | | | <u>414,750</u> |
| TOTAL FEDERAL AWARDS | | | <u><u>\$ 5,486,338</u></u> |

See accompanying notes to the schedule of expenditures of federal awards.

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2004

NOTE -1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal grant activity of Volunteers of America of Kentucky, Inc. and Subsidiaries and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

OTHER REPORTS

Joseph E. Richardson
William A. Talley
Jon D. Chesser
Bob E. Wientjes
Ruth A. Payne
Karen Y. Basham

Kentucky Offices:
Louisville
Brandenburg
Hardinsburg
Leitchfield

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Volunteers of America of Kentucky, Inc. and Subsidiaries
Louisville, Kentucky

We have audited the financial statements of Volunteers of America of Kentucky, Inc. and Subsidiaries as of and for the year ended June 30, 2004, and have issued our report thereon dated October 19, 2004. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Volunteers of America of Kentucky, Inc. and Subsidiaries' 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*.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky
October 19, 2004

Joseph E. Richardson
William A. Talley
Jon D. Chesser
Bob E. Wientjes
Ruth A. Payne
Karen Y. Basham

Kentucky Offices:
Louisville
Brandenburg
Hardinsburg
Leitchfield

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

To the Board of Directors
Volunteers of America of Kentucky, Inc. and Subsidiaries
Louisville, Kentucky

Compliance

We have audited the compliance of Volunteers of America of Kentucky, Inc. and Subsidiaries with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. Volunteers of America of Kentucky, Inc. and Subsidiaries' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Volunteers of America of Kentucky, Inc. and Subsidiaries management. Our responsibility is to express an opinion on Volunteers of America of Kentucky, Inc. and Subsidiaries compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Volunteers of America of Kentucky, Inc. and Subsidiaries' 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. Our audit does not provide a legal determination on Volunteers of America of Kentucky, Inc. and Subsidiaries' compliance with those requirements.

In our opinion, Volunteers of America of Kentucky, Inc. and Subsidiaries complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 04-1.

Internal Control Over Compliance

The management of Volunteers of America of Kentucky, Inc. and Subsidiaries is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Volunteers of America of Kentucky, Inc. and Subsidiaries' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, board of directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Richardson, Pennington & Skinner, PSC.

Louisville, Kentucky
October 19, 2004

**VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2004**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

The auditors' report expresses an unqualified opinion on the financial statements of Volunteers of America of Kentucky, Inc. and Subsidiaries.

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal Control Over Major Programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

The auditors' report on compliance for the major federal award programs for Volunteers of America of Kentucky, Inc. and Subsidiaries expresses an unqualified opinion.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

☒ yes ☐ no

Auditee qualified as low risk auditee?

☒ yes ☐ no

**VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2004**

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------|---|
| 17.805 | Homeless Veterans |
| 93.230 | Substance Abuse and Mental Health Services Administration |
| 93.917 | Ryan White Care Coordinator Program |

Dollar Threshold used to distinguish
between type A and type B programs: \$300,000

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. Ryan White Care Coordinator Program – Finding 04-1 Instance of Noncompliance

Statement of Condition: It was noted that a disbursement was made to a vendor based on a letter of agreement to perform services and not actual invoices for services performed.

Criteria: Compliance requires that transactions should be supported by appropriate documentation such as vendor invoices.

Effect of Condition: Funds were disbursed without an appropriate vendor invoice.

Cause of Condition: The letter of agreement was mistaken for an invoice supporting the services performed.

Recommendation: Management should carefully review all documentation before authorizing any payments.

Response: Management agrees with our conclusion and will carefully review requests for disbursements to insure that all payments to vendors are supported by appropriate documentation.

**VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2004**

Volunteers of America of Kentucky, Inc. and Subsidiaries respectfully submits the following corrective action plan for the year ended June 30, 2004.

Audit firm: Richardson, Pennington & Skinner, PSC
513 South Second Street
Louisville, Kentucky 40202

Audit period: Year ended June 30, 2004

FINDING – FEDERAL AWARDS PROGRAMS

1. Ryan White Care Coordinator Program - Finding 04-1 Instance of Noncompliance

Recommendation: Management should carefully review all documentation before authorizing any payments.

Current Status: Management agrees with the recommendation and will convey the importance of carefully reviewing requests for disbursements to insure that all payments to vendors are supported by appropriate documentation.

**VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES
CONSOLIDATED SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2004**

There were no findings in the prior audit report for the year ended June 30, 2003 that need to be addressed.

FORM **SF-SAC**
(5-2004)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**
for Fiscal Year Ending Dates in 2004, 2005, or 2006Complete this form, as required by OMB Circular A-133, "Audits
of States, Local Governments, and Non-Profit Organizations."**RETURN
TO****Federal Audit Clearinghouse**
1201 E. 10th Street
Jeffersonville, IN 47132**PART I****GENERAL INFORMATION (To be completed by auditee, except for Items 4 and 7)****1. Fiscal period ending date for this submission**Month Day Year
06 / 30 / 2004Fiscal Period End Dates Must
Be In 2004, 2005, or 2006**2. Type of Circular A-133 audit**☒ Single audit ☐ Program-specific audit**3. Audit period covered**☒ Annual ☐ Biennial ☐ Other _____ Months**4. FEDERAL
GOVERNMENT
USE ONLY**Date received by
Federal clearinghouse**5. Auditee Identification Numbers****a. Primary Employer Identification Number (EIN)**

61 - 0480950

b. Are multiple EINs covered in this report? ☒ Yes ☐ No**c. If Part I, Item 5b = "Yes," complete Part I, Item 5c
on the continuation sheet on Page 4.****d. Data Universal Numbering System (DUNS) Number**

____ - ____ - ____

e. Are multiple DUNS covered in this report? ☐ Yes ☒ No**f. If Part I, Item 5e = "Yes," complete Part I, Item 5f
on the continuation sheet on Page 4.****6. AUDITEE INFORMATION****a. Auditee name**

VOLUNTEERS OF AMERICA OF KENTUCKY, INC. AND SUBSIDIARIES

b. Auditee address (Number and street)

933 GOSS AVENUE

City

LOUISVILLE

State

KY

ZIP + 4 Code

4 0 2 1 7 -

c. Auditee contact

Name

KAREN HAWN

Title

CFO

d. Auditee contact telephone

(502) 636 - 0771

e. Auditee contact FAX

() -

f. Auditee contact E-mail**7. AUDITOR INFORMATION (To be completed by auditor)****a. Auditor name**

RICHARDSON, PENNINGTON & SKINNER, PSC

b. Auditor address (Number and street)

513 S. SECOND STREET

City

LOUISVILLE

State

KY

ZIP + 4 Code

4 0 2 0 2 -

c. Auditor contact

Name

WILLIAM A. TALLEY

Title

CPA

d. Auditor contact telephone

(502) 583 - 9587

e. Auditor contact FAX

() -

f. Auditor contact E-mail**g. AUDITEE CERTIFICATION STATEMENT**—This is to
certify that, to the best of my knowledge and belief, the auditee
has: (1) engaged an auditor to perform an audit in accordance
with the provisions of OMB Circular A-133 for the period
described in Part I, Items 1 and 3; (2) the auditor has completed
such audit and presented a signed audit report which states that
the audit was conducted in accordance with the provisions of the
Circular; and, (3) the information included in **Parts I, II, and III**
of this data collection form is accurate and complete. I declare
that the foregoing is true and correct.

Signature of certifying official

Date

Month Day Year

Printed Name of certifying official

Printed Title of certifying official

9. AUDITOR STATEMENT—The data elements and
information included in this form are limited to those prescribed
by OMB Circular A-133. The information included in Parts II and
III of the form, except for Part III, Items 7, 8, and 9a-9f, was
transferred from the auditor's report(s) for the period described
in Part I, Items 1 and 3, and **is not a substitute** for such
reports. The auditor has not performed any auditing procedures
since the date of the auditor's report(s). A copy of the reporting
package required by OMB Circular A-133, which includes the
complete auditor's report(s), is available in its entirety from the
auditee at the address provided in Part I of this form. As
required by OMB Circular A-133, the information in **Parts II**
and **III** of this form was entered in this form by the auditor
based on information included in the reporting package. The
auditor has not performed any additional auditing procedures in
connection with the completion of this form.

Signature of auditor

Date

Month Day Year

William A. Talley CPA 11/15/04

PART I**FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report

Mark either:

1 ☒ Unqualified opinion **OR**

any combination of:

2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?

1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed?

1 ☐ Yes 2 ☒ No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness?

1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed?

1 ☐ Yes 2 ☒ No**PART II****FEDERAL PROGRAMS (To be completed by auditor)**

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)

1 ☐ Yes 2 ☒ No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § 520(b))

\$ 300,000

3. Did the auditee qualify as a low-risk auditee? (§ 530)

1 ☒ Yes 2 ☐ No

4. Is a reportable condition disclosed for any major program? (§ 510(a)(1))

1 ☐ Yes 2 ☒ No - SKIP to Item 6

5. Is any reportable condition reported as a material weakness? (§ 510(a)(1))

1 ☐ Yes 2 ☐ No

6. Are any known questioned costs reported? (§ 510(a)(3) or (4))

1 ☐ Yes 2 ☒ No7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ 315(b))1 ☐ Yes 2 ☒ No8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)98 ☐ U.S. Agency for International Development83 ☐ Federal Emergency Management Agency43 ☐ National Aeronautics and Space Administration96 ☐ Social Security Administration10 ☐ Agriculture39 ☐ General Services Administration89 ☐ National Archives and Records Administration19 ☐ U.S. Department of State23 ☐ Appalachian Regional Commission93 ☐ Health and Human Services05 ☐ National Endowment for the Arts20 ☐ Transportation11 ☐ Commerce97 ☐ Homeland Security06 ☐ National Endowment for the Humanities21 ☐ Treasury94 ☐ Corporation for National and Community Service14 ☐ Housing and Urban Development06 ☐ National Endowment for the Humanities82 ☐ United States Information Agency12 ☐ Defense03 ☐ Institute of Museum and Library Services47 ☐ National Science Foundation64 ☐ Veterans Affairs84 ☐ Education15 ☐ Interior07 ☐ Office of National Drug Control Policy00 ☒ None81 ☐ Energy16 ☐ Justice59 ☐ Small Business Administration☐ Other - Specify:66 ☐ Environmental Protection Agency17 ☐ Labor09 ☐ Legal Services Corporation

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the Federal cognizant agency ☐

Count total number of boxes marked above and submit this number of reporting packages

1

FEDERAL PROGRAMS - Continued

| 9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR | | | | 10. AUDIT FINDINGS | | | | | |
|--|------------------|---------------------------------------|--|---------------------------|--|--|---|---|--|
| CFDA Number Federal Agency Prefix (a) | Extension (b) | Research and development (c) | Name of Federal program (d) | Amount expended (e) | Direct award (f) | Major program (g) | If yes, type of audit report (h) | Type(s) of compliance requirement(s) (a) | Audit finding reference number(s) (b) |
| 1 | 7 | 805 | HOMELESS VETERANS | \$ 501,396.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | U | O | N/A |
| 1 | 4 | 235 | TRANSITIONAL HOUSING SHELTERS | \$ 479,781.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | | O | N/A |
| 1 | 4 | 235 | TRANSITIONAL HOUSING SHELTERS | \$ 608,134.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 1 | 4 | 231 | EMERGENCY SHELTERS | \$ 101,848.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 1 | 0 | 569 | EMERGENCY FOOD ASSISTANCE PROGRAM | \$ 41,763.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 1 | 0 | 558 | CHILD AND ADULT CARE FOOD PROGRAM | \$ 9,533.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 8 | 3 | 523 | FAMILY EMERGENCY SHELTER | \$ 40,218.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 9 | 3 | 550 | ADMINISTRATION FOR CHILDREN AND FAMILIES | \$ 214,904.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 9 | 3 | 243 | SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION | \$ 629,656.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | | O | N/A |
| 9 | 3 | 230 | SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION | \$ 186,167.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | U | O | N/A |
| TOTAL FEDERAL AWARDS EXPENDED | | | | \$ 5,486,338.00 | | | | | |

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

⁴ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

A. Activities allowed or unallowed

B. Allowable costs/cost principles

C. Cash management

D. Davis - Bacon Act

E. Eligibility

F. Equipment and real property management

G. Matching, level of effort, earmarking

H. Period of availability of Federal funds

I. Procurement and suspension

J. Program income

K. Real property acquisition and relocation assistance

L. Reporting

M. Subrecipient monitoring

N. Special tests and provisions

O. None

P. Other

FEDERAL PROGRAMS - Continued

| 9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR | | | | 10. AUDIT FINDINGS | | | | |
|---|------------------------------------|--|--|---------------------|--|--|--|---------------------------------------|
| Federal Agency Prefix ¹ | CFDA Number Extension ² | Research and development (c) | Name of Federal program (d) | Amount expended (e) | Direct award (f) | Major program (g) | Type(s) of compliance requirement(s) (a) | Audit finding reference number(s) (b) |
| 9 3 | 959 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | \$ 589,810.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | O | N/A |
| 9 3 | 917 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | RYAN WHITE CARE COORDINATOR PROGRAM | \$ 1,222,128.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | B | 04-1 |
| 9 3 | 150 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | PATH | \$ 69,444.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | O | N/A |
| 9 3 | 958 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES | \$ 50,926.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | O | N/A |
| 9 3 | 940 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | STOP PROGRAM | \$ 325,880.00 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | O | N/A |
| 1 6 | 593 | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | HALFWAY BACK | \$ 414,750.00 | 1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No | O | N/A |
| | | 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No | | \$ | 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No | 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No | | |
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Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

List the multiple DUNS covered in the report.

[illegible]

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.