



**NON-PROFIT ORGANIZATION
REQUEST FOR CITY OF FRANKLIN
2018-19 FISCAL YEAR**

Organization Name: Mid-Cumberland Human Resource Agency-Homemaker Phone: 615-850-3912

Contact Person & Title: Jane Hamrick, Executive Director
Mailing Address: 1101 Kermit Dr., Suite 300, Nashville, TN 37217
Federal Identification # (if applicable): 62-0923487
Email Address: jhamrick@mchra.com

Number of Active Participants in Organization: 100 (Williamson County)

Does this organization charge fees to participants? Yes _____ No X
If Yes, please itemize the structure utilized (use a separate sheet if necessary):

If No, please explain: We do not charge fees to participants. The clients we serve are generally below the poverty level. We use funding received through contracts and grants as well as funds solicited from cities, counties, foundations, and United Way to enable services to be provided based upon need rather than ability to pay. We do, however, encourage and accept donations.

Please provide the approximate number of clients served by your program on a yearly basis
100 (Williamson)

All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County Citizens: and an estimate of how many are Williamson County Citizens: In 2017 we served 826 unduplicated clients throughout the Program, 100 were residents of Williamson County.

We anticipate serving approximately 100 Williamson County residents this year. All funds are receipted with copies of receipts submitted to Program and fiscal staff to ensure funds are receipted to the appropriate County and budgeted for use in that County. Expenses are tracked and charged against particular County budgets to ensure funds received from a particular area are used for service to individuals in that particular area.

List ANY agency (or agencies) in Williamson County which you consider may directly, or indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities (use additional sheet, if needed):

Mid-Cumberland is the only Homemaker Program contracted with the Department of Human Services to provide services to the most frail, neglected, and needy citizens of Williamson County, those referred as a result of abuse, neglect, or exploitation. MCHRA is the only program empowered to provide Homemaker services to this vulnerable population, referred by Adult Protective Services. The Homemaker Program is licensed as a

Personal Support Service Agency and provides services at no cost to the client. MCHRA works with other funding agencies to make necessary referrals when appropriate. This is done to ensure that community funds from donations, Cities, Counties, and United Way are not used to duplicate services that are available elsewhere.

Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donations from private resources.

The Homemaker Program is limited in its ability to complete fundraising efforts due to contractual and licensure limitations and in protecting vulnerable individuals from further exploitation; however, requests are made to each city, county, and United Way where services are provided. The Program also accepts and encourages donations.

Non-Profit Organization Request for City of Franklin - Page Two



Organization: Mid-Cumberland Human Resource Agency
Homemaker

EXPENDITURES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Salaries	177,367	169,947	175,046
Employee Benefits	50,485	47,585	49,013
Professional Fees	2,541	1,779	1,790
Communication	3,449	3,035	3,050
Occupancy	5,596	5,101	5,125
Travel	20,629	19,200	18,250
Insurance	1,361	911	925
Postage, Printing, Publication	1,259	850	850
Supplies	1,184	971	975
Other: Depreciation, Trainings, Admin Cost, Other	16,915	17,646	18,751
Total	280,786	267,025	273,775

REVENUES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Williamson County Government	36,000	36,000	36,000
City of Franklin Government	4,700	4,700	4,700
United Way	132,500	132,500	132,500
Government Grants	49,617	46,825	48,825
Program Service Revenue	55,513	45,000	49,750
Other Revenue	2,458	2,000	2,000
Total	280,788	267,025	273,775

**Non-Profit Organization Request for
City of Franklin - Page Three**



Organization: Mid-Cumberland Human Resource Agency- Homemaker

Personnel & Salary Information

PERSONNEL:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Director of HCBS (portion allocated)	5,544	5,010	5,160
Program Manager (portion allocated)	5,746	6,040	6,222
Regional Coordinator (portion allocated)	16,992	15,452	15,915
Service Coordinator (portion allocated)	4,538	3,893	4,010
Program Specialist (portion allocated)	4,632	4,638	4,777
Program Specialist (portion allocated)	3,233	3,373	4,474
Program Assistant (portion allocated)	3,991	3,663	3,773
Technician (portion allocated)	2,605	2,594	2,672
Floater	4,002	2,400	2,571
Floater	3,635	2,515	2,592
Total	177,367	169,947	175,046

List any equipment owned by this organization funded, in whole or in part, by City of Franklin. Please indicate what it is used for, how it is maintained and where it is stored (use a separate sheet if necessary): N/A

Homemaker	23,257	22,568	23,245
Homemaker	23,184	22,693	23,374
Homemaker	20,179	20,197	20,803
Homemaker	19,009	20,176	20,781
Homemaker	4,853	3,535	3,541
Companion	10,893	13,000	13,390
Companion	21,074	18,200	18,746



City of Franklin
APPLICATION ADDENDUM

For the funding year, July 1, 2018 through June 30, 2019

Name of Agency: Mid-Cumberland Human Resource Agency-Homemaker Date: 03/09/18

Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-19:

The requested funding would be spent in direct services to residents of Franklin. City contributions are used to
serve one of the most vulnerable populations; Individuals who have been or are at imminent risk of becoming
victims of abuse, neglect, or exploitation. The Homemaker Program is careful not to use any City, County, or
United Way funds to provide services that an individual is eligible for through other funding sources.

Please provide information on any interaction that your agency has with the operations of City of Franklin departments (e.g., response to calls from Police after domestic incidents, provision of meals or lodging to displaced persons, etc.):

The Homemaker Program does not have any official collaborative relationships with City Departments; however,
referrals are received from multiple sources including housing authorities, schools, senior centers, Dr. Offices, and
other community organizations to name just a few. The Program then provides unique in-home services as well as
assistance accessing other community resources to enable the client to remain safely within their own home.



Please answer completely the following questions using additional pages if necessary:

1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)

See attached

2. Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.

See attached

3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.

See attached

4. What percent of your local agency budget is your allocation request from the City of Franklin?

See attached

5. What other fundraising activities does your agency engage in during the year?

See attached

6. Do you charge any fees for your services?

See attached

Pease answer the following questions using additional pages if necessary:

1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)

The Homemaker Program's objective is to safely enable elderly and/or disabled persons to remain in the home for as long as possible; free of abuse, neglect, or exploitation. We do this by assisting clients with a unique plan of care that addresses their needs. Service might include routine household tasks, budgeting and bill paying, meal preparation, shopping, transportation to appointments, assistance with resources, and personal care. The Homemaker also provides emotional support to clients who are suffering from depression or loneliness. The Homemaker Program stays in the home of the elderly and/or disabled person as long as the services are needed which can be until the client has passed away, or until they must enter an Assisted Living Facility or Nursing Home. However, the Program also serves clients with urgent but short term needs.

The amount of services provided is based upon an assessment of the client's needs, risk factors, other available services and community support. Services are generally provided once a week but can be as frequent as 2-3 times per week when there is an immediate need or as little as once a month once a client has stabilized and is in need of monitoring only. The Regional Coordinator reassesses cases as situations change to assure that the appropriate level of service is received and to assure that the Program is not providing services with funds from United Way, Cities or County, or donations to individuals who are eligible for other paid services.

Without the help of the Homemaker Program, elderly and disabled residents of Williamson County would not be able to maintain their independence and might be forced to enter a nursing home prematurely. Clients are more content in their own home and the cost of in-home service is minimal compared to a nursing facility. Additionally, the MCHRA Homemaker Program is the only provider charged with caring for adults that have been identified as victims of abuse, neglect, or exploitation. Without the Homemaker Program's efforts for these individuals the results can be much worse.

2. Are there procedures in place for measuring the results achieved by your agency?
If so, provide detailed data.

Yes. Service plans are developed for each client and reassessed at least once every six months by supervisory staff at which time any adjustments to services can be made to assure the appropriate and highest quality of service is provided. Random phone calls and satisfaction surveys are also

completed. In addition, the Program is monitored annually by the Department of Finance and Administration, Department of Mental Health's Licensure Office, and Area Agency on Aging and Disability to assure compliance with contract and licensure requirements, goals, and objectives. The Program also measures its success based upon its outcome measures reported to the United Way. The Program is pleased to report that 92% of its clients were able to remain safely independent within their own home in FY 17.

3. Does your agency receive any external quality review or accreditation? If so, provide a copy of the certificate or license and please explain.

Yes. The Finance and Administration Department and Department of Mental Health Licensure Office monitor the Homemaker Program on an annual basis. We also have regular monitoring visits by the Area Agency on Aging and Disability, Tennessee Commission on Aging and Disability, and Department of Human Services. In addition, the Agency is audited annually by an independent auditor. The Homemaker Program is licensed as a Personal Support Service Agency through the Department of Mental Health. License is Attached.

4. What percentage of your local agency budget is your allocation request from the City of Franklin?

The Homemaker Program is requesting \$4,700 from the City of Franklin which would equal 1.72% of the projected county budget.

5. What other fundraising activities does your agency engage in during the year?

The Homemaker Program is not designed to complete one time fundraisers. However, the Program does apply for grants and awards that it may be eligible and accepts donations at all times. Additionally the Homemaker Program is unable to utilize volunteers in the provision of service due to abuse, neglect, or exploitation identified in these vulnerable residents.

6. Do you charge any fees for your services?

The Homemaker Program does not charge fees to participants. The clients we serve are generally below the poverty level. We do; however, accept and encourage donations from participants.

STATE OF TENNESSEE
DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES



LICENSE

THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES GRANTS THIS FULL
LICENSE IN ACCORDANCE WITH TENNESSEE CODE ANNOTATED TITLE 33, CHAPTER 2, PART 4 TO:

MID-CUMBERLAND HUMAN RESOURCE AGENCY (THE)

(Name of Licensee)

TO OPERATE A FACILITY OR SERVICE IDENTIFIED AND LOCATED AS FOLLOWS FOR THE
PROVISION OF MENTAL HEALTH, PERSONAL SUPPORT,
OR ALCOHOL AND DRUG ABUSE SERVICES:

Mid-Cumberland Human Resource Agency

(Name of Facility or Service as Known to the Public)

1101 Kermit Drive Suite 300, Nashville, TN 37217

(Street Address or Location, City or Town)

THE LICENSEE HAS DEMONSTRATED COMPLIANCE WITH T.C.A. TITLE 33, CHAPTER 2, PART 4 AND
WITH RULES OF THE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES

THIS LICENSE AUTHORIZES LIFE SAFETY OCCUPANCY CLASSIFICATIONS AND THE FOLLOWING
DISTINCT CATEGORY OF FACILITY OR SERVICES TO BE PROVIDED.

License Category	Accessible to mobile, non- ambulatory individuals	Approved for persons w		Capacity
		hearing loss	vision loss	
Alcohol & Drug DUI School Services	n/a	n/a	n/a	n/a
Personal Support Services Agency	n/a	n/a	n/a	n/a

February 01, 2018

Effective Date

January 31, 2019

Date License Expires

L000000021487

License Number

A handwritten signature in black ink, appearing to read "Marie Walker".

Commissioner of Mental Health and Substance Abuse Services

THIS LICENSE IS NON-TRANSFERABLE AND NON-ASSIGNABLE.
POST THIS LICENSE IN A CONSPICUOUS PLACE.

21487

Site ID: 1786

**NON-PROFIT ORGANIZATION
REQUEST FOR CITY OF FRANKLIN
2018-19 FISCAL YEAR**

Organization Name: Mid-Cumberland Human Resource Agency–Meals-On-Wheels **Phone:** (615) 850-3912

Contact Person & Title: Jane Hamrick, Executive Director

Mailing Address: 1101 Kermit Drive, Nashville, TN 37217

Federal Identification # (if applicable): 62-0923487

E-mail address: jhamrick@mchra.com

Number of Active Participants in Organization: 292 Williamson County

If necessary, use separate sheet to provide requested information.

Does this organization charge fees to participants? Yes _____ No X

If Yes, please itemize the structure utilized (use a separate sheet if necessary): _____

If No, please explain: All participants are given the opportunity to make voluntary contributions but no fees are charged unless there is a wait list for services at which time eligible participants who would normally be added to waitlist may elect to pay for meals until a funded slot is available.

Please provide the approximate number of clients served by your program on a yearly basis:
2,529 with 292 residing in Williamson County.

All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County citizens:

In FY 2017 we served 2,529 unduplicated clients throughout the Program, 292 were residents of Williamson County. All funds received are receipted with copies of receipts submitted to Program management and fiscal staff to ensure funds are receipted to the appropriate County and budgeted for use in that County. Expenses are tracked and charged against the appropriate County budget to ensure funds received from a particular area are used exclusively for service to individuals in that particular area.

List ANY agency (or agencies) in Williamson County which you consider may directly, or indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities (use additional sheet, if needed): A group of churches provide meals on Monday, Wednesday, and Fridays inside Franklin city limits. Mid-Cumberland Meals-On-Wheels works with these churches to provide meals on Tuesday and Thursday within Franklin city limits. Mid-Cumberland is unaware of any other resource throughout the county providing similar services and provides meals in Fairview area Monday-Friday. Meals are delivered from Triune site on Monday, Wednesday, and Friday with 5 meals provided each week.

Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donations from private sources. Meals-On-Wheels has traditionally been heavily dependent on a Federal grant. However, the amount of funding needed outside of government grants

continues to increase every year. Considering these factors, the agency dedicated a staff person solely to the purpose of community engagement which includes increases awareness, volunteerism, and most importantly looking for new avenues of funding including new grant sources and online giving. We continue to receive funding from traditional avenues including: Federal government grants; State government grants; City/County governments; United Way. However, we have also expanded applications for Foundation and Corporate grants. Additionally donations are received from the public as well as clients. Meals-On-Wheels also participates in Program Service Revenue funding streams that are fee for service with no local funding required. In recent years the program started a direct mail campaign and sale of t-shirts to raise additional funds. Meals-On-Wheels is happy to report the Program also began using social media platforms for awareness and fundraising. We will continue to investigate new avenues of funding and will pursue those that could assist the program.

Non-Profit Organization Request for City of Franklin - Page Two

Organization: Mid-Cumberland Human Resource Agency– Meals-On-Wheels

EXPENDITURES:	Actual 2016-17	Expended 2017-18	Requested 2018-19
Salaries	73,192	81,891	84,345
Employee Benefits	16,879	18,884	19,652
Professional Fees	4,371	3,600	3,600
Supplies	5,364	3,050	3,050
Communications	4,717	6,725	6,725
Postage, Printing, Publication	1,615	1,310	1,400
Occupancy	2,350	2,775	2,885
Insurance	1,745	1,850	1,875
Travel	2,336	2,715	2,770
Conferences/Meetings	389	470	500
Food	147,245	147,500	148,500
Other: Administrative Costs, other	22,440	24,980	25,448
TOTAL BUDGET	\$282,643	\$295,750	\$300,750

REVENUES: (include any fund raising events)	2016-17	2017-18	2018-19
Williamson County Government	14,622	14,622	14,622
United Way	79,000	79,000	80,000
Franklin	10,152	10,152	10,152
Government Grants	83,215	86,000	86,500
Contributions (Foundations, Fundraisers, Donations)	76,448	80,226	82,726
Program Service Revenue	17,103	22,500	23,500
Other	3,102	3,250	3,250
TOTAL REVENUES	\$283,642	\$295,750	\$300,750

**Non-Profit Organization Request for
City of Franklin - Page Three**

Organization: Mid-Cumberland Human Resource Agency – Meals-On-Wheels

Personnel & Salary Information

Personnel (list by Positions)	Salary 2016-17	Salary 2017-18	Salary 2018-19
Director of Home & Community Based Services (Portion allocated to Williamson County)	4,321	4,570	4,707
Program Manager (Portion allocated to Williamson County)	1,960	5,370	5,531
Program Coordinator (Portion allocated to Williamson County)	5,012		
Project Coordinator (Portion allocated to Williamson County)		4,953	5,101
Community Engagement Manager (Portion allocated to Williamson County)	5,317	4,448	4,581
Systems Specialist (Portion allocated to Williamson County)	1,602	3,934	4,052
Program Specialist (Portion allocated to Williamson County)	3,622	3,134	3,228
Program Specialist (Portion allocated to Williamson County)	3,589	3,116	3,209
Site Manager	16,110	16,170	16,655
Site Manager	13,094	14,000	14,500
Site Manager	8,162	10,858	11,183
Site Aide	5,114	5,398	5,560
Site Aide	5,129	5,760	5,932
Back-Up Site Manager	160	180	106
TOTAL	\$73,192	\$81,891	\$84,345

List any equipment owned by this organization funded, in whole or in part, by Williamson County. Please indicate what it is used for, how it is maintained and where it is stored (use a separate sheet if necessary): N/A

City of Franklin APPLICATION ADDENDUM

For the funding year, July 1, 2018 through June 30, 2019

Name of Agency: Mid-Cumberland Human Resource Agency – Meals-On-Wheels Date: 03/09/18

Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-2019:

Over 1 in 5 Tennessee Seniors is hungry which ranks TN as the 4th worst state in the country for senior hunger. Thirty percent of seniors are choosing between food and medicine, and 35% are choosing between food and heat/utilities. The funding from City of Franklin will be used to help serve 2,297 meals to residents of Franklin. These nutritious meals provide 1/3 of the Required Daily Intake. By having a nutritious meal, the health of the seniors is maintained or increased helping seniors be able to stay at home longer and independent without institutionalization. Furthermore, by having Meals-on-Wheels, they should be able to take money they were using for food and use it for medicine and utilities, also assisting to maintain or improve their health.

The meals are delivered by caring, dedicated volunteers who often foster a sense of family for a lonely senior. On average, 45-50% of the seniors served by the program live alone so the volunteer visit is extremely important. In a 2012 study by the University of California, it was determined that seniors have a 45% greater chance of death and a 59% greater chance of some type of decline if they reported themselves as lonely. The impact of the volunteer visit is a catalyst in helping seniors feel less lonely which can improve both their emotional and physical health.

Please provide information on any interaction that your agency has with the operations of City Of Franklin departments (e.g., response to calls from Police after domestic incidents, provision of meals or lodging to displaced persons, etc.):

In the event a health emergency occurs or is discovered during the process of meal delivery, emergency responders would be called. As needed, clients who live alone are referred to the Citizen's Assurance Program (CAP) if they are in need of additional monitoring.

Please answer completely the following questions using additional pages if Necessary:

1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)

Last year over 15,399 meals were served by the Franklin Meals-On-Wheels site to vulnerable senior citizens. By having a nutritious meal, the health of seniors should be improved or at least maintained allowing them to remain independent and at home.

2. Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.

Daily, the number of meals served to each client is tracked and reported to the central administrative office. Site managers record comments regarding the look, taste, and overall quality of meals each day in an Access database providing immediate feedback to the food vendor and administrative staff so that adjustments can be made timely as needed. Customer satisfaction surveys are also completed.

3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.

The Franklin meal site is permitted by the Department of Health and is inspected by the health department. Additionally, the program is audited by the Area Agency on Aging & Disability Greater Nashville Regional Council to ensure program and eligibility requirements are met and policies and procedures are in place to ensure the safety of clients. This includes an on-site review at meal sites as well as administrative review of documentation and financials. The Agency also receives an external audit each year.

4. What percent of your local agency budget is your allocation request from the City of Franklin?

Meals-On-Wheels is requesting \$10,152 from the City of Franklin which would equal 3.38% of the projected county budget.

5. What other fundraising activities does your agency engage in during the year?

The Meals-On-Wheels program has traditionally been heavily dependent on a Federal grant. The amount of funding needed outside of the government grant has continued to increase every year. As a result the agency dedicated a staff person solely to the purpose of community engagement which includes increases awareness, volunteerism, and most importantly looking for new avenues of funding including new grant sources and online giving.

We continue to receive funding from traditional avenues including: Federal government grants; State government grants; City/County governments; United Way. We have also expanded applications for Foundation and Corporate grants. Additionally, donations are received from the public as well as clients. Meals-On-Wheels also participates in Program Service Revenue funding streams that are fee for service with no local funding required. In the past few year the program completed its first direct mail campaign and sale of t-shirts to raise additional funds. Additionally, Meals-On-Wheels has hosted a songwriter's night at the BlueBird as well as a private House Party with Justin Moore to raise additional funds. We will continue to investigate new avenues of funding and will pursue those that could assist the program.

6. Do you charge any fees for your services?

There is no charge to clients, however, they are able to make voluntary donations to help defray costs. Additionally, individuals who are eligible for services but for whom funding is not available, may choose to pay the reduced meal costs to begin services immediately while they are waiting for funding to become available. Once funding is available they will no longer pay the cost of the meals.



**NON-PROFIT ORGANIZATION
REQUEST FOR CITY OF FRANKLIN
2018-19 FISCAL YEAR**

Organization Name: Mid-Cumberland Human Resource Agency-Ombudsman Phone: 615-850-3912

Contact Person & Title: Jane Hamrick, Executive Director
Mailing Address: 1101 Kermit Dr., Suite 300, Nashville, TN 37217
Federal Identification # (if applicable): 62-0923487
Email Address: jhamrick@mchra.com

Number of Active Participants in Organization: 667 in Williamson Co.

Does this organization charge fees to participants? Yes _____ No X
If Yes, please itemize the structure utilized (use a separate sheet if necessary):
N/A

If No, please explain: Ombudsman services are offered to all free of charge.

Please provide the approximate number of clients served by your program on a yearly basis
3,955

All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County Citizens: and an estimate of how many are Williamson County Citizens: Any funds provided by the City of Franklin will be used to fund services to long-term care facility residents and citizens in the City of Franklin. We are not funded by Williamson County government. 13.6% of our service recipients live in Williamson County and 61% of those are in facilities located in the City of Franklin.

List ANY agency (or agencies) in Williamson County which you consider may directly, or indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities (use additional sheet, if needed):
We are the only program in Williamson County providing advocacy services for the residents of long-term care facilities and providing quarterly monitoring of facility conditions.

Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donations from private resources.
We receive funding from Williamson County United Way. We have unsuccessfully applied for funding from Murfreesboro, and Smyrna. Williamson County Commission is not accepting new funding requests.

Non-Profit Organization Request for City of Franklin - Page Two



HISTORIC
FRANKLIN
TENNESSEE

Organization: Mid-Cumberland Human Resource Agency
Ombudsman Program Williamson Co. Share

EXPENDITURES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Personnel/Fringe	11,546	13,409	14,850
Travel	637	816	816
Conferences/Seminars	304	307	307
Occupancy	302	360	360
Communication	219	312	312
Supplies/Printing/Postage	228	260	260
Insurance	79	82	82
Professional/Contract Services	391	336	336
Indirect/Agency Overhead	794	864	864
Total	\$14,501	\$16,744	\$18,187

REVENUES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Williamson County Government	\$0	\$0	\$0
City of Franklin Government	\$2,061	\$2,600	\$2,600
Federal Revenue	\$7,176	\$6,244	\$7,187
United Way Contributions	\$5,250	\$5,500	\$6,000
Local/Foundation Contributions	\$14	\$2,400	\$2,400
Total	\$14,501	\$16,744	\$18,187

**Non-Profit Organization Request for
City of Franklin - Page Three**



Organization: Mid-Cumberland Human Resource Agency

Personnel & Salary Information

PERSONNEL:	The Williamson County share of personnel salaries below is 9.6% per our cost allocation plan. This does not include fringe benefits.		
	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Program Director/District Ombudsman	43,763	43,763	45,076
Volunteer Coordinator/District Ombudsman	33,301	30,181	31,086
Associate District Ombudsman	N/A	24,851	34,128
Administrative Assistant	10,650	11,180	11,515
Total	87,714	109,975	121,805

List any equipment owned by this organization funded, in whole or in part, by City of Franklin. Please indicate what it is used for, how it is maintained and where it is stored (use a separate sheet if necessary): None



HISTORIC
FRANKLIN
TENNESSEE

City of Franklin
APPLICATION ADDENDUM

For the funding year, July 1, 2018 through June 30, 2019

Name of Agency: Mid-Cumberland Human Resource Agency: Ombudsman Program Date: 3/6/18

Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-19:

City of Franklin funding will be used to help us provide the following services:

1. Investigate and resolve 25 resident complaints about substandard care, poor quality of life and violations of resident rights.
2. Conduct monitoring visits four times a year to all 11 long-term care facilities (44 visits) to monitor conditions.
3. Educate 300 residents on their rights and how to access ombudsman services.
4. Provide 30 information & referral consultations to citizens on navigating the long-term care system.
5. Provide 15 consultations to facility staff on improving resident care, safety and quality of life.
6. Provide 4 volunteer recruitment and training events a year and 12 monthly volunteer enrichment and in-service events a year.

Please provide information on any interaction that your agency has with the operations of City of Franklin departments (e.g., response to calls from Police after domestic incidents, provision of meals or lodging to displaced persons, etc.):

Although we have no direct interaction with the operations of City of Franklin departments we work closely with the TN Department of Health, the TN Bureau of Investigation, The District Attorney's office, the TN Department of Human Services Adult Protective Services unit, the TN Justice Center, Disability Rights of TN, and Legal Aid of TN in protecting residents of long-term care facilities in improving their level of care, safety, quality of life and respect for their rights.



Please answer completely the following questions using additional pages if necessary:

1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)
The lives of residents in nursing homes and assisted care living facilities were made safer and healthier emotionally and physically due to our advocacy in resolving their complaints, monitoring their facilities to ensure compliance with state and federal regs, and providing information and referral services and consultations to staff to improve care.
2. Are there procedures in place for measuring the results achieved by your agency?
If so, provide detailed data.
Yes. Our program measures achieved results by soliciting immediate feedback from residents, facility staff and community members to whom we provide services to determine the effectiveness of provided services.
The State Long-Term Care Ombudsman at TCAD also regularly monitors our program for effectiveness.
3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.
Yes. Although there is no certification required to operate, the Tennessee Commission on Aging and Disability and the Area Agency on Aging and Disability complete annual monitoring of our program. Both require monthly and quarterly reports of all program activities to ensure compliance with submitted annual goals as part of our contract.
4. What percent of your local agency budget is your allocation request from the City of Franklin?
Our \$2,600 request from the City of Franklin is 14.4% of the Williamson County Ombudsman budget and 1.4% of the total Ombudsman Program Budget.
5. What other fundraising activities does your agency engage in during the year?
Our program does not participate in fundraising activities. Grant applications are submitted to city and county governments and to United Way agencies in the counties where the ombudsman program provides services.
6. Do you charge any fees for your services?
There is no charge for ombudsman services to facility staff or residents or to citizens needing information and referral services.

EXHIBIT A – OMBUDSMAN

STATEMENT OF WORK AND PROGRAM OBJECTIVES

The Agency 2018-2019 Annual Work Plan shall include:

1. Recruiting, training, and retaining certified Volunteer Ombudsman Representatives.
2. Investigation of Resident complaints and providing information to residents, facility staff, and community members regarding the Ombudsman Program and its services.
3. Increasing the accessibility of program services to long term care residents by visiting each facility in Franklin at least four times per year. (once per quarter)
4. Educating facility resident and city/county citizens on the Ombudsman Program and how to access Ombudsman services.

EXHIBIT B – OMBUDSMAN

Work Plan

1. Investigate and help resolve long term care resident complaints to improve the quality of life, generate respect for resident rights and improve levels of care.
2. Increase knowledge of, and accessibility to, program services by long term care residents and citizens by increasing exposure to the Ombudsman Program through education initiatives.
3. Visits will be made to each Franklin facility at least quarterly to provide information regarding Ombudsman services to facility staff, residents and community members and to monitor conditions in the facility.
4. Recruit, train and retain certified Volunteer Ombudsman Representatives for long term care facilities in Franklin to assist in the provision of Ombudsman services. Trainings will be held quarterly and volunteer support meetings will be held monthly.

EXHIBIT C – OMBUDSMAN

STATEMENT OF WORK AND PROGRAM OBJECTIVES

The Agency 2018-2019 Annual Work Plan shall include:

1. Recruiting, training, and retaining certified Volunteer Ombudsman Representatives. Volunteer training is offered quarterly.
2. Investigation and resolution of resident complaints and providing information to residents, facility staff, and community members regarding the Ombudsman Program and its services and how to navigate the long-term care system.
3. Improving the health, safety and quality of life of long term care residents by visiting each facility in Franklin at least four times per year (once per quarter) and identifying and addressing complaints, care issues and safety and quality of life issues.
4. Educating facility residents and city/county citizens on the Ombudsman Program and how to access Ombudsman services and how to navigate the long-term care system.

EXHIBIT D
Budget for Current Year

The \$2,600 grant will fund 114 hours of staff time which will be devoted to the following direct client services to long-term care facility residents and citizens of the City of Franklin:

- Recruiting and training Volunteers to assist with resident complaint investigation and resolution in long-term care facilities.
- Providing monthly in-service training for volunteers serving City of Franklin facilities.
- Staff visitation to each long-term care facility at least four times a year to monitor conditions, investigate and resolve resident complaints, and address care and safety issues affecting resident health, safety and quality of life.
- Providing information and referral services to the citizens of the City of Franklin on navigating the long-term care system.
- Educating long-term care facility residents and City of Franklin citizens on the Ombudsman Program and how to access Ombudsman services.



**NON-PROFIT ORGANIZATION
REQUEST FOR CITY OF FRANKLIN
2018-19 FISCAL YEAR**

Organization Name: Mid-Cumberland Human Resource Agency-Youth CAN Phone: 615-850-3912

Contact Person & Title: Jane Hamrick, Executive Director
Mailing Address: 1101 Kermit Dr., Suite 300, Nashville, TN 37217
Federal Identification # (if applicable): 62-0923487
Email Address: jhamrick@mchra.com

Number of Active Participants in Organization: 102-Williamson County

Does this organization charge fees to participants? Yes _____ No X
If Yes, please itemize the structure utilized (use a separate sheet if necessary):

If No, please explain: All of our services are free to participants, many of which are low-income.

Please provide the approximate number of clients served by your program on a yearly basis
450.

All funds provided by the Williamson County Commission must be used to provide assistance to Williamson County citizens only. Please provide documentation to show the expenses used for service to Williamson County Citizens: and an estimate of how many are Williamson County Citizens: Our organization model has county-specific service procedures built in. All the money received from the city of Franklin will be used for direct services to individual participants residing in Williamson County.

List ANY agency (or agencies) in Williamson County which you consider may directly, or indirectly, provide the same or similar services as those provided by your agency. If such an agency exists, please list the similarities (use additional sheet, if needed):
We are the only Workforce Innovation and Opportunity Act youth provider in all of Williamson County.

Unless prohibited by law, please provide documentation that your organization made a good faith effort to collect donations from private resources.
Mid-Cumberland accepts private donations year-round via our website and organizational social media pages.
Additionally, we participate in an annual United Way giving campaign and receive funding through these partnerships.

Non-Profit Organization Request for City of Franklin - Page Two

Organization: Mid-Cumberland Human Resource Agency
Youth CAN



EXPENDITURES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Supportive Services	\$21,577	\$21,020	\$22,551
Staff	\$48,130	\$26,980	\$33,828
Total	\$69,707	\$48,000	\$56,379

REVENUES:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Williamson County Government			
City of Franklin Government	0	0	\$5,000
Department of Labor	\$69,707	\$48,000	\$51,379
Total	\$69,707	\$48,000	\$56,379

**Non-Profit Organization Request for
City of Franklin - Page Three**



Organization: Mid-Cumberland Human Resource Agency

Personnel & Salary Information

PERSONNEL:	Actual 2016-17	Projected Expended 2017-18	Requested 2018-19
Case Manager	\$48,130	\$26,980	\$33,828
Total	\$48,130	\$26,980	\$33,828

List any equipment owned by this organization funded, in whole or in part, by City of Franklin. Please indicate what it is used for, how it is maintained and where it is stored (use a separate sheet if necessary): N/A



HISTORIC
FRANKLIN
TENNESSEE

City of Franklin
APPLICATION ADDENDUM

For the funding year, July 1, 2018 through June 30, 2019

Name of Agency: Mid-Cumberland Human Resource Agency Youth CAN Date: 02/26/2018

Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-19:

Please see attached.

Please provide information on any interaction that your agency has with the operations of City of Franklin departments (e.g., response to calls from Police after domestic incidents, provision of meals or lodging to displaced persons, etc.):

N/A



Please answer completely the following questions using additional pages if necessary:

1. Specifically what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description capacity, intensity and duration of services.)

See Attached

2. Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.

See Attached.

3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.

See Attached.

4. What percent of your local agency budget is your allocation request from the City of Franklin?

8.8%

5. What other fundraising activities does your agency engage in during the year?

We apply for numerous city/county, United Way, and private grants to supplement the federal funding we receive.

We also accept private donations via our website and social media.

6. Do you charge any fees for your services?

All of Youth CAN's services are free.

City of Franklin

Application Addendum

- Please provide a detailed description of the proposed use of funds that the City of Franklin might provide for Fiscal Year 2018-19:

Service	Amount
Financial support (books/materials/uniforms for class, childcare assistance, transportation costs, etc.) for participants pursuing academic and employment goals	\$5,000

1. Specifically, what services did your agency provide last year for which you are requesting funding this year? What were the objectives and results? (Include description, capacity, intensity, and duration of services.)

One hundred percent of provided funding will be used for direct-to-participant supportive services. This includes books and materials for class, transportation assistance, tuition and fees for training programs, and other small costs incurred while pursuing educational and employment opportunities. This financial barrier-removal component of the Youth CAN program is essential to our operation, because by eliminating this small costs, our participants are able to pursue their goals with a support system they wouldn't have otherwise.

2. Are there procedures in place for measuring the results achieved by your agency? If so, provide detailed data.

As a long-time recipient of federal funding, Youth CAN staff has been operating with the intent of generating measurable outcomes since its inception. The measurable outcomes of Youth CAN services mirror the federally mandated performance standards under the legislation from which our program was structured, the Workforce Innovation and Opportunity Act of 2014. Youth CAN has consistently met federal performance standards well above expectation with this population.

As a result, Youth CAN has seen an increase in referrals and enrollments under the new WIOA target age range and qualifications. It is important to note that our federal funding is contingent upon meeting the following WIOA standards:

- Placement – percentage of program participants who are in education or training activities, or in subsidized employment, during the second quarter after exit
- Retention - The percentage of program participants who are in education or training activities, or in unsubsidized employment, during the fourth quarter after exit
- Earnings - The median earnings of program participants who are in unsubsidized employment during the second quarter after exit from the program

- Attainment - The percentage of program participants who obtain a recognized postsecondary credential, or a secondary school diploma or its recognized equivalent during participation or within one year after exit from the program
- Employer Satisfaction - An indicator of effectiveness in serving employers that will be established under final regulations

Each of our case managers are trained in the various ways we measure these standards. During their orientation, they are trained in writing case notes that help us to document contact and track personal development for each of participants, entering activities that serve as a record for achieving performance targets, and maintaining our internal databases of participant information.

In order to secure and maintain funding, including United Way dollars in other counties, Youth CAN has been required to measure and provide information regarding our participants' development before, during, and after their time in our program for many years. Because our WIOA performance standards are set, we have considerable experience in recording and demonstrating successes and progress. This has allowed us to eliminate weakness and constantly increase the value of our program by employing data-based solutions.

90% of City of Franklin participants exit with a) a verified credential and/or b) placement in unsubsidized employment or a program of post-secondary study.

3. Does your agency receive any external quality review or accreditation? If so, provide a copy of certificate or license and please explain.

The Agency is audited annually in accordance with generally accepted government auditing standards and the provisions of OMB Circular A-133. The Agency adheres to allowable cost principles set forth in Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," currently located in Title 2 in the Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, part 225.

Youth CAN is subject to state and federal monitors as a recipient of Workforce Innovation and Opportunity Act funding. Our program is held accountable in partnership with Nashville Career Advancement Center to ensure that all program goals and performance standards are met. Program staff are continually evaluated through weekly staff meetings and quarterly individual staff reviews that enable a continuous level of accountability regarding enrollments, performance standards, and program expectation with guidance from NCAC.

Address any reply to:

3131 Democrat Road, Memphis, Tennessee 38110

FEB 23 1977
RECD

Department of the Treasury

**Internal Revenue
Service Center
Southeast Region**

Date:

FEB 18 1977

In reply refer to:

49220438:1s



▷ Mid-Cumberland Human Resource Agency
Attn: Mr. James Adams
501 Union St.
Nashville, TN 37219

Gentlemen:

Pursuant to our telephone conversations and letters you submitted, we are accepting the ruling given you by the Wage Excise and Administrative Provisions Branch set forth in their letter of September 7, 1976, stating your organization is not a political subdivision.

Your organization has an exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954. You also have an accepted Form SS-15 effective April 1, 1974.

Therefore, you should continue to file Form 941, employer's quarterly tax return, to report both Federal income tax and Social Security tax withheld from your employees' wages.

If you have any questions and wish to call us at 901-365-5664, Eva Williams will be able to help you. The telephone number is not toll-free.

We are closing our case file at this time.

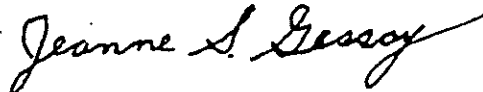
Sincerely yours,

B. J. Fant, Chief
Correspondence Section

Mid-Cumberland Human Resource Agency

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

A handwritten signature in cursive script, reading "Jeanne S. Gessay". The signature is written in dark ink and is positioned above the typed name and title.

Jeanne S. Gessay
Chief, Rulings Section 1
Exempt Organizations
Technical Branch

Mid-Cumberland Human Resource Agency

from the definition of "employment." Accordingly, if your organization is a wholly owned instrumentality, remuneration for services performed for you is not subject to the taxes imposed by the FICA or FUTA. When social security coverage is desired for employees of a wholly owned instrumentality of a state or political subdivision the coverage may be obtained only by means of an agreement between the state and the Secretary of Health, Education, and Welfare, entered into pursuant to a section 218 agreement of the Social Security Act, as amended.

The waiver procedure in section 3121(k) of the FICA is not applicable to a wholly owned instrumentality of a state or political subdivision even though the particular instrumentality also qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Mid-Cumberland Human Resource Agency

future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization..

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

Section 3121(b)(7) of the Federal Insurance Contributions Act (FICA) and section 3306(c)(7) of the Federal Unemployment Tax Act (FUTA) provide that services performed in the employ of an instrumentality wholly owned by a state or political subdivision of a state are excepted

NOV 13 1975

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

Phone Contact: J. Fillmore

Mid-Cumberland Human Resource
Agency

Telephone Number: 202-964-4757

501 Union Street

Suite 601

Refer Reply to:

E:EO:T:R:1:3

Nashville, Tennessee 37219

Date: NOV 11 1975

Key District: Atlanta

Accounting Period Ending: June 30

Form 990 Required: ☒ Yes ☐ No

Foundation Status Classification: 509(a)(1)

Advance Ruling Period Ends: June 30, 1977

Gentlemen:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key district director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for

**MID-CUMBERLAND HUMAN RESOURCE
AGENCY**

Nashville, Tennessee

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2017

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INDEPENDENT AUDITORS' REPORT

**To the Board of Directors of
Mid-Cumberland Human Resource Agency:**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Mid-Cumberland Human Resource Agency'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.

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mid-Cumberland Human Resource Agency's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Tennessee, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements and the schedules of expenditures of federal and state awards are 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 February 13, 2018, on our consideration of Mid-Cumberland Human Resource Agency'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 solely 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 effectiveness of Mid-Cumberland Human Resource Agency's 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 Mid-Cumberland Human Resource Agency's internal control over financial reporting and compliance.

Johnson, Wiley & Menckem, P.C.

Chattanooga, Tennessee
February 13, 2018

**Mid-Cumberland Human Resource Agency
Management's Discussion and Analysis
For the Year Ended June 30, 2017**

Mid-Cumberland Management's Discussion and Analysis (MD&A) section provides a financial analysis for the year ended June 30, 2017. Please read this section in conjunction with the Agency's financial statements.

FINANCIAL HIGHLIGHTS

- The Agency's net position increased by \$88,889 (1%) from \$11,057,238 in 2016 to \$11,146,136 for 2017. The moderate increase was attributed to continued performance in Governmental activities and capital outlays.
- The Agency's cash balance increased by \$1,282,571 (19%) from \$6,665,260 in 2016 to \$7,947,831 for 2017. Accounts Receivable decreased by \$1,465,361 (41%) from \$3,581,385 in 2016 to \$2,116,024 for 2017. The increase in cash and decrease in accounts receivable is attributed to better performance in federal and state grantor payments.
- Total Current Assets decreased by (1%) from \$10,246,645 in 2016 to \$10,112,626 in 2017. This decrease is mostly attributed to decreases in accounts receivable and accounts payable.
- The Agency's Governmental funds income before financing sources/uses decreased for 2017 compared to 2016, reporting a decrease of \$237,309 due to reductions in TennCare revenue.
- The unrestricted net position for the Agency increased by \$132,436 (2%) from \$8,584,253 in 2016 to \$8,716,689 for 2017.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Agency's annual report consists of a series of financial statements. These statements include government-wide financial statements, fund financial statements, and the related notes to these statements. The report also includes additional supplementary information for these statements. Government-wide statements present the Agency's overall financial activities as a whole. Fund financial statements provide more detailed information about specific Agency funds. The remaining statements provide financial information about activities for which the Agency acts solely as a trustee.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Agency's annual report contains two government-wide financial statements; the Statement of Net Position and the Statement of Activities. These statements report, on an accrual basis, all assets and liabilities and the changes in them. This reporting provides a way to measure and assess the Agency's overall financial health. Increases or decreases in the Agency's net position provide good insight about whether the Agency's financial condition is improving or deteriorating. Other non-financial information should also be considered in this assessment.

The Statement of Net Position and the Statement of Activities have only one type of activity:

- **Governmental Activities** – The Agency’s services are reported in this activity group, including Rural Transportation services, Meals on Wheels and Senior Dining, Homemaker/Companion services, Community Corrections, Youth CAN, Misdemeanor services, Ombudsman services, WIC assistance and Representative Payee services. The general fund is also reported in this group. Federal and state grants, local governments, United Way agencies, local contributions and program income fund these activities.

FUND FINANCIAL STATEMENTS

The Agency establishes and maintains funds to manage and control monies for specific services and functions. Within the basic financial statements, fund financial statements focus on the Agency’s funds rather than the Agency as a whole. They also help assure compliance with financial laws and regulations. The Agency’s two significant fund types are as follows:

- **Governmental funds** - Most of the Agency’s services (see Governmental Activities above) are reported in the governmental funds. They are reported on the modified accrual accounting basis. These funds focus on the inflows and outflows of monies and the year-end balances, providing a view of available financial resources.
- **Proprietary fund** – The Agency’s internal service fund is reported as a proprietary fund. This fund is used to provide supplies and services for the Agency’s other programs and activities. They report activities equivalent to the reporting of the Statement of Net Position and the Statement of Activities.

THE AGENCY AS TRUSTEE

The Agency’s fiduciary activities are reported on the Statement of Changes in Fiduciary Assets and Liabilities – Agency Fund. These activities are excluded from the Agency’s other financial statements since these assets cannot be used to finance its operations.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis below focuses on net position and changes in net position of the Agency's governmental activities:

	Net Position (in thousands)		Change Increase (Decrease)
	2017	2016	
Current assets	\$ 10,113	\$ 10,247	(1)%
Capital assets	2,429	2,473	(2)%
Total Assets	12,542	12,720	(1)%
Current/Total Liabilities	1,396	1,663	(16)%
Net Position:			
Net investment in capital assets	2,429	2,473	(2)%
Unrestricted	8,717	8,584	2%
Restricted	-	-	-
Total Net Position	\$ 11,146	\$ 11,057	1%
	Changes in Net Position (in thousands)		Change Increase (Decrease)
	2017	2016	
Program Revenues:			
Charges for services	\$ 5,819	\$ 5,895	(1)%
Federal grants	7,112	6,412	11%
State grants and contributions	4,568	4,455	3%
Other revenues	36	9	300%
	17,535	16,771	5%
Program expenses:			
Agency operations and administration	2,006	2,201	(9)%
Transportation programs	8,435	8,571	(2)%
Nutrition programs	2,644	2,371	12%
Youth Programs	2,012	-	100%
Other programs	2,349	3,334	(30)%
Total Expenses	17,446	16,477	6%
Increase in Net Position	\$ 89	\$ 294	(70)%

The Agency's net position increased by \$88,889 (1%) in 2017 to \$11,146,136. This amount included the net increase in fund balances for all governmental funds of \$46,447 the net effect on disposition of assets (\$3,124), and the amount by which capital outlays exceeded depreciation \$45,575.

The Agency's total revenues (before interest income, gain (loss) on disposal of assets, and miscellaneous items) increased by \$737,298 (4%) from \$16,761,423 in 2016 to \$17,498,721 in 2017. Total expenses increased by \$969,530 (6%), from \$16,476,874 in 2016 to \$17,446,404 in 2017. These increases are attributed to the increases in Youth Can revenues related to expansion of service areas.

Total Current Assets decreased by \$134,019 (1%) from \$10,246,645 in 2016 to \$10,112,626 for 2017. Total Current Liabilities decreased by \$266,455 (16%) from \$1,662,392 in 2016 to \$1,395,937 in 2017.

The Agency's cash balances increased by \$1,282,571 (19%), from \$6,665,260 in 2016 to \$7,947,831 in 2017. Agency receivables (excluding internal balances) decreased by \$1,465,361 (41%) from \$3,581,385 in 2016 to \$2,116,024 for 2017. The increase in cash and decrease in accounts receivable is attributed to better performance in federal and state grantor payments.

Mid-Cumberland's funding continues to be derived predominately from federal and state grants, and program service income from managed care organizations. The Agency is continually seeking cost controls and pursuing other funding sources to continue the agency's growth in delivery of services.

AGENCY FUND ANALYSIS

The Agency's operations report in one significant fund. The analysis for this fund is below:
Governmental funds – The governmental funds' financial performance decreased in 2017. The fund reported a decrease in revenues over expenditures of \$237,309 (97%) in 2017, from \$244,051 in 2016 to \$6,742 in 2017. The unassigned fund balance for 2017 was \$9,436,114.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Agency's capital outlay for 2017 was \$720,056. These additions were mostly attributed to vans for the transportation program. See note 3 for additional capital asset details.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Mid-Cumberland contracts primarily with Agencies with the state of Tennessee and managed care organizations; therefore they are not directly affected by macroeconomic factors. However, the state, federal and local governments and managed care organizations are affected by these factors, indirectly affecting Mid-Cumberland's grant and operating budgets. These effects can be positive or negative due to the economic environment. The Agency expects continued downward pressure on transportation revenues as new MCO contracts were awarded to brokers in January 2016. The Agency also continues to streamline personnel to reduce costs and implement strict cost control oversight to assure the Agency remains within its budgetary spending limits on a grant by grant basis.

BOARD OF DIRECTORS & SENIOR MANAGEMENT

Senior Management

Jane Hamrick, Executive Director
Kevin Rye, CFO/Director of Operations

BOARD OF DIRECTORS

(As of June 30, 2017)

Board Officers

County Mayor Jessie Wallace, Humphreys County,
Board Chair
County Mayor Howard Bradley, Robertson
County, Vice-Chair
County Mayor Rogers Anderson, Williamson
County, Secretary
County Mayor Anthony Holt, Sumner County,
Treasurer

Executive Committee Members

County Mayor George Clark, Houston County
County Mayor Robert Rial, Dickson County
County Mayor Rick Joiner, Stewart County
County Mayor Jim Durrett, Montgomery County
County Mayor Ernest Burgess, Rutherford County
County Executive Randall Hutto, Wilson County
County Mayor Carroll Carman, Trousdale County

Cheatham County

Ms. Amber Locke, Consumer Representative
Mayor Rick Johnson, Ashland City
Mayor Tony Gross, Kingston Springs
Mayor Charles Morehead, Pegram
Mayor Perry Keenan, Pleasant View
Interim Mayor Donnie Jordan, Cheatham County

Dickson County

Ms. Renee Boehm, Agency Representative
Mayor Landon Mathis, Burns
Mayor William R. Davis, Charlotte
Mayor Donnie Weiss, Jr., City of Dickson
Mayor Gary Hodges, Slayden
Mayor Jason Weaver, Vanleer
Mayor Linda Hayes, White Bluff
Mayor Robert Rial, Dickson County

Houston County

Ms. Lisa Pulley, Agency Representative
Ms. Mary Bowyer, Consumer Representative
Mayor Paul Bailey, Erin
Mayor Stony Odom, Tennessee Ridge
Mayor George Clark, Houston County

Humphreys County

Mayor James C. Ross, McEwen
Mayor Lance Loveless, New Johnsonville
Mayor Buddy Frazier, Waverly
Mayor Jessie Wallace, Humphreys County

Montgomery County

Mr. Jeff Taylor, Agency Representative
Mr. Jeff Truitt, Consumer Representative
Mayor Kim McMillan, Clarksville
Mayor Jim Durrett, Montgomery County

Robertson County

Ms. Margot Fosnes, Agency Representative
Mr. James Brown Jr., Consumer Representative
Mayor Mary Mantooth, Adams
Mayor David Rainwater, Cedar Hill
Mayor Sam Childs, Coopertown
Mayor Barry Faulkner, Cross Plains
Mayor Bonnette Dawson, Greenbrier
Mayor Darrell Denton, Ridgeway
Mayor Ann Schneider, Springfield
Mayor Ricky Stark, Orlinda
Mayor Mike Arnold, White House
Mayor Howard Bradley, Robertson County

Rutherford County

Mr. Jeff Davidson, Agency Representative
Mayor Travis Brown, Eagleville
Mayor Dennis Waldron, LaVergne
Mayor Shane McFarland, Murfreesboro
Mayor Mary Ester Reed, Smyrna
Mayor Ernest Burgess, Rutherford County

Stewart County

Mr. James T. Luffman, Consumer Representative
Mayor Gary Vaughn, Cumberland City
Mayor Lesa Fitzhugh, Dover
Mayor Rick Joiner, Stewart County

Sumner County

Mr. Steve Brown, Agency Representative
Ms. Stephanie Harville, Consumer Representative
Mayor Paige Brown, Gallatin
Mayor John Combs, Goodlettsville
Mayor Jamie Clary, Hendersonville
Mayor Timothy Lassiter, Millersville
Mayor Bobby Worman, Mitchellville
Mayor Kenneth Wilber, Portland
Mayor Jerry Kirkman, Westmoreland
County Executive Anthony Holt, Sumner County

Trousdale/Hartsville County

Ms. Debbie Jenkins, Agency Representative
Mr. Craig Moreland, Consumer Representative
Mayor Carroll Carman, Trousdale County

Williamson County

Mr. Clyde Barnhill, Agency Representative
Ms. Diane Giddens, Consumer Representative
Mayor Regina Smithson, Brentwood
Mayor Patty Carroll, Fairview
Mayor Ken Moore, Franklin
Mayor Rick Graham, Spring Hill
Mayor Corey Napier, Thompson Station
Mayor Jimmy Alexander, Nolensville
Mayor Rogers Anderson, Williamson County

Wilson County

Ms. Julie Hadlock, Agency Representative
Mayor Bernie Ash, Lebanon
Mayor Ed Hagerty, Mt. Juliet
Mayor Michael Jennings, Watertown
Mayor Randall Hutto, Wilson County

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This report is designed to provide a general overview of Mid-Cumberland's finances, comply with finance-related laws and regulations, and demonstrate the Agency's commitment to public accountability. If you have any questions or would like additional information please contact the Agency's Executive Director at 1101 Kermit Drive, Suite 300, Nashville, TN 37217.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental</u> <u>Activities</u>
ASSETS:	
Cash	\$ 7,947,831
Receivables:	
Grants (Federal)	767,974
Grants (State)	441,536
Participants and other (net)	906,514
Prepaid items	48,771
Capital assets:	
Nondepreciable	150,000
Depreciable, net	<u>2,279,447</u>
 Total assets	 <u>12,542,073</u>
 LIABILITIES AND NET POSITION:	
Liabilities -	
Accounts payable	309,466
Accrued payroll costs	641,599
Accrued payroll taxes and withholding	55,049
Accrued paid time off	<u>389,823</u>
 Total liabilities	 <u>1,395,937</u>
 Net position -	
Net investment in capital assets	2,429,447
Unrestricted	<u>8,716,689</u>
 Total net position	 <u>\$ 11,146,136</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017

FUNCTION/PROGRAMS	PROGRAM REVENUES					Net (Expenses) Revenues
	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:						
Agency operations and administration	\$ 2,759,678	\$ (753,818)	\$ 2,300,012	\$ 577,781	\$ -	\$ 871,933
Transportation programs	8,027,768	407,003	3,079,525	4,109,658	601,103	(644,485)
Nutrition programs	2,508,103	136,449	357,424	2,306,419	-	19,291
Youth Can programs	1,924,859	87,625	-	1,924,859	-	(87,625)
Other community services programs	2,225,996	122,741	81,773	2,160,167	-	(106,797)
Total governmental activities	\$ 17,446,404	\$ -	\$ 5,818,734	\$ 11,078,884	\$ 601,103	\$ 52,317

CHANGES IN NET POSITION:

Net Revenue	Governmental Activities
Gain on disposal of capital assets	
Change in net position	
Net Position:	
Beginning	
Ending	

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	Transportation Programs	Nutrition Programs	Youth Can	Other Governmental Funds	Total Governmental Funds
ASSETS:						
Cash	\$ 7,947,831	\$ -	\$ -	\$ -	\$ -	\$ 7,947,831
Receivables -						
Grants (Federal)	-	243,873	102,076	327,796	94,229	767,974
Grants (State)	-	247,791	5,443	-	188,302	441,536
Participants and other (net)	374,661	382,456	148,397	-	1,000	906,514
Prepaid items	48,771	-	-	-	-	48,771
Due from other funds	2,038,895	-	-	-	-	2,038,895
 Total assets	 <u>\$ 10,410,158</u>	 <u>\$ 874,120</u>	 <u>\$ 255,916</u>	 <u>\$ 327,796</u>	 <u>\$ 283,531</u>	 <u>\$ 12,151,521</u>
 LIABILITIES:						
Accounts payable	\$ 228,625	\$ 38,937	\$ 9,270	\$ 24	\$ 11,197	\$ 288,053
Accrued payroll costs	641,599	-	-	-	-	641,599
Accrued payroll taxes and withholding	55,049	-	-	-	-	55,049
Due to other funds	-	835,183	246,646	327,772	272,334	1,681,935
 Total liabilities	 <u>925,273</u>	 <u>874,120</u>	 <u>255,916</u>	 <u>327,796</u>	 <u>283,531</u>	 <u>2,666,636</u>
 FUND BALANCES:						
Nonspendable -						
Prepaid items	48,771	-	-	-	-	48,771
Unassigned	9,436,114	-	-	-	-	9,436,114
 Total fund balances	 <u>9,484,885</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>9,484,885</u>
 Total liabilities and fund balances	 <u>\$ 10,410,158</u>	 <u>\$ 874,120</u>	 <u>\$ 255,916</u>	 <u>\$ 327,796</u>	 <u>\$ 283,531</u>	 <u>\$ 12,151,521</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2017**

Total governmental fund balances	\$ 9,484,885
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Amounts reported for governmental activities in the
statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. However, in the statement of net position the cost of these assets are capitalized and expensed over their estimated lives through annual depreciation expense.	2,429,447
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Internal service fund liabilities	<u>(768,196)</u>
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Net position of governmental activities	<u>\$ 11,146,136</u>
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(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

	General Fund	Transportation Programs	Nutrition Programs	Youth Can	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Federal grants	\$ -	\$ 3,363,666	\$ 1,028,772	\$ 1,914,540	\$ 805,100	\$ 7,112,078
State grants	36,840	1,311,749	93,315	-	1,183,655	2,625,559
Local program	540,941	35,346	1,184,332	10,319	171,412	1,942,350
Program income	<u>2,275,338</u>	<u>3,079,525</u>	<u>357,424</u>	<u>-</u>	<u>81,773</u>	<u>5,794,060</u>
Total revenues	<u>2,853,119</u>	<u>7,790,286</u>	<u>2,663,843</u>	<u>1,924,859</u>	<u>2,241,940</u>	<u>17,474,047</u>
EXPENDITURES:						
Salaries	1,495,864	3,589,241	623,101	1,028,009	1,250,629	7,986,844
Fringe benefits	434,524	1,496,260	130,135	280,877	392,255	2,734,051
Participant wages	43,673	-	-	231,629	-	275,302
Participant fringe benefits	4,114	-	-	27,559	-	31,673
Travel	89,544	31,307	22,849	82,544	113,895	340,139
Rent	48,735	101,849	18,908	35,114	93,468	298,074
Communications	40,591	110,529	45,691	20,850	40,477	258,138
Utilities	5,399	31,200	2,304	2,546	18,195	59,644
Printing and supplies	34,680	82,306	51,457	18,009	31,820	218,272
Equipment	-	665,792	-	-	-	665,792
Equipment - non capital	92,996	65,186	9,753	-	45,134	213,069
Maintenance and repairs	35,806	542,525	-	-	1,113	579,444
Professional and contracted services	62,522	231,521	91,896	32,318	81,687	499,944
Insurance, bonding and licensing	27,161	216,129	15,748	7,530	21,312	287,880
Food	-	-	1,328,931	-	-	1,328,931
Gasoline	44,597	514,425	-	-	-	559,022
Training and seminars	1,489	3,106	1,746	3,774	16,462	26,577
Specific assistance to participants	74,357	-	-	65,157	-	139,514
Other	-	-	-	-	12,149	12,149
Indirect costs	140,679	407,003	136,449	87,625	122,741	894,497
Miscellaneous	<u>15,226</u>	<u>11,584</u>	<u>29,618</u>	<u>1,318</u>	<u>603</u>	<u>58,349</u>
Total expenditures	<u>2,691,957</u>	<u>8,099,963</u>	<u>2,508,586</u>	<u>1,924,859</u>	<u>2,241,940</u>	<u>17,467,305</u>
Excess (deficit) of revenue over (under) expenditures	<u>161,162</u>	<u>(309,677)</u>	<u>155,257</u>	<u>-</u>	<u>-</u>	<u>6,742</u>
OTHER FINANCING SOURCES (USES):						
Transfers in (out)	(114,715)	269,972	(155,257)	-	-	-
Disposal of capital assets	<u>-</u>	<u>39,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,705</u>
Total other financing sources (uses)	<u>(114,715)</u>	<u>309,677</u>	<u>(155,257)</u>	<u>-</u>	<u>-</u>	<u>39,705</u>
Excess of revenue over expenditures and other financing sources (uses)	46,447	-	-	-	-	46,447
FUND BALANCES:						
Beginning	<u>9,438,438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,438,438</u>
Ending	<u>\$ 9,484,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,484,885</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2017**

Net change in fund balances - total governmental funds	\$	46,447
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Depreciation expense	(620,217)		
Capital outlay	<u>665,792</u>		45,575

The net effect of various transactions involving the sale of capital assets		<u>(3,124)</u>
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Change in net position of governmental activities	\$	<u>88,898</u>
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(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2017

	Governmental Activities - Internal Service Fund
ASSETS:	
Capital assets:	
Nondepreciable	\$ 150,000
Depreciable, net	<u>618,196</u>
Total assets	<u>768,196</u>
LIABILITIES:	
Accounts payable	21,413
Accrued paid time off	389,823
Internal balances	<u>356,960</u>
Total liabilities	<u>768,196</u>
NET POSITION:	
Net investment in capital assets	-
Net position - unrestricted	<u>-</u>
Total net position	<u>\$ -</u>

(The accompanying notes are an integral part of these statements.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET
POSITION - PROPRIETARY FUND
YEAR ENDED JUNE 30, 2017

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Fees for services	\$ 164,936
Total operating revenues	<u>164,936</u>
OPERATING EXPENSES:	
Contracted services	12,995
Rent	8,214
Printing	3,465
Depreciation	<u>140,262</u>
Total operating expenses	<u>164,936</u>
NET OPERATING INCOME	<u>-</u>
CHANGE IN NET POSITION	-
NET POSITION:	
Beginning	<u>-</u>
Ending	<u>\$ -</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
YEAR ENDED JUNE 30, 2017**

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from users	\$ 164,936
Cash received related to employees	41,169
Cash paid to suppliers for goods and services	<u>(3,280)</u>
Net cash provided by operating activities	<u>202,825</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfer from general fund	<u>(148,561)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	<u>(54,264)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>
NET CHANGE IN CASH	<u>-</u>
CASH:	
Beginning	<u>-</u>
Ending	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating income	\$ -
Adjustments to reconcile net operating income to net cash provided by operating activities:	
Depreciation	140,262
Increase in:	
Accounts payable	21,394
Accrued paid time off	<u>41,169</u>
Net cash provided by operating activities	<u>\$ 202,825</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF NET POSITION - FIDUCIARY FUND
JUNE 30, 2017**

	<u>Agency Fund</u>
ASSETS:	
Cash	\$ <u>430,518</u>
 LIABILITIES:	
Amounts held in custody for others	\$ <u>430,518</u>

(The accompanying notes are an integral part of these statements.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Financial Reporting Entity -

The Mid-Cumberland Human Resource Agency (the Agency) was established in 1974 in accordance with the Title 13, Chapter 26, as amended, of the Tennessee Code Annotated. This legislation provides a regional system to deliver human resource programs in the state's counties and cities. The Agency is governed by a Board that consists of the county mayor of each county within the Agency's service district, the mayor of each municipality within the district, a state representative and senator within the district and a local representative appointed by the county judge of each service district. The Agency is also governed by a policy council that consists of two representatives from each county served and two legislators. For financial reporting purposes, the Mid-Cumberland Human Resource Agency includes all fund types and account groups over which the Board of Directors exercises primary financial accountability.

Basis of Presentation -

Government-Wide Statements:

The statement of net position and the statement of activities display information about the primary government (the Agency). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are funded through federal and state grants, county and local government contributions, charitable contributions, intergovernmental revenues, and contract and program fees.

The statement of activities presents a comparison between the direct expenses and program revenues (charges for services, operating grants and contributions, and capital grants and contributions) for each function of the Agency's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. Indirect expenses have been allocated to major functions in order to present a more accurate and complete picture of the cost of services.

This government-wide focus is more on the sustainability of the Agency as an entity and the changes in the Agency's net position resulting from the current year's activities.

Governmental Fund Financial Statements:

The fund financial statements provide information about the Agency's funds. The emphasis of fund financial statements is on the major funds in the governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Agency reports the following major funds:

General Fund:

The general fund is used to account for all resources not specifically accounted for in another fund.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Basis of Presentation (continued) -

Governmental Fund Financial Statements (continued):

Special Revenue Funds:

Transportation Programs -

This fund accounts for revenues and expenditures of the Agency's various transportation operations (i.e., Public Transportation, New Freedoms and DOT Capital Grants). The fund utilizes Section 5311 of the Urban Mass Transit Act, Title III-B of the Older Americans Act and other funds available through the Tennessee Department of Transportation as its three major revenue sources. Revenues are also received through contracts with TennCare and other agencies within the region.

Nutrition Programs -

This fund accounts for revenues and expenditures of the Agency's various nutritional operations (i.e., Meals-On-Wheels and congregate meals). The fund receives revenue from the Older Americans Act through the Area Agency on Aging and Disability at the Greater Nashville Regional Council. Financial support is also received from the Tennessee Commission on Aging and Disability, the State of Tennessee, United Way, United States Department of Health and Human Services, sponsors, foundations and memorials.

Youth Can Programs -

This fund accounts for revenues and expenditures of the Agency's activities of the Agency's various youth programs (i.e., Youth Can). The fund receives revenue from the U.S. Department of Labor, various Tennessee Department of Labor, and Workforce Areas along with United Way, local Chambers of Commerce, local governments, and other various local sources.

Measurement Focus, Basis of Accounting -

The accounts of the Agency are organized on the basis of funds. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements:

Government-wide financial statements include a statement of net position and statement of activities. These statements present a summary of governmental activities for the Agency. Fiduciary activities of the Agency are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all the Agency's assets and liabilities, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the Agency are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting (continued) -

Government-Wide Financial Statements (continued):

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated. In the statement of activities, internal services fund transactions have been eliminated.

Governmental Fund Financial Statements:

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Agency has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The statement of revenue, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (normally 90 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Agency, are federal grants, state grants, local programs, and program income. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Proprietary Fund Financial Statements:

Proprietary fund financial statements include a statement of net position, a statement of revenues, expenses, and changes in fund net position, and a statement of cash flows. The only proprietary fund is the internal service fund. The internal service balances and activities have been combined with the governmental activities in the government-wide financial statements. The cost of these services is allocated to the appropriate function/program in the statement of activities.

Agency Fund:

Agency fund is used to account for amounts held in trust for others. These amounts are incidental and held for a short period of time. The Agency collects monies from the Social Security Administration to be given to recipients of the Social Security Program.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Cash and Cash Equivalents -

The Agency considers currency on hand and demand deposits with financial institutions to be cash. The Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. State statutes authorize the Agency to invest in obligations of the U.S. Treasury, bank certificates of deposit, state approved repurchase agreements and pooled investment funds, and state or local bonds rated A or higher by a nationally recognized rating service. At June 30, 2017, the Agency had no cash equivalents.

Prepaid Items -

Payments made to vendors for services that will benefit periods beyond June 30, 2017, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reserved as this amount is not available for general appropriation.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from the estimates.

Capital Assets -

The Agency's capital assets, which include land, building and improvements, furniture and fixtures, computers, software and peripherals, and vehicles, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Agency as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Capital assets of the Agency are being depreciated using the straight-line method over the following estimated useful lives:

Building and improvements	7-25 years
Furniture and fixtures	5 years
Computers, software and peripherals	3-5 years
Vehicles	5 years

Equipment acquired with grant funds, and recorded in these financial statements, may require that the grantor retain an equity interest in the asset. Grantor agencies may also maintain the right to determine the use of the proceeds from the sale of these assets.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Compensated Absences -

The Agency provides paid time off (PTO) benefits to regular full time employees. PTO is earned at the following rates:

<u>Years of Service</u>	<u>Accrual Rate</u>	<u>Maximum Accumulations</u>
0-5	1 day per month	30 days
5-10	1.5 days per month	36 days
10-20	1.75 days per month	39 days
20+	2 days per month	42 days

Effective May 1, 2016, the Agency's PTO benefits are provided to regular full time and part-time employees, excluding Community Corrections employees who remained under the existing PTO policy. This policy provides time off at the following rates:

<u>Years of Service</u>	<u>Monthly Accrual Rate Based on Regular Hours Paid (Up To)</u>	<u>Maximum PTO Accrued Annually</u>	<u>Maximum PTO Accumulations</u>
0-5	12 hours	144.00	240.00
5-10	16 hours	192.00	288.00
10-20	18 hours	216.00	312.00
20+	20 hours	240.00	336.00

Regular part-time employees' maximum PTO accumulation cannot exceed 80 hours.

Income Taxes -

The Agency is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code.

The Agency accounts for uncertain tax positions with provisions of FASB ASC 740-10 "*Accounting for Uncertainty in Income Taxes*" which provides a framework for how companies should recognize, measure, present and disclose uncertain tax positions within the financial statements. The Agency may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Agency does not have any uncertain tax positions as of June 30, 2017. As of June 30, 2017, the Agency did not record any penalties or interest associated with uncertain tax positions.

The Agency files information returns in the U.S. federal jurisdictions. With a few exceptions, the Agency is no longer subject to U.S. federal examinations by tax authorities for the years before 2014.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Interfund Transactions -

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Budgetary Process -

The Agency does not have an annual appropriated budget. The grant documents serve as the financial plans for budgetary purposes.

Deferred Outflows/Inflows of Resources -

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

As of June 30, 2017, the Agency did not have any deferred outflows or inflows of resources.

(2) CASH:

Cash includes amounts in demand deposits with financial institutions.

The bank balances held in demand deposits are either insured or collateralized by the Federal Deposit Insurance Corporation or the State of Tennessee Bank Collateral Pool and are not subject to custodial credit risk.

The Agency's bank balances are categorized to give an indication of the level of risk assumed by the Agency. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.

Category 2 - Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name.

Category 3 - Uncollateralized.

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(2) CASH (Continued):

Deposits categorized by level of risk for the year ended June 30, 2017, are as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category 1 - Insured or collateralized by the Federal Deposit Insurance Corporation or the State of Tennessee Bank Collateral Pool	<u>\$ 8,615,508</u>	<u>\$ 7,947,831</u>

(3) CAPITAL ASSETS:

Capital asset activity for the fiscal year ending June 30, 2017, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Nondepreciable capital assets:				
Land	\$ 150,000	\$ -	\$ -	\$ 150,000
Capital assets being depreciated:				
Building and improvements	631,017	-	-	631,017
Furniture and fixtures	162,145	5,169	(4,490)	162,824
Computers, software, and peripherals	1,618,446	52,895	(12,860)	1,658,481
Vehicles	<u>5,215,615</u>	<u>661,992</u>	<u>(588,397)</u>	<u>5,289,210</u>
Total capital assets being depreciated	<u>7,627,223</u>	<u>720,056</u>	<u>(605,747)</u>	<u>7,741,532</u>
Less accumulated depreciation for:				
Building and improvements	(202,423)	(52,503)	-	(254,926)
Furniture and fixtures	(137,002)	(5,354)	4,490	(137,866)
Computers, software, and peripherals	(1,379,392)	(72,442)	12,423	(1,439,411)
Vehicles	<u>(3,585,412)</u>	<u>(630,180)</u>	<u>585,710</u>	<u>(3,629,882)</u>
Total accumulated depreciation	<u>(5,304,229)</u>	<u>(760,479)</u>	<u>602,623</u>	<u>(5,462,085)</u>
Governmental activity capital assets, net	<u>\$ 2,472,994</u>	<u>\$ (40,423)</u>	<u>\$ (3,124)</u>	<u>\$ 2,429,447</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(3) CAPITAL ASSETS (Continued):

Governmental activities depreciation expense was as follows:

Agency operations and administration	\$ 97,215
Transportation programs	644,309
Nutrition programs	483
Other community service programs	<u>18,472</u>
	<u>\$ 760,479</u>

(4) INTERFUND ACTIVITY:

Amounts due to/from other funds as of June 30, 2017, are as follows:

Due to	Due from	
General Fund	Transportation Programs	\$ 835,183
General Fund	Nutrition Programs	246,646
General Fund	Youth Can Programs	327,772
General Fund	Nonmajor Governmental Funds	272,334
General Fund	Internal Service Fund	356,960

Interfund balances between governmental funds are created mainly from the general fund's payment of expenditures on behalf of other governmental funds.

Amounts transferred to/from other funds as of June 30, 2017, are as follows:

	General Fund	Transportation Programs	Nutrition Programs
Transfers in	\$ -	\$ 269,972	\$ -
Transfers out	114,715	-	155,257

(5) FUND EQUITY:

Fund equity at the governmental fund reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance -

Generally, fund balance represents the difference between the current assets and the current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(5) FUND EQUITY (Continued):

Nonspendable - Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted - Fund balances are reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed - Fund balances classification includes amounts that can be used only for the specific purposes determined by a majority vote of the Board of Directors (the Agency's highest level of decision-making authority). The Board of Directors also may modify or rescind the commitment.

Assigned - Fund balances are reported as assigned when amounts are constrained by the Agency's intent to be used for specific purposes, but are neither restricted nor committed. Intent can be expressed by the Board of Directors or by an employee or body to which the Board of Directors delegates the authority.

Unassigned - Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Agency reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all other funds.

Flow Assumptions -

When both restricted and unrestricted amounts of the fund balance are available for use for expenditures incurred, it is the Agency's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Agency's policy to used fund balance in the following order:

Committed
Assigned
Unassigned

Net Position -

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Agency has not spent) for the acquisition, construction or improvement of those assets. Net position reported as restricted is as described in the fund balance section above. All other net position are reported as unrestricted.

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017**

(6) PENSION PLANS:

The Mid-Cumberland Human Resource Agency Profit Sharing Plan (the Plan) provides pension benefits for all its eligible employees through a defined contribution plan administered by Wells Fargo, N.A. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after 12 months and 1,000 hours of employment. Under the Plan, the Agency currently contributes 6.5% of each employee's eligible compensation. The Plan does not permit employee contributions. A participant is 100% vested after two years of credited service in the Agency's contribution to their account. Contributions are forfeited upon termination of employment and such forfeitures are used to reduce the Agency's contribution. The Plan provisions and contribution requirements are established and may be amended by the Agency's Board. The Agency's total contribution was \$385,772 with no forfeitures reducing this amount for the year ended June 30, 2017. As of June 30, 2017 the Agency had accrued pension expense of \$26,309, included in accrued payroll costs.

The Agency also has Mid-Cumberland Human Resource Agency 457 Retirement Savings Plan that allows employees to defer a portion of their annual compensation pursuant to Section 457 of the Internal Revenue Code. This plan is administered by John Hancock. Employees are immediately vested for all their contributions.

(7) COMMITMENTS AND CONTINGENCIES:

Operating Lease Agreements -

The Agency currently leases office space for the central administrative office in Nashville, Tennessee. The Agency also entered into short-term leases for other space as needed by the individual programs throughout the geographic area served. This space includes program offices, storage space, and program training sites. Total rental payments for these properties and miscellaneous office equipment, for the year ended June 30, 2017, was \$352,315.

Future minimum lease payments with initial or remaining periods of one year or more (including renewal options) at June 30, 2017, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Property</u>	<u>Equipment</u>
2018	\$ 208,774	\$ 11,800
2019	37,480	7,805
2020	958	7,805
2021	-	7,805
2022	-	5,203
	<u>\$ 247,212</u>	<u>\$ 40,418</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

(7) COMMITMENTS AND CONTINGENCIES (Continued):

Risk Management -

The Mid-Cumberland Human Resource Agency is exposed to various risks of loss related to general liability; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency carries commercial insurance for general liability, loss of assets, employee dishonesty, and injuries to employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Agency elected to provide basic health, dental and vision insurance coverage for its employees through several commercial group insurance plans. The Agency's obligation under these insurance plans is limited to a maximum \$651 per month per employee for individual coverage, \$900 per month per employee for individual plus child(ren) coverage, \$1,199 per month per employee for individual plus spouse coverage and \$1,456 per month per employee for family coverage, based on the plan selected by the employee.

Litigation -

The Agency is subject to claims and suits arising principally in the normal course of operations. In the opinion of management, the ultimate resolution of such pending legal proceedings has been adequately provided for in the basic financial statements.

Grant Programs -

The Agency participates in numerous federal and state grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Agency has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2017, may be impaired. In the opinion of the Agency, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

(8) SUBSEQUENT EVENTS:

Management has evaluated subsequent events through February 13, 2018, the date which this financial statement was available for issue.

SUPPLEMENTARY INFORMATION

MID-CUMBERLAND HUMAN RESOURCE AGENCY
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	SPECIAL REVENUE			
	<u>Community Corrections</u>	<u>Homemaker</u>	<u>Ombudsman</u>	<u>Total Nonmajor Funds</u>
ASSETS:				
Receivables:				
Grants (Federal)	\$ -	\$ 85,471	\$ 8,758	\$ 94,229
Grants (State)	188,302	-	-	188,302
Participants and other (net)	-	-	1,000	1,000
	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
 Total assets	 <u>\$ 188,302</u>	 <u>\$ 85,471</u>	 <u>\$ 9,758</u>	 <u>\$ 283,531</u>
 LIABILITIES:				
Accounts payable	\$ 10,253	\$ -	\$ 944	\$ 11,197
Due to other funds	178,049	85,471	8,814	272,334
	<u>178,049</u>	<u>85,471</u>	<u>8,814</u>	<u>272,334</u>
 Total liabilities	 <u>188,302</u>	 <u>85,471</u>	 <u>9,758</u>	 <u>283,531</u>
 FUND BALANCES:				
Restricted	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund balances	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total liabilities and fund balances	 <u>\$ 188,302</u>	 <u>\$ 85,471</u>	 <u>\$ 9,758</u>	 <u>\$ 283,531</u>

MID-CUMBERLAND HUMAN RESOURCE AGENCY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2017

	SPECIAL REVENUE			Total Nonmajor Funds
	Community Corrections	Homemaker	Ombudsman	
REVENUES:				
Federal grants	\$ -	\$ 700,000	\$ 105,100	\$ 805,100
State grants	1,127,655	40,000	16,000	1,183,655
Local program	3,758	137,703	29,951	171,412
Program income	81,773	-	-	81,773
 Total revenues	 1,213,186	 877,703	 151,051	 2,241,940
EXPENDITURES:				
Salaries	634,002	523,112	93,515	1,250,629
Fringe benefits	194,349	171,145	26,761	392,255
Travel	15,763	89,265	8,867	113,895
Rent	75,663	14,660	3,145	93,468
Communications	28,492	9,501	2,484	40,477
Utilities	16,820	1,375	-	18,195
Printing and supplies	23,929	5,720	2,171	31,820
Equipment - non capital	44,186	948	-	45,134
Maintenance and repairs	1,069	44	-	1,113
Professional and contracted services	68,882	8,722	4,083	81,687
Insurance, bonding and licensing	16,280	4,208	824	21,312
Training and seminars	14,668	863	931	16,462
Other	12,149	-	-	12,149
Indirect costs	66,419	48,052	8,270	122,741
Miscellaneous	515	88	-	603
 Total expenditures	 1,213,186	 877,703	 151,051	 2,241,940
 Deficit of revenue under expenditures	 -	 -	 -	 -
FUND BALANCES:				
Beginning	-	-	-	-
 Ending	 \$ -	 \$ -	 \$ -	 \$ -

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND
LIABILITIES - AGENCY FUND
YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
<u>SSI RECIPIENT TRUST FUND</u>				
ASSETS:				
Cash	\$ <u>407,107</u>	\$ <u>2,519,560</u>	\$ <u>2,496,149</u>	\$ <u>430,518</u>
LIABILITIES:				
Amounts held in custody for others	\$ <u>407,107</u>	\$ <u>2,519,560</u>	\$ <u>2,496,149</u>	\$ <u>430,518</u>

COMPLIANCE



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

**To the Board of Directors of
Mid-Cumberland Human Resource Agency:**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Mid-Cumberland Human Resource Agency, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Mid-Cumberland Human Resource Agency's basic financial statements, and have issued our report thereon dated February 13, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mid-Cumberland Human Resource Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Cumberland Human Resource Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Mid-Cumberland Human Resource Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 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.

Compliance and Other Matters

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

Purpose of this Report

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

Johnson, Wiley & Menckem, P.C.

Chattanooga, Tennessee
February 13, 2018



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**To the Board of Directors of
Mid-Cumberland Human Resource Agency:**

Report on Compliance for Each Major Federal Program

We have audited Mid-Cumberland Human Resource Agency's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-Cumberland Human Resource Agency's major federal programs for the year ended June 30, 2017. Mid-Cumberland Human Resource Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Mid-Cumberland Human Resource Agency'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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the 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 Mid-Cumberland Human Resource Agency'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 Mid-Cumberland Human Resource Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, Mid-Cumberland Human Resource Agency, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of Mid-Cumberland Human Resource Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mid-Cumberland Human Resource Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 the 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 Mid-Cumberland Human Resource Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Johnson, Wiley & Menckem, P.C.

Chattanooga, Tennessee
February 13, 2018

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Agency or Pass-Through Number
U.S. Department of Labor		
Passed through Nashville Career Advancement Center:		
WIA - Youth Activities (Area 9) (04/13-06/16) (06/16)	17.259	320458
WIA - Youth Activities (Area 9) (04/13-06/16) (06/17)	17.259	320458
WIA - Youth Activities (07/14-06/16) (06/16)	17.259	344112
WIA - Youth Activities (Area 9) (07/16-06/17) (06/17)	17.259	388574
WIA - Youth Activities (Area 9) (PWE) (07/16-07/17) (06/17)	17.259	388574
WIA - Youth Activities (Area 8) (06/17)	17.259	WIOA-16-08-Youth
WIA - Youth Activities (Area 8) (PWE) (06/17)	17.259	WIOA-16-08-Youth
WIA - Youth Activities (Area 7) (06/17)	17.259	17-07-999-010-9010
WIA - Youth Activities (Area 7) (PWE) (06/17)	17.259	17-07-999-010-9010
WIA - Youth Activities (Area 11) (06/17)	17.259	16-11-000-001-20-82
WIA - Youth Activities (Area 11) (PWE) (06/17)	17.259	16-11-000-001-20-82

Total U.S. Department of Labor

U.S. Department of Transportation

Passed through Tennessee Department of Transportation:

Transit Services Programs Cluster

Public Transportation (Section 5316) (07/12-06/17) (06/17)	20.516	GG-15-43107-00
Public Transportation (5317) (03/12-02/17) (06/17)	20.521	Z-12-NF008-00
Public Transportation (5317) (03/12-02/17) (06/17)	20.521	Z-14-41483-00

Total Transit Services Programs Cluster

Public Transportation (Section 5311) (07/15-12/16) (06/16)	20.509	Z-16-RT006-00
Public Transportation (Section 5311) (07/15-12/16) (06/16)	20.509	Z-16-RT0017-00
Public Transportation (Section 5311) (07/16-06/17) (06/17)	20.509	Z-17-RT0006-00
Public Transportation (Section 5310) (08/15-07/18) (06/17)	20.509	Z-16-EMSP09-00
Public Transportation (Section 5309) (08/12-07/17) (06/17)	20.509	GG-13-32958-02
Public Transportation (Section 5309) (01/14-12/18) (06/17)	20.509	GG-14-41902-00
Public Transportation (Section 5309) (07/13-12/16) (06/17)	20.509	GG-14-42125-01
Public Transportation (RPO) (06/16)	20.205	47337
Public Transportation (RPO) (06/17)	20.205	GG-17-50658
Public Transportation (Section 5339) (07/16-12/17) (06/17)	20.526	GG-17-52646

Total U.S. Department of Transportation
(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2016	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2017
\$ 153,489	\$ 153,489	\$ -	\$ -	\$ -
-	12,803	14,250	-	1,447
49,489	49,489	-	-	-
-	393,201	478,993	-	85,792
-	216,238	247,970	-	31,732
58,148	343,069	335,464	-	50,543
-	170,069	192,448	-	22,379
-	81,571	114,843	-	33,272
-	48,443	69,659	-	21,216
-	234,650	270,126	-	35,476
-	136,367	176,787	-	40,420
<u>261,126</u>	<u>1,839,389</u>	<u>1,900,540</u>	<u>-</u>	<u>322,277</u>
-	-	88,949	-	88,949
8,963	30,208	21,245	-	-
-	-	12,721	-	12,721
<u>8,963</u>	<u>30,208</u>	<u>122,915</u>	<u>-</u>	<u>101,670</u>
227,556	227,556	-	-	-
1,020,749	1,020,749	-	-	-
-	2,404,897	2,441,861	-	36,964
-	246,400	246,400	-	-
-	13,470	13,470	-	-
-	15,370	70,611	-	55,241
319,550	485,242	165,692	-	-
14,466	14,466	-	-	-
-	41,078	43,906	-	2,828
-	-	30,611	-	30,611
<u>1,591,284</u>	<u>4,499,436</u>	<u>3,135,466</u>	<u>-</u>	<u>227,314</u>

(See accompanying notes to schedules of expenditures of federal and state awards.)

MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Agency or Pass-Through Number
U.S. Department of Homeland Security		
Passed through Local Emergency Food and Shelter Boards:		
Emergency Food and Shelter (Phase 33) (06/17)	97.024	Various
U.S. Department of Health & Human Services		
Passed through Greater Nashville Regional Council:		
Aging Cluster		
Nutrition Program for the Elderly (06/16)	93.053	2016-40
Nutrition Program for the Elderly (06/17)	93.053	2017-40
Special Programs for the Aging -		
Title III-C Nutrition Services (06/16)	93.045	2016-40
Title III-C Nutrition Services (06/17)	93.045	2017-40
Title III-B Transportation Services (06/16)	93.044	2016-40
Title III-B Transportation Services (06/17)	93.044	2017-40
Title III-B Ombudsman (06/16)	93.044	2016-40
Title III-B Ombudsman (06/17)	93.044	2017-40
 Total Aging Cluster		
 Special Programs for the Aging -		
Title VII Ombudsman Funds (06/16)	93.042	2016-40
Title VII Ombudsman Funds (06/17)	93.042	2017-40
 Passed through Tennessee Department Human Services:		
Social Services Block Grant -		
Homemaker SSBG (06/16)	93.667	Z-16-C9
Homemaker SSBG (06/17)	93.667	Z-17-49313
 Total U.S. Department of Health & Human Services		
U.S. Department of Housing and Urban Development		
Passed through Tennessee Department Human Services:		
Youth Can Services (06/16)	14.228	
Youth Can Services (06/17)	14.228	
 Total U.S. Department of Housing and Urban Development		
 Total federal awards		

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2016	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2017
-	15,000	34,195	-	19,195
29,212	29,212	-	-	-
-	145,530	158,760	-	13,230
136,923	136,923	-	-	-
-	766,166	835,817	-	69,651
41,927	41,927	-	-	-
-	211,641	228,200	-	16,559
7,917	7,917	-	-	-
-	43,542	47,500	-	3,958
215,979	1,382,858	1,270,277	-	103,398
9,600	9,600	-	-	-
-	52,800	57,600	-	4,800
77,548	77,548	-	-	-
-	614,529	700,000	-	85,471
303,127	2,137,335	2,027,877	-	193,669
8,781	8,781	-	-	-
-	8,481	14,000	-	5,519
8,781	17,262	14,000	-	5,519
<u>\$ 2,164,318</u>	<u>\$ 8,508,422</u>	<u>\$ 7,112,078</u>	<u>\$ -</u>	<u>\$ 767,974</u>

(See accompanying notes to schedules of expenditures of federal and state awards.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Agency or Pass-Through Number
Tennessee Department of Transportation	
Public Transportation (Section 5311) (07/15-12/16) (06/16)	Z-16-RT006-00
Public Transportation (Section 5311) (07/15-12/16) (06/16)	Z-16-RT0017-00
Public Transportation (Section 5311) (07/16-06/17) (06/17)	Z-17-RT0006-00
Public Transportation (Section 5310) (08/15-07/18) (06/17)	Z-16-EMSP09-00
Public Transportation (Section 5339) (07/16-12/17) (06/17)	GG-17-52646
Public Transportation (Section 5309) (08/12-07/17) (06/17)	GG-13-32958-02
Public Transportation (Section 5309) (01/14-12/18) (06/17)	GG-14-41902-00
Public Transportation (Section 5309) (07/13-12/16) (06/17)	GG-14-42125-01
Public Transportation (RPO) (06/16)	47337
Public Transportation (RPO) (06/17)	GG-17-50658
Public Transportation (5317) (03/12-02/17) (06/17)	Z-12-NF008-00
Public Transportation (5317) (07/13-12/17) (06/17)	Z-14-41483-00
Public Transportation (5316) (07/12-06/17) (06/17)	GG-15-43107-00
Tennessee Department of Corrections	
Community Corrections (06/16)	41760
Community Corrections (06/17)	41760
Title III-C Nutrition Services (06/16)	2016-40
Title III-C Nutrition Services (06/17)	2017-40

Total state awards

Note - Governors' appropriation to human resource agencies was \$120,840 for this period. The appropriation is not shown on this schedule and is reported as state grant revenue.

(See accompanying notes to schedules of expenditures of federal and state awards.)

(Deferred) Accrued Revenue June 30, 2016	Receipts or Revenues Recognized	Disbursements/ Expenditures	Adjustments	(Deferred) Accrued Revenue June 30, 2017
\$ 28,278	\$ 28,278	\$ -	\$ -	\$ -
510,375	510,375	-	-	-
-	996,331	1,219,939	-	223,608
-	30,800	30,800	-	-
-	-	2,701	-	2,701
-	1,684	1,684	-	-
-	1,921	7,578	-	5,657
32,725	50,203	17,478	-	-
1,808	1,808	-	-	-
-	5,134	5,488	-	354
4,474	15,084	10,610	-	-
-	-	6,361	-	6,361
-	-	9,110	-	9,110
169,580	169,580	-	-	-
-	939,353	1,127,655	-	188,302
10,886	10,886	-	-	-
-	59,872	65,315	-	5,443
<u>\$ 758,126</u>	<u>\$ 2,821,309</u>	<u>\$ 2,504,719</u>	<u>\$ -</u>	<u>\$ 441,536</u>

(See accompanying notes to schedules of expenditures of federal and state awards.)

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2017**

(1) BASIS OF PRESENTATION:

The accompanying schedules of expenditures of federal and state awards (schedules) include the federal and state activity of Mid-Cumberland Human Resource Agency (the Agency) for the year ended June 30, 2017. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance) and the State of Tennessee. Because the schedules present only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the schedules are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Agency has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(3) SUBRECIPIENTS:

The Agency did not provide federal or state assistance to any subrecipients.

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditors' report issued on compliance for major federal programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.267	Incentive Grants - WIA Section 503
17.259	WIA Youth Activities

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**MID-CUMBERLAND HUMAN RESOURCE AGENCY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017**

FINANCIAL STATEMENT FINDINGS

No prior audit findings.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No prior audit findings.

