

WESTERN KENTUCKY REFUGEE  
MUTUAL ASSISTANCE SOCIETY, INC.

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR  
ENDED SEPTEMBER 30, 2016

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Western Kentucky Refugee Mutual Assistance Society, Inc.  
Bowling Green, Kentucky

**Report on the Financial Statements**

We have audited the accompanying financial statements of Western Kentucky Refugee Mutual Assistance Society, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Kentucky Refugee Mutual Assistance Society, Inc. as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2017, on our consideration of Western Kentucky Refugee Mutual Assistance Society, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Kentucky Refugee Mutual Assistance Society, Inc.'s internal control over financial reporting and compliance.

*Shelton CPAs, LLP*

Bowling Green, Kentucky  
February 27, 2017

## FINANCIAL STATEMENTS

**WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
STATEMENT OF FINANCIAL POSITION  
AS OF SEPTEMBER 30, 2016**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 449,631
Grants receivable	313,321
Other receivables (net of allowance of \$150)	7,335
Prepaid expenses	<u>3,458</u>

TOTAL CURRENT ASSETS 773,745

**PROPERTY AND EQUIPMENT**

Land	281,027
Building	1,725,907
Vehicles	100,858
Equipment	<u>30,364</u>
Total property and equipment	2,138,156
Less: accumulated depreciation	<u>575,626</u>

NET PROPERTY AND EQUIPMENT 1,562,530

TOTAL ASSETS \$ 2,336,275

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable and other liabilities	\$ 39,540
Accrued payroll expenses	16,983
Accrued interest payable	4,752
Current portion of long term debt	<u>60,723</u>

TOTAL CURRENT LIABILITIES 121,998

Long term debt, less current portion 1,455,989

TOTAL LONG TERM LIABILITIES 1,455,989

TOTAL LIABILITIES 1,577,987

NET ASSETS - UNRESTRICTED 758,288

TOTAL LIABILITIES AND NET ASSETS \$ 2,336,275

**WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**UNRESTRICTED NET ASSETS**

**SUPPORT AND REVENUE**

Federal grants	\$ 2,276,783
Private foundation grants	66,050
Apartment & storage rent	229,292
Discretionary	165,671
Fundraising	60
Cash donations	10,132
Other miscellaneous income	559
In-kind donations	<u>334,885</u>

TOTAL SUPPORT AND REVENUE 3,083,432

**EXPENSES**

**PROGRAM SERVICES**

2,496,436

**SUPPORT SERVICES**

474,816

TOTAL EXPENSES 2,971,252

INCREASE IN UNRESTRICTED NET ASSETS 112,180

NET ASSETS, BEGINNING OF PERIOD 646,108

NET ASSETS, END OF PERIOD \$ 758,288

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in unrestricted net assets	\$ 112,180
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:	
Depreciation	49,411
(Increase) Decrease in:	
Grants receivable	69,600
Other receivable	(3,458)
Prepaid expenses	4,476
(Decrease) Increase in:	
Accounts payable and accrued expenses	(2,502)
Accrued payroll expense	6,447
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>236,154</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Acquisition of capital assets	<u>(21,350)</u>
NET CASH USED IN INVESTING ACTIVITIES	(21,350)

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on long-term borrowings	(53,428)
Proceeds from long-term borrowings	<u>7,042</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(46,386)</u>

NET INCREASE IN CASH 168,418

CASH AT BEGINNING OF YEAR 281,213

CASH AT END OF YEAR \$ 449,631

SUPPLEMENTAL CASH FLOW INFORMATION

Cash paid for interest	<u><u>\$ 77,639</u></u>
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**NOTES TO THE FINANCIAL STATEMENTS**

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2016

**NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

ORGANIZATION

The Western Kentucky Refugee Mutual Assistance Society, Inc. (WKRMAS) is a Kentucky nonprofit corporation chartered on July 8, 1981. The purpose of the WKRMAS is to provide comprehensive resettlement services to primary and secondary refugees, humanitarian paroles, immigrants, and internationals falling into other categories of immigration status, and otherwise to promote social welfare and self-sufficiency. The WKRMAS receives funding from local, state, and federal government sources and must comply with the commitment requirements of these funding source entities.

NATURE OF ACTIVITIES

The basic programs offered by the organization are (1) Orientation to American Culture, (2) Employment Services, (3) English-as-a-Second Language Classes, (4) Counseling, (5) Interpreter and Translator Services, (6) Case Management, and (7) Transportation for Refugees Residing in Bowling Green, Warren County, and surrounding areas. The overall general purpose of these activities is to help refugees without access to public cash assistance attain self-sufficiency in as quick a time frame as possible.

FINANCIAL STATEMENT PRESENTATION

WKRMAS has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, WKRMAS is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of September 30, 2016, WKRMAS had no temporarily or permanently restricted net assets.

BASIS OF ACCOUNTING

The financial statements of WKRMAS have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, prepaid expenses, payables, and other accrued expenses. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include deposits, money market funds, and highly liquid investments with initial maturity of three months or less.

## PROPERTY AND EQUIPMENT

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The costs of additions and betterments are capitalized and expenditures for repairs and maintenance are expensed in the period incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Buildings and equipment are stated at cost, less accumulated depreciation computed principally on the straight line method over the estimated useful lives of the assets.

The Company will not capitalize amounts meeting the following criteria:

1. Amounts paid to acquire, produce, or improve tangible property not exceeding \$5,000 are charged to the appropriate de minimis expense accounts. This threshold is applied at the per item or per invoice level and must include any allocable expense included on the invoice, e.g. taxes, transportation, etc., or
2. Amounts paid to acquire, produce, or improve tangible property with the economic useful life of 12 months or less are charged to the appropriate de minimis expense accounts.

This policy does not apply to land, inventory, or certain rotatable, temporary, emergency spare parts.

Depreciation is computed using the straight-line basis over the estimated useful lives of the assets. Following is a summary of the lives for each category:

<u>Category</u>	<u>Life</u>
Office Equipment.....	5-7 years
Vehicles.....	5 years
Building.....	39 years

Capital assets acquired by WKRMAS are considered owned by WKRMAS. However, federal funding sources may maintain an equitable interest in the property purchased with grant proceeds as well as the right to determine the use of any proceeds from the sale of those assets.

Depreciation expense totaled \$49,411 for the year ended September 30, 2016.

## ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## INCOME TAXES

WKRMAS is a not-for-profit organization that is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. In addition, WKRMAS has been determined by the Internal Revenue service not to be a private foundation within the meaning of Section 509 (a) of the code and qualifies for deductible contributions as provided in Section 170 (b)(1)(A)(vi). There was no unrelated business income for the year ended September 30, 2016.

Based on the evaluation of WKRMAS' tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the year ended September 30, 2016. WKRMAS' policy on income statement classification of interest recognized in accordance with paragraph 740-10-25-56 in the financial statements will be interest expense, and penalties recognized in accordance with paragraph 740-10-25-57 in the financial statements will be in another expense classification.

## CONTRIBUTIONS

WKRMAS presents its financial statements consistent with the Revenue Recognition of Not-For-Profit Entities topic of the FASB Accounting Standards Codification. The above mentioned guidance requires that contributions received be recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

The Agency receives services donated by volunteers, as well as materials and equipment. Donated services are recognized in accordance with the Revenue Recognition of Not-For-Profit Entities topic of the FASB Accounting Standards Codification if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Donations of material and equipment are recorded as contributions at their estimated fair value at the date of the donation.

## FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

## RECOGNITION OF DONOR RESTRICTED CONTRIBUTIONS

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. As of September 30, 2016, WKRMAS had no donor restricted contributions.

**NOTE B: CASH**

Components of cash include unrestricted cash of \$449,631 at September 30, 2016. At September 30, 2015, WKRMAS had deposits at financial institutions which totaled \$281,213. For 2016, there was only FDIC coverage at each institution in the amount of \$250,000. WKRMAS had \$201,099 not covered by depository insurance. There is a credit risk with regard to the fact there is not adequate FDIC coverage for all cash deposits.

**NOTE C: FIXED ASSETS**

At September 30, 2016, the costs and related accumulated depreciation of land, buildings and equipment consist of the following:

	Balance <u>9/30/2015</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>9/30/2016</u>
Land	\$ 281,027	-	-	\$ 281,027
Building	1,704,438	5,207	-	1,709,645
Vehicles	100,858	-	-	100,858
Equipment	30,364	16,262	-	46,626
	<u>\$ 2,116,687</u>	<u>21,469</u>	<u>-</u>	<u>\$ 2,138,156</u>

## Accumulated Depreciation:

	Balance <u>9/30/2015</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>9/30/2016</u>
Building	\$ 398,127	48,281	-	\$ 446,408
Vehicles	97,721	1,122	-	98,843
Equipment	30,227	148	-	30,375
	<u>\$ 526,075</u>	<u>49,551</u>	<u>-</u>	<u>\$ 575,626</u>

**NOTE D: GRANTS AND OTHER RECEIVABLES**

Grants and other receivables were composed of:

USCRI Reception & Placement	\$	259,200
Wilson Fish		44,921
Match Grant		8,000
USCCB		1,200
Other		7,485
Less allowance for uncollectible accounts		<u>(150)</u>
Total	\$	<u>320,656</u>

**NOTE E: CURRENT VULNERABILITY DUE TO CONCENTRATIONS**

WKRMA receives approximately 81% of its support from the US Committee for Refugees and Immigrants (USCRI) and the Catholic Charities – Wilson/Fish Demo. It is possible that in the near term these programs could cease, which would cause a severe impact on the organization and its ability to continue operations. Management does not anticipate funding from these sources to be eliminated or significantly reduced.

The continued operation of the Western Kentucky Refugee Center is dependent upon refugee arrivals. Without refugee arrivals in Kentucky, there would be no continued need for the Refugee Center. The Refugee Center’s continued operation is dependent on the continued inflow of refugees.

**NOTE F: COMMITMENTS AND CONTINGENCIES**

WKRMA receives funding from federal, state, and local government agencies and private contributions. These funds are to be used for designated purposes only. For government agency grants, if the grantor’s review indicates that the funds have not been used for the intended purpose, the grantors may request a refund or refuse to reimburse WKRMA for its disbursements. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant. Continuation of WKRMA’s grant programs is predicated upon the grantor’s satisfaction that the funds provided are being spent as intended and the grantors’ intent to continue their programs.

**NOTE G: LONG TERM DEBT**

Long term debt consists of a note payable to a bank in installments of \$8,874 per month including interest at 4.25% to mature in July, 2019 with the unpaid balance due at that time. The note is secured by real estate at 979, 989, 999, and 1009 Bryant Way and 806 Kenton Street, Bowling Green, Kentucky and the note was secured on July, 2014, with installments due beginning August 30, 2014. This note refinanced a previous note payable that matured in 2014.

On March 4, 2011, the entity secured a note payable to a bank in the amount of \$215,000 to be used for the purchase of land and a storage building at 823 Lain Avenue, Bowling Green, Kentucky. This note was refinanced on May 13, 2016 with a different bank. Installments in the amount of \$1,467 are due beginning June 13, 2016. The interest is at 4.25% with maturity at May 13, 2021.

Future minimum payments on long term debt are as follows:

Years ending September 30:

2017	\$	60,723
2018		63,355
2019		1,231,078
2020		10,929
2021		<u>150,627</u>
		<u>\$ 1,516,712</u>

**NOTE H: SUBSEQUENT EVENTS**

The entity has evaluated subsequent events through February 27, 2017, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**



WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Pass through from Kentucky State University: Beginning Farmer and Rancher Development Program	10.311		\$ <u>675</u>
Total U.S. Department of Agriculture awards			<u>675</u>
<u>U.S. Department of Health and Human Services</u> :			
Pass through from U.S. Committee for Refugees & Immigrants: The Matching Grant Program	93.567	90RV0023/02	\$ 600,373
Targeted Assistance	93.584	--	26,405
Americorps	93.576		2,575
Pass through from Catholic Charities of Louisville: ORR-USCC Wilson/Fish Program	93.566	--	269,203
Wilson Fish-Cash & Medical Assistance, ICM	93.583	--	212,743
Pass through from US Conference of Catholic Bishops Unaccompanied Alien Children Program	93.676	--	<u>1,839</u>
Total U.S. Department of Health and Human Services awards			<u>1,113,138</u>
<u>U.S. Department of State, Bureau of Population, Refugees, and Migration</u> :			
Pass through from U.S. Committee for Refugees & Immigrants-The Reception & Placement Program	19.510	PRM 11085	<u>1,512,710</u>
Total U.S. Department of State awards			<u>1,512,710</u>
Total Expenditures of Federal Awards			<u>\$ 2,626,523</u>

See accompanying notes to the schedule of expenditures of federal awards

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**NOTE A – BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the Agency under programs of the federal government for the year ended September 30, 2016 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Western Kentucky Refugee Mutual Assistance Society, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Western Kentucky Refugee Mutual Assistance Society, Inc.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C – INDIRECT COST RATES**

Western Kentucky Refugee Mutual Assistance Society, Inc. has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES										USCCB	
	WILSON FISH	RECEPTION & PLACEMENT	DISCRETIONARY	UNITED WAY	MATCHING GRANT	WILSON FISH ICM	OWENSBORO WILSON FISH ICM	WILSON FISH ICM	RCA ADMINISTRATION	RCA CASH PAYMENTS		AMERICORPS
Compensation and related:												
Salaries	\$ 85,874	\$ 217,408	\$ 80,622	\$ 5,716	\$ 105,842	\$ 29,799	\$ 51,618	\$ 7,081	\$ 23,105	\$ -	\$ 443	\$ 1,583
Payroll taxes	6,145	18,576	10,310	504	9,152	2,281	4,069	569	1,887	-	26	83
Health insurance	17	42	(91)	-	15	6	-	-	3	-	-	-
Staff training	729	2,150	766	53	511	142	231	42	63	-	-	-
Occupancy:												
Rent	4,687	18,930	1,133	-	6,252	945	2,573	352	916	-	-	-
Utilities	2,189	4,764	1,638	-	3,255	492	2,102	301	439	-	-	-
Telephone expense	3,535	8,083	1,218	170	4,179	914	3,554	595	688	-	-	-
Supplies	7,591	25,158	2,799	-	11,576	2,318	2,704	461	1,411	-	11	-
Travel	7,397	22,691	2,155	31	11,142	1,229	3,760	1,094	712	-	232	168
Travel-Refugees	5,405	445	-	-	38	-	596	-	-	-	-	-
Furnishings-Refugees	-	99,432	-	-	-	-	-	-	-	-	-	-
Groceries-Refugees	-	24,766	-	-	-	-	-	-	-	-	-	-
Medical-Refugees	-	2,163	-	-	-	-	-	-	-	-	-	-
Rents-Refugees	-	255,761	(252)	-	44,297	-	-	-	-	-	-	-
Utilities-Refugees	-	47,719	-	-	10,705	-	-	-	-	-	-	-
Direct payments to refugees	-	146,082	1,525	-	110,789	-	-	-	91,296	-	-	-
Miscellaneous-Refugees	-	158	679	-	281	42	-	-	-	-	-	-
In Kind Match:												
Cash	-	3,092	-	-	2,173	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Groceries	-	2,060	25	-	-	-	-	-	-	-	-	-
Labor	-	7,465	-	-	11,082	-	-	-	-	-	-	-
Furnishings	-	32,059	1,587	-	38,401	-	-	-	-	-	-	-
Clothing	-	80,189	-	-	77,936	-	-	-	-	-	-	-
Miscellaneous	-	5,456	11	-	1,655	-	-	-	-	-	-	-
<b>TOTAL PROGRAM SERVICES</b>	<b>\$ 123,569</b>	<b>\$ 1,024,649</b>	<b>\$ 104,125</b>	<b>\$ 6,474</b>	<b>\$ 449,281</b>	<b>\$ 38,168</b>	<b>\$ 71,207</b>	<b>\$ 10,495</b>	<b>\$ 29,224</b>	<b>\$ 91,296</b>	<b>\$ 712</b>	<b>\$ 1,834</b>

See accompanying notes

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES (CONTINUED)										TOTAL
	OWENSBORO TARGETED ASSISTANCE	OWENSBORO CASH AND MEDICAL	APARTMENT AND STORAGE BUILDING	OWENSBORO RECEPTION & PLACEMENT	KENTUCKY BAR FOUNDATION	KSU FARMING PROJECT	OWENSBORO HOSPITAL FUNDS	OWENSBORO MATCHING GRANT	OWENSBORO MATCHING GRANT	TOTAL	
Compensation and related:											
Salaries	\$ 16,537	\$ 13,744	\$ 5,872	\$ 94,869	\$ 2,218	\$ 292	\$ 669	\$ 21,875	\$ 765,167		
Payroll taxes	1,299	1,164	512	6,819	143	11	5	1,779	65,334		
Health insurance	-	-	1	-	-	-	-	-	(7)		
Staff training	156	40	46	591	-	-	-	83	5,603		
Occupancy:											
Rent	466	502	-	4,362	-	-	-	1,421	42,539		
Utilities	391	407	-	2,980	-	-	-	1,200	20,158		
Telephone expense	879	667	143	6,262	-	-	-	1,989	32,876		
Supplies	1,204	502	-	6,382	-	363	-	1,838	64,318		
Travel	81	723	34	6,744	37	8	-	199	58,437		
Travel-Refugees	92	-	-	369	-	-	-	46	6,991		
Furnishings-Refugees	-	-	-	45,204	-	-	-	-	144,636		
Groceries-Refugees	-	-	-	11,040	-	-	-	-	35,806		
Medical-Refugees	-	-	-	784	-	-	-	-	2,947		
Renis-Refugees	-	-	-	96,621	-	-	-	2,200	398,627		
Utilities-Refugees	-	-	-	15,854	-	-	-	1,640	75,918		
Direct payments to refugees	-	-	-	49,225	-	-	-	35,700	434,617		
Miscellaneous-Refugees	-	-	-	-	-	-	-	-	1,160		
In Kind Match:											
Cash	-	-	-	-	-	-	-	-	5,265		
Travel	-	-	-	-	-	-	-	-	-		
Groceries	-	-	-	-	-	-	-	-	2,085		
Labor	-	-	-	5,102	-	-	-	5,244	28,893		
Furnishings	-	-	-	2,467	-	-	-	9,119	83,633		
Clothing	-	-	-	1,104	-	-	-	21,869	181,098		
Miscellaneous	-	-	-	25,152	-	-	-	8,061	40,335		
<b>TOTAL PROGRAM SERVICES</b>	<b>\$ 21,105</b>	<b>\$ 17,749</b>	<b>\$ 6,608</b>	<b>\$ 381,931</b>	<b>\$ 2,398</b>	<b>\$ 674</b>	<b>\$ 674</b>	<b>\$ 114,263</b>	<b>\$ 2,496,436</b>		

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	SUPPORT SERVICES																																																																																																																																																																																																																																																																		
	WILSON FISH	RECEPTION & PLACEMENT	DISCRETIONARY	UNITED WAY	MATCH GRANT	WILSON FISH ICM	OWENSBORO WILSON FISH	WILSON ICM	RCA ADMINISTRATION	RCA CASH PAYMENTS	AMERICORPS	USCCB																																																																																																																																																																																																																																																							
Compensation and related:													Administrative	\$ 36,262	\$ 34,072	\$ 733	\$ 33	\$ 9,926	\$ 11,029	\$ 16,646	\$ 3,755	\$ -	\$ -	\$ 1,490	\$ -	Payroll taxes	3,205	3,062	50	3	952	969	1,551	348	-	-	122	-	Health insurance	1,055	2,470	-	2	787	1,358	71	447	846	-	240	-	Occupancy:													Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>
Administrative	\$ 36,262	\$ 34,072	\$ 733	\$ 33	\$ 9,926	\$ 11,029	\$ 16,646	\$ 3,755	\$ -	\$ -	\$ 1,490	\$ -	Payroll taxes	3,205	3,062	50	3	952	969	1,551	348	-	-	122	-	Health insurance	1,055	2,470	-	2	787	1,358	71	447	846	-	240	-	Occupancy:													Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>													
Payroll taxes	3,205	3,062	50	3	952	969	1,551	348	-	-	122	-	Health insurance	1,055	2,470	-	2	787	1,358	71	447	846	-	240	-	Occupancy:													Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																										
Health insurance	1,055	2,470	-	2	787	1,358	71	447	846	-	240	-	Occupancy:													Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																							
Occupancy:													Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																																				
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																																																	
Travel	-	-	-	-	-	-	-	-	-	-	-	-	Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																																																														
Postage	296	667	2,719	-	443	67	37	5	88	-	-	-	Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																																																																											
Bank fees	49	115	1,340	2	47	17	29	5	10	-	-	-	Professional fees	1,789	11,114	1,456	180	4,005	556	1,158	213	329	-	1	-	Insurance	1,703	7,410	4,450	-	2,694	512	748	120	336	-	-	-	Worker's Compensation	546	1,238	(93)	28	527	198	322	53	115	-	10	5	Maintenance and repairs	3,088	10,914	1,083	-	5,336	588	3,241	983	524	-	-	-	Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	Miscellaneous	197	2,773	4,887	-	1,725	39	281	21	39	-	-	-	Depreciation expense	1,844	3,728	485	-	2,625	397	309	53	389	-	-	-	Penalties	-	-	2,005	-	-	-	-	-	-	-	-	-	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 50,034</b>	<b>\$ 77,563</b>	<b>\$ 19,115</b>	<b>\$ 248</b>	<b>\$ 29,067</b>	<b>\$ 15,730</b>	<b>\$ 24,393</b>	<b>\$ 6,003</b>	<b>\$ 2,676</b>	<b>\$ -</b>	<b>\$ 1,863</b>	<b>\$ -</b>	<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 173,603</b>	<b>\$ 1,102,212</b>	<b>\$ 123,240</b>	<b>\$ 6,722</b>	<b>\$ 478,348</b>	<b>\$ 53,898</b>	<b>\$ 95,600</b>	<b>\$ 16,498</b>	<b>\$ 31,900</b>	<b>\$ 91,296</b>	<b>\$ 2,575</b>	<b>\$ 1,839</b>																																																																																																								
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See accompanying notes

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	SUPPORT SERVICES (CONTINUED)										TOTAL
	OWENSBORO TARGETED ASSISTANCE	OWENSBORO CASH AND MEDICAL	APARTMENT AND STORAGE BUILDING	OWENSBORO RECEPTION & PLACEMENT	KENTUCKY BAR FOUNDATION	KSU FARMING PROJECT	OWENSBORO HOSPITAL FUNDS	OWENSBORO MATCHING GRANT			
Compensation and related:	\$ 3,496	\$ -	\$ 1,997	\$ 11,544	\$ -	\$ -	\$ 10	\$ 3,058	\$ -	\$ 134,051	
Administrative	309	-	190	1,031	-	-	-	277	-	12,069	
Payroll taxes	298	241	206	550	-	-	-	341	-	8,912	
Health insurance	-	-	-	-	-	-	-	-	-	-	
Occupancy:	-	-	1,567	-	-	-	-	-	-	1,567	
Utilities	-	-	1,521	-	-	-	-	-	-	1,521	
Travel	-	-	-	-	-	-	-	-	-	-	
Postage	7	49	-	54	-	-	-	36	-	4,468	
Bank fees	9	6	653	46	1	-	-	14	-	2,344	
Professional fees	317	221	3,564	5,763	-	-	-	1,018	-	31,683	
Insurance	158	146	11,907	1,306	-	-	-	506	-	31,996	
Worker's Compensation	97	67	40	518	9	1	-	157	-	3,838	
Maintenance and repairs	529	593	65,960	5,577	-	-	-	1,678	-	100,094	
Property taxes	-	-	124	-	-	-	-	-	-	124	
Miscellaneous	20	23	819	1,710	-	-	-	495	-	13,029	
Depreciation expense	60	56	38,815	468	-	-	-	182	-	49,411	
Penalties	-	-	65	-	-	-	-	-	-	2,070	
Interest expense	-	-	77,639	-	-	-	-	-	-	77,639	
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 5,300</b>	<b>\$ 1,402</b>	<b>\$ 205,067</b>	<b>\$ 28,567</b>	<b>\$ 10</b>	<b>\$ 1</b>	<b>\$ 10</b>	<b>\$ 7,762</b>	<b>\$ -</b>	<b>\$ 474,816</b>	
<b>TOTAL PROGRAM AND SUPPORT SERVICES</b>	<b>\$ 26,405</b>	<b>\$ 19,151</b>	<b>\$ 211,675</b>	<b>\$ 410,498</b>	<b>\$ 2,408</b>	<b>\$ 675</b>	<b>\$ 684</b>	<b>\$ 122,025</b>	<b>\$ -</b>	<b>\$ 2,971,252</b>	

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

To the Board of Directors  
Western Kentucky Refugee Mutual Assistance Society, Inc.  
Bowling Green, Kentucky

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 Western Kentucky Refugee Mutual Assistance Society, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 27, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Western Kentucky Refugee Mutual Assistance Society, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Kentucky Refugee Mutual Assistance Society, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Western Kentucky Refugee Mutual Assistance Society, Inc.'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Shelton CPAs, LLP*

Bowling Green, Kentucky  
February 27, 2017



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

To the Board of Directors  
Western Kentucky Refugee Mutual Assistance Society, Inc.  
Bowling Green, Kentucky

**Report on Compliance for Each Major Federal Program**

We have audited Western Kentucky Refugee Mutual Assistance Society, Inc.'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 Western Kentucky Refugee Mutual Assistance Society, Inc.'s major federal programs for the year ended September 30, 2016. Western Kentucky Refugee Mutual Assistance Society, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Western Kentucky Refugee Mutual Assistance Society, Inc.'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 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 Western Kentucky Refugee Mutual Assistance Society, Inc.'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 Western Kentucky Refugee Mutual Assistance Society, Inc.'s compliance.

***Opinion on Each Major Federal Program***

In our opinion, Western Kentucky Refugee Mutual Assistance Society, Inc. 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 September 30, 2016.

## Report on Internal Control Over Compliance

Management of Western Kentucky Refugee Mutual Assistance Society, Inc. 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 Western Kentucky Refugee Mutual Assistance Society, Inc.'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 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 Western Kentucky Refugee Mutual Assistance Society, Inc.'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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Shelton CPAs, LLP

Bowling Green, Kentucky  
February 27, 2017

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Western Kentucky Refugee Mutual Assistance Society, Inc.
2. No significant deficiencies were disclosed during the audit of the financial statements as reported in the independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Western Kentucky Refugee Mutual Assistance Society, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies were identified during the audit of the major federal award programs as reported in the independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with The Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the Western Kentucky Refugee Mutual Assistance Society, Inc. expresses an unmodified opinion on the major federal programs.
6. The programs tested as major programs included:
  - a) Refugee and Entrant Assistance \_Voluntary Agency Programs (Matching Grant Program) (CFDA 93.567)
7. The threshold for distinguishing Types A and B programs was \$750,000.
8. The Western Kentucky Refugee Mutual Assistance Society, Inc. was determined to be a low-risk auditee.

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

NONE

WESTERN KENTUCKY REFUGEE MUTUAL ASSISTANCE SOCIETY, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

NONE