

**KENTUCKY RIVER FOOTHILLS
DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

FINANCIAL STATEMENTS

Year Ended June 30, 2010

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Mountjoy
Chilton
Medley

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Kentucky River Foothills Development Council, Inc.

We have audited the accompanying combined statement of financial position of Kentucky River Foothills Development Council, Inc. as of June 30, 2010 and the related combined statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Kentucky River Foothills Development Council, Inc. as of June 30, 2010 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 13, 2011 on our consideration of Kentucky River Foothills Development Council's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying schedule of expenditures of federal awards on pages 12 through 14 is presented for purposes of additional analysis as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

We also audited the adjustment described in Note M that was applied to restate the beginning net asset balance. In our opinion the adjustment was appropriate and properly applied.

January 13, 2011

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**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

COMBINED STATEMENT OF FINANCIAL POSITION

June 30, 2010

Assets

Current Assets

Cash and cash equivalents	\$ 1,122,109
Accounts receivable	1,660,313
Prepaid Expenses	44,059
Total Current Assets	<u>2,826,481</u>

Property, Plant, and Equipment

Land	833,903
Property, vehicles, and equipment	8,759,127
Less: accumulated depreciation	(4,968,851)
Property, Plant, and Equipment, net	<u>4,624,179</u>

Noncurrent Assets

Forgivable notes receivable	126,000
Other noncurrent assets	21,692
Total Noncurrent Assets	<u>147,692</u>

Total Assets \$ 7,598,352

Liabilities and Net Assets

Current Liabilities

Notes payable	\$ 359,709
Accounts payable	662,152
Deferred revenue	26,834
Accrued expenses and other liabilities	986,678
Total Current Liabilities	<u>2,035,373</u>

Long-term Liabilities

Notes payable	1,808,453
Forgivable notes payable	126,000
Unemployment reserve	421,339
Other long-term liabilities	14,585
Total Long-term Liabilities	<u>2,370,377</u>

Total Liabilities 4,405,750

Net Assets

Unrestricted	1,388,738
Temporarily restricted	1,803,864
Total Net Assets	<u>3,192,602</u>

Total Liabilities and Net Assets \$ 7,598,352

See accompanying independent auditor's report and notes to financial statements.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

COMBINED STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains, and Other Support			
Grant revenues	\$ 560,513	\$ 18,823,720	\$ 19,384,233
Interest income	11,929	-	11,929
Management fees and other revenues	1,611,975	304,970	1,916,945
Fund raising revenue	9,874	47,555	57,429
Gain(loss) on sale of assets	2,805	-	2,805
In-kind revenue	99,927	3,117,613	3,217,540
Other:			
Satisfaction of program restrictions	<u>19,144,182</u>	<u>(19,144,182)</u>	<u>-</u>
Total Revenues, Gains, and Other Support	<u>21,441,205</u>	<u>3,149,676</u>	<u>24,590,881</u>
Expenses and Losses			
Head Start and Community Action programs	19,702,727	-	19,702,727
Management and general	1,211,168	-	1,211,168
Fundraising	6,141	-	6,141
In-kind expenses	<u>99,927</u>	<u>3,117,613</u>	<u>3,217,540</u>
Total Expenses and Losses	<u>21,019,963</u>	<u>3,117,613</u>	<u>24,137,576</u>
Change in Net Assets	421,242	32,063	453,305
Net Assets, Beginning of Year	980,550	2,079,581	3,060,131
Prior Period Adjustment	<u>(13,054)</u>	<u>(307,780)</u>	<u>(320,834)</u>
Net Assets, End of Year	<u>\$ 1,388,738</u>	<u>\$ 1,803,864</u>	<u>\$ 3,192,602</u>

See accompanying independent auditor's report and notes to financial statements.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2010

	Head Start and Community Action Program Services	Management and General Expenses	Fundraising Expenses	In-Kind	Total Expenses
Personnel costs	\$ 10,851,295	\$ 983,361	\$ -	\$ -	\$ 11,834,656
Travel	297,959	6,230	-	-	304,189
Utilities, telephone, and rent	786,434	94,134	-	-	880,568
Supplies, maintenance, and office	2,221,342	68,004	-	-	2,289,346
Professional costs and contracts	613,675	37,010	-	-	650,685
Interest expense	149,131	-	-	-	149,131
Other expenses	350,286	22,004	-	-	372,290
Depreciation	630,268	-	-	-	630,268
Energy assistance and other services	3,802,337	425	-	-	3,802,762
Fundraising expenses	-	-	6,141	-	6,141
In-kind	-	-	-	3,217,540	3,217,540
	<u>\$ 19,702,727</u>	<u>\$ 1,211,168</u>	<u>\$ 6,141</u>	<u>\$ 3,217,540</u>	<u>\$ 24,137,576</u>

See accompanying independent auditor's report
and notes to financial statements.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

COMBINED STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2010

Cash Flows from Operating Activities:	
Change in Net Assets	\$ 453,305
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	630,268
Gain on sale of fixed assets	(2,805)
Changes in:	
Accounts receivable	(411,820)
Prepays	(34,577)
Other noncurrent assets	(3,900)
Accounts payable	82,052
Deferred revenue	(8,976)
Unemployment reserve	113,559
Accrued expenses	308,171
Other long term liabilities	4,535
Net Cash Provided by Operating Activities	<u>1,129,812</u>
Cash Flows from Investing Activities:	
Proceeds from sales of capital asset	42,730
Purchase of property, plant and equipment	<u>(1,016,759)</u>
Net Cash Used in Investing Activities	<u>(974,029)</u>
Cash Flows from Financing Activities:	
Principal reductions on notes payable	<u>(146,519)</u>
Net Cash Used in Financing Activities	<u>(146,519)</u>
Net Increase in Cash	9,264
Cash at Beginning of Period	<u>1,112,845</u>
Cash at End of Period	<u>\$ 1,122,109</u>
Supplemental Disclosure of Cash Flow Information:	
Interest paid	<u>\$ 149,131</u>

See accompanying independent auditor's report and notes to financial statements.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

NOTE A – HISTORY OF THE AGENCY AND SIGNIFICANT ACCOUNTING POLICIES

Kentucky River Foothills Development Council, Inc. is a multi-funded community action agency founded to provide social services to the Central Kentucky area. The agency operates in accordance with provisions of Kentucky State law regarding the establishment of community action agencies. The agency is funded through a variety of federal, state, and local sources. C.E.M.P. Area Policy Council, Inc. is an affiliated non-profit corporation under common control with Kentucky River Foothills Development Council, Inc. The financial statements of this affiliated corporation have been combined with Kentucky River Foothills Development Council, Inc. These agencies are exempt from Federal income tax as organizations described in Section 501 (c) (3) of the Internal Revenue Code.

1. Basis of Accounting: The financial statements of the Agency are prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenditures are recognized when incurred.
2. The Accounting Standards Codification: In June 2009, the Financial Accounting Standards Board (“FASB”) issued SFAS No. 168, entitled The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles (“GAAP”). In substance, SFAS No. 168 makes the FASB Accounting Standards Codification (“ASC”) the sole source of authoritative accounting technical literature for nongovernmental entities. All accounting guidance that is not included in the ASC is now considered to be non-authoritative. The ASC is effective for interim and annual reporting periods ending after September 15, 2009. The Organization adopted the ASC upon issuance, with no material impact to the financial statements.
3. Basis of Presentation: The Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. A description of the three net asset categories:

Unrestricted – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Agency and/or the passage of time.

Permanently restricted – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Agency.

Support that is restricted by the donor is reported as an increase in temporarily restricted or permanently restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

4. Accounts Receivable: Accounts receivable consist primarily of grant revenues contracted but not received from various sources as of June 30, 2010. No allowance for uncollectible accounts has been provided by the Agency as management considers all balances to be fully collectible.
5. Property and Equipment: Property and equipment items are recorded at cost or fair market value at date of purchase. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets. The organization capitalizes equipment purchases over \$5,000 that have a useful life of more than one year.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2010

NOTE A – HISTORY OF THE AGENCY AND SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The majority of the Agency's property and equipment items were acquired with temporarily restricted funds. As a result, funding sources have a reversionary interest in those assets purchased with its funds and may have a right to determine the use of any proceeds from the sale of these assets. A portion of the Agency's property and equipment includes real estate that is being held for future sale. At June 30, 2010, total real estate held for sale was \$67,034.

Land, buildings, and equipment consisted of the following at June 30, 2010:

<u>Nondepreciable</u>	
Land	\$ 833,903
Construction in progress	128,828
<u>Depreciable</u>	
Buildings and improvements, vehicles, and equipment	<u>8,630,299</u>
Total Property and Equipment	<u>\$ 9,593,030</u>

- Functional Expenses: The cost of providing various programs and supporting services have been reported on a functional basis in the statement of activities and the statement of functional expenses. Separate expenditure categories and ledgers are maintained by the agency to account for operations of each individual program, all of which are included in the accompanying financial statements. Expenses are charged directly to program or management accounts based on specific information.
- Cash and Cash Equivalents: For purposes of the statement of cash flows, the Agency considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.
- Donated Services and Materials: The Agency receives donated materials and donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under the ASC have not been satisfied. Various grants received by Kentucky River Foothills Development Council, Inc. require matching in-kind donations. All matching requirements were met by the agency. In-kind match consisted of volunteer time recorded at rates ordinarily paid for similar work and materials recorded at market value. The majority of in-kind match consisted of services for the Head Start Program. The amount of in-kind donations for all programs for the year ended June 30, 2010 was \$3,217,540. It was not practical to separate in-kind from services as opposed to in-kind from materials.
- Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2010

NOTE B – ENDOWMENT FUND

During fiscal year ended June 30, 2000, an endowment fund was established with the Blue Grass Community Foundation with funds contributed by Kentucky River Foothills Development Council, Inc. Under the terms of the fund agreement, the Blue Grass Community Foundation has variance power and is the legal owner of the fund. The net assets of this fund are not reflected in the accompanying financial statements. Kentucky River Foothills Development Council, Inc. is the beneficiary of the fund and receives distributions of income. As of June 30, 2010, the total market value of the fund was \$18,109.

NOTE C – INDIRECT COST RATE

The U.S. Department of Health and Human Services has approved an indirect cost allocation plan for Kentucky River Foothills Development Council, Inc. The approved provisional rate is 17.9% of salaries; however, the rate actually charged was 16%.

NOTE D – CONCENTRATIONS OF CREDIT RISK

The Agency maintains cash and cash equivalents in local banks which may, at times, exceed the FDIC limits. At June 30, 2010 Kentucky River Foothills Development Council, Inc.'s uninsured cash balance totaled \$598,986. This amount is collateralized by government securities at these financial institutions.

NOTE E – CONCENTRATIONS

Revenues from programs comprising more than 10% of the Agency's funding sources are as follows:

Head Start	\$ 6,780,680
LIHEAP	\$ 2,774,725

NOTE F – PENSION PLAN

Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership has a retirement plan, in conjunction with the Kentucky County Employees Retirement System, covering substantially all of its full-time employees. Both the employer and the employee contribute to this state-wide plan.

Under the provisions of the Kentucky Revised Statute Section 61.645, the Board of Trustees of the Kentucky Retirement System administers CERS and has the authority to establish and amend benefit provisions.

Plan members are required to contribute 5% of their annual covered compensation on accounts established prior to September 1, 2008 and 6% on accounts established on and after September 1, 2008 and the Organization is required to contribute at an actuarially determined rate. The current rate is 16.16% of the employee's total covered compensation. The Organization's percentage of each eligible employee's salary contributed to the plan was 16.16 for the year ended June 30, 2010. Pension expense for the Organization for the year ended June 30, 2010 was \$947,136.

The Organization also offers employees the option to participate in a 401(k) defined contribution plan.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2010

NOTE G – OPERATING LEASES

The agency leases equipment, office space, and classroom space at several locations. Total rental expense under all leases is \$327,885. The future amounts of the lease commitments under non-cancelable operating leases are as follows:

<u>June 30</u>	<u>Amount</u>
2011	\$ 19,476
2012	19,476
2013	19,476
2014	19,476
2015	19,476
Afterwards	<u>287,271</u>
	<u>\$ 384,651</u>

NOTE H – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets, as of June 30, 2010, consist of unspent program funds whose restrictions will be met in the future when authorized expenditures have been made.

NOTE I – PERMANENTLY RESTRICTED ASSETS

There were no permanently restricted net assets, as of June 30, 2010.

NOTE J – NOTES PAYABLE

Notes payable at June 30, 2010 consist of the following:

	<u>Current</u>	<u>Noncurrent</u>
1.0% note, secured by real estate, annual payment of \$775 including interest, final payment due September 2032.	\$ 629	\$ 14,607
Variable rate note, due 2019, monthly payments of \$439.51, secured by real estate.	5,778	58,411
7.94% note, 119 payments of \$14,949 starting August 2008. Final payment due July 2018.	60,177	1,441,139
Variable rate note at the prime rate, due 2016, monthly payments of \$1,186 including principal and interest, secured by real estate.	10,887	69,560
Demand variable interest rate note, interest due monthly, unsecured, matures July 11, 2011.	225,147	-
1.5% note, secured by real estate, annual payment of \$22,556, including interest. Final payment due April 2016.	20,914	76,805

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2010

NOTE J – NOTES PAYABLE - CONTINUED

	<u>Current</u>	<u>Noncurrent</u>
1% loan, secured by real estate, principal due annually. Final payment due July 2023.	6,684	93,231
1% loan, secured by real estate, principal due annually of \$1,050. Final payment due July 2024.	1,050	14,700
0% loan, secured by real estate, no payments until maturity. Final payment due December 2010.	28,341	-
0% loan, secured by real estate, no payments until maturity. Final payment due December 2012.	-	40,000
6.5% loan, secured by real estate, annual interest only payment of \$7 until canceled.	<u>102</u>	<u>-</u>
	<u>\$ 359,709</u>	<u>\$ 1,808,453</u>

The maturities of the notes payable of \$2,168,162 for the year ending June 30, 2010 are as follows:

<u>June 30</u>	<u>Amount</u>
2011	\$ 359,709
2012	159,869
2013	126,498
2014	136,754
2015	120,361
Thereafter	<u>1,264,971</u>
Total	<u>\$ 2,168,162</u>

NOTE K – FORGIVABLE NOTES RECEIVABLE

Kentucky River Foothills Development Council, Inc. holds seven forgivable notes receivable totaling \$126,000 for homes sold under their Homebuyer's program. The notes are forgiven by \$1,000 annually per home owner for a maximum of 20 years, as long as the owner remains at the purchased residence.

NOTE L – FORGIVABLE NOTE PAYABLE

Kentucky Housing Corporation (KHC) issued notes to the Agency during 1997 for construction of residential property for income qualified individuals under the rent-to-own program (see Note K). The notes are forgiven annually by \$1,000 per home owner and by proceeds from sale of homes. The entire principal amount will be forgiven by KHC on January 1, 2018, with the stipulation that the Agency is not in default under the terms and conditions of the notes. If the Agency were to default, interest would accrue at 12% on the unamortized balance. The balance of this note at June 30, 2010 is \$126,000.

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2010

NOTE M – PRIOR PERIOD ADJUSTMENTS

For the year ended June 30, 2010, two prior period adjustments were made in the amounts of \$13,054 and \$307,780. The \$13,054 adjustment increased accrued expenses and decreased fund balance. This was an adjustment to an unreconciled variance in accrued payroll liability from prior years. The \$307,780 reduced fund balance and reduced receivable. This adjustment was made to accurately reflect the agency's potential unemployment reserve.

NOTE N – SUBSEQUENT EVENTS

The Agency evaluated events occurring between the end of its most recent fiscal year and January 13, 2011, the date the financial statements were available to be issued, for possible subsequent event disclosures. The Agency entered into a loan agreement with a total amount available of \$100,000 to provide partial funding for a health and wellness center for its Healthcare for the Homeless program. The remaining funds to build the center are provided by HRSA through the American Recovery and Reinvestment Act.

In addition, in July 2010, the Agency entered into a loan agreement with PNC Bank to provide an additional line of credit of \$250,000. As of the date of this report, no funds have been drawn against this line of credit.

SUPPLEMENTARY INFORMATION

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2010

	CFDA Number	Pass Through Number	Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Direct programs</i>			
<i>HEAD START CLUSTER</i>			
Head Start	93.600	N/A	\$ 5,489,417
ARRA - Head Start	93.708	N/A	492,454
ARRA - Early Head Start	93.709	N/A	609,028
Total			6,590,899
Health Care for Homeless	93.224	N/A	723,033
ARRA - Grants to Health Center Programs	93.703	N/A	90,566
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	N/A	480,876
Compassion Capital Fund	93.009	N/A	327,984
Rural Health Care Services Outreach	93.912	N/A	81,278
<i>Passed Thru Commonwealth of Kentucky CFHS</i>			
Promoting Safe and Stable Families	93.556	736 0800008944	182,514
Promoting Safe and Stable Families	93.556	736 0800008945	242,297
Promoting Safe and Stable Families	93.556	736 0800008943	191,004
Promoting Safe and Stable Families	93.556	736 0800008893	166,368
Promoting Safe and Stable Families	93.556	736 0800008967	174,431
Promoting Safe and Stable Families	93.556	736 0800008889	36,927
Total	93.556		993,541
Community-Based Child Abuse Prevention Grants	93.590	736 0800008893	8,427
Community-Based Child Abuse Prevention Grants	93.590	736 0800008967	9,370
Community-Based Child Abuse Prevention Grants	93.590	736 0800008889	103,385
Total	93.590		121,182
<i>CSBG CLUSTER</i>			
Community Services Block Grant	93.569	736 0900012136	386,550
Community Services Block Grant-EITC	93.569	N/A	4,000
ARRA - Community Services Block Grant	93.710	736 0900012336	254,953
Total			645,503
<i>Passed Thru Bluegrass Area Development District</i>			
<i>AGING CLUSTER</i>			
Aging Title B	93.044	N/A	199,361
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	136,343
ARRA - Aging Title C-1	93.705	N/A	12,429
ARRA - Aging Title C-2	93.707	N/A	5,592
Total			353,725

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Year Ended June 30, 2010

	CFDA Number	Pass Through Number	Disbursements
<i>Passed Thru CAK</i>			
Low Income Energy Assistance (LIHEAP)	93.568	10	2,774,725
Total U.S. Department of Health and Human Services			13,183,312
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through Commonwealth of Kentucky Transportation Cabinet</i>			
Formula Grants for Other Than Urbanized Areas	20.509	G801027Z	3,526
Formula Grants for Other Than Urbanized Areas	20.509	G713027Z	360,429
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	KY 86X0001	413,016
			776,971
 New Freedom Program Operating Grant	 20.521	 GNF0457Z	 21,801
 Job Access - Reverse Commute Operating Grant	 20.516	 GJF0737Z	 40,583
 Federal Transit Capital Investment Grants	 20.500	 KY 04-0016	 93,933
Federal Transit Capital Investment Grants	20.500	KY 04-0012	24,645
Federal Transit Capital Investment Grants	20.500	KY 04-0009	41,832
Total	20.500		160,410
Total U.S. Department of Transportation			999,765
<u>U.S. DEPARTMENT OF ENERGY</u>			
<i>Passed Thru CAK</i>			
Weatherization Assistance for Low-Income Persons	81.042	10	166,165
 ARRA - Weatherization Assistance for Low-Income Persons	 81.042	 10	 744,227
Total U.S. Department of Energy			910,392
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Thru Kentucky Housing Corporation</i>			
Transitional Supportive Housing	14.235	KY0024B4I000801	275,850
Permanent Supportive Housing	14.235	KY-36B60-0001	10,711
Permanent Supportive Housing	14.235	KY0023B4I000801	35,261
Permanent Supportive Housing - Powell Duplex	14.235	KY36B40-0001	9,625
Total			331,447
 HOPWA	 14.241	 KYH054462	 28,441
 Tenant Based Rental Assistance	 14.239	 N/A	 20,000
Tenant Based Rental Assistance	14.239	TB09-0100-01	59,780
Total			79,780
 Emergency Shelter	 14.231	 N/A	 36,450

**KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the Year Ended June 30, 2010

	CFDA Number	Pass Through Number	Disbursements
<i>Passed Thru City of Richmond</i>			
CDBG (Community Development Block Grant)	14.228	N/A	188,881
<i>Passed Thru Kentucky Housing Corporation</i>			
ARRA - HEARTH Regular	14.257	KH09-0100-01	95,674
ARRA - HEARTH Liberty Place	14.257	KH09-0100-02	28,013
Total			123,687
Total U.S. Department of Housing and Urban Development			788,686
<u>APPALACHIAN REGIONAL COMMISSION</u>			
<i>Direct programs</i>			
ARC	23.011	CO-16175-09	35,654
ARC	23.011	NA	32,191
Total	23.011		67,845
ARC	23.002	NA	5,142
Total Appalachian Regional Commission			72,987
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Direct programs</i>			
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault	16.736	N/A	111,069
ARRA - Recovery Act Transitional Housing	16.805	N/A	145,522
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	N/A	23,691
Total U.S. Department of Justice			280,282
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Bluegrass Area Development District</i>			
WIA Youth Program	17.259	8002Y	112,614
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Kentucky Department of Education</i>			
Child Care Food Program - Head Start	10.558	073-J28-999	116,292
Child Care Food Program - RCC	10.558	073-J90-999	36,891
Adult Day Food Service	10.558	073-U17-999	15,667
Summer Lunch Program	10.558	033-X24999	32,099
Total U.S. Department of Agriculture	10.558		200,949
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Direct programs</i>			
Emergency Food and Shelter National Board Program	97.024	N/A	34,947
ARRA - Emergency Food and Shelter National Board Program	97.024	N/A	23,960
Total U.S. Department of Homeland Security			58,907
Total Expenditures of Federal Awards			\$ 16,607,894

**KENTUCKY RIVER FoothILLS DEVELOPMENT COUNCIL, INC.
DBA FoothILLS COMMUNITY ACTION PARTNERSHIP**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2010

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

**KENTUCKY RIVER FoothILLS DEVELOPMENT COUNCIL, INC.
DBA FoothILLS COMMUNITY ACTION PARTNERSHIP**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2010

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership
2. No significant deficiencies were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership expresses an unqualified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs included:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600, 93.708, 93,709	Headstart Cluster
93.224	Health Care for the Homeless
93.569, 93.710	CSBG Cluster
20.509	Formula Grants for Other than Urbanized Areas
81.042	Weatherization Assistance for Low-Income Persons
14.257	HEARTH
16.805	Recovery Act Transitional Housing

8. The threshold used for distinguishing between Type A and B programs was \$498,684.
9. Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership qualified as a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

No matters were reported.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

No matters were reported.

**KENTUCKY RIVER FoothILLS DEVELOPMENT COUNCIL, INC.
DBA FoothILLS COMMUNITY ACTION PARTNERSHIP**

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2010

None



Mountjoy
Chilton
Medley

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

To the Board of Directors of
Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership

We have audited the financial statements of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership as of and for the year ended June 30, 2010, and have issued our report thereon dated January 13, 2011. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that could be considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mountjoy Chilton Medley LP

Lexington, Kentucky
January 13, 2011



Mountjoy
Chilton
Medley

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

To the Board of Directors
Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership

Compliance

We have audited the compliance of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's management. Our responsibility is to express an opinion of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership'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. Our audit does not provide a legal determination of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's compliance with those requirements.

In our opinion, the Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance in accordance with OMB Circular A-133, 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 Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership'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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Mountjoy Chilton Medley LLP

Lexington, Kentucky
January 13, 2011



INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Directors
Kentucky River Foothills Development Council, Inc.

Our report on our audit of the combined financial statements of Kentucky River Foothills Development Council, Inc. for June 30, 2010 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules on the following pages are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Mountjoy Chilton Medley LLP

January 13, 2011

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Aging Title III - Berea	Aging Title III - Richmond	Aging Title III - Clark Co.	Aging Title III - Powell Co.	Aging Home Care - Berea	Aging Home Care - Richmond	Aging Home Care - Clark Co.	Aging Home Care - Powell Co.	Clark Respite	Aging Adult Day Care - Powell Co.
REVENUES										
Contract & Grant Revenue	\$ 62,901.00	\$ 62,901.00	\$ 51,582.00	\$ 58,551.00	\$ 117,308.00	\$ 117,308.00	\$ 124,318.00	\$ 58,963.00	\$ 33,834.00	\$ -
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,950.64
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,435.00
Local Funds	0.00	7,474.88	39,817.65	7,741.00	8,250.00	2,525.12	26,557.00	12,259.00	2,225.35	0.00
Program Income	8,028.03	2,162.50	8,038.00	4,713.50	2,803.42	1,663.95	2,000.00	1,249.75	4,127.00	4,879.40
United Way	0.00	4,356.48	8,032.08	0.00	7,822.08	4,356.28	3,246.00	0.00	7,094.04	0.00
Other Income	2,173.13	0.00	381.00	0.00	1,776.68	7,106.73	0.00	0.00	6,044.36	7.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	15,029.79	4,927.49	251.11	6,575.00	0.00	20.00	891.47	352.00	175.00	0.00
In-Kind Revenues	<u>15,535.00</u>	<u>12,630.00</u>	<u>10,847.00</u>	<u>7,112.00</u>	<u>15,534.00</u>	<u>629.00</u>	<u>10,848.00</u>	<u>7,113.00</u>	<u>10,848.00</u>	<u>0.00</u>
Total REVENUES	<u>103,666.95</u>	<u>94,452.35</u>	<u>118,948.84</u>	<u>84,692.50</u>	<u>153,494.18</u>	<u>133,609.08</u>	<u>167,860.47</u>	<u>79,936.75</u>	<u>64,347.75</u>	<u>234,272.04</u>
EXPENSES										
Indirect Costs	6,542.84	6,268.50	6,749.72	5,511.95	9,689.50	10,485.23	12,120.91	5,626.05	4,078.36	16,596.22
Salaries	40,892.77	39,178.13	42,185.75	34,449.70	60,559.40	65,532.71	75,755.66	35,162.82	25,489.75	103,726.33
Payroll Taxes and Fringe Benefits	19,145.70	15,309.18	16,768.77	23,104.41	36,449.54	32,218.29	44,619.13	19,456.07	12,700.18	53,029.00
Travel	2,128.75	994.59	2,475.50	2,565.89	6,084.15	7,314.26	3,629.98	1,726.53	348.71	1,205.86
Utilities, Telephone, and Rent	6,086.37	5,560.56	16,859.10	1,281.27	6,380.74	5,742.04	1,294.55	2,312.86	6,882.29	19,021.88
Supplies, Maintenance, and Office	4,507.92	3,344.19	3,475.37	915.57	1,737.98	2,394.12	1,858.21	175.04	1,082.39	8,058.17
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	729.38	720.56	1,380.31	524.24	1,197.71	378.66	1,268.14	680.87	687.29	3,054.19
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	7,613.17	10,446.64	14,442.18	6,663.97	9,726.19	8,914.77	11,783.97	3,148.76	1,699.85	20,227.32
In Kind Expense	<u>15,535.00</u>	<u>12,630.00</u>	<u>10,847.00</u>	<u>7,112.00</u>	<u>15,534.00</u>	<u>629.00</u>	<u>10,848.00</u>	<u>7,113.00</u>	<u>10,848.00</u>	<u>0.00</u>
Total EXPENSES	<u>103,181.90</u>	<u>94,452.35</u>	<u>115,183.70</u>	<u>82,129.00</u>	<u>147,359.21</u>	<u>133,609.08</u>	<u>163,178.55</u>	<u>75,402.00</u>	<u>63,816.82</u>	<u>224,918.97</u>
EXCESS REVENUE (EXPENSE)	<u>\$485.05</u>	<u>\$0.00</u>	<u>\$3,765.14</u>	<u>\$2,563.50</u>	<u>\$6,134.97</u>	<u>\$0.00</u>	<u>\$4,681.92</u>	<u>\$4,534.75</u>	<u>\$530.93</u>	<u>\$9,353.07</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Aging Caregiver - Powell Co.	Richmond Child Care Center	ASAP	Homeless Shelter	Hagar Drive Apartments	Housing Admin	AHTF Loan Program	Weatherization- DOE	CSBG	FEMA- Madison Co.
REVENUES										
Contract & Grant Revenue	\$ 1,887.39	\$ 44,204.00	\$ 24,509.18	\$ 36,450.00	\$ -	\$ 240,407.68	\$ -	\$ 166,165.00	\$ 386,550.00	\$ 29,239.50
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	36,891.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	474,703.22	0.00	0.00	0.00	928.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	1,406.00	500.00	5,588.34	78,277.50	124,269.95	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	309.15	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,914.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>96,638.00</u>	<u>0.00</u>
Total REVENUES	<u>1,887.39</u>	<u>557,513.37</u>	<u>25,009.18</u>	<u>83,953.14</u>	<u>78,277.50</u>	<u>367,105.63</u>	<u>0.00</u>	<u>166,165.00</u>	<u>483,188.00</u>	<u>29,239.50</u>
EXPENSES										
Indirect Costs	0.00	45,449.91	0.00	4,038.78	3,005.23	8,727.57	0.00	5,776.43	29,087.13	0.00
Salaries	0.00	284,061.96	0.00	25,242.36	18,782.68	54,547.38	0.00	36,102.68	181,794.55	0.00
Payroll Taxes and Fringe Benefits	0.00	129,967.75	0.00	2,718.21	7,280.74	18,962.46	0.00	17,197.50	81,338.73	0.00
Travel	0.00	8.00	567.19	0.00	565.57	4,895.57	0.00	1,442.48	10,733.61	0.00
Utilities, Telephone, and Rent	0.00	26,254.95	203.88	9,320.32	27,625.56	9,048.58	0.00	2,607.91	50,777.45	0.00
Supplies, Maintenance, and Office	1,887.39	26,064.97	3,967.37	170.92	51.91	6,695.91	0.00	20,878.90	16,092.93	0.00
Professional Costs and Contracts	0.00	0.00	22,302.29	0.00	0.00	3,242.56	0.00	0.00	8,847.93	0.00
Interest Expense	0.00	0.00	0.00	0.00	9,199.68	218.14	158.53	0.00	0.00	0.00
Other Expense	0.00	4,908.99	869.76	433.25	3,598.06	25,265.83	0.00	2,337.10	4,829.80	0.00
Depreciation	0.00	0.00	0.00	0.00	17,835.84	3,834.96	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	42,330.11	4,282.31	114.50	(1,691.00)	222,031.09	0.00	79,822.00	3,047.87	17,000.85
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41,914.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>96,638.00</u>	<u>0.00</u>
Total EXPENSES	<u>1,887.39</u>	<u>559,046.64</u>	<u>32,192.80</u>	<u>83,953.14</u>	<u>86,254.27</u>	<u>357,470.05</u>	<u>158.53</u>	<u>166,165.00</u>	<u>483,188.00</u>	<u>17,000.85</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>(\$1,533.27)</u>	<u>(\$7,183.62)</u>	<u>\$0.00</u>	<u>(\$7,976.77)</u>	<u>\$9,635.58</u>	<u>(\$158.53)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,238.65</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	FEMA- Estill Co.	FEMA- Powell Co.	Self Development - Madison Co.	Self Development - Clark Co.	Wintercare	Neighbor to Neighbor	LIHEAP	YIP - Estill & Powell	Transportation Operating	HCH - 5 H80CS04432
REVENUES										
Contract & Grant Revenue	\$ 11,645.00	\$ 11,832.50	\$ -	\$ -	\$ 12,250.83	\$ -	\$ 2,774,725.76	\$ 105,197.12	\$ 560,314.77	\$ 723,033.36
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,059.06
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,705.50	38,694.38	14,591.35
United Way	0.00	0.00	3,365.04	909.96	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,954.00	5,133.85
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	510.00	0.00	5.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,128.00</u>	<u>546,912.01</u>
Total REVENUES	<u>11,645.00</u>	<u>11,832.50</u>	<u>3,365.04</u>	<u>909.96</u>	<u>12,250.83</u>	<u>510.00</u>	<u>2,774,725.76</u>	<u>107,907.62</u>	<u>698,091.15</u>	<u>1,320,729.63</u>
EXPENSES										
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	18,572.83	8,288.27	46,554.94	61,177.02
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	116,080.20	51,801.68	290,968.39	382,356.35
Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	43,461.73	16,384.11	159,123.72	123,239.43
Travel	0.00	0.00	0.00	0.00	0.00	0.00	2,886.85	5,567.55	20.25	6,651.30
Utilities, Telephone, and Rent	0.00	0.00	0.00	0.00	0.00	0.00	14,182.41	5,074.49	23,000.78	21,604.48
Supplies, Maintenance, and Office	0.00	0.00	0.00	0.00	0.00	0.00	17,727.48	9,832.25	18,841.86	103,153.02
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00	0.00	2,950.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	217.00	0.00	0.00	0.00	16,902.50	362.81	9,570.01	16,179.27
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	6,235.38	11,710.76	3,105.77	833.75	12,250.83	510.00	2,544,911.76	15,197.59	160,072.66	56,506.75
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,128.00</u>	<u>546,912.01</u>
Total EXPENSES	<u>6,235.38</u>	<u>11,710.76</u>	<u>3,322.77</u>	<u>833.75</u>	<u>12,250.83</u>	<u>510.00</u>	<u>2,774,725.76</u>	<u>112,613.75</u>	<u>764,280.61</u>	<u>1,320,729.63</u>
EXCESS REVENUE (EXPENSE)	<u>\$5,409.62</u>	<u>\$121.74</u>	<u>\$42.27</u>	<u>\$76.21</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$4,706.13)</u>	<u>(\$66,189.46)</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	HOPWA	CCC Parent Annual Meetings	SHP Transitional - KY36B60-0021	Perm Bluegrass CAP SHP	Samaritan SHP	Family Self Sufficiency Case Mngr	Powell Duplexes Operating	Summer Food	Rural Health Outreach - D04RH07900-01-01	Healthy Marriage
REVENUES										
Contract & Grant Revenue	\$ 28,440.85	\$ 400.00	\$ 275,850.00	\$ 35,261.00	\$ 10,711.41	\$ 2,263.52	\$ 9,624.65	\$ -	\$ 81,278.43	\$ 480,875.86
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,099.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	10,000.00	3,800.00	0.00	0.00	13,794.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>28,010.00</u>	<u>0.00</u>	<u>42,913.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,766.90</u>	<u>0.00</u>	<u>363,493.40</u>	<u>74,532.20</u>
Total REVENUES	<u>56,450.85</u>	<u>400.00</u>	<u>328,763.00</u>	<u>39,061.00</u>	<u>10,711.41</u>	<u>2,263.52</u>	<u>26,185.55</u>	<u>32,099.00</u>	<u>444,771.83</u>	<u>555,408.06</u>
EXPENSES										
Indirect Costs	720.37	0.00	17,016.97	1,343.40	854.26	49.76	1,098.49	509.39	4,166.39	26,402.04
Salaries	4,502.32	0.00	106,356.05	8,396.25	5,339.10	310.93	6,865.58	3,183.65	26,039.93	165,012.76
Payroll Taxes and Fringe Benefits	1,601.68	0.00	43,879.61	2,788.59	2,943.43	181.71	2,981.83	685.85	11,969.86	97,691.93
Travel	238.14	0.00	3,768.86	38.15	92.82	539.87	0.00	1,418.17	351.91	10,112.98
Utilities, Telephone, and Rent	1.95	0.00	16,664.49	376.26	75.00	0.00	4,838.70	0.00	611.75	27,272.74
Supplies, Maintenance, and Office	280.44	0.00	4,212.49	300.59	235.16	542.55	43.07	17,125.65	16,274.88	26,848.23
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	203.68	0.00	6,423.15	95,316.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	187.39	0.00	2,684.55	435.15	749.87	10.00	791.50	328.70	1,063.51	32,219.18
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	21,091.00	400.00	92,452.51	26,677.47	3,272.00	628.70	30.71	8,098.73	14,377.05	0.00
In Kind Expense	<u>28,010.00</u>	<u>0.00</u>	<u>42,913.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,766.90</u>	<u>0.00</u>	<u>363,493.40</u>	<u>74,532.20</u>
Total EXPENSES	<u>56,633.29</u>	<u>400.00</u>	<u>329,948.53</u>	<u>40,355.86</u>	<u>13,561.64</u>	<u>2,263.52</u>	<u>19,620.46</u>	<u>31,350.14</u>	<u>444,771.83</u>	<u>555,408.06</u>
EXCESS REVENUE (EXPENSE)	<u>(\$182.44)</u>	<u>\$0.00</u>	<u>(\$1,185.53)</u>	<u>(\$1,294.86)</u>	<u>(\$2,850.23)</u>	<u>\$0.00</u>	<u>\$6,565.09</u>	<u>\$748.86</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Liberty Place Recovery Center for Women - LLC -									
	AHTF Housing	Building Fun	Spangler Drive	Indirect	BG Rural FPS	BG Rural FRP	BG Rural FPP	BG Fayette FPS	BG Fayette FRP	BG Fayette FPP
REVENUES										
Contract & Grant Revenue	\$ 66,454.00	\$ -	\$ -	\$ -	\$ 132,651.00	\$ 109,646.00	\$ 226,603.00	\$ 107,110.00	\$ 75,404.00	\$ 186,684.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	230,140.45	346.80	0.00	0.00	0.00	0.00	0.00	10.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	(47.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>66,454.00</u>	<u>(47.50)</u>	<u>230,140.45</u>	<u>346.80</u>	<u>132,651.00</u>	<u>109,646.00</u>	<u>226,603.00</u>	<u>107,110.00</u>	<u>75,404.00</u>	<u>186,694.00</u>
EXPENSES										
Indirect Costs	0.00	0.00	18.94	(1,210,821.69)	9,929.15	10,025.27	16,784.09	9,081.53	6,167.75	13,676.92
Salaries	0.00	0.00	118.35	738,014.66	62,057.19	62,657.96	104,900.59	56,759.51	38,548.42	85,480.74
Payroll Taxes and Fringe Benefits	0.00	0.00	12.01	245,346.31	20,896.68	21,879.32	46,346.29	13,194.05	14,191.89	44,055.95
Travel	0.00	0.00	0.00	6,230.03	16,918.39	3,087.07	20,296.78	7,784.23	3,220.20	7,872.83
Utilities, Telephone, and Rent	0.00	0.00	33,055.70	94,134.28	8,416.04	6,071.09	11,149.83	9,565.15	8,841.94	17,029.76
Supplies, Maintenance, and Office	0.00	0.00	2,104.51	68,004.11	3,712.02	2,299.07	13,050.96	3,343.85	1,247.06	8,268.11
Professional Costs and Contracts	0.00	0.00	0.00	37,010.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	122,908.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	150.00	5,778.94	22,004.24	874.03	762.45	1,951.71	751.68	502.77	2,595.99
Depreciation	0.00	0.00	69,609.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	66,544.00	289.65	0.00	424.86	9,847.50	2,863.77	12,122.75	6,630.00	2,683.97	7,713.70
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>66,544.00</u>	<u>439.65</u>	<u>233,606.68</u>	<u>346.80</u>	<u>132,651.00</u>	<u>109,646.00</u>	<u>226,603.00</u>	<u>107,110.00</u>	<u>75,404.00</u>	<u>186,694.00</u>
EXCESS REVENUE (EXPENSE)	<u>(\$90.00)</u>	<u>(\$487.15)</u>	<u>(\$3,466.23)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	KIPDA FPS	KIPDA FRP	KIPDA FPP	Southern Bluegrass FACTS	BG FAY ADMINISTRATIO N	BG FAY REGIONAL NETWORK	BG FAY RNC COORDINATOR	BG FAY FATHERHOOD	BG FAY IN HOME SERVICES	BG FAY FTM
REVENUES										
Contract & Grant Revenue	\$ 94,006.59	\$ 96,997.05	\$ 204,000.00	\$ 812,957.50	\$ 14,885.75	\$ 8,426.83	\$ 5,000.00	\$ 6,971.02	\$ 68,750.06	\$ 49,533.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>45,154.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>94,006.59</u>	<u>96,997.05</u>	<u>204,000.00</u>	<u>812,957.50</u>	<u>60,039.75</u>	<u>9,826.83</u>	<u>5,000.00</u>	<u>6,971.02</u>	<u>68,750.06</u>	<u>49,533.00</u>
EXPENSES										
Indirect Costs	7,760.05	8,207.22	17,317.09	66,497.45	13,633.48	0.00	0.00	0.00	0.00	0.00
Salaries	48,500.29	51,295.14	108,231.79	415,609.18	411.78	0.00	3,500.67	0.00	47,272.95	32,675.29
Payroll Taxes and Fringe Benefits	23,100.24	19,288.79	37,927.12	156,429.73	118.88	0.00	1,474.33	0.00	13,324.72	15,908.52
Travel	4,983.12	8,520.68	14,292.10	63,961.43	0.00	2,503.82	0.00	0.00	1,788.02	572.61
Utilities, Telephone, and Rent	5,723.19	5,686.40	7,592.88	42,460.93	0.00	125.00	25.00	0.00	772.50	150.00
Supplies, Maintenance, and Office	1,990.07	1,822.91	9,649.89	29,916.69	721.61	1,463.55	0.00	2.64	4,275.55	226.58
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	901.50	0.00	2,592.78	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	678.32	658.71	2,515.34	7,578.43	0.00	917.56	0.00	4,375.60	1,190.06	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	1,271.31	1,517.20	6,473.79	30,503.66	0.00	3,915.40	0.00	0.00	126.26	0.00
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>45,154.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>94,006.59</u>	<u>96,997.05</u>	<u>204,000.00</u>	<u>812,957.50</u>	<u>60,039.75</u>	<u>9,826.83</u>	<u>5,000.00</u>	<u>6,971.02</u>	<u>68,750.06</u>	<u>49,533.00</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	BG FAY SVTS	KIPDA ADMINISTRATIO N	KIPDA REGIONAL NETWORK	KIPDA REGIONAL NETWORK	KIPDA FATHERHOOD	KIPDA IN HOME BASED	KIPDA PARENT EDUCATION	KIPDA SVTS	BG RURAL ADMIN	BG RURAL REGIONAL NETWORK
REVENUES										
Contract & Grant Revenue	\$ 21,228.00	\$ 11,619.81	\$ 6,394.10	\$ 5,000.00	\$ 5,519.07	\$ 59,719.00	\$ 15,133.22	\$ 36,926.99	\$ 15,870.95	\$ 9,370.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>2,450.00</u>	<u>38,659.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,851.00</u>	<u>0.00</u>
Total REVENUES	<u>23,678.00</u>	<u>50,278.81</u>	<u>6,394.10</u>	<u>5,000.00</u>	<u>5,519.07</u>	<u>59,719.00</u>	<u>15,133.22</u>	<u>36,926.99</u>	<u>62,721.95</u>	<u>9,370.00</u>
EXPENSES										
Indirect Costs	0.00	11,617.70	0.00	0.00	0.00	0.00	0.00	0.00	15,696.95	0.00
Salaries	1,348.52	0.00	0.00	4,184.00	0.00	32,487.79	10,359.16	25,579.68	0.00	0.00
Payroll Taxes and Fringe Benefits	5,623.63	0.00	0.00	816.00	0.00	17,692.34	3,763.94	5,103.81	0.00	0.00
Travel	166.39	0.00	24.62	0.00	0.00	7,425.65	133.66	5,063.73	48.00	513.35
Utilities, Telephone, and Rent	0.00	0.00	6.06	0.00	0.00	187.52	35.00	325.00	0.00	0.00
Supplies, Maintenance, and Office	31.46	2.11	2,375.18	0.00	3.96	906.83	841.46	854.77	126.00	7,114.46
Professional Costs and Contracts	14,058.00	0.00	813.79	0.00	5,515.11	0.00	0.00	0.00	0.00	760.49
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	2,615.59	0.00	0.00	1,018.87	0.00	0.00	0.00	839.90
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	0.00	558.86	0.00	0.00	0.00	0.00	0.00	0.00	141.80
In Kind Expense	<u>2,450.00</u>	<u>38,659.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>46,851.00</u>	<u>0.00</u>
Total EXPENSES	<u>23,678.00</u>	<u>50,278.81</u>	<u>6,394.10</u>	<u>5,000.00</u>	<u>5,519.07</u>	<u>59,719.00</u>	<u>15,133.22</u>	<u>36,926.99</u>	<u>62,721.95</u>	<u>9,370.00</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	BG RURAL RNC	BG RURAL FATHERHOOD	BG RURAL IN-HOME	BG RURAL FTM	BG RURAL SVTS	ODJ 2005-WH-AX-0060	Estill Duplex	TX Capital KY 04-0009 (G09F809Z)	TX Capital KY-04-0012 G12F909Z	Liberty Place CDBG
REVENUES										
Contract & Grant Revenue	\$ 5,000.00	\$ 7,000.00	\$ 73,647.00	\$ 51,553.00	\$ 21,360.25	\$ 111,068.97	\$ -	\$ 41,832.00	\$ 24,644.98	\$ 188,881.38
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>5,000.00</u>	<u>7,000.00</u>	<u>73,647.00</u>	<u>51,553.00</u>	<u>21,360.25</u>	<u>111,068.97</u>	<u>0.00</u>	<u>41,832.00</u>	<u>24,644.98</u>	<u>188,881.38</u>
EXPENSES										
Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,542.71	0.00	0.00	0.00	0.00
Salaries	3,320.62	0.00	47,475.97	32,778.35	14,531.02	34,641.96	0.00	0.00	0.00	364,713.09
Payroll Taxes and Fringe Benefits	1,356.78	0.00	19,156.92	16,405.80	3,876.42	21,618.95	0.00	0.00	0.00	121,453.16
Travel	0.00	0.00	4,851.40	1,539.27	2,264.16	1,903.48	0.00	0.00	0.00	0.00
Utilities, Telephone, and Rent	0.00	0.00	350.00	310.00	115.00	3,124.49	0.00	0.00	0.00	0.00
Supplies, Maintenance, and Office	322.60	3,564.89	54.63	500.73	523.65	6,947.99	1.76	42,531.99	7,594.98	0.00
Professional Costs and Contracts	0.00	2,935.11	0.00	0.00	0.00	15,499.92	1,900.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	500.00	1,274.79	0.00	50.00	532.69	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	0.00	483.29	18.85	0.00	21,256.78	1,700.00	0.00	17,050.00	0.00
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>5,000.00</u>	<u>7,000.00</u>	<u>73,647.00</u>	<u>51,553.00</u>	<u>21,360.25</u>	<u>111,068.97</u>	<u>3,601.76</u>	<u>42,531.99</u>	<u>24,644.98</u>	<u>486,166.25</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$3,601.76)</u>	<u>(\$699.99)</u>	<u>\$0.00</u>	<u>(\$297,284.87)</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Liberty Place - Housing Operations	Liberty Place Services	Holly Street Housing	BG Senior Games	ARC - CO-16175- 09	TBRA HOME TB09-0100-01	Clean Energy Corps	TAX Credit Grant	CCF	TX Capital KY-86- X0001 ARRA Stimulus
REVENUES										
Contract & Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 35,653.95	\$ 59,780.00	\$ 90,377.29	\$ 4,000.00	\$ 327,983.83	\$ 413,016.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	2,491.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	582,822.74	0.00	0.00	343.95	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	7,795.29	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>97,160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>29,774.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,865.00</u>	<u>0.00</u>
Total REVENUES	<u>0.00</u>	<u>690,269.67</u>	<u>0.00</u>	<u>500.00</u>	<u>65,772.71</u>	<u>59,780.00</u>	<u>90,377.29</u>	<u>4,000.00</u>	<u>345,848.83</u>	<u>413,016.00</u>
EXPENSES										
Indirect Costs	0.00	61,639.64	0.00	0.00	0.00	488.94	527.60	404.00	6,052.81	0.00
Salaries	0.00	2,795.25	0.00	0.00	0.00	3,055.91	3,297.46	2,525.00	37,829.99	0.00
Payroll Taxes and Fringe Benefits	0.00	4,688.63	0.00	0.00	0.00	1,319.25	1,319.80	596.52	22,667.66	0.00
Travel	0.00	6,035.55	0.00	0.00	0.00	0.00	0.00	0.00	4,002.32	0.00
Utilities, Telephone, and Rent	0.00	5,314.86	0.00	0.00	0.00	1.26	0.00	0.00	995.00	0.00
Supplies, Maintenance, and Office	20.00	75,575.07	0.00	500.00	1,727.92	29.86	22.10	474.48	10,728.37	411,175.88
Professional Costs and Contracts	0.00	482.58	1,750.00	0.00	34,269.98	0.00	121.50	0.00	241,068.28	0.00
Interest Expense	0.00	0.00	1,216.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	5,652.60	0.00	0.00	0.00	724.78	493.00	0.00	4,639.40	1,674.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	134,615.41	0.00	0.00	0.00	54,160.00	84,595.83	0.00	0.00	166.00
In Kind Expense	<u>0.00</u>	<u>97,160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>29,774.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,865.00</u>	<u>0.00</u>
Total EXPENSES	<u>20.00</u>	<u>393,959.59</u>	<u>2,966.67</u>	<u>500.00</u>	<u>65,772.71</u>	<u>59,780.00</u>	<u>90,377.29</u>	<u>4,000.00</u>	<u>345,848.83</u>	<u>413,015.88</u>
EXCESS REVENUE (EXPENSE)	<u>(\$20.00)</u>	<u>\$296,310.08</u>	<u>(\$2,966.67)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.12</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	TX Capital KY 04- 0016 SGR	TX JARC 5316	TX New Freedom	RTAP	Liberty Place Fundraising	Liberty Place Library Fund	LP BG Community Foundation	LP KY for Women Grant	HCH Stimulus	Berea THH Stimulus
REVENUES										
Contract & Grant Revenue	\$ 93,933.00	\$ 71,117.64	\$ 47,377.25	\$ 3,526.00	\$ -	\$ -	\$ -	\$ -	\$ 70,743.00	\$ 4,446.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	10,696.56	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	3,820.10	4,467.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	450.00	169.60	4,000.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>785.00</u>
Total REVENUES	<u>93,933.00</u>	<u>85,634.30</u>	<u>51,844.73</u>	<u>3,526.00</u>	<u>450.00</u>	<u>169.60</u>	<u>4,000.00</u>	<u>1,000.00</u>	<u>70,743.00</u>	<u>5,231.00</u>
EXPENSES										
Indirect Costs	0.00	5,521.20	2,759.53	132.25	0.00	0.00	0.00	0.00	7,256.11	433.36
Salaries	0.00	34,507.55	17,247.00	826.58	0.00	0.00	0.00	0.00	45,350.66	2,708.47
Payroll Taxes and Fringe Benefits	0.00	18,084.69	8,839.39	176.62	0.00	0.00	0.00	0.00	15,254.15	1,304.17
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	837.99	0.00
Utilities, Telephone, and Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	0.00
Supplies, Maintenance, and Office	93,881.99	0.00	47.99	2,520.35	0.00	0.00	0.00	0.00	1,404.72	0.00
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	594.37	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	55.00	28,918.39	22,950.82	0.00	386.28	0.00	2,200.00	0.00	0.00	0.00
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>785.00</u>
Total EXPENSES	<u>93,936.99</u>	<u>87,031.83</u>	<u>51,844.73</u>	<u>3,655.80</u>	<u>386.28</u>	<u>0.00</u>	<u>2,200.00</u>	<u>0.00</u>	<u>70,743.00</u>	<u>5,231.00</u>
EXCESS REVENUE (EXPENSE)	<u>(\$3.99)</u>	<u>(\$1,397.53)</u>	<u>\$0.00</u>	<u>(\$129.80)</u>	<u>\$63.72</u>	<u>\$169.60</u>	<u>\$1,800.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Richmond TIII Stimulus	ODJ ARRA	Clark TIII Stimulus	Powell TIII Stimulus	HCH Capital Stimulus	WX ARRA	Ky Hearth Liberty Place	ARRA CSBG	FEMA - Madison ARRA	FEMA - Estill ARRA
REVENUES										
Contract & Grant Revenue	\$ 4,446.00	\$ 145,521.78	\$ 2,606.00	\$ 3,819.00	\$ 19,822.75	\$ 744,227.00	\$ 28,012.89	\$ 254,953.88	\$ 9,011.00	\$ 5,285.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	190.31	0.00	1,661.15	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>785.00</u>	<u>0.00</u>	<u>460.00</u>	<u>674.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>5,231.00</u>	<u>145,521.78</u>	<u>3,066.00</u>	<u>4,493.00</u>	<u>20,013.06</u>	<u>744,227.00</u>	<u>29,674.04</u>	<u>254,953.88</u>	<u>9,011.00</u>	<u>5,285.00</u>
EXPENSES										
Indirect Costs	472.75	3,762.78	274.64	390.46	0.00	36,068.98	2,558.52	21,174.07	21.99	12.90
Salaries	2,954.67	23,517.37	1,716.50	2,440.39	0.00	225,431.12	15,990.75	132,337.97	137.45	80.62
Payroll Taxes and Fringe Benefits	1,018.58	12,292.97	614.86	988.15	0.00	82,550.72	8,280.95	31,140.37	41.66	23.91
Travel	0.00	4,596.17	0.00	0.00	0.00	1,907.98	170.39	2,325.13	0.00	0.00
Utilities, Telephone, and Rent	0.00	6,277.54	0.00	0.00	0.00	4,011.88	444.39	4,534.21	0.00	0.00
Supplies, Maintenance, and Office	0.00	2,787.99	0.00	0.00	0.88	59,060.42	93.81	13,062.66	745.82	4.40
Professional Costs and Contracts	0.00	42,264.97	0.00	0.00	5,588.00	0.00	0.00	8,750.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	76.00	0.00	0.00	14,424.18	7,133.74	392.56	918.03	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	49,945.99	0.00	0.00	0.00	334,237.41	2,081.00	40,711.44	8,091.56	5,179.30
In Kind Expense	<u>785.00</u>	<u>0.00</u>	<u>460.00</u>	<u>674.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>5,231.00</u>	<u>145,521.78</u>	<u>3,066.00</u>	<u>4,493.00</u>	<u>20,013.06</u>	<u>750,402.25</u>	<u>30,012.37</u>	<u>254,953.88</u>	<u>9,038.48</u>	<u>5,301.13</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(\$6,175.25)</u>	<u>(\$338.33)</u>	<u>\$0.00</u>	<u>(\$27.48)</u>	<u>(\$16.13)</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	FEMA - Powell ARRA	Ky Hearth Regular	JAG	City of Richmond - KY HEARTH	Head Start Professional Development	Head Start	HS Equipment Fund	Head Start Innovation and Improvement Project	Early Head Start- Start UP	Early Head Start Year 1
REVENUES										
Contract & Grant Revenue	\$ 9,664.00	\$ 95,674.09	\$ 23,690.93	\$ 9,293.35	\$ 62,804.00	\$ 5,361,740.00	\$ -	\$ 64,872.85	\$ 370,576.03	\$ 200,743.39
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	0.00	0.00	0.00	0.00	116,291.55	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	294.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,356,136.00</u>	<u>0.00</u>	<u>9,375.00</u>	<u>73,559.59</u>	<u>0.00</u>
Total REVENUES	<u>9,664.00</u>	<u>100,674.09</u>	<u>23,690.93</u>	<u>9,293.35</u>	<u>62,804.00</u>	<u>6,834,461.55</u>	<u>0.00</u>	<u>74,247.85</u>	<u>444,135.62</u>	<u>200,743.39</u>
EXPENSES										
Indirect Costs	23.52	4,946.69	0.00	1,093.89	0.00	433,491.18	0.00	3,977.43	0.00	20,553.81
Salaries	147.02	30,916.88	20,154.38	6,836.84	0.00	2,709,319.89	0.00	24,858.93	0.00	128,461.32
Payroll Taxes and Fringe Benefits	46.87	11,676.43	3,536.55	2,657.96	0.00	1,248,385.90	0.00	13,351.48	0.00	44,005.38
Travel	0.00	648.68	0.00	72.57	0.00	12,408.09	0.00	2,082.10	0.00	4,144.14
Utilities, Telephone, and Rent	0.00	1,594.26	0.00	0.00	0.00	241,717.44	0.00	540.00	18,103.27	10.23
Supplies, Maintenance, and Office	5.28	1,730.32	0.00	0.00	31,887.26	378,084.85	0.00	11,364.34	346,845.64	2,838.86
Professional Costs and Contracts	0.00	0.00	0.00	0.00	150.00	94,365.20	0.00	325.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	468.75	0.00	0.00	26,850.78	58,304.09	0.00	2,447.64	4,652.59	364.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	193,660.24	0.00	0.00	0.00
Energy Assistance and Other Services	9,470.72	48,232.59	0.00	0.00	3,915.96	302,248.91	(483,009.36)	5,925.93	974.53	365.65
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,356,136.00</u>	<u>0.00</u>	<u>9,375.00</u>	<u>73,559.59</u>	<u>0.00</u>
Total EXPENSES	<u>9,693.41</u>	<u>100,214.60</u>	<u>23,690.93</u>	<u>10,661.26</u>	<u>62,804.00</u>	<u>6,834,461.55</u>	<u>(289,349.12)</u>	<u>74,247.85</u>	<u>444,135.62</u>	<u>200,743.39</u>
EXCESS REVENUE (EXPENSE)	<u>(\$29.41)</u>	<u>\$459.49</u>	<u>\$0.00</u>	<u>(\$1,367.91)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$289,349.12</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 SCHEDULE OF REVENUES OF EXPENDITURES-CONTRACT BASIS
 INDIVIDUAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 2010

	Early Head Start T&TA	Head Start Expansion ARRA Operations	Head Start Expansion Start Up	Head Start Expansion T&TA	HS Stimulus COLA ONLY	HS ARRA QI
REVENUES						
Contract & Grant Revenue	\$ 37,708.52	\$ 55,118.68	\$ 25,343.68	\$ 1,883.04	\$ 93,406.00	\$ 316,703.00
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	3,120.45	0.00	0.00	0.00	0.00
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	0.00	0.00	0.00	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>50,920.00</u>	<u>0.00</u>	<u>0.00</u>	<u>102,527.00</u>	<u>0.00</u>
Total REVENUES	<u>37,708.52</u>	<u>109,159.13</u>	<u>25,343.68</u>	<u>1,883.04</u>	<u>195,933.00</u>	<u>316,703.00</u>
EXPENSES						
Indirect Costs	0.00	5,600.72	0.00	0.00	4,888.52	7,828.64
Salaries	0.00	35,004.50	0.00	0.00	30,553.31	48,929.00
Payroll Taxes and Fringe Benefits	0.00	11,049.93	0.00	0.00	48,764.17	10,250.91
Travel	152.10	0.00	0.00	0.00	0.00	27.00
Utilities, Telephone, and Rent	0.00	1,503.40	2,328.90	0.00	3,200.00	0.00
Supplies, Maintenance, and Office	22,037.36	1,860.43	23,014.78	1,427.25	0.00	234,016.00
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	15,519.06	76.00	0.00	345.54	0.00	15,651.45
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	3,144.15	0.00	110.25	6,000.00	0.00
In Kind Expense	<u>0.00</u>	<u>50,920.00</u>	<u>0.00</u>	<u>0.00</u>	<u>102,527.00</u>	<u>0.00</u>
Total EXPENSES	<u>37,708.52</u>	<u>109,159.13</u>	<u>25,343.68</u>	<u>1,883.04</u>	<u>195,933.00</u>	<u>316,703.00</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 LIHEAP PROGRAM
 DELEGATE AGREEMENT #10; SUBCONTRACT OF CFC#736-0900012751-1
 SCHEDULE OF PROGRAM EXPENSES AND QUESTIONED COSTS
 CONTRACT BASIS

FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

<u>Cost Category</u>	<u>Actual</u>	<u>Questioned</u> <u>Costs</u>	<u>Balance</u>
Salaries	\$ 116,080	\$ -	\$ 116,080
Fringe Benefits	43,462	-	43,462
Travel	2,887	-	2,887
Utilities&Rent	14,182	-	14,182
Equipment	-	-	-
Office Supplies	17,727	-	17,727
Miscellaneous	16,903	-	16,903
Indirect	18,573	-	18,573
Total Administrative	229,814	-	229,814
 Leveraging			
Benefits:			
Subsidy	706,679	-	706,679
Crisis	1,838,232	-	1,838,232
Total Benefits	2,544,911	-	2,544,911
 Total Expenses	 2,774,725	 -	 2,774,725
Less: Contract Payments Received Before June 30, 2010			\$ (2,783,310)
Plus: Refund to CAK paid Before June 30, 2010			<u>8,585</u>
Balance Owed to CAK as of June 30, 2010			<u>\$ -</u>

See accompanying independent auditor's report on addition information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 LIHEAP PROGRAM
 DELEGATE AGREEMENT #10; SUBCONTRACT OF CFC#736-0900012751-1
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES - CONTRACT BASIS
 FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

<u>Cost Category</u>	<u>Actual</u>	(Unaudited) <u>Budget*</u>	(Over) Under <u>Budget</u>
Administrative	\$ 229,814	\$ 253,076	\$ 23,262
Subsidy	706,679	708,726	2,047
Crisis	<u>1,838,232</u>	<u>1,899,930</u>	<u>61,698</u>
Total	<u>\$ 2,774,725</u>	<u>\$ 2,861,732</u>	<u>\$ 87,007</u>

* Per Contract Amendment #3

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
HEAD START ADMINISTRATIVE COSTS SCHEDULE
FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

Administrative Expenses

Salaries	\$ 124,107
Fringe Benefits	48,936
Utilities, telephone, and rent	6,352
Supplies, maintenance, and office	51,260
Liability Insurance	39,394
Other	3,500
Indirect	433,491
Total Administrative Expenses	\$ 707,040

Grant Revenue	\$ 5,424,544
In-Kind Revenue	1,356,136
Total Revenue	\$ 6,780,680

Administrative Percentage **10.43%**

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
EARLY HEAD START (GRANT PERIOD DECEMBER 2009 TO SEPTEMBER 2010)
ADMINISTRATIVE COSTS SCHEDULE
FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

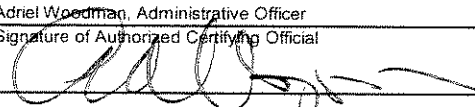
Administrative Expenses

Salaries	\$	15,923
Fringe Benefits		2,191
Supplies, maintenance, and office		5,863
Other		3,568
Indirect		20,554
Total Administrative Expenses	\$	48,099

Grant Revenue	\$	609,028
In-Kind Revenue		73,560
Total Revenue	\$	682,588

Administrative Percentage **7.05%**

FINANCIAL STATUS REPORT
(Long Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted Region IV Office for Children and Families		2. Federal Grant or Other Identifying Number Assigned By Federal Agency 04CH2164/43		OMB Approval No. 0348-0039	Page 1 of Pages
3. Recipient Organization (Name and complete address, including ZIP code) Kentucky River Foothills Development Council, Inc 309 Spangler Drive Richmond, KY 40475					
4. Employer Identification Number 61-0650246		5. Recipient Account Number or Identifying Number 2000/2200		6. Final Report <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 7/1/2009		To: (Month, Day, Year) 6/30/2010		9. Period Covered by this Report From: (Month, Day, Year) 1/1/2010 To: (Month, Day, Year) 6/30/2010	
10. Transactions:			I	II	III
			Previously Reported	This Period	Cumulative
a. Total outlays			\$6,582,155	\$198,525	\$6,780,680
b. Refunds, rebates, etc.			\$0	\$0	\$0
c. Program income used in accordance with the deduction alternative			\$0	\$0	\$0
d. Net outlays (Line a, less the sum of lines b and c)			\$6,582,155	\$198,525	\$6,780,680
Recipient's share of net outlays, consisting of:					
e. Third party (in-kind) contributions			\$1,356,136	\$0	\$1,356,136
f. Other Federal awards authorized to be used to match this award			\$0	\$0	\$0
g. Program income used in accordance with the matching or cost sharing alternative			\$0	\$0	\$0
h. All other recipient outlays not shown on lines e, f or g			\$0		\$0
i. Total recipient share of net outlays (Sum of lines e, f, g and h)			\$1,356,136	\$0	\$1,356,136
j. Federal share of net outlays (line d less line i)			\$5,226,019	\$198,525	\$5,424,544
k. Total unliquidated obligations			\$0	\$0	\$0
l. Recipient's share of unliquidated obligations			\$0	\$0	\$0
m. Federal share of unliquidated obligations			\$0	\$0	\$0
n. Total Federal share (sum of lines j and m)			\$5,226,019	\$198,525	\$5,424,544
o. Total Federal funds authorized for this funding period			\$0	\$5,424,544	\$5,424,544
p. Unobligated balance of Federal funds (Line o minus line n)			-\$5,226,019	\$5,226,019	\$0
Program income, consisting of:					
q. Disbursed program income shown on lines c and/or g above			\$0	\$0	\$0
r. Disbursed program income using the addition alternative			\$0	\$0	\$0
s. Undisbursed program income			\$0	\$0	\$0
t. Total program income realized (Sum of lines q, r and s)			\$0	\$0	\$0
11. Indirect Expense	a. Type of Rate (Place check in appropriate box) <input checked="" type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate 16.000%	c. Base \$2,709,320	d. Total Amount \$433,491	e. Federal Share \$433,491	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. Admin \$707,040 USDA \$116,292 Disability \$ 64,981 T&TA \$62,804					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title Adriel Woodman, Administrative Officer				Telephone (Area code, number and extension) (859) 624-2046	
Signature of Authorized Certifying Official 				Date Report Submitted September 28, 2010	

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
INDIRECT COSTS
FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

<u>Cost Category</u>		<u>Balance</u>
Salaries	\$	738,015
Fringe Benefits		245,346
Travel		6,230
Utilities, Telephone, and Rent		94,135
Supplies, Maintenance, and Office		68,004
Professional Costs and Contracts		37,010
Other Expense		<u>22,082</u>
Total Indirect Costs	\$	1,210,822
Total Direct Salaries	\$	7,570,051
Indirect Rate		16.0%

See accompanying independent auditor's report on addition information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 WEATHERIZATION ARRA PROGRAM
 DELEGATE AGREEMENT #WX-01
 SCHEDULE OF PROGRAM EXPENSES AND QUESTIONED COSTS
 CONTRACT BASIS
 FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

<u>Cost Category</u>	<u>Actual</u>	<u>Questioned</u> <u>Costs</u>	<u>Balance</u>
Administration	\$ 42,674	\$ -	\$ 42,674
WX Materials	167,959	-	167,959
WX Support	167,338	-	167,338
WX Labor	143,549	-	143,549
H&S Materials	60,145	-	60,145
H&S Support	46,426	-	46,426
H&S Labor	48,666	-	48,666
Liability Insurance	5,127	-	5,127
Training	23,066	-	23,066
Vehicles and Equipment	39,277	-	39,277
Total Expenses	744,227	-	744,227

Less: Contract Payments Received Before June 30, 2010	(516,550)
Less: CAK/KHC Approved Inventory Transfer from DOE	(42,638)
Less: Vehicles and Equipment Purchased by CAK during FY2010	(22,466)
Balance Due from CAK as of June 30, 2010	\$ 162,573

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 WEATHERIZATION ARRA AND DOE PROGRAM
 DELEGATE AGREEMENT #WX-01
 SCHEDULE OF BUDGET TO ACTUAL COSTS
 CONTRACT BASIS
 FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

WEATHERIZATION ARRA

<u>Cost Category</u>	<u>Actual</u>	(Unaudited) <u>Budget*</u>	(Over) Under <u>Budget</u>
Administration	\$ 42,674	\$ 56,756	\$ 14,082
WX Materials	167,959	266,528	98,569
WX Support	213,764	287,171	73,407
WX Labor	143,549	196,510	52,961
H&S Materials	60,145	88,560	28,415
H&S Labor	48,666	67,850	19,184
Liability Insurance	5,127	9,292	4,165
Training	23,066	62,588	39,522
Vehicles and Equipment	39,277	39,277	0
Total Expenses	\$ 744,227	\$ 1,074,532	\$ 330,305

* Weatherization ARRA Budgeted amounts reflect contract extension period July 1, 2009 through September 30, 2010.

WEATHERIZATION DOE

<u>Cost Category</u>	<u>Actual</u>	(Unaudited) <u>Budget</u>	(Over) Under <u>Budget</u>
Administration	\$ 19,750	\$ 20,691	\$ 941
WX Materials	19,511	66,340	46,829
WX Support	28,906	37,648	8,742
WX Labor	63,271	74,414	11,143
H&S Materials	(5,998)	11,312	17,310
H&S Support	6,068	8,544	2,476
H&S Labor	13,632	15,926	2,294
Liability Insurance	1,894	1,894	0
Training	3,428	3,428	0
Vehicles and Equipment	15,703	15,703	0
Total Expenses	\$ 166,165	\$ 255,900	\$ 89,735

See independent auditor's report on additional information

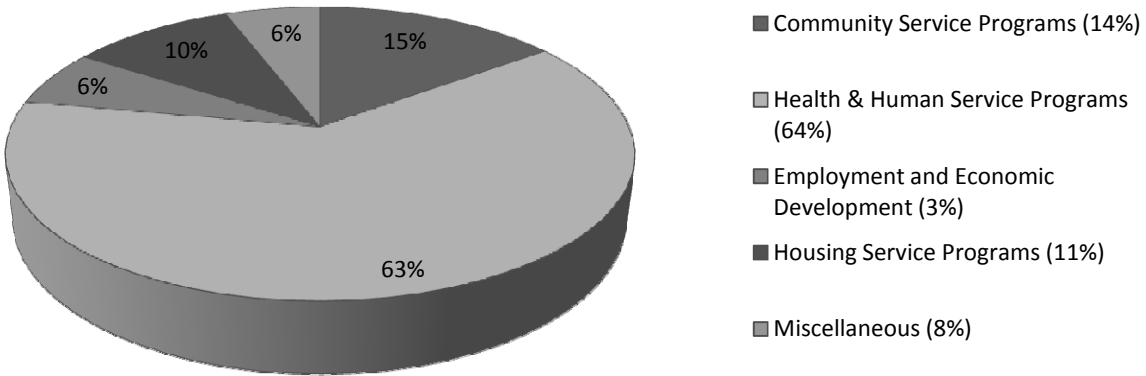
KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 DBA FOOTHILLS COMMUNITY ACTION PARTNERSHIP
 WEATHERIZATION DOE PROGRAM
 DELEGATE AGREEMENT #WX-01
 SCHEDULE OF PROGRAM EXPENSES AND QUESTIONED COSTS
 CONTRACT BASIS
 FOR THE YEAR JULY 1, 2009 THROUGH JUNE 30, 2010

<u>Cost Category</u>	<u>Actual</u>	<u>Questioned Costs</u>	<u>Balance</u>
Administration	\$ 19,750	\$ -	\$ 19,750
WX Materials	19,511	-	19,511
WX Support	28,906	-	28,906
WX Labor	63,271	-	63,271
H&S Materials	(5,998)	-	(5,998)
H&S Support	6,068	-	6,068
H&S Labor	13,632	-	13,632
Liability Insurance	1,894	-	1,894
Training	3,428	-	3,428
Vehicles and Equipment	15,703	-	15,703
Total Expenses	\$ 166,165	\$ -	\$ 166,165

Less: Contract Payments Received Before June 30, 2010	(199,174)
Plus: CAK/KHC Approved Inventory Transfer to ARRA	42,638
Less: Vehicles and Equipment Purchased by CAK during FY2010	(9,629)
Balance Due from CAK as of June 30, 2010	\$ -

See independent auditor's report on additional information

FY 2009-2010 Agency Revenue



Community Service Programs

Community Services Block Grant	\$ 738,142
Low Income Home Energy Assistance	\$ 2,774,726
Wintercare	\$ 12,251
Madison Homeless Shelter	\$ 83,953
FEMA	\$ 76,678
	<u>\$ 3,685,750</u>

Employment & Econ Development Programs

Youth Investment Project	\$ 107,908
Transportation (Capital & Operating)	\$ 1,412,521
Self Development	\$ 4,275
	<u>\$ 1,524,704</u>

Health & Human Services Programs

Head Start	\$ 7,546,287
Grandparents as Parents	\$ 74,248
Early Head Start	\$ 682,588
Richmond Child Care Center	\$ 557,513
Aging	\$ 1,020,917
Adult Day Care Programs	\$ 234,272
Family Preservation, Reunification,	\$ 2,046,070
Community Collaboration for Children	\$ 633,823
Healthcare for the Homeless	\$ 1,411,486
Healthy Marriage Initiative	\$ 555,408
Rural Health Outreach	\$ 444,772
Department for Justice	\$ 256,591
	<u>\$ 15,463,974</u>

Housing Service Programs

Tenant Based Rental Assistance	\$ 59,780
Hagar Drive	\$ 78,278
Liberty Place	\$ 884,724
HOPWA	\$ 56,451
Supportive Housing	\$ 365,660
Permanent Supportive Housing	\$ 39,061
Weatherization	\$ 910,392
CHDO	\$ 20,000
Affordable Housing	\$ 66,454
	<u>\$ 2,480,800</u>

Miscellaneous Programs

\$ 1,435,654

TOTAL AGENCY REVENUE	<u>\$24,590,881</u>
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See accompanying independent auditor's report on additional information