

**Kentucky River Foothills Development Council, Inc.  
dba Foothills Community Action Partnership**

**Financial Statements**

**Year Ended June 30, 2011**

**Kentucky River Foothills Development Council, Inc.  
dba Foothills Community Action Partnership**

Table of Contents  
June 30, 2011

Page

Independent Auditor's Report ..... 1

**Financial Statements**

Combined Statement of Financial Position..... 3

Combined Statement of Activities ..... 4

Combined Statement of Functional Expenses..... 5

Combined Statement of Cash Flows ..... 6

Notes to Financial Statements..... 7 - 12

**Supplementary Information**

Schedule of Expenditures of Federal Awards ..... 13 - 15

Notes to Schedule of Expenditures of Federal Awards..... 16

Schedule of Findings and Questioned Costs ..... 17

Schedule of Prior Year Findings ..... 18

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* ..... 19 - 20

Independent Auditor’s Report on Compliance with Requirements that  
Could Have a Direct and Material Effect on Each Major Program and on  
Internal Control Over Compliance in Accordance with OMB Circular A-133..... 21 - 22

**Additional Information:**

Independent Auditor's Report on Additional Information ..... 23

Schedule of Revenues and Expenditures – Contract  
Basis – Individual Programs ..... 24 - 34

LIHEAP Program - Schedules – Contract Basis ..... 35 - 36

Head Start Administrative Cost Schedule ..... 37

Head Start Form 269 ..... 38

Liberty Place Summary..... 39

CSBG Budget to Actual ..... 40

Indirect Costs ..... 41

Weatherization Schedules ..... 42 – 44

FY '10-'11 Summary of Agency Revenues ..... 45



Mountjoy  
Chilton  
Medley

## Independent Auditor's Report

To the Board of Directors

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**

We have audited the accompanying combined statement of financial position of Kentucky River Foothills Development Council, Inc. as of June 30, 2011 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 the 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, 2011 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 December 8, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

## Independent Auditor's Report (Continued)

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 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 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.

*Montjoy Chilton Medley LLP*

December 8, 2011

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Combined Statement of Financial Position**  
**For the Year Ended June 30, 2011**

**Assets**

Current Assets

Cash and cash equivalents	\$ 1,347,300
Accounts receivable	1,600,973
Prepaid expenses	10,686

Total Current Assets	2,958,959
----------------------	-----------

Property, Plant, and Equipment

Land	845,436
Property, vehicles, and equipment	9,089,493
Less accumulated depreciation	(5,512,951)

Net Property, Plant, and Equipment	4,421,978
------------------------------------	-----------

Noncurrent Assets

Forgivable notes receivable	117,000
Other noncurrent assets	25,917

Total Noncurrent Assets	142,917
-------------------------	---------

Total Assets	\$ 7,523,854
--------------	--------------

**Liabilities and Net Assets**

Current Liabilities

Notes payable (current portion)	\$ 337,506
Accounts payable	591,186
Deferred revenue	14,640
Accrued unemployment (current portion)	208,031
Accrued expenses and other liabilities	1,009,405

Total Current Liabilities	2,160,768
---------------------------	-----------

Long Term Liabilities

Notes payable	1,692,967
Forgivable notes payable	117,000
Accrued unemployment	252,719
Other long term liabilities	14,994

Total Long Term Liabilities	2,077,680
-----------------------------	-----------

Total Liabilities	4,238,448
-------------------	-----------

Net Assets

Unrestricted	1,879,608
Temporarily restricted	1,405,798

Total Net Assets	3,285,406
------------------	-----------

Total Liabilities and Net Assets	\$ 7,523,854
----------------------------------	--------------

See accompanying notes.

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Combined Statement of Activities**  
**For the Year Ended June 30, 2011**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains, and Other Support:			
Grant revenues	\$ 834,680	\$ 20,534,022	\$ 21,368,702
Interest income	33,846	-	33,846
Management fees and other revenues	1,588,691	461,597	2,050,288
Fund raising revenue	23,003	46,923	69,926
In-kind revenue	394,030	2,782,456	3,176,486
Other:			
Satisfaction of program restrictions	21,440,608	(21,440,608)	-
	<u>24,314,858</u>	<u>2,384,390</u>	<u>26,699,248</u>
Total Revenues, Gains, and Other Support			
Expenses and Losses:			
Head start and community action programs	22,068,267	-	22,068,267
Management and general	1,355,464	-	1,355,464
Fundraising	6,227	-	6,227
In-kind expenses	394,030	2,782,456	3,176,486
	<u>23,823,988</u>	<u>2,782,456</u>	<u>26,606,444</u>
Total Expenses and Losses			
Change in Net Assets	490,870	(398,066)	92,804
Net Assets at July 1, 2010	<u>1,388,738</u>	<u>1,803,864</u>	<u>3,192,602</u>
Net Assets at June 30, 2011	<u>\$ 1,879,608</u>	<u>\$ 1,405,798</u>	<u>\$ 3,285,406</u>

See accompanying notes.

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Combined Statement of Functional Expenses**  
**For the Year Ended June 30, 2011**

	Head Start and Community Action Program Services	Management and General Expenses	Fundraising Expenses	In-kind	Total Expenses
Personnel Costs	\$ 13,038,260	\$ 1,083,955	\$ -	\$ -	\$ 14,122,215
Travel	412,987	10,928	-	-	423,915
Utilities, Telephone, and Rent	842,250	100,156	-	-	942,406
Supplies, Maintenance, and Office	1,276,620	103,863	-	-	1,380,483
Professional Costs and Contracts	433,804	42,613	-	-	476,417
Interest Expense	159,858	-	-	-	159,858
Other Expenses	368,587	13,747	-	-	382,334
Depreciation	646,793	-	-	-	646,793
Energy Assistance and Other Services	4,889,108	202	-	-	4,889,310
Fundraising Expenses	-	-	6,227	-	6,227
In-Kind	-	-	-	3,176,486	3,176,486
	<u>\$ 22,068,267</u>	<u>\$ 1,355,464</u>	<u>\$ 6,227</u>	<u>\$ 3,176,486</u>	<u>\$ 26,606,444</u>

See accompanying notes.

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Combined Statement of Cash Flows**  
**For the Year Ended June 30, 2011**

Cash flows from operating activities:	
Change in net assets	\$ 92,804
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	646,793
Changes in:	
Accounts receivable	59,341
Prepays	33,373
Other noncurrent assets	(4,226)
Accounts payable	(70,966)
Deferred revenue	(12,194)
Accrued unemployment	39,411
Accrued expenses	22,727
Other long term liabilities	409
	<hr/>
Net cash provided by operating activities	807,472
Cash flows from investing activities:	
Purchase of property, plant and equipment	<u>(444,592)</u>
Net cash used in investing activities	<u>(444,592)</u>
Cash flows from financing activities:	
Payments on notes payable	<u>(137,689)</u>
Net cash used in financing activities	<u>(137,689)</u>
Net increase in cash	225,191
Cash at July 1, 2010	<u>1,122,109</u>
Cash at June 30, 2011	<u><u>\$ 1,347,300</u></u>
Supplemental Disclosure of Cash Flow Information	
Interest Paid	<u><u>\$ 159,858</u></u>

See accompanying notes.



**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Notes to Financial Statements**  
**For the Year Ended June 30, 2011**

**Note A - Nature of Organization and Operations**

Kentucky River Foothills Development Council, Inc. ("the Agency") 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.

**Note B - Summary of Significant Accounting Policies**

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 in accordance with accounting principles generally accepted in the United States of America (GAAP). The Accounting Standards Codification (ASC) as produced by the Financial Accounting Standards Board (FASB) is the sole source of authoritative GAAP for non-governmental entities.
2. 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. At June 30, 2011 the Agency has no permanently restricted net assets.

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.

3. Accounts Receivable: Accounts receivable consist primarily of grant revenues contracted but not received from various sources as of June 30, 2011. No allowance for uncollectible accounts has been provided by the Agency as management considers all balances to be fully collectible.

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Notes to Financial Statements (Continued)**  
**For the Year Ended June 30, 2011**

**Note B - Summary of Significant Accounting Policies (Continued)**

4. 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.

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, 2011, total real estate held for sale was \$120,375.

Land, buildings, and equipment consisted of the following at June 30, 2011:

Nondepreciable

Land	\$ 845,436
Construction in progress	221,091

Depreciable

Buildings and improvements, vehicles, and equipment	<u>8,868,402</u>
--	------------------

Total Property and Equipment	<u>\$ 9,934,929</u>
------------------------------	---------------------

5. 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.
6. 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.
7. 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, 2011 was \$3,176,486. It was not practical to separate in-kind from services as opposed to in-kind from materials.
8. 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)**  
**For the Year Ended June 30, 2011**

**Note B - Summary of Significant Accounting Policies (Continued)**

9. Subsequent Events: Subsequent events for the Agency have been considered through the date of the Independent Auditors' Report which represents the date the financial statements were available to be issued.

**Note C - 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, 2011, the total market value of the fund was \$21,867.

**Note D - 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 16.4% of salaries.

**Note E - 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, 2011 Kentucky River Foothills Development Council, Inc.'s uninsured cash balance totaled \$1,137,646. This amount is collateralized by government securities at these financial institutions.

**Note F - Concentrations**

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

Head Start	\$ 7,100,225
LIHEAP	\$ 2,903,862

**Note G - Pension Plan**

The Agency 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 Organization's percentage of each eligible employee's salary contributed to the plan was 16.93% for the year ended June 30, 2011. Pension expense for the Organization for the year ended June 30, 2011 was \$1,218,363.

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)**  
**For the Year Ended June 30, 2011**

**Note H - Operating Leases**

The Agency leases equipment, office space, and classroom space at several locations. Total rental expense under all leases is \$374,069. The future amounts of the lease commitments under non-cancelable operating leases are as follows:

<u>June 30</u>	<u>Amount</u>
2012	\$ 19,476
2013	19,476
2014	19,476
2015	19,476
2016	19,476
Afterwards	<u>267,795</u>
	<u>\$ 365,175</u>

**Note I - Temporarily Restricted Net Assets**

Temporarily restricted net assets, as of June 30, 2011, consist of unspent program funds, including non-grant funds, whose restrictions will be met in the future when authorized expenditures have been made. The following amounts do not represent the total net assets of any program. Temporarily restricted net assets include:

Aging Program	\$ 101,194
Agency	2,409,103
ASAP Program	26,214
Department of Juvenile Justice	(7,193)
Family Preservation and Community Collaboration for Children	(5,570)
Homeless Shelter	(1,758)
Supportive Housing	(14,611)
Domestic Violence	(6,993)
Housing	(24,074)
Community Services Block Grant	(58)
FEMA	6,056
LIHEAP	556
Youth Investment Project	(16,639)
Transportation	(424,259)
Liberty Place	(584,380)
Health Care for the Homeless	(53,111)
Weatherization	(7,022)
Head Start	3,485
Community Food and Nutrition	4,858
	<u>\$ 1,405,798</u>

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Notes to Financial Statements (Continued)**  
**For the Year Ended June 30, 2011**

**Note J - Notes Payable**

Notes payable at June 30, 2011 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.	\$ 635	\$ 13,991
Variable rate note, due 2019, monthly payments of \$440, secured by real estate.	6,095	55,818
7.94% note, 119 payments of \$14,949 starting August 2008. Final payment due July 2018.	65,006	1,370,155
Variable rate note at the prime rate, due 2016, monthly payments of \$1,186 including principal and interest, secured by real estate.	11,491	58,939
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.	21,228	53,935
1% loan, secured by real estate, principal due annually. Final payment due July 2023.	6,752	86,479
1% loan, secured by real estate, principal due annually of \$1,050. Final payment due July 2024.	1,050	13,650
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 principle is repaid	<u>102</u>	<u>-</u>
	<u>\$ 337,506</u>	<u>\$ 1,692,967</u>

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Notes to Financial Statements (Continued)**  
**For the Year Ended June 30, 2011**

**Note J - Notes Payable (Continued)**

The maturities of the notes payable of \$2,030,473 for the year ending June 30, 2011 are as follows:

<u>June 30</u>	<u>Amount</u>
2012	\$ 337,506
2013	153,533
2014	120,191
2015	129,385
2016	112,990
Thereafter	<u>1,176,868</u>
Total	<u>\$ 2,030,473</u>

Kentucky River Foothills Development Council, Inc. has an available \$250,000 line-of-credit with PNC Bank. The line has no funds drawn on it at June 30, 2011 and has not been utilized in the past. The line-of-credit has a maturity date of April 30, 2012.

Two loans were opened by Kentucky River Foothills Development Council, Inc. during the year ending June 30, 2011 which were not drawn upon during the fiscal year. A loan from Kentucky Housing Corporation was made available under the Kentucky Home Investment Partnerships Program for \$172,160 at 5% per annum for thirty years, and a loan from Whitaker Bank for \$160,000 with 5.25% fixed rate 3 year ARM. The rate for the Whitaker Bank loan includes a 2% maximum yearly adjustment, a 6% lifetime maximum adjustment, and a floor rate of 5% annually. The term for the loan is 20 years.

Kentucky River Foothills Development Council, Inc. also extended their demand variable interest rate note due July 11, 2011 until July 11, 2012 subsequent to year end.

**Note K - Forgivable Notes Receivable**

Kentucky River Foothills Development Council, Inc. holds seven forgivable notes receivable totaling \$117,000 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, 2011 is \$117,000.

## **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, 2011**

	CFDA Number	Pass Through Number	Disbursements
<b>U.S. Department of Health and Human Services</b>			
Direct programs			
Head Start Cluster			
Head Start	93.600	N/A	\$ 5,395,373
Head Start GAP	93.600	N/A	48,064
ARRA - Head Start	93.708	N/A	228,410
ARRA - Early Learning Mentor	93.709	N/A	39,463
ARRA - Early Head Start	93.709	N/A	<u>1,476,442</u>
Total			7,187,752
Health Care for Homeless	93.224	N/A	714,445
ARRA - Grants to Health Center Programs	93.703	N/A	62,366
ARRA - Grants to Health Center Programs	93.703	N/A	<u>140,083</u>
Total			202,449
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	N/A	526,471
Compassion Capital Fund	93.009	N/A	172,016
Passed Thru Commonwealth of Kentucky CFHS			
Promoting Safe and Stable Families	93.556	736 1000004070	157,839
Promoting Safe and Stable Families	93.556	736 1000004070	230,588
Promoting Safe and Stable Families	93.556	736 1000004070	183,734
Promoting Safe and Stable Families	93.556	736 1000004237	294,140
Promoting Safe and Stable Families	93.556	736 1000004015	97,752
Promoting Safe and Stable Families	93.556	736 1000004014	95,096
Promoting Safe and Stable Families	93.556	736 1000004016	<u>67,654</u>
Total	93.556		1,126,803
Community-Based Child Abuse Prevention Grants	93.590	736 1000004015	98,744
Community-Based Child Abuse Prevention Grants	93.590	736 1000004014	91,788
Community-Based Child Abuse Prevention Grants	93.590	736 1000004016	<u>98,643</u>
Total	93.590		289,175
CSBG Cluster			
Community Services Block Grant	93.569	736 1000002349	365,652
Community Services Block Grant-EITC	93.569	N/A	2,000
ARRA - Community Services Block Grant	93.710	736 0900012336	<u>276,773</u>
Total			644,425
Passed Thru Bluegrass Area Development District			
Aging Cluster			
Aging Title B	93.044	N/A	120,986
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	<u>89,485</u>
Total			210,471



**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2011**

	CFDA Number	Pass Through Number	Disbursements
Passed Thru CAK			
Low Income Energy Assistance (LIHEAP)	93.568	10	2,903,862
Total U.S. Department of Health and Human Services			13,977,869
<b>U.S. Department of Transportation</b>			
Passed through Commonwealth of Kentucky Transportation Cabinet			
Formula Grants for Other Than Urbanized Areas	20.509	G801128Z	2,856
Formula Grants for Other Than Urbanized Areas	20.509	G713128Z	346,942
			349,798
New Freedom Program Operating Grant	20.521	GNF0457Z	29,163
Job Access - Reverse Commute Operating Grant	20.516	GJF0737Z	35,984
Federal Transit Capital Investment Grants	20.500	G09F809Z	21,816
Federal Transit Capital Investment Grants	20.500	G12F909Z	17,642
Total	20.500		39,458
Total U.S. Department of Transportation			454,403
<b>U.S. Department of Energy</b>			
Passed Thru CAK			
Weatherization Assistance for Low-Income Persons	81.042	10	162,729
ARRA - Weatherization Assistance for Low-Income Persons	81.042	10	1,060,521
Total U.S. Department of Energy			1,223,250
<b>U.S. Department of Housing and Urban Development</b>			
Direct programs			
RHED	14.250	RH-09-KY-1-0229	126,512
Total			126,512
Passed Thru Kentucky Housing Corporation			
Transitional Supportive Housing	14.235	KY0024B4I000802	275,850
Permanent Supportive Housing	14.235	KY0023B4I000802	35,261
Permanent Supportive Housing - Powell Duplex	14.235	KY36B40-0001	24,138
Total			335,249
CHDO	14.239	N/A	25,000
HOME Estill Fourplex	14.239	RN10-0597-01	25,327
Tenant Based Rental Assistance	14.239	TB09-11-0100-01	36,011
Total			86,338
Emergency Shelter	14.231	ES10-0100-01	15,000
Passed Thru City of Richmond			
CDBG (Community Development Block Grant)	14.228	N/A	237,500
CDBG (Housing Community Development Block Grant)	14.228	N/A	161,341
Total			398,841

**Kentucky River Foothills Development Council, Inc.**  
**dba Foothills Community Action Partnership**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2011**

	CFDA Number	Pass Through Number	Disbursements
Passed Thru Kentucky Housing Corporation			
ARRA - HEARTH Regular	14.257	KH09-0100-01	167,805
ARRA - HEARTH Liberty Place	14.257	KH09-0100-02	<u>74,901</u>
Total			242,706
Total U.S. Department of Housing and Urban Development			1,204,646
<b>Appalachian Regional Commission</b>			
Passed Thru CHFS			
ARC-ASAP	23.011	NA	<u>41,452</u>
Total Appalachian Regional Commission			41,452
<b>U.S. Department of Justice</b>			
Direct programs			
Violence, Stalking or Sexual Assault	16.736	N/A	47,869
ARRA - Recovery Act Transitional Housing	16.805	N/A	253,861
Passed through Kentucky Justice & Public Safety Cabinet			
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	N/A	<u>45,303</u>
Total U.S. Department of Justice			347,033
<b>U.S. Department of Labor</b>			
Passed Through Bluegrass Area Development District			
WIA Youth Program	17.259	YIP	114,772
TREK	17.259	TREK	<u>68,734</u>
Total U.S. Department of Labor			183,506
<b>U.S. Department of Agriculture</b>			
Passed Through Kentucky Department of Education			
Child Care Food Program - Head Start	10.558	073-J28-999	79,986
Child Care Food Program - RCC	10.558	073-J90-999	31,452
Adult Day Food Service	10.558	073-U17-999	18,724
Summer Lunch Program	10.558	033-X24999	<u>14,367</u>
Total U.S. Department of Agriculture	10.558		144,529
<b>U.S. Department of Homeland Security</b>			
Direct programs			
Emergency Food and Shelter National Board Program	97.024	N/A	28,288
ARRA - Emergency Food and Shelter National Board Program	97.024	N/A	<u>9,055</u>
Total U.S. Department of Homeland Security			<u>37,343</u>
Total Expenditures of Federal Awards			<u><u>\$ 17,614,031</u></u>

**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, 2011**

**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, 2011**

**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 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
93.556	Promoting Safe and Stable Families
93.569, 93.710	CSBG Cluster
93.044, 93.045	Aging Cluster
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 \$530,099.
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, 2011**

None



Mountjoy  
Chilton  
Medley

**Report On Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing  
Standards***

To the Board of Directors of  
**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, 2011, and have issued our report thereon dated December 8, 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 internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or 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.

A handwritten signature in cursive script that reads "Mountjoy Chilton Medley LLP".

Lexington, Kentucky  
December 8, 2011



Mountjoy  
Chilton  
Medley

**Independent Auditor's Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on 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 Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's (a nonprofit organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership's major federal programs for the year ended June 30, 2011. 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.



## **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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 deficiencies, 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  
December 8, 2011



Mountjoy  
Chilton  
Medley

## Independent Auditor's Report on Additional Information

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

We have audited the combined financial statements of Kentucky River Foothills Development Council, Inc. as of and for the year ended June 30, 2011 and have issued our report thereon dated December 8, 2011, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedules on the following pages are presented for the purposes of additional analysis and are 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.

*Mountjoy Chilton Medley LLP*

December 8, 2011

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	<u>Aging Title III - Berea</u>	<u>Aging Title III - Richmond</u>	<u>Aging Title III - Clark Co.</u>	<u>Aging Title III - Powell Co.</u>	<u>Aging Home Care - Berea</u>	<u>Aging Home Care - Richmond</u>	<u>Aging Home Care - Clark Co.</u>	<u>Aging Home Care - Powell Co.</u>	<u>Clark Respite</u>
REVENUES									
Contract & Grant Revenue	\$63,930.00	\$63,933.00	\$56,141.00	\$63,610.00	\$115,219.00	\$115,219.00	\$122,266.00	\$57,889.00	\$16,520.00
Medicaid Grant Revenue	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
Local Funds	1,632.42	2,432.91	41,468.00	7,741.00	12,117.58	12,567.09	27,132.00	12,259.00	8,000.00
Program Income	5,972.01	1,726.78	7,610.00	3,100.00	1,674.78	1,808.08	1,426.41	667.00	4,127.00
United Way	0.00	8,268.96	7,859.00	0.00	7,422.96	0.00	2,843.92	0.00	6,732.96
Other Income	3,544.89	0.00	183.65	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
Fundraising Revenue	10,311.92	2,860.57	2,011.79	7,870.00	(14.28)	(67.95)	1,738.00	0.00	6,049.15
In-Kind Revenues	<u>17,911.14</u>	<u>14,148.12</u>	<u>15,661.88</u>	<u>8,265.92</u>	<u>17,911.14</u>	<u>2,148.12</u>	<u>15,661.88</u>	<u>8,265.92</u>	<u>0.00</u>
Total REVENUES	<u>103,302.38</u>	<u>93,370.34</u>	<u>130,935.32</u>	<u>90,586.92</u>	<u>154,331.18</u>	<u>131,674.34</u>	<u>171,068.21</u>	<u>79,080.92</u>	<u>41,429.11</u>
EXPENSES									
Indirect Costs	6,916.50	6,364.23	7,779.76	6,643.49	10,273.22	10,084.17	13,085.79	5,494.17	4,467.12
Salaries	42,173.78	38,806.29	47,437.55	40,509.07	62,641.61	61,488.83	79,791.42	33,501.03	27,238.54
Payroll Taxes and Fringe Benefits	16,851.23	14,499.48	16,970.40	21,098.88	28,050.06	30,187.70	42,821.22	18,642.34	14,041.76
Travel	2,318.74	1,806.76	2,688.96	2,504.33	5,320.85	6,328.73	3,882.52	1,934.41	158.77
Utilities, Telephone, and Rent	6,093.44	5,537.71	17,182.85	1,337.41	6,613.74	6,040.28	1,797.36	2,226.74	6,335.19
Supplies, Maintenance, and Office	4,818.25	3,540.87	4,992.82	1,213.71	1,494.89	3,556.42	1,783.93	934.51	1,198.54
Professional Costs and Contracts	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
Other Expense	811.78	684.75	574.39	1,913.35	1,351.25	913.56	897.79	376.88	1,485.21
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	5,407.52	7,982.13	14,990.38	5,466.05	8,993.69	9,100.28	11,782.61	3,148.88	1,608.66
In Kind Expense	<u>17,911.14</u>	<u>14,148.12</u>	<u>15,661.88</u>	<u>8,265.92</u>	<u>17,911.14</u>	<u>2,148.12</u>	<u>15,661.88</u>	<u>8,265.92</u>	<u>0.00</u>
Total EXPENSES	<u>103,302.38</u>	<u>93,370.34</u>	<u>128,278.99</u>	<u>88,952.21</u>	<u>142,650.45</u>	<u>129,848.09</u>	<u>171,504.52</u>	<u>74,524.88</u>	<u>56,533.79</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,656.33</u>	<u>\$1,634.71</u>	<u>\$11,680.73</u>	<u>\$1,826.25</u>	<u>-\$436.31</u>	<u>\$4,556.04</u>	<u>-\$15,104.68</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	Aging Adult Day Care - Aging Caregiver - Powell		Richmond Child Care						
	Powell Co.	Co.	Center	Homeless Shelter	Hagar Drive Apartments	Housing Admin	AHTF Loan Program	Weatherization	CSBG Core
REVENUES									
Contract & Grant Revenue	\$0.00	\$2,323.88	\$132,408.00	\$15,000.00	\$0.00	\$375,501.05	\$0.00	\$162,729.00	\$365,651.90
Medicaid Grant Revenue	276,594.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	18,724.00	0.00	31,452.00	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
Program Income	4,948.56	50.00	461,322.24	0.00	0.00	3,000.00	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
Other Income	0.00	0.00	95.00	2,524.74	71,083.00	34,699.10	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
Fundraising Revenue	0.00	0.00	788.64	1,427.02	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	96,639.00
Total REVENUES	<u>300,267.21</u>	<u>2,373.88</u>	<u>626,065.88</u>	<u>33,951.76</u>	<u>71,083.00</u>	<u>413,200.15</u>	<u>0.00</u>	<u>162,729.00</u>	<u>462,290.90</u>
EXPENSES									
Indirect Costs	20,706.31	0.00	52,678.76	2,098.91	1,180.56	11,394.80	0.00	8,842.28	28,429.95
Salaries	126,257.99	0.00	318,830.86	12,798.24	7,198.54	69,480.47	0.00	53,916.35	173,356.76
Payroll Taxes and Fringe Benefits	60,322.77	0.00	115,930.41	1,231.75	2,587.00	25,983.76	0.00	20,628.04	83,122.79
Travel	1,543.91	0.00	0.00	44.29	664.16	5,677.46	0.00	359.60	8,644.88
Utilities, Telephone, and Rent	22,186.68	0.00	22,162.06	262.35	33,885.00	8,271.51	0.00	1,615.67	45,961.77
Supplies, Maintenance, and Office	17,991.53	2,373.88	33,209.72	213.98	515.72	4,630.00	0.00	3,319.53	12,531.48
Professional Costs and Contracts	220.00	0.00	0.00	0.00	0.00	1,647.00	0.00	0.00	8,000.00
Interest Expense	0.00	0.00	0.00	0.00	999.12	3,761.36	164.62	0.00	0.00
Other Expense	2,702.66	0.00	3,912.17	2,302.24	1,826.29	13,785.64	0.00	1,957.22	3,698.07
Depreciation	0.00	0.00	0.00	0.00	17,115.92	3,834.96	0.00	0.00	0.00
Energy Assistance and Other Services	24,449.96	0.00	46,596.86	0.00	592.52	265,600.25	0.00	72,359.87	1,906.20
In Kind Expense	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	96,639.00
Total EXPENSES	<u>276,381.81</u>	<u>2,373.88</u>	<u>593,320.84</u>	<u>33,951.76</u>	<u>66,564.83</u>	<u>414,067.21</u>	<u>164.62</u>	<u>162,998.56</u>	<u>462,290.90</u>
EXCESS REVENUE (EXPENSE)	<u>\$23,885.40</u>	<u>\$0.00</u>	<u>\$32,745.04</u>	<u>\$0.00</u>	<u>\$4,518.17</u>	<u>-\$867.06</u>	<u>-\$164.62</u>	<u>-\$269.56</u>	<u>\$0.00</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
 Schedule of Revenues and Expenditures-Contract Basis  
 Individual Programs  
 For the Year Ended June 30, 2011

	FEMA- Madison Co.	FEMA- Estill Co.	FEMA- Powell Co.	Self Development - Madison Co.	Self Development - Clark Co.	Wintercare	LIHEAP	YIP - Estill & Powell	Transportation Operating
<b>REVENUES</b>									
Contract & Grant Revenue	\$14,574.24	\$0.00	\$6,446.00	\$0.00	\$0.00	\$16,496.10	\$2,738,405.00	\$114,772.44	\$573,772.00
Medicaid Grant Revenue	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
Local Funds	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	51,361.22
United Way	0.00	0.00	0.00	4,056.96	234.00	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	54,910.15
Interest Income	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	42.46	3,000.00
In-Kind Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,000.00
Total REVENUES	<u>14,574.24</u>	<u>0.00</u>	<u>6,446.00</u>	<u>4,056.96</u>	<u>234.00</u>	<u>16,496.10</u>	<u>2,738,405.00</u>	<u>114,814.90</u>	<u>744,043.37</u>
<b>EXPENSES</b>									
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,845.40	8,979.71	44,052.48
Salaries	0.00	0.00	0.00	0.00	0.00	0.00	133,203.61	54,754.29	267,397.06
Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	46,051.71	13,771.58	112,924.60
Travel	0.00	0.00	0.00	0.00	0.00	0.00	2,278.13	6,539.14	60.28
Utilities, Telephone, and Rent	0.00	0.00	0.00	0.00	0.00	0.00	15,053.02	3,781.93	22,166.95
Supplies, Maintenance, and Office	329.88	0.00	0.00	0.00	0.00	0.00	16,624.30	9,662.56	15,489.56
Professional Costs and Contracts	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
Other Expense	0.00	0.00	0.00	140.82	0.00	0.00	14,588.63	775.90	6,433.41
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	14,158.66	7,267.73	6,419.95	3,235.68	500.00	16,496.10	2,488,760.20	16,549.79	197,353.06
In Kind Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,000.00
Total EXPENSES	<u>14,488.54</u>	<u>7,267.73</u>	<u>6,419.95</u>	<u>3,376.50</u>	<u>500.00</u>	<u>16,496.10</u>	<u>2,738,405.00</u>	<u>114,814.90</u>	<u>726,877.40</u>
EXCESS REVENUE (EXPENSE)	<u>\$85.70</u>	<u>-\$7,267.73</u>	<u>\$26.05</u>	<u>\$680.46</u>	<u>-\$266.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$17,165.97</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	HCH - 5 H80CS04432	ASAP	SHP Transitional	Perm Bluegrass CAP SHP	Family Self Sufficiency Case Mngr	Powell Duplexes Operating	Summer Cooling	Summer Food	Healthy Marriage
REVENUES									
Contract & Grant Revenue	\$714,445.23	\$41,452.26	\$275,850.00	\$35,261.00	\$676.58	\$24,137.50	\$165,457.00	\$14,367.00	\$526,471.43
Medicaid Grant Revenue	9,472.93	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
Local Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	46,429.51	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
Other Income	(178.94)	0.00	10,000.00	3,800.00	0.00	15,762.00	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
Fundraising Revenue	0.00	165.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>443,826.64</u>	<u>0.00</u>	<u>49,981.81</u>	<u>0.00</u>	<u>0.00</u>	<u>4,158.53</u>	<u>0.00</u>	<u>0.00</u>	<u>56,135.08</u>
Total REVENUES	<u>1,213,995.37</u>	<u>41,618.01</u>	<u>335,831.81</u>	<u>39,061.00</u>	<u>676.58</u>	<u>44,058.03</u>	<u>165,457.00</u>	<u>14,367.00</u>	<u>582,606.51</u>
EXPENSES									
Indirect Costs	68,993.67	0.00	17,988.30	1,056.70	23.43	2,041.51	628.00	203.61	28,819.81
Salaries	420,693.09	0.00	109,684.76	6,443.30	142.88	12,448.21	3,829.34	1,241.50	175,733.97
Payroll Taxes and Fringe Benefits	137,055.00	0.00	43,838.17	3,024.99	59.31	3,940.35	2,135.63	366.25	105,998.37
Travel	7,163.60	484.78	5,176.06	35.14	99.96	263.60	0.00	677.46	14,823.08
Utilities, Telephone, and Rent	27,391.95	203.88	11,455.12	1,541.10	0.00	14,562.39	0.00	0.17	26,997.52
Supplies, Maintenance, and Office	54,469.94	2,732.52	2,675.73	50.92	351.00	549.18	7,107.59	5,827.96	39,617.68
Professional Costs and Contracts	3,200.00	25,874.92	0.00	0.00	0.00	0.00	0.00	0.00	101,563.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	13,955.78	6,093.91	2,174.54	203.13	0.00	719.51	860.44	0.00	32,918.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	37,245.70	6,228.00	98,549.82	26,832.16	0.00	36.50	150,896.00	2,280.99	0.00
In Kind Expense	<u>443,826.64</u>	<u>0.00</u>	<u>49,981.81</u>	<u>0.00</u>	<u>0.00</u>	<u>4,158.53</u>	<u>0.00</u>	<u>0.00</u>	<u>56,135.08</u>
Total EXPENSES	<u>1,213,995.37</u>	<u>41,618.01</u>	<u>341,524.31</u>	<u>39,187.44</u>	<u>676.58</u>	<u>38,719.78</u>	<u>165,457.00</u>	<u>10,597.94</u>	<u>582,606.51</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$5,692.50</u>	<u>-\$126.44</u>	<u>\$0.00</u>	<u>\$5,338.25</u>	<u>\$0.00</u>	<u>\$3,769.06</u>	<u>\$0.00</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	<u>AHTF Housing</u>	<u>Indirect</u>	<u>BG FAY ADMINISTRATION</u>	<u>BG FAY REGIONAL NETWORK</u>	<u>BG FAY RNC COORDINATOR</u>	<u>BG FAY FATHERHOOD</u>	<u>BG FAY IN HOME SERVICES</u>	<u>BG FAY FTM</u>	<u>BG FAY SVTS</u>
REVENUES									
Contract & Grant Revenue	\$18,980.59	\$0.00	\$19,441.34	\$9,860.00	\$6,000.00	\$4,572.00	\$109,636.00	\$7,831.00	\$9,156.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>65,734.00</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>18,980.59</u>	<u>0.00</u>	<u>85,175.34</u>	<u>9,860.00</u>	<u>6,000.00</u>	<u>4,572.00</u>	<u>109,636.00</u>	<u>7,831.00</u>	<u>9,156.00</u>
EXPENSES									
Indirect Costs	0.00	(1,492,374.14)	13,787.37	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	0.00	814,162.26	3,650.08	0.00	6,000.00	0.00	66,413.33	1,421.33	6,584.00
Payroll Taxes and Fringe Benefits	0.00	269,792.78	1,238.40	0.00	0.00	0.00	25,175.96	3,107.49	2,055.91
Travel	0.00	10,928.06	501.02	55.95	0.00	0.00	6,656.63	3,126.37	116.34
Utilities, Telephone, and Rent	0.00	100,155.93	28.52	0.00	0.00	0.00	896.47	150.00	50.00
Supplies, Maintenance, and Office	0.00	103,862.79	16.39	3,101.91	0.00	723.83	2,467.41	2.81	349.75
Professional Costs and Contracts	0.00	42,612.50	0.00	2,700.09	0.00	2,350.00	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
Other Expense	0.00	13,747.66	0.00	2,363.38	0.00	1,498.17	1,040.54	15.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	19,226.75	202.34	219.56	1,638.67	0.00	0.00	6,985.66	8.00	0.00
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>65,734.00</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>19,226.75</u>	<u>(136,909.82)</u>	<u>85,175.34</u>	<u>9,860.00</u>	<u>6,000.00</u>	<u>4,572.00</u>	<u>109,636.00</u>	<u>7,831.00</u>	<u>9,156.00</u>
EXCESS REVENUE (EXPENSE)	<u>-\$246.16</u>	<u>\$136,909.82</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>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
 Schedule of Revenues and Expenditures-Contract Basis  
 Individual Programs  
 For the Year Ended June 30, 2011

	BG FAYETTE BRENDA COWAN	KIPDA ADMINISTRATION	KIPDA REGIONAL NETWORK	KIPDA REGIONAL NETWORK	KIPDA FATHERHOOD	KIPDA IN HOME BASED	KIPDA FTM	KIPDA SVTS	BG RURAL ADMIN
REVENUES									
Contract & Grant Revenue	\$30,000.00	\$16,643.43	\$8,480.13	\$6,000.00	\$4,997.24	\$62,522.02	\$20,296.00	\$47,358.00	\$18,764.77
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	<u>5,500.00</u>	<u>57,376.00</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>64,181.00</u>
Total REVENUES	<u>35,500.00</u>	<u>74,019.43</u>	<u>8,480.13</u>	<u>6,000.00</u>	<u>4,997.24</u>	<u>62,522.02</u>	<u>20,296.00</u>	<u>47,358.00</u>	<u>82,945.77</u>
EXPENSES									
Indirect Costs	0.00	13,699.33	0.00	0.00	0.00	0.00	0.00	0.00	15,841.06
Salaries	0.00	1,704.24	0.00	6,000.00	0.00	34,399.25	11,959.59	29,469.40	1,813.69
Payroll Taxes and Fringe Benefits	8,400.00	190.99	0.00	0.00	0.00	14,768.83	6,170.04	8,461.28	(748.28)
Travel	0.00	668.93	283.55	0.00	41.36	7,588.40	2,082.57	8,982.27	1,481.90
Utilities, Telephone, and Rent	0.00	25.44	2.16	0.00	0.09	90.00	75.00	327.53	100.34
Supplies, Maintenance, and Office	0.00	79.76	3,313.52	0.00	643.03	990.03	8.80	102.52	1.32
Professional Costs and Contracts	21,600.00	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
Other Expense	0.00	0.00	4,388.40	0.00	4,312.76	895.03	0.00	15.00	0.00
Depreciation	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	274.74	492.50	0.00	0.00	3,790.48	0.00	0.00	274.74
In Kind Expense	<u>5,500.00</u>	<u>57,376.00</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>64,181.00</u>
Total EXPENSES	<u>35,500.00</u>	<u>74,019.43</u>	<u>8,480.13</u>	<u>6,000.00</u>	<u>4,997.24</u>	<u>62,522.02</u>	<u>20,296.00</u>	<u>47,358.00</u>	<u>82,945.77</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>

See independent auditor's report on additional information



Kentucky River Foothills Development Council, Inc.  
 Schedule of Revenues and Expenditures-Contract Basis  
 Individual Programs  
 For the Year Ended June 30, 2011

	BG RURAL REGIONAL NETWORK	BG RURAL RNC	BG RURAL FATHERHOOD	BG RURAL IN-HOME	BG RURAL FTM	BG RURAL SVTS	ODJ 2005-WH-AX-0060	Estill Phase IV and V	Estill Fourplex HOME
<b>REVENUES</b>									
Contract & Grant Revenue	\$8,872.77	\$6,000.00	\$4,939.47	\$102,508.75	\$15,266.00	\$30,532.00	\$47,869.20	\$0.00	\$0.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUES	<u>8,872.77</u>	<u>6,000.00</u>	<u>4,939.47</u>	<u>102,508.75</u>	<u>15,266.00</u>	<u>30,532.00</u>	<u>47,869.20</u>	<u>0.00</u>	<u>0.00</u>
<b>EXPENSES</b>									
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,236.06	0.00	0.00
Salaries	0.00	6,000.00	0.00	60,281.45	8,107.41	20,389.01	7,536.90	0.00	0.00
Payroll Taxes and Fringe Benefits	0.00	0.00	0.00	22,398.82	5,088.79	3,964.37	7,353.79	0.00	0.00
Travel	37.65	0.00	0.00	5,287.71	1,572.77	3,835.22	644.50	0.00	0.00
Utilities, Telephone, and Rent	1.97	0.00	0.00	668.54	225.00	150.08	1,005.47	0.00	0.00
Supplies, Maintenance, and Office	3,028.07	0.00	4,069.47	4,099.42	257.03	2,147.57	2,171.50	0.44	425.39
Professional Costs and Contracts	3,363.97	0.00	0.00	0.00	0.00	0.00	16,823.18	0.00	50.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,086.40
Other Expense	1,921.95	0.00	870.00	1,356.30	15.00	45.75	318.80	0.00	102.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	519.16	0.00	0.00	8,416.51	0.00	0.00	10,779.00	0.00	19,557.88
In Kind Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSES	<u>8,872.77</u>	<u>6,000.00</u>	<u>4,939.47</u>	<u>102,508.75</u>	<u>15,266.00</u>	<u>30,532.00</u>	<u>47,869.20</u>	<u>0.44</u>	<u>21,221.67</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>-\$0.44</u>	<u>-\$21,221.67</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	TX Capital KY 04-0009 (G09F809Z)	TX Capital KY-04-0012 G12F909Z	Liberty Place CDBG	Liberty Place Services	LP East Hill	Holly Street Housing	FPP Bluegrass Rural	FPP BG Fayette	FPP KIPDA Rural
REVENUES									
Contract & Grant Revenue	\$21,816.00	\$17,641.74	\$237,500.00	\$0.00	\$10,000.00	\$0.00	\$800,667.00	\$768,418.52	\$667,635.34
Medicaid Grant Revenue	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
Local Funds	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
United Way	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	659,414.14	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	6.80	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	22,114.00	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>
Total REVENUES	<u>21,816.00</u>	<u>17,641.74</u>	<u>237,500.00</u>	<u>681,534.94</u>	<u>10,000.00</u>	<u>0.00</u>	<u>800,667.00</u>	<u>768,418.52</u>	<u>667,635.34</u>
EXPENSES									
Indirect Costs	0.00	0.00	0.00	68,403.14	0.00	0.00	66,461.06	68,005.60	54,490.36
Salaries	0.00	0.00	381,994.16	0.00	0.00	0.00	405,250.42	414,664.80	332,258.30
Payroll Taxes and Fringe Benefits	0.00	0.00	121,177.52	4,897.41	0.00	0.00	154,239.90	135,360.02	111,850.91
Travel	0.00	0.00	0.00	8,692.04	0.00	0.00	61,165.45	32,712.48	60,363.50
Utilities, Telephone, and Rent	0.00	0.00	0.00	15,228.74	0.00	0.00	37,509.18	49,027.54	36,540.19
Supplies, Maintenance, and Office	19,840.00	17,641.74	0.00	82,632.16	10,000.00	0.44	31,231.01	35,981.50	43,210.84
Professional Costs and Contracts	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	940.03	0.00	1,216.67	0.00	0.00	0.00
Other Expense	1,976.00	0.00	0.00	9,567.85	0.00	0.00	5,467.62	5,716.41	4,220.22
Depreciation	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	0.00	191,076.14	0.00	0.00	39,342.36	26,950.17	24,701.02
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>
Total EXPENSES	<u>21,816.00</u>	<u>17,641.74</u>	<u>503,171.68</u>	<u>383,937.51</u>	<u>10,000.00</u>	<u>3,717.11</u>	<u>800,667.00</u>	<u>768,418.52</u>	<u>667,635.34</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$265,671.68</u>	<u>\$297,597.43</u>	<u>\$0.00</u>	<u>-\$3,717.11</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

	TBRA HOME TB09-								
	FPP Northern Bluegrass	0100-01	RHED	Estill Fourplex SHP	TAX Credit Grant	CCF	TREK	TX JARC 5316	TX New Freedom
<b>REVENUES</b>									
Contract & Grant Revenue	\$993,451.88	\$36,011.00	\$126,512.18	\$0.00	\$2,000.00	\$172,016.17	\$68,734.16	\$35,984.00	\$58,328.00
Medicaid Grant Revenue	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
Local Funds	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	35,986.00	0.00
United Way	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	2,996.75
Interest Income	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	9.40	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>149,058.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>993,451.88</u>	<u>36,011.00</u>	<u>126,512.18</u>	<u>0.00</u>	<u>2,000.00</u>	<u>321,075.05</u>	<u>68,743.56</u>	<u>71,970.00</u>	<u>61,324.75</u>
<b>EXPENSES</b>									
Indirect Costs	82,073.18	325.05	2,297.32	43.03	205.00	8,010.35	5,576.96	5,017.12	4,626.90
Salaries	500,446.24	1,982.03	14,008.03	262.39	1,250.00	108,769.33	34,005.88	30,592.24	28,212.78
Payroll Taxes and Fringe Benefits	139,511.63	635.69	3,144.90	90.85	445.00	37,916.43	5,179.45	6,231.54	13,112.52
Travel	83,676.09	0.00	204.26	0.00	0.00	5,471.56	7,787.04	0.00	0.00
Utilities, Telephone, and Rent	55,754.46	0.00	1,097.58	0.00	0.00	2,593.56	1,628.36	0.00	0.00
Supplies, Maintenance, and Office	95,768.54	0.00	289.00	0.00	0.00	14,405.28	1,928.47	0.00	0.58
Professional Costs and Contracts	0.00	0.00	350.00	0.00	100.00	(15,776.04)	0.00	0.00	0.00
Interest Expense	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	6,980.20	149.23	113.70	0.00	0.00	10,625.70	281.38	0.00	5,185.43
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	29,241.54	32,919.00	104,907.39	0.00	0.00	0.00	12,355.02	30,252.53	10,877.99
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>149,058.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>993,451.88</u>	<u>36,011.00</u>	<u>126,512.18</u>	<u>396.27</u>	<u>2,000.00</u>	<u>321,075.05</u>	<u>68,742.56</u>	<u>72,093.43</u>	<u>62,016.20</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$396.27</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1.00</u>	<u>-\$123.43</u>	<u>-\$691.45</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
 Schedule of Revenues and Expenditures-Contract Basis  
 Individual Programs  
 For the Year Ended June 30, 2011

	RTAP	HCH Stimulus	ODJ ARRA	HCH Capital Stimulus	WX ARRA Materials/Labor	Ky Hearth Liberty Place- Financial Assistance Rapid Re	CSBG ARRA	FEMA - Powell ARRA	Ky Hearth Regular Financial Assistance Prevention
REVENUES									
Contract & Grant Revenue	\$2,856.00	\$62,365.72	\$253,860.98	\$140,083.39	\$1,060,521.14	\$74,900.83	\$276,773.39	\$9,055.00	\$167,804.66
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUES	<u>2,856.00</u>	<u>62,365.72</u>	<u>253,860.98</u>	<u>140,083.39</u>	<u>1,060,521.14</u>	<u>74,900.83</u>	<u>276,773.39</u>	<u>9,055.00</u>	<u>167,804.66</u>
EXPENSES									
Indirect Costs	0.00	5,882.32	5,841.30	0.00	57,777.62	5,518.50	24,642.75	8.47	7,738.96
Salaries	1,215.54	35,867.81	35,617.71	0.00	352,302.65	33,648.37	152,969.12	52.94	47,188.68
Payroll Taxes and Fringe Benefits	214.59	18,656.73	25,406.09	0.00	211,929.66	16,681.30	51,355.77	19.69	21,895.70
Travel	0.00	342.10	4,701.36	0.00	3,301.26	0.00	819.73	0.00	0.00
Utilities, Telephone, and Rent	0.00	0.00	4,717.20	0.00	7,865.47	0.00	5,481.52	0.00	3.00
Supplies, Maintenance, and Office	1,425.87	1,277.69	3,954.79	(0.88)	45,753.84	0.00	7,613.01	0.00	0.00
Professional Costs and Contracts	0.00	0.00	69,387.90	35,390.00	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
Other Expense	0.00	339.07	650.47	0.00	8,141.84	501.57	2,891.92	0.00	853.91
Depreciation	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	103,584.16	157,806.01	377,027.16	22,957.00	30,999.57	8,973.90	93,946.97
In Kind Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSES	<u>0.00</u>	<u>62,365.72</u>	<u>253,860.98</u>	<u>193,195.13</u>	<u>1,064,099.50</u>	<u>79,306.74</u>	<u>276,773.39</u>	<u>9,055.00</u>	<u>171,627.22</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$53,111.74</u>	<u>-\$3,578.36</u>	<u>-\$4,405.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$3,822.56</u>

See independent auditor's report on additional information

Kentucky River Foothills Development Council, Inc.  
Schedule of Revenues and Expenditures-Contract Basis  
Individual Programs  
For the Year Ended June 30, 2011

JAG	City of Richmond - KY		Head Start Innovation and Improvement			Early Learning Mentor		
	HEARTH	Head Start Professional Development	Head Start	Project	Early Head Start	Head Start Expansion	Coaches	
REVENUES								
Contract & Grant Revenue	\$45,303.10	\$17,517.77	\$70,227.00	\$5,325,146.00	\$48,063.88	\$1,476,441.75	\$228,409.88	\$39,463.29
Medicaid Grant Revenue	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	61,800.11	0.00	12,391.98	5,793.91	0.00
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	0.00	0.00	0.00	1,348,843.00	6,250.00	208,528.41	31,667.73	18,601.65
Total REVENUES	<u>45,303.10</u>	<u>17,517.77</u>	<u>70,227.00</u>	<u>6,735,789.11</u>	<u>54,313.88</u>	<u>1,697,362.14</u>	<u>265,871.52</u>	<u>58,064.94</u>
EXPENSES								
Indirect Costs	0.00	1,638.61	0.00	444,389.69	3,924.66	115,245.00	16,690.87	1,694.94
Salaries	34,770.75	9,991.55	0.00	2,709,780.01	23,844.04	702,713.47	101,773.61	10,335.00
Payroll Taxes and Fringe Benefits	10,174.94	4,190.78	0.00	1,328,298.40	13,770.85	310,814.21	43,762.09	2,500.81
Travel	0.00	0.00	0.00	11,312.11	1,442.10	3,250.96	0.00	0.00
Utilities, Telephone, and Rent	0.00	0.00	0.00	229,043.76	240.00	30,053.32	7,073.54	0.00
Supplies, Maintenance, and Office	0.00	0.00	31,477.32	255,192.16	2,012.53	231,786.18	32,077.68	4,008.29
Professional Costs and Contracts	0.00	0.00	900.00	126,898.53	0.00	2,967.50	0.00	20,924.25
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	357.41	0.00	37,849.68	40,072.94	260.02	26,254.61	5,575.63	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	3,008.28	0.00	241,958.51	2,569.68	65,748.48	27,250.37	0.00
In Kind Expense	0.00	0.00	0.00	1,348,843.00	6,250.00	208,528.41	31,667.73	18,601.65
Total EXPENSES	<u>45,303.10</u>	<u>18,829.22</u>	<u>70,227.00</u>	<u>6,735,789.11</u>	<u>54,313.88</u>	<u>1,697,362.14</u>	<u>265,871.52</u>	<u>58,064.94</u>
EXCESS REVENUE (EXPENSE)	<u>\$0.00</u>	<u>-\$1,311.45</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>

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.  
 LIHEAP PROGRAM  
 DELEGATE AGREEMENT #10  
 SCHEDULE OF PROGRAM EXPENSES AND QUESTIONED COSTS  
 CONTRACT BASIS  
 FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

<u>Cost Category</u>	<u>Actual</u>	<u>Questioned Costs</u>	<u>Balance</u>
Salaries	\$ 137,033	\$ -	\$ 137,033
Fringe Benefits	48,187	-	48,187
Travel	2,278	-	2,278
Utilities&Rent	15,053	-	15,053
Equipment	-	-	-
Office Supplies	16,877	-	16,877
Miscellaneous	15,766	-	15,766
Indirect	22,473	-	22,473
<b>Total Administrative</b>	<b>257,667</b>	<b>-</b>	<b>257,667</b>
<b>Leveraging</b>			
Benefits:			
Subsidy	731,307	-	731,307
Crisis	1,756,914	-	1,756,914
Cooling	157,974	-	157,974
<b>Total Benefits</b>	<b>2,646,195</b>	<b>-</b>	<b>2,646,195</b>
<b>Total Expenses</b>	<b>\$ 2,903,862</b>	<b>\$ -</b>	<b>\$ 2,903,862</b>
Less: Contract Payments Received Before June 30, 2011			\$ (2,912,084)
Plus: Refund to CAK paid Before June 30, 2011			<u>8,222</u>
<b>Balance Owed to CAK as of June 30, 2011</b>			<b><u>\$ -</u></b>

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.  
 LIHEAP PROGRAM  
 DELEGATE AGREEMENT #10; SUBCONTRACT OF CFC#736-10000001353-1  
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES - CONTRACT BASIS  
 FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

<u>Cost Category</u>	<u>Actual</u>	<u>(Unaudited) Budget</u>	<u>(Over) Under Budget</u>
Administrative	\$ 257,667	\$ 257,667	\$ -
Subsidy	731,307	734,103	2,796
Crisis	1,756,914	1,762,343	5,429
Cooling	157,974	157,974	-
Total	<u>\$ 2,903,862</u>	<u>\$ 2,912,087</u>	<u>\$ 8,225</u>

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL INC.  
HEAD START ADMINISTRATIVE COSTS SCHEDULE  
FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

**Administrative Expenses**

Salaries	\$ 134,603
Fringe Benefits	53,069
Utilities, telephone, and rent	8,739
Supplies, maintenance, and office	40,572
Liability Insurance	32,993
Other	27,281
Indirect	444,390
<b>Total Administrative Expenses</b>	<b>\$ 741,647</b>

Grant Revenue	\$ 5,395,373
In-Kind Revenue	1,348,843
<b>Total Revenue</b>	<b>\$ 6,744,216</b>

**Administrative Percentage** **11.00%**



**FEDERAL FINANCIAL REPORT**

(Follow form instructions)

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 (To report multiple grants, use FFR Attachment) 04CH2164/44	Page of 1   1 pages
---	--	------------------------

3. Recipient Organization (Name and complete address including Zip code)  
 Kentucky River Foothills Development Council, Inc. 309 Spangler Drive, Richmond, KY 40475

4a. DUNS Number 071316657	4b. EIN 61-0650246	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)  2000-2200	6. Report Type <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
------------------------------	-----------------------	--	---	--

8. Project/Grant Period (Month, Day, Year)  
 From: 07/01/2010 To: 06/30/2011

9. Reporting Period End Date (Month, Day, Year)  
 06/30/2011

10. Transactions Cumulative

*(Use lines a-c for single or multiple grant reporting)*

**Federal Cash (To report multiple grants, also use FFR Attachment):**

a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

*(Use lines d-o for single grant reporting)*

**Federal Expenditures and Unobligated Balance:**

d. Total Federal funds authorized	5,395,373
e. Federal share of expenditures	5,395,373
f. Federal share of unliquidated obligations	0
g. Total Federal share (sum of lines e and f)	5,395,373
h. Unobligated balance of Federal funds (line d minus g)	0

**Recipient Share:**

i. Total recipient share required	1,348,843
j. Recipient share of expenditures	1,348,843
k. Remaining recipient share to be provided (line i minus j)	0


**Program Income:**

l. Total Federal program income earned	0
m. Program income expended in accordance with the deduction alternative	0
n. Program income expended in accordance with the addition alternative	0
o. Unexpended program income (line l minus line m or line n)	0

11.	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Indirect Expense	Provisional	16.40%	07/01/2010	06/30/2011	2,709,780	444,390	444,390
	g. Totals:				2,709,780	444,390	444,390

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:  
 Admin \$741,647 Disability \$166,447 T&TA \$70,227 USDA \$61,800

**13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

a. Typed or Printed Name and Title of Authorized Certifying Official Vicki Jozefowicz, Executive Director	c. Telephone (Area code, number, and extension) (859) 624-2046  d. Email Address <a href="mailto:nena@foothillscap.org">nena@foothillscap.org</a>
b. Signature of Authorized Certifying Official 	e. Date Report Submitted (Month, Day, Year) 9/28/2011
14. Agency use only:	

Standard Form 425 - Revised 6/28/2010  
 OMB Approval Number: 0348-0061  
 Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.

Liberty Place Summary

FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

	<b>Ky Hearth Liberty Place- Financial Assistance Rapid Re</b>	<b>ARRA CSBG Liberty Place Nurse*</b>	<b>JAG</b>	<b>Holly Street Housing</b>	<b>Liberty Place CDBG</b>	<b>Liberty Place Services</b>	<b>LP East Hill</b>	<b>Total</b>
<b>Total Revenue</b>	\$ 74,901	\$ 17,041	\$ 45,303	\$ -	\$ 237,500	\$ 681,535	\$ 10,000	\$ 1,066,280
<b>Expenses</b>								
Personnel/Fringe	50,091	9,188	44,800	-	503,171	5,777	-	613,027
Supplies	23,132	7,761	-	3,717	-	283,801	10,000	328,411
Transportation	-	303	-	-	-	12,270	-	12,573
Administrative	6,084	5,783	503	-	-	82,090	-	94,460
<b>Total Expenses</b>	<b>79,307</b>	<b>23,035</b>	<b>45,303</b>	<b>3,717</b>	<b>503,171</b>	<b>383,938</b>	<b>10,000</b>	<b>1,048,471</b>
<b>Excess Revenue Over Expenses</b>	<b>\$ (4,406)</b>	<b>\$ (5,994)</b>	<b>\$ -</b>	<b>\$ (3,717)</b>	<b>\$ (265,671)</b>	<b>\$ 297,597</b>	<b>\$ -</b>	<b>\$ 17,809</b>

\*Part of ARRA CSBG Total on Contract Schedules.

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.  
 CSBG BUDGET TO ACTUAL  
 FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

	<u>Actual</u>	<u>(Unaudited) Budget</u>	<u>(Over) Under Budget</u>
Salaries	\$ 173,997	\$ 178,000	\$ 4,003
Fringe	83,268	84,000	732
Contract Services	8,000	8,000	-
Space Costs	42,647	39,000	(3,647)
Supplies	10,771	13,100	2,329
Utilities	-	12,000	12,000
Travel	7,700	7,000	(700)
Other	7,341	6,795	(546)
Administration	31,927	38,655	6,728
Total Expenditures	<u>\$ 365,651</u>	<u>\$ 386,550</u>	<u>\$ 20,899</u>

See independent auditor's report on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.  
INDIRECT COSTS  
FOR THE YEAR JULY 1, 2010 THROUGH JUNE 30, 2011

<u>Cost Category</u>		<u>Balance</u>
Salaries	\$	814,162
Fringe Benefits		269,793
Travel		10,928
Utilities, Telephone, and Rent		100,155
Supplies, Maintenance, and Office		103,863
Professional Costs and Contracts		42,613
Other Expense		<u>13,950</u>
<b>Total Indirect Costs</b>	<b>\$</b>	<b>1,355,464</b>
<b>Total Direct Salaries</b>	<b>\$</b>	<b>9,159,771</b>
<b>Indirect Rate</b>		<b>14.8%</b>

See independent auditor's report on additional information

**Weatherization ARRA WX-01**

Previously Audited July 1, 2009 thru June 30, 2010

Extension Period July 1, 2010 thru September 30, 2010

	09/10 Audit Amounts	09/10 Extension Period	09/10 Contract Total	Questioned Costs	Balance	(Unaudited) Budget	(Over) Under Budget
Admininstration	\$ 42,674	\$ 14,082	\$ 56,756	\$ -	\$ 56,756	\$ 56,756	\$ -
WX Materials	167,959	51,061	219,020	-	219,020	266,528	47,508
Program Support	213,764	79,153	292,917	-	292,917	287,171	(5,746)
WX Labor	143,549	69,086	212,635	-	212,635	196,510	(16,125)
H&S Materials	60,145	35,707	95,852	-	95,852	88,560	(7,292)
H&S Labor	48,666	22,998	71,664	-	71,664	67,850	(3,814)
Vehicles/Equipment	39,277	-	39,277	-	39,277	39,277	-
Liability Insurance	5,127	1,336	6,463	-	6,463	9,292	2,829
Training	23,066	5,212	28,278	-	28,278	62,588	34,310
<b>Total</b>	<b>\$ 744,227</b>	<b>\$ 278,635</b>	<b>\$ 1,022,862</b>	<b>\$ -</b>	<b>\$ 1,022,862</b>	<b>\$ 1,074,532</b>	<b>\$ 51,670</b>

Less: Contract Payments Received Before June 30, 2010	\$ (516,550)
Less: CAK/KHC Approved Inventory Transfer from DOE- Prior Fiscal Year	(42,638)
Less: Vehicles and Equipment Purchased by CAK during FY2010	(22,466)
Add: Rounding Variance Paid to CAK After June 30, 2010 and Before June 30, 2011	1
Less: Contract Payments Received After June 30, 2010 and Before June 30, 2011	<b>(441,209)</b>
<b>Balance Due From (To) CAK</b>	<b>\$ -</b>
Advance from CAK Balance at September 30, 2011	\$ 45,105

See independent auditor's report on additional information

**Weatherization ARRA WX-11**  
 October 1, 2010 thru June 30, 2011

	2010-2011		Questioned Costs		Balance		(Unaudited) Budget		(Over) Under Budget
Adminstration	\$	42,674	\$	-	\$	42,674	\$	42,674	\$ -
WX Materials		147,675		-		147,675		147,675	-
Program Support		244,499		-		244,499		244,499	-
WX Labor		232,843		-		232,843		232,843	-
H&S Materials		45,895		-		45,895		45,895	-
H&S Labor		48,932		-		48,932		48,932	-
Vehicles/Equipment		7,514		-		7,514		7,514	-
Liability Insurance		2,607		-		2,607		2,607	-
Training		9,247		-		9,247		9,247	-
<b>Total</b>	<b>\$</b>	<b>781,886</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>781,886</b>	<b>\$</b>	<b>781,886</b>	<b>\$ -</b>

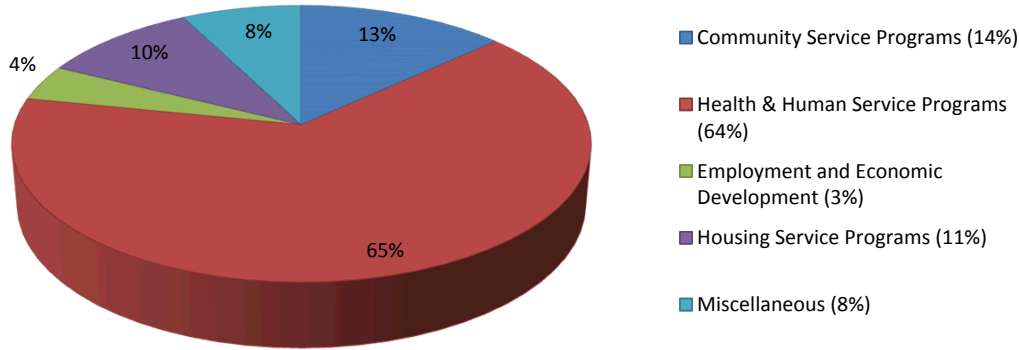
Less: Contract Payments Received Before June 30, 2011	\$	(653,447)
Less: Materials and Equipment Purchased by CAK during FY2011		(9,808)
Less: Advance from CAK Balance at June 30, 2011		(27,610)
<b>Balance Due From (To) CAK as of June 30, 2011</b>	<b>\$</b>	<b>91,021</b>

**Weatherization DOE WX-11**  
 October 1, 2010 thru June 30, 2011

			(Unaudited)		
	2010-2011	Questioned Costs	Balance	Budget	(Over) Under Budget
Adminstration	\$ 12,908	\$ -	\$ 12,908	\$ 12,908	\$ -
WX Materials	45,706	-	45,706	44,760	(946)
Program Support	25,446	-	25,446	31,292	5,846
WX Labor	54,429	-	54,429	49,480	(4,949)
H&S Materials	10,151	-	10,151	10,090	(61)
H&S Labor	11,140	-	11,140	11,250	110
Vehicles/Equipment	1,326	-	1,326	1,326	-
Liability Insurance	1,400	-	1,400	1,400	-
Training	223	-	223	223	-
<b>Total</b>	<b>\$ 162,729</b>	<b>\$ -</b>	<b>\$ 162,729</b>	<b>\$ 162,729</b>	<b>\$ -</b>

Less: Contract Payments Received Before June 30, 2011	\$ (102,208)
Less: Materials and Equipment Purchased by CAK during FY2011	(4,767)
Less: Advance from CAK Balance at June 30, 2011	<b>(25,446)</b>
<b>Balance Due From (To) CAK as of June 30, 2011</b>	<b>\$ 30,308</b>

## FY 2010-2011 Agency Revenue



### Community Service Programs

Community Services Block Grant	\$ 561,077
Low Income Home Energy Assistance	2,903,862
Wintercare	16,496
Madison Homeless Shelter	33,952
FEMA	30,075
	<u>\$ 3,545,462</u>

### Employment & Econ Development Programs

Youth Investment Project/TREK	\$ 183,515
Transportation (Capital & Operating)	928,503
Self Development	4,291
	<u>\$ 1,116,309</u>

### Health & Human Services Programs

Head Start	\$ 7,129,952
Grandparents as Parents	54,314
Early Head Start	1,697,362
Richmond Child Care Center	788,042
Aging	1,074,976
Adult Day Care Programs	300,267
Family Preservation, Reunification,	3,230,173
Community Collaboration for Children	742,468
Healthcare for the Homeless	1,416,443
Healthy Marriage Initiative	582,607
Department for Justice	301,729
	<u>\$ 17,318,333</u>

### Housing Service Programs

Tenant Based Rental Assistance	\$ 36,011
Hagar Drive	71,083
Liberty Place	707,544
Community Development	237,500
Supportive Housing	299,988
Permanent Supportive Housing	35,261
Weatherization	1,223,250
CHDO	25,000
Affordable Housing	49,466
	<u>\$ 2,685,103</u>

### Miscellaneous Programs

\$ 2,034,041

TOTAL AGENCY REVENUE	<u>\$26,699,248</u>
----------------------	---------------------

See independent auditor's report on additional information