

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

Combined Financial Statements

Year Ended June 30, 2012

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

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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, 2012 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, 2012 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 10, 2012 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.

A handwritten signature in black ink that reads "Muench Chilton Madley LLP". The signature is written in a cursive, flowing style.

Lexington, Kentucky
December 10, 2012

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Combined Statement of Financial Position
June 30, 2012

Assets

Current Assets

Cash and cash equivalents	\$ 1,641,588
Accounts receivable	1,355,837
Prepaid expenses	18,675

Total Current Assets	3,016,100
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Property, Plant, and Equipment

Land	842,403
Property, vehicles, and equipment	9,708,145
Less accumulated depreciation	(6,053,789)

Net Property, Plant, and Equipment	4,496,759
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Noncurrent Assets

Forgivable notes receivable	108,000
Other noncurrent assets	22,233

Total Noncurrent Assets	130,233
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Total Assets	\$ 7,643,092
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Liabilities and Net Assets

Current Liabilities

Notes payable (current portion)	\$ 153,100
Accounts payable	415,738
Deferred revenue	9,464
Accrued unemployment (current portion)	472,919
Accrued expenses and other liabilities	971,381

Total Current Liabilities	2,022,602
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Long Term Liabilities

Notes payable	1,802,503
Forgivable notes payable	248,741
Other long term liabilities	11,722

Total Long Term Liabilities	2,062,966
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Total Liabilities	4,085,568
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Net Assets

Unrestricted	2,430,193
Temporarily restricted	1,127,331

Total Net Assets	3,557,524
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Total Liabilities and Net Assets	\$ 7,643,092
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See accompanying notes.

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Combined Statement of Activities
Year Ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains, and Other Support:			
Grant revenues	\$ 872,723	\$ 19,374,016	\$ 20,246,739
Interest income	3,323	115	3,438
Management fees and other revenues	2,115,885	562,065	2,677,950
Fund raising revenue	23,706	34,857	58,563
In-kind revenue	384,971	2,522,465	2,907,436
Other:			
Satisfaction of program restrictions	20,249,520	(20,249,520)	-
	<u>23,650,128</u>	<u>2,243,998</u>	<u>25,894,126</u>
 Total Revenues, Gains, and Other Support			
Expenses and Losses:			
Head start and community action programs	21,413,888	-	21,413,888
Management and general	1,294,438	-	1,294,438
Fundraising	6,246	-	6,246
In-kind expenses	384,971	2,522,465	2,907,436
	<u>23,099,543</u>	<u>2,522,465</u>	<u>25,622,008</u>
 Total Expenses and Losses			
Change in Net Assets	550,585	(278,467)	272,118
 Net Assets at July 1, 2011	<u>1,879,608</u>	<u>1,405,798</u>	<u>3,285,406</u>
 Net Assets at June 30, 2012	<u>\$ 2,430,193</u>	<u>\$ 1,127,331</u>	<u>\$ 3,557,524</u>

See accompanying notes.

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Combined Statement of Functional Expenses
Year Ended June 30, 2012

	Head Start and Community Action Program Services	Management and General Expenses	Fundraising Expenses	In-kind	Total Expenses
Personnel Costs	\$ 12,966,436	\$ 1,054,854	\$ -	\$ -	\$ 14,021,290
Travel	464,972	10,304	-	-	475,276
Utilities, Telephone, and Rent	852,681	102,480	-	-	955,161
Supplies, Maintenance, and Office	1,175,285	65,976	-	-	1,241,261
Professional Costs and Contracts	385,716	42,666	-	-	428,382
Interest Expense	135,614	-	-	-	135,614
Other Expenses	440,574	18,158	-	-	458,732
Depreciation	575,600	-	-	-	575,600
Energy Assistance and Other Services	4,417,010	-	-	-	4,417,010
Fundraising Expenses	-	-	6,246	-	6,246
In-Kind	-	-	-	2,907,436	2,907,436
	<u>\$ 21,413,888</u>	<u>\$ 1,294,438</u>	<u>\$ 6,246</u>	<u>\$ 2,907,436</u>	<u>\$ 25,622,008</u>

See accompanying notes.

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Combined Statement of Cash Flows
Year Ended June 30, 2012

Cash flows from operating activities:	
Change in net assets	\$ 272,118
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	575,600
Changes in:	
Accounts receivable	245,135
Prepays	(7,989)
Other noncurrent assets	3,684
Accounts payable	(175,448)
Deferred revenue	(5,176)
Forgivable notes receivable	9,000
Forgivable notes payable	(9,000)
Accrued unemployment	12,170
Accrued expenses	(38,024)
Other long term liabilities	(3,272)
	<hr/>
Net cash provided by operating activities	878,798
Cash flows from investing activities:	
Proceeds from sales of capital assets	11,534
Purchase of property, plant and equipment	(661,916)
	<hr/>
Net cash used in investing activities	(650,382)
Cash flows from financing activities:	
Proceeds from forgivable notes payable	140,741
Proceeds from notes payable	269,669
Payments on notes payable	(344,538)
	<hr/>
Net cash used in financing activities	65,872
Net increase in cash	294,288
Cash at July 1, 2011	1,347,300
	<hr/>
Cash at June 30, 2012	\$ 1,641,588
	<hr/> <hr/>
Supplemental Disclosure of Cash Flow Information	
Interest Paid	\$ 135,614
	<hr/> <hr/>

See accompanying notes.

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Financial Statements
Year Ended June 30, 2012

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, 2012 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, 2012. 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)
Year Ended June 30, 2012

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, 2012, total real estate held for sale was \$117,341.

Land, buildings, and equipment consisted of the following at June 30, 2012:

Nondepreciable

Land	\$ 842,403
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Depreciable

Buildings and improvements, vehicles, and equipment	<u>9,708,145</u>
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Total Property and Equipment	<u>\$ 10,550,548</u>
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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, 2012 was \$2,907,436. 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)
Year Ended June 30, 2012

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 Auditor's Report which represents the date the financial statements were available to be issued. In July of 2012, the Organization received notice from the Cabinet for Health and Family Services that the Family Reunification contracts would not be renewed for the upcoming fiscal year 2013. In total, these contracts represent \$3,343,756 of the total revenue in fiscal year 2012. Kentucky River Foothills Development Council, Inc. will also no longer provide Homecare services in Madison County. The discontinuation of this service was a voluntary decision on behalf of KRFDC. The services will be provided to Madison clients by another agency; therefore, this discontinuation will not impact the overall human services to its clients.

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, 2012, the total market value of the fund was \$23,676.

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 15.1% 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, 2012 Kentucky River Foothills Development Council, Inc.'s uninsured cash balance totaled \$1,549,566. 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	\$ 6,878,626
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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.

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Financial Statements (Continued)
Year Ended June 30, 2012

Note G - Pension Plan (Continued)

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 18.96% for the year ended June 30, 2012. Pension expense for the Organization for the year ended June 30, 2012 was \$1,421,770.

The Organization also offers employees the option to participate in a 401(k) defined contribution plan. However, the Organization does not contribute.

Note H - Operating Leases

The Agency leases equipment, office space, and classroom space at several locations. Total rental expense under all leases is \$370,093. The future amounts of the lease commitments under non-cancelable operating leases are as follows:

<u>June 30</u>	<u>Amount</u>
2013	\$ 19,476
2014	19,476
2015	19,476
2016	19,476
2017	19,476
2018 - 2030	<u>248,319</u>
	<u>\$ 345,699</u>

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Financial Statements (Continued)
Year Ended June 30, 2012

Note I - Temporarily Restricted Net Assets

Temporarily restricted net assets, as of June 30, 2012, 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	\$ 100,228
Agency	2,171,973
ASAP Program	26,214
Family Preservation and Community Collaboration for Children	(5,570)
DDJ	(7,193)
Homeless Shelter	(1,758)
Supportive Housing	(10,515)
Domestic Violence	(6,993)
Housing	248,510
Community Services Block Grant	(58)
FEMA	4,673
LIHEAP	555
Youth Investment Project	(13,507)
Transportation	(446,992)
Liberty Place	(877,752)
Health Care for the Homeless	(55,805)
Weatherization	(7,022)
Head Start	3,485
Community Food and Nutrition	4,858
	<u>\$ 1,127,331</u>

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2012

Note J - Notes Payable

Notes payable at June 30, 2012 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	\$ 648	\$ 13,337
Variable rate note, due 2018, secured by real estate	6,222	155,269
7.94% note, 119 payments of \$14,949 starting August 2008, final payment due July 2018	63,698	1,305,812
Variable rate note at the prime rate, due 2016, monthly payments of \$1,238 including principal and interest, secured by real estate	9,920	45,591
Demand variable interest rate note, interest due quarterly, unsecured, matures July 11, 2012	147	-
1.5% note, secured by real estate, annual payment of \$22,556 including interest, final payment due April 2016	21,870	30,953
1% loan, secured by real estate, principal due annually, final payment due July 2023	6,887	72,773
1% loan, secured by real estate, principal due annually of \$1,050, final payment due July 2024	1,050	11,550
0% loan, secured by real estate, no payments until maturity, final payment due February 2013	40,000	-
5% loan, secured by real estate, final payment due May 2042	2,658	167,218
	<u>\$ 153,100</u>	<u>\$ 1,802,503</u>

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Financial Statements (Continued)
For the Year Ended June 30, 2012

Note J - Notes Payable (Continued)

The maturities of the notes payable of \$1,955,603 for the year ending June 30, 2012 are as follows:

<u>June 30</u>	<u>Amount</u>
2013	\$ 153,100
2014	129,549
2015	120,548
2016	120,874
2017	122,521
Thereafter	<u>1,309,011</u>
Total	<u>\$ 1,955,603</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, 2012 and has not been utilized in the past.

Kentucky River Foothills Development Council, Inc. also extended their demand variable interest rate note due July 11, 2012 until July 11, 2013 subsequent to year end.

Note K - Forgivable Notes Receivable

Kentucky River Foothills Development Council, Inc. holds seven forgivable notes receivable totaling \$108,000 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, 2012 is \$108,000.

KHC issued a note to the Agency during 2012 for construction of Estill Fourplex property for income qualified individuals to lease, pursuant to its Specialized Housing Program and the Act. The note will be forgiven annually beginning in the eleventh year equal to ten percent of the original principal amount for the following ten years. The balance of this note at June 30, 2012 is \$140,741.

Supplementary Information

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

	CFDA Number	Pass Through Number	Disbursements
U.S. Department of Health and Human Services			
Direct programs			
Head Start Cluster			
Head Start	93.600	N/A	\$ 6,385,030
Head Start GAP	93.600	N/A	11,883
ARRA - Head Start	93.708	N/A	45,608
ARRA - Early Learning Mentor	93.709	N/A	185,537
ARRA - Early Head Start	93.709	N/A	<u>436,105</u>
Total			7,064,163
Health Care Cluster			
Health Care for Homeless	93.527	N/A	35,000
Health Care for Homeless	93.224	N/A	<u>835,049</u>
Total			870,049
ARRA - Grants to Health Center Programs	93.703	N/A	149,244
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	N/A	591,874
Passed Thru Gateway Community Action Partnership			
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	N/A	<u>208,510</u>
Total			800,384
Passed Thru Commonwealth of Kentucky CFHS			
Promoting Safe and Stable Families	93.556	736 1000004070	173,131
Promoting Safe and Stable Families	93.556	736 1000004070	230,588
Promoting Safe and Stable Families	93.556	736 1000004070	188,059
Promoting Safe and Stable Families	93.556	736 1000004237	299,095
Promoting Safe and Stable Families	93.556	736 1000004015	98,031
Promoting Safe and Stable Families	93.556	736 1000004014	95,585
Promoting Safe and Stable Families	93.556	736 1000004016	<u>67,654</u>
Total			1,152,143
Community-Based Child Abuse Prevention Grants	93.590	736 1000004015	99,172
Community-Based Child Abuse Prevention Grants	93.590	736 1000004014	96,957
Community-Based Child Abuse Prevention Grants	93.590	736 1000004016	<u>104,473</u>
Total			300,602
Community Services Block Grant	93.569	736 1000001860	407,956
Passed Thru Bluegrass Area Development District			
Aging Cluster			
Aging Title B	93.044	N/A	125,721
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	N/A	<u>86,078</u>
Total			211,799

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

	CFDA Number	Pass Through Number	Disbursements
Passed Thru CAK			
Low Income Energy Assistance (LIHEAP)	93.568	10	2,028,291
Total U.S. Department of Health and Human Services			12,984,631
U.S. Department of Transportation			
Passed through Commonwealth of Kentucky Transportation Cabinet			
Formula Grants for Other Than Urbanized Areas	20.509	N/A	2,721
Formula Grants for Other Than Urbanized Areas	20.509	G713228Z	396,472
			399,193
New Freedom Program Operating Grant	20.521	GNF0457Z	33,282
Job Access - Reverse Commute Operating Grant	20.516	GJF0737Z	51,904
Federal Transit Capital Investment Grants	20.500	G12F909Z & G28F109Z	132,296
Total U.S. Department of Transportation			616,675
U.S. Department of Energy			
Passed Thru CAK			
Weatherization Assistance for Low-Income Persons	81.042	10	27,827
ARRA - Weatherization Assistance for Low-Income Persons	81.042	10	826,269
Total U.S. Department of Energy			854,096
U.S. Department of Housing and Urban Development			
Direct programs			
RHED	14.250	RH-09-KY-1-0229	33,210
Total			33,210
Passed Thru Kentucky Housing Corporation			
Transitional Supportive Housing	14.235	KY0024B4I001003	275,850
Permanent Supportive Housing	14.235	KY0023B4I001003	35,261
Estill Fourplex Construction Loan	14.235	KY0105B4I000900	140,741
Estill Fourplex Operating	14.235	KY0105B4I000900	4,611
Permanent Supportive Housing - Powell Duplex	14.235	KY0110B4I001004	12,207
Total			468,670
CHDO	14.239	N/A	38,750
HOME Estill Fourplex Loan	14.239	RN10-0597-01	170,091
Tenant Based Rental Assistance	14.239	TB09-11-0100-01	52,137
HOME Housing	14.239	HB10-0100-01	534,770
Total			795,748
Emergency Shelter	14.231	N/A	32,000
Passed Thru City of Richmond			
CDBG (Community Development Block Grant)	14.228	N/A	237,500

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2012

	CFDA Number	Pass Through Number	Disbursements
Passed Thru Kentucky Housing Corporation			
ARRA - HEARTH Regular	14.257	KH09-0100-01	122,721
ARRA - HEARTH Liberty Place	14.257	KH09-0100-02	<u>42,086</u>
Total			164,807
Total U.S. Department of Housing and Urban Development			1,731,935
Appalachian Regional Commission			
Passed Thru CHFS			
ARC-ASAP	23.011	NA	<u>35,977</u>
Total Appalachian Regional Commission			35,977
U.S. Department of Justice			
Direct programs			
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault	16.736	N/A	9,788
ARRA - Recovery Act Transitional Housing	16.805	N/A	100,617
Passed through Kentucky Justice & Public Safety Cabinet			
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	N/A	<u>74,180</u>
Total U.S. Department of Justice			184,585
U.S. Department of Labor			
Passed Through Bluegrass Area Development District			
WIA Youth Program	17.259	YIP	104,492
TREK	17.259	TREK	<u>96,250</u>
Total U.S. Department of Labor			200,742
U.S. Department of Agriculture			
Passed Through Kentucky Department of Education			
Child Care Food Program - Head Start	10.558	073-J28-999	91,159
Child Care Food Program - RCC	10.558	073-J90-999	34,320
Adult Day Food Service	10.558	073-U17-999	<u>20,663</u>
Total U.S. Department of Agriculture			146,142
U.S. Department of Homeland Security			
Direct programs			
Emergency Food and Shelter National Board Program	97.024	N/A	<u>26,192</u>
Total U.S. Department of Homeland Security			26,192
U.S. Department of Treasury			
Direct programs			
Tax Counseling for the Elderly	21.006	T12025	<u>430</u>
Total U.S. Department of Treasury			430
Total Expenditures of Federal Awards			<u><u>\$ 16,781,405</u></u>

Kentucky River Foothills Development Council, Inc.
dba Foothills Community Action Partnership
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

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.

Note B – Loan Balances

Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership had the following loan balances outstanding at June 30, 2012. These loan balances outstanding have continuing compliance requirements:

Program Title	Federal CFDA Number	Amount Outstanding
Estill Fourplex Construction Loan	14.235	\$140,741
HOME Estill Fourplex Loan	14.239	\$169,876

**Kentucky River Foothills Development Council, Inc.
 dba Foothills Community Action Partnership
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2012**

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>
93.703	ARRA – Grants to Health Center Programs
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants
81.042	Weatherization Assistance for Low-Income Persons
16.805	Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault
14.257	HEARTH
14.239	Home Investment Partnership Program
93.568	Low Income Energy Assistance (LIHEAP)

8. The threshold used for distinguishing between Type A and B programs was \$503,442.
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, 2012

None

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 combined financial statements of Kentucky River Foothills Development Council, Inc. dba Foothills Community Action Partnership as of and for the year ended June 30, 2012, and have issued our report thereon dated December 10, 2012. 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 black ink, reading "Munger Chilton Madley LLP". The signature is written in a cursive, flowing style.

Lexington, Kentucky
December 10, 2012

**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, 2012. 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, 2012.

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.



Lexington, Kentucky
December 10, 2012

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, 2012 and have issued our report thereon dated December 10, 2012, 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.

A handwritten signature in black ink that reads "Muenzer Chilton Madley LLP". The signature is written in a cursive, flowing style.

December 10, 2012

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	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.
REVENUES							
Contract & Grant Revenue	\$ 63,798.00	\$ 63,800.00	\$ 66,171.00	\$ 55,406.00	\$ 58,905.00	\$ 80,359.00	\$ 137,215.00
Medicaid Grant Revenue	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
Local Funds	0.00	0.00	49,991.13	4,533.65	12,000.00	12,000.00	27,358.87
Program Income	6,875.26	1,023.25	7,591.00	2,910.00	900.00	695.50	1,311.11
United Way	0.00	15,701.87	0.00	0.00	7,205.70	3,658.53	0.00
Other Income	1,595.32	2,041.60	1,442.82	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	12,818.98	4,106.88	1,873.00	5,244.50	1,265.41	117.50	1,543.60
In-Kind Revenues	<u>3,380.26</u>	<u>7,262.30</u>	<u>15,975.96</u>	<u>1,786.20</u>	<u>3,380.26</u>	<u>7,262.30</u>	<u>15,975.96</u>
Total REVENUES	<u>88,467.82</u>	<u>93,935.90</u>	<u>143,044.91</u>	<u>69,880.35</u>	<u>83,656.37</u>	<u>104,092.83</u>	<u>183,404.54</u>
EXPENSES							
Indirect Costs	6,632.18	6,348.51	7,484.65	5,499.50	5,996.64	7,737.80	13,917.21
Salaries	43,921.70	42,043.05	49,567.18	36,420.55	39,712.79	51,243.66	92,166.93
Payroll Taxes and Fringe Benefits	16,513.08	11,378.78	24,893.97	13,402.68	15,455.21	15,079.72	41,454.00
Travel	2,376.84	2,553.53	3,386.34	3,168.90	7,244.94	6,405.29	4,895.57
Utilities, Telephone, and Rent	5,679.25	5,884.42	17,477.11	1,404.24	5,655.53	6,033.63	1,404.20
Supplies, Maintenance, and Office	3,665.70	3,788.84	4,958.47	762.36	1,296.71	3,721.57	2,014.72
Professional Costs and Contracts	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
Other Expense	632.20	624.76	805.47	2,166.64	1,245.84	980.43	822.67
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	5,666.61	14,051.71	16,650.64	5,269.28	6,485.51	5,628.43	10,753.28
In Kind Expense	<u>3,380.26</u>	<u>7,262.30</u>	<u>15,975.96</u>	<u>1,786.20</u>	<u>3,380.26</u>	<u>7,262.30</u>	<u>15,975.96</u>
Total EXPENSES	<u>88,467.82</u>	<u>93,935.90</u>	<u>141,199.79</u>	<u>69,880.35</u>	<u>86,473.43</u>	<u>104,092.83</u>	<u>183,404.54</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ 1,845.12	\$ -	\$ (2,817.06)	\$ -	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Aging Home Care - Powell Co.	Aging Adult Day Care - Powell Co.	Aging Caregiver - Powell Co.	Richmond Child Care Center	Homeless Shelter	Hagar Drive Apartments	Housing Admin
REVENUES							
Contract & Grant Revenue	\$ 48,942.00	\$ -	\$ 2,381.36	\$ 105,753.00	\$ 22,880.55	\$ -	\$ 751,744.09
Medicaid Grant Revenue	0.00	315,905.22	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	20,663.00	0.00	34,320.00	0.00	0.00	0.00
Local Funds	15,466.35	0.00	0.00	0.00	0.00	0.00	0.00
Program Income	939.00	2,961.00	0.00	538,918.18	0.00	0.00	0.00
United Way	1,117.90	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	95.00	0.00	0.00	4,905.10	73,516.51	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	307.65	1,808.73	0.00	0.00
In-Kind Revenues	<u>1,786.20</u>	<u>522.60</u>	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>68,251.45</u>	<u>340,146.82</u>	<u>2,381.36</u>	<u>679,298.83</u>	<u>61,594.38</u>	<u>73,516.51</u>	<u>751,744.09</u>
EXPENSES							
Indirect Costs	5,496.25	20,324.16	0.00	59,934.54	3,588.46	1,104.09	15,029.09
Salaries	36,398.98	134,596.56	0.00	396,917.50	23,764.68	7,311.88	99,530.38
Payroll Taxes and Fringe Benefits	15,360.34	61,408.33	0.00	120,783.71	1,947.60	2,244.90	34,409.32
Travel	3,182.37	1,837.44	0.00	0.00	0.00	752.49	7,802.22
Utilities, Telephone, and Rent	1,780.85	21,862.30	0.00	26,050.28	65.43	38,705.93	10,358.32
Supplies, Maintenance, and Office	633.62	21,935.57	2,380.94	20,294.80	228.21	383.76	3,170.16
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	670.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	1,148.54	5,626.32
Other Expense	462.82	3,930.03	0.00	5,507.84	0.00	1,749.28	26,996.70
Depreciation	0.00	0.00	0.00	0.00	0.00	16,105.08	3,834.96
Energy Assistance and Other Services	3,150.02	25,634.71	0.00	51,643.53	0.00	741.00	521,415.10
In Kind Expense	<u>1,786.20</u>	<u>522.60</u>	<u>0.00</u>	<u>0.00</u>	<u>32,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>68,251.45</u>	<u>292,051.70</u>	<u>2,380.94</u>	<u>681,132.20</u>	<u>61,594.38</u>	<u>70,246.95</u>	<u>728,842.57</u>
Excess (Deficit) Revenue over Expenses	<u>\$ -</u>	<u>\$ 48,095.12</u>	<u>\$ 0.42</u>	<u>\$ (1,833.37)</u>	<u>\$ -</u>	<u>\$ 3,269.56</u>	<u>\$ 22,901.52</u>

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	AHTF Loan Program	Weatherization	CSBG Core	FEMA- Madison Co.	FEMA- Estill Co.	FEMA- Powell Co.	Wintercare
REVENUES							
Contract & Grant Revenue	\$ -	\$ 27,827.02	\$ 407,956.00	\$ 10,780.66	\$ 7,718.89	\$ 7,691.50	\$ 16,398.04
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>101,989.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>0.00</u>	<u>27,827.02</u>	<u>509,945.00</u>	<u>10,780.66</u>	<u>7,718.89</u>	<u>7,691.50</u>	<u>16,398.04</u>
EXPENSES							
Indirect Costs	0.00	179.82	31,665.56	0.00	0.00	0.00	0.00
Salaries	0.00	1,191.52	209,706.22	0.00	0.00	0.00	0.00
Payroll Taxes and Fringe Benefits	0.00	7,785.86	90,759.27	0.00	0.00	0.00	0.00
Travel	0.00	0.00	7,982.11	0.00	0.00	0.00	0.00
Utilities, Telephone, and Rent	0.00	0.00	48,119.91	0.00	0.00	0.00	0.00
Supplies, Maintenance, and Office	0.00	1,136.00	9,544.54	9.68	3.96	5.74	0.00
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	133.87	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	3,502.61	1,526.29	133.35	51.00	45.90	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	14,031.21	8,652.10	12,229.16	7,564.13	7,530.98	16,398.04
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>101,989.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>133.87</u>	<u>27,827.02</u>	<u>509,945.00</u>	<u>12,372.19</u>	<u>7,619.09</u>	<u>7,582.62</u>	<u>16,398.04</u>
Excess (Deficit) Revenue over Expenses	\$ <u>(133.87)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(1,591.53)</u>	\$ <u>99.80</u>	\$ <u>108.88</u>	\$ <u>-</u>

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	LIHEAP	YIP - Estill & Powell Even	Transportation Operating	HCH - H80CS04432	CCC Parent Annual Meetings	SHP Transitional	Perm Bluegrass CAP SHP
REVENUES							
Contract & Grant Revenue	\$ 2,028,291.00	\$ 104,491.72	\$ 598,843.30	\$ 863,878.11	\$ 240.00	\$ 275,850.00	\$ 35,261.00
Medicaid Grant Revenue	0.00	0.00	0.00	21,170.41	0.00	0.00	0.00
USDA Food Reimbursement	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
Program Income	0.00	0.00	39,489.41	26,099.52	0.00	0.00	0.00
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	49,078.15	3,012.92	0.00	10,000.00	3,800.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	25.00	0.00	0.00	0.00	0.00
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>64,452.57</u>	<u>172,564.93</u>	<u>0.00</u>	<u>42,913.00</u>	<u>0.00</u>
Total REVENUES	<u>2,028,291.00</u>	<u>104,491.72</u>	<u>751,888.43</u>	<u>1,086,725.89</u>	<u>240.00</u>	<u>328,763.00</u>	<u>39,061.00</u>
EXPENSES							
Indirect Costs	12,197.55	8,637.56	42,693.90	67,908.56	0.00	16,642.34	973.84
Salaries	80,778.46	57,202.38	282,741.03	449,725.55	0.00	110,214.21	6,449.27
Payroll Taxes and Fringe Benefits	31,985.12	14,286.54	123,555.59	146,404.75	0.00	46,732.02	2,722.10
Travel	875.61	4,489.95	0.00	9,231.14	0.00	4,991.25	395.28
Utilities, Telephone, and Rent	18,356.46	3,110.61	23,508.45	34,891.23	0.00	3,754.24	1,502.62
Supplies, Maintenance, and Office	20,052.08	4,322.55	2,619.31	123,804.47	0.00	1,788.99	58.97
Professional Costs and Contracts	0.00	0.00	0.00	6,517.59	0.00	12,000.00	0.00
Interest Expense	0.00	0.00	0.00	4,516.33	0.00	0.00	0.00
Other Expense	4,963.33	824.12	7,153.36	18,450.11	0.00	2,002.26	209.52
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	1,859,082.39	11,618.01	227,758.06	52,711.23	240.00	89,132.65	26,749.40
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>64,452.57</u>	<u>172,564.93</u>	<u>0.00</u>	<u>42,913.00</u>	<u>0.00</u>
Total EXPENSES	<u>2,028,291.00</u>	<u>104,491.72</u>	<u>774,482.27</u>	<u>1,086,725.89</u>	<u>240.00</u>	<u>330,170.96</u>	<u>39,061.00</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ (22,593.84)	\$ -	\$ -	\$ (1,407.96)	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Family Self Sufficiency Case Mngr	Powell Duplexes Operating	Healthy Marriage	Healthy Marriage - Gateway Community	Spangler Drive	Indirect	BG FAY ADMINISTRATION
REVENUES							
Contract & Grant Revenue	\$ 629.50	\$ 12,206.76	\$ 76,212.58	\$ 34,921.00	\$ -	\$ -	\$ 19,720.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	18,412.00	0.00	0.00	236,389.76	0.00	0.00
Interest Income	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
In-Kind Revenues	<u>0.00</u>	<u>13,320.21</u>	<u>17,981.64</u>	<u>5,215.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80,536.24</u>
Total REVENUES	<u>629.50</u>	<u>43,938.97</u>	<u>94,194.22</u>	<u>40,136.00</u>	<u>236,389.76</u>	<u>0.00</u>	<u>100,256.24</u>
EXPENSES							
Indirect Costs	57.91	1,108.76	6,098.98	0.00	1,973.58	(1,395,815.73)	15,645.43
Salaries	383.49	7,342.78	40,390.57	0.00	13,070.09	778,509.72	2,399.54
Payroll Taxes and Fringe Benefits	119.75	2,832.62	17,348.92	6,831.00	3,898.90	276,344.72	1,084.91
Travel	100.50	63.21	1,070.71	662.00	335.56	10,304.02	462.43
Utilities, Telephone, and Rent	0.00	4,209.72	6,883.58	0.00	30,031.24	102,480.36	103.43
Supplies, Maintenance, and Office	0.00	25.56	3,941.17	211.00	345.15	65,975.84	24.26
Professional Costs and Contracts	0.00	0.00	0.00	20,571.00	0.00	42,665.79	0.00
Interest Expense	0.00	0.00	0.00	0.00	113,739.74	0.00	0.00
Other Expense	0.00	1,003.05	478.65	6,646.00	5,354.54	17,880.89	0.00
Depreciation	0.00	0.00	0.00	0.00	68,805.72	0.00	0.00
Energy Assistance and Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Kind Expense	<u>0.00</u>	<u>13,320.21</u>	<u>17,981.64</u>	<u>5,215.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80,536.24</u>
Total EXPENSES	<u>661.65</u>	<u>29,905.91</u>	<u>94,194.22</u>	<u>40,136.00</u>	<u>237,554.52</u>	<u>(101,654.39)</u>	<u>100,256.24</u>
Excess (Deficit) Revenue over Expenses	\$ (32.15)	\$ 14,033.06	\$ -	\$ -	\$ (1,164.76)	\$ 101,654.39	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	BG FAY REGIONAL NETWORK	BG FAY RNC COORDINATOR	BG FAY FATHERHOOD	BG FAY IN HOME SERVICES	BG FAY FTM	BG FAY SVTS	KIPDA ADMINISTRATION
REVENUES							
Contract & Grant Revenue	\$ 9,860.00	\$ 6,000.00	\$ 5,000.00	\$ 109,636.00	\$ 7,831.00	\$ 39,156.00	\$ 17,213.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
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>70,807.24</u>
Total REVENUES	<u>9,860.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>109,636.00</u>	<u>7,831.00</u>	<u>39,156.00</u>	<u>88,020.24</u>
EXPENSES							
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	14,279.86
Salaries	0.00	4,383.91	0.00	65,783.83	3,973.49	27,071.36	1,882.53
Payroll Taxes and Fringe Benefits	0.00	1,614.37	0.00	31,207.44	1,981.63	7,266.73	408.94
Travel	552.16	0.00	0.00	9,703.97	1,829.12	4,596.69	540.97
Utilities, Telephone, and Rent	126.51	1.72	0.00	640.79	16.61	0.00	27.76
Supplies, Maintenance, and Office	297.16	0.00	68.81	1,132.92	30.15	221.22	72.94
Professional Costs and Contracts	3,378.08	0.00	2,753.99	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	3,906.28	0.00	2,177.20	1,087.05	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	1,599.81	0.00	0.00	80.00	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>70,807.24</u>
Total EXPENSES	<u>9,860.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>109,636.00</u>	<u>7,831.00</u>	<u>39,156.00</u>	<u>88,020.24</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	KIPDA REGIONAL NETWORK	KIPDA REGIONAL NETWORK	KIPDA FATHERHOOD	KIPDA IN HOME BASED	KIPDA FTM	KIPDA SVTS	BG RURAL ADMIN
REVENUES							
Contract & Grant Revenue	\$ 8,606.00	\$ 6,000.00	\$ 5,000.00	\$ 67,654.00	\$ 20,296.00	\$ 47,358.00	\$ 19,254.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
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>66,845.28</u>
Total REVENUES	<u>8,606.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>67,654.00</u>	<u>20,296.00</u>	<u>47,358.00</u>	<u>86,099.28</u>
EXPENSES							
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	16,039.73
Salaries	0.00	4,238.43	0.00	44,947.96	11,008.22	32,491.46	1,585.30
Payroll Taxes and Fringe Benefits	0.00	1,761.57	0.00	12,970.64	5,460.11	6,776.48	489.30
Travel	616.88	0.00	72.00	6,645.55	3,652.45	7,530.74	635.94
Utilities, Telephone, and Rent	25.94	0.00	0.00	275.44	75.00	325.93	125.00
Supplies, Maintenance, and Office	1,551.54	0.00	91.88	1,871.14	100.22	233.39	378.73
Professional Costs and Contracts	2,946.92	0.00	3,163.96	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	2,864.72	0.00	1,672.16	923.27	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	600.00	0.00	0.00	20.00	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>66,845.28</u>
Total EXPENSES	<u>8,606.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>67,654.00</u>	<u>20,296.00</u>	<u>47,358.00</u>	<u>86,099.28</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	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
REVENUES							
Contract & Grant Revenue	\$ 9,627.00	\$ 6,000.00	\$ 5,000.00	\$ 106,863.00	\$ 15,266.00	\$ 30,532.00	\$ 8,287.88
Medicaid Grant Revenue	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
Local Funds	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
United Way	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
Interest Income	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
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>
Total REVENUES	<u>9,627.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>106,863.00</u>	<u>15,266.00</u>	<u>30,532.00</u>	<u>8,287.88</u>
EXPENSES							
Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	724.40
Salaries	0.00	4,330.95	0.00	71,796.85	8,177.75	15,309.16	4,844.40
Payroll Taxes and Fringe Benefits	0.00	1,593.36	0.00	24,331.04	5,641.51	6,191.02	1,969.54
Travel	206.16	40.69	39.60	7,652.66	1,182.03	7,860.01	0.00
Utilities, Telephone, and Rent	124.40	25.00	0.00	657.41	200.00	261.04	60.00
Supplies, Maintenance, and Office	1,954.71	10.00	3,011.82	1,023.70	64.71	895.77	208.70
Professional Costs and Contracts	3,938.40	0.00	1,039.28	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	3,148.33	0.00	395.53	1,332.77	0.00	15.00	45.84
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	255.00	0.00	513.77	68.57	0.00	0.00	435.00
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>
Total EXPENSES	<u>9,627.00</u>	<u>6,000.00</u>	<u>5,000.00</u>	<u>106,863.00</u>	<u>15,266.00</u>	<u>30,532.00</u>	<u>8,287.88</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Estill Fouplex Construction HOME/SHP	TX Capital KY-04-0012 G12F909Z	Liberty Place CDBG	Liberty Place Services	FPP Bluegrass Rural	FPP BG Fayette	FPP KIPDA Rural
REVENUES							
Contract & Grant Revenue	\$ 310,832.45	\$ 14,732.00	\$ 237,500.01	\$ 3,018.97	\$ 800,667.00	\$ 834,139.00	\$ 685,747.00
Medicaid Grant Revenue	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
Local Funds	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
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	10,154.61	0.00	0.00	733,983.21	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	7.00	0.00	0.00	0.00
Fundraising Revenue	0.00	0.00	0.00	23,248.02	0.00	0.00	0.00
In-Kind Revenues	<u>8,630.00</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>329,617.06</u>	<u>14,732.00</u>	<u>237,500.01</u>	<u>760,257.20</u>	<u>800,667.00</u>	<u>834,139.00</u>	<u>685,747.00</u>
EXPENSES							
Indirect Costs	0.00	0.00	0.00	73,603.55	62,692.14	65,246.26	51,460.41
Salaries	0.00	0.00	402,158.71	0.00	415,179.74	432,094.49	340,797.38
Payroll Taxes and Fringe Benefits	0.00	0.00	133,439.21	3,642.44	167,389.44	174,106.70	135,205.11
Travel	0.00	0.00	0.00	10,356.83	59,348.56	58,299.78	59,851.29
Utilities, Telephone, and Rent	3,823.88	0.00	0.00	5,861.54	33,851.05	43,583.52	39,800.45
Supplies, Maintenance, and Office	8.49	14,732.06	0.00	84,789.95	22,463.01	19,791.90	19,165.51
Professional Costs and Contracts	250.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	125.15	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	12,985.11	5,539.68	5,760.24	3,704.33
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	291,548.00	0.00	0.00	213,289.33	34,203.38	35,256.11	35,762.52
In Kind Expense	<u>8,630.00</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>304,260.37</u>	<u>14,732.06</u>	<u>535,597.92</u>	<u>404,653.90</u>	<u>800,667.00</u>	<u>834,139.00</u>	<u>685,747.00</u>
Excess (Deficit) Revenue over Expenses	<u>\$ 25,356.69</u>	<u>\$ (0.06)</u>	<u>\$ (298,097.91)</u>	<u>\$ 355,603.30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	FPP Northern Bluegrass	ASAP 2010	Homeless Shelter - New Liberty	ODJ Brenda Cowan	TBRA HOME TB09- 0100-01	RHED	Estill Fourplex SHP Operating
REVENUES							
Contract & Grant Revenue	\$ 1,023,203.00	\$ 35,976.47	\$ 9,120.00	\$ 1,500.00	\$ 52,137.00	\$ 33,210.61	\$ 4,610.85
Medicaid Grant Revenue	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
Local Funds	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
United Way	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	396.27
Interest Income	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
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>
Total REVENUES	<u>1,023,203.00</u>	<u>35,976.47</u>	<u>9,120.00</u>	<u>1,500.00</u>	<u>52,137.00</u>	<u>33,210.61</u>	<u>5,007.12</u>
EXPENSES							
Indirect Costs	78,284.13	0.00	0.00	0.00	416.92	3,200.92	0.00
Salaries	518,437.96	0.00	0.00	0.00	2,761.01	21,198.14	1,597.65
Payroll Taxes and Fringe Benefits	197,472.24	0.00	0.00	64.80	1,009.39	7,229.94	505.28
Travel	95,629.27	351.12	0.00	0.00	0.00	203.44	0.00
Utilities, Telephone, and Rent	68,141.06	203.88	9,120.00	0.00	0.25	775.78	1,459.32
Supplies, Maintenance, and Office	30,079.86	2,846.20	0.00	0.00	16.04	483.44	48.70
Professional Costs and Contracts	0.00	22,079.00	0.00	1,435.20	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	6,104.41	3,036.27	0.00	0.00	536.39	118.95	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	29,054.07	7,460.00	0.00	0.00	47,397.00	0.00	999.90
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>
Total EXPENSES	<u>1,023,203.00</u>	<u>35,976.47</u>	<u>9,120.00</u>	<u>1,500.00</u>	<u>52,137.00</u>	<u>33,210.61</u>	<u>4,610.85</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396.27

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	TX Capital 5309							
	TREK EVEN	G28F109Z KY04-0028	TX JARC 5316	TX New Freedom	RTAP	Liberty Place Fundraising	HMI KRF 90FM0050	
REVENUES								
Contract & Grant Revenue	\$ 96,250.00	\$ 117,564.00	\$ 51,904.00	\$ 36,910.74	\$ 2,721.00	\$ -	\$ 326,828.36	
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	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
Program Income	0.00	0.00	56,346.74	30,570.00	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	2,724.15	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	<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>26,658.40</u>
Total REVENUES	<u>96,250.00</u>	<u>117,564.00</u>	<u>108,250.74</u>	<u>70,204.89</u>	<u>2,721.00</u>	<u>0.00</u>	<u>353,486.76</u>	
EXPENSES								
Indirect Costs	6,647.80	0.00	6,540.50	3,947.00	138.95	0.00	26,976.17	
Salaries	44,025.18	0.00	43,314.60	26,139.09	920.17	0.00	178,650.12	
Payroll Taxes and Fringe Benefits	12,867.01	0.00	11,012.01	14,237.31	262.35	0.00	55,195.79	
Travel	11,571.95	0.00	0.00	0.00	0.00	0.00	5,293.58	
Utilities, Telephone, and Rent	2,676.01	0.00	0.00	0.00	0.00	0.00	19,380.31	
Supplies, Maintenance, and Office	2,845.93	117,564.00	0.00	0.00	1,538.86	19.00	34,541.17	
Professional Costs and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	3,476.86	
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Expense	306.99	0.00	2,749.52	1,293.23	0.00	0.00	666.00	
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Energy Assistance and Other Services	15,309.13	0.00	44,634.11	24,588.26	0.00	0.00	2,648.36	
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>26,658.40</u>
Total EXPENSES	<u>96,250.00</u>	<u>117,564.00</u>	<u>108,250.74</u>	<u>70,204.89</u>	<u>2,860.33</u>	<u>19.00</u>	<u>353,486.76</u>	
Excess (Deficit) Revenue over Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139.33)</u>	<u>\$ (19.00)</u>	<u>\$ -</u>	

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Healthy Marriage		Fatherhood		ODJ ARRA		ODJ ARRA Hope's Wings		ODJ ARRA BDVP		HCH Capital Stimulus		WX ARRA	
	Gateway													
REVENUES														
Contract & Grant Revenue	\$	153,912.00	\$	208,510.15	\$	85,508.17	\$	5,903.34	\$	9,205.73	\$	149,243.86	\$	826,269.05
Medicaid Grant Revenue		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
Local Funds		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
United Way		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
Interest Income		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
In-Kind Revenues		<u>0.00</u>		<u>16,366.70</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total REVENUES		<u>153,912.00</u>		<u>224,876.85</u>		<u>85,508.17</u>		<u>5,903.34</u>		<u>9,205.73</u>		<u>149,243.86</u>		<u>826,269.05</u>
EXPENSES														
Indirect Costs		0.00		17,795.86		3,936.51		0.00		0.00		0.00		40,630.92
Salaries		0.00		117,853.36		26,069.62		0.00		0.00		0.00		269,078.93
Payroll Taxes and Fringe Benefits		39,226.00		36,900.02		11,002.78		370.00		0.00		0.00		146,511.43
Travel		3,266.00		5,313.40		303.87		98.19		0.00		0.00		1,565.60
Utilities, Telephone, and Rent		0.00		9,405.92		197.62		597.90		311.31		0.00		8,321.84
Supplies, Maintenance, and Office		11,079.00		19,307.42		1,588.28		1,110.89		52.95		6,694.79		10,686.24
Professional Costs and Contracts		75,913.00		0.00		0.00		3,726.36		8,841.47		5,270.00		0.00
Interest Expense		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Other Expense		24,428.00		799.00		412.29		0.00		0.00		0.00		4,281.15
Depreciation		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Energy Assistance and Other Services		0.00		1,135.17		41,997.20		0.00		0.00		137,279.07		345,192.94
In Kind Expense		<u>0.00</u>		<u>16,366.70</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
Total EXPENSES		<u>153,912.00</u>		<u>224,876.85</u>		<u>85,508.17</u>		<u>5,903.34</u>		<u>9,205.73</u>		<u>149,243.86</u>		<u>826,269.05</u>
Excess (Deficit) Revenue over Expenses	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Ky Hearth Liberty Place- Financial Assistance Rapid Re	Ky Hearth Regular Financial Assistance Prevention	JAG	City of Richmond - KY HEARTH	EKU Parenting Classes	CHDO Revolving Proceeds	Estill Fourplex Rents
REVENUES							
Contract & Grant Revenue	\$ 42,086.28	\$ 122,721.25	\$ 74,179.73	\$ 40,975.13	\$ 9,517.33	\$ 212,428.00	\$ -
Medicaid Grant Revenue	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
Local Funds	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
United Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	184.07	0.00	0.00	0.00	0.00	0.00	4,809.08
Interest Income	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
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>
Total REVENUES	<u>42,270.35</u>	<u>122,721.25</u>	<u>74,179.73</u>	<u>40,975.13</u>	<u>9,517.33</u>	<u>212,428.00</u>	<u>4,809.08</u>
EXPENSES							
Indirect Costs	0.00	4,920.33	0.00	4,601.61	0.00	0.00	439.34
Salaries	27,033.74	32,584.90	58,248.28	30,474.24	5,023.34	0.00	1,311.89
Payroll Taxes and Fringe Benefits	13,383.61	8,443.54	15,365.73	10,628.72	1,017.60	0.00	359.41
Travel	0.00	958.71	185.65	62.64	534.24	0.00	59.46
Utilities, Telephone, and Rent	0.00	175.00	35.00	25.00	0.00	0.00	161.46
Supplies, Maintenance, and Office	0.00	296.85	0.00	0.00	2,942.15	0.00	50.93
Professional Costs and Contracts	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	708.71
Other Expense	133.00	0.00	345.07	0.00	0.00	0.00	164.16
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	1,720.00	79,363.31	0.00	0.00	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>
Total EXPENSES	<u>42,270.35</u>	<u>126,742.64</u>	<u>74,179.73</u>	<u>45,792.21</u>	<u>9,517.33</u>	<u>0.00</u>	<u>3,255.36</u>
Excess (Deficit) Revenue over Expenses	<u>\$ -</u>	<u>\$ (4,021.39)</u>	<u>\$ -</u>	<u>\$ (4,817.08)</u>	<u>\$ -</u>	<u>\$ 212,428.00</u>	<u>\$ 1,553.72</u>

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	Tax IRS	Grow Appalachia	HCH Powell Clinic	Head Start Professional Development	Head Start	Head Start Innovation and Improvement Project	EHS ARRA July 11 thru Sept 11
REVENUES							
Contract & Grant Revenue	\$ 430.00	\$ 14,635.00	\$ 6,171.03	\$ 71,105.00	\$ 5,437,412.00	\$ 11,882.94	\$ 393,545.44
Medicaid Grant Revenue	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	72,021.39	0.00	2,320.36
Local Funds	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
United Way	1,319.80	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
Interest Income	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
In-Kind Revenues	<u>0.00</u>	<u>0.00</u>	<u>118,286.22</u>	<u>0.00</u>	<u>1,596,258.00</u>	<u>0.00</u>	<u>0.00</u>
Total REVENUES	<u>1,749.80</u>	<u>14,635.00</u>	<u>124,457.25</u>	<u>71,105.00</u>	<u>7,105,691.39</u>	<u>11,882.94</u>	<u>395,865.80</u>
EXPENSES							
Indirect Costs	188.75	648.42	0.00	0.00	439,984.69	1,128.38	24,137.15
Salaries	1,250.00	4,294.15	0.00	0.00	2,913,729.72	7,472.71	159,883.06
Payroll Taxes and Fringe Benefits	325.08	735.81	0.00	0.00	1,277,717.03	1,704.32	87,175.09
Travel	0.00	482.40	0.00	0.00	15,063.66	435.92	2,857.10
Utilities, Telephone, and Rent	0.00	0.00	6,171.03	0.00	194,262.02	150.00	37,602.94
Supplies, Maintenance, and Office	0.00	8,468.33	0.00	11,850.61	235,639.08	157.70	62,970.01
Professional Costs and Contracts	0.00	650.00	0.00	15,295.00	109,105.46	0.00	2,692.50
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	0.00	0.00	0.00	40,386.19	115,138.60	660.22	17,334.11
Depreciation	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	3,573.20	208,793.13	173.69	1,213.84
In Kind Expense	<u>0.00</u>	<u>0.00</u>	<u>118,286.22</u>	<u>0.00</u>	<u>1,596,258.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENSES	<u>1,763.83</u>	<u>15,279.11</u>	<u>124,457.25</u>	<u>71,105.00</u>	<u>7,105,691.39</u>	<u>11,882.94</u>	<u>395,865.80</u>
Excess (Deficit) Revenue over Expenses	\$ (14.03)	\$ (644.11)	\$ -	\$ -	\$ -	\$ -	\$ -

Kentucky River Foothills Development Council, Inc.
Schedule of Revenues and Expenditures - Contract Basis
Individual Programs
Year Ended June 30, 2012

	EHS ARRA TTA July 11 to Sept 11	Exp ARRA July 11 to Sept 11	Exp ARRA TTA JUL 11 to SEPT 11	Early Head Start	Early Head Start T&TA	Early Learning Mentor Coaches
REVENUES						
Contract & Grant Revenue	\$ 42,559.87	\$ 43,463.82	\$ 2,143.90	\$ 855,135.00	\$ 21,378.00	\$ 185,536.71
Medicaid Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00
USDA Food Reimbursement	0.00	557.79	0.00	16,260.40	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>6,503.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,648.35</u>
Total REVENUES	<u>42,559.87</u>	<u>50,524.88</u>	<u>2,143.90</u>	<u>871,395.40</u>	<u>21,378.00</u>	<u>223,185.06</u>
EXPENSES						
Indirect Costs	0.00	1,725.63	0.00	77,248.34	0.00	3,347.09
Salaries	0.00	11,504.25	0.00	511,430.48	147.97	22,166.14
Payroll Taxes and Fringe Benefits	0.00	10,281.35	0.00	213,816.20	54.72	2,258.21
Travel	0.00	0.00	0.00	568.40	63.00	4,393.50
Utilities, Telephone, and Rent	0.00	4,500.98	0.00	24,733.51	0.00	50.00
Supplies, Maintenance, and Office	20,661.71	4,053.71	1,785.00	21,776.31	14,451.74	77,328.66
Professional Costs and Contracts	0.00	0.00	0.00	2,170.00	2,940.00	71,882.75
Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
Other Expense	21,898.16	8,837.57	358.90	982.32	3,297.57	4,110.36
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Energy Assistance and Other Services	0.00	3,118.12	0.00	18,669.84	423.00	0.00
In Kind Expense	<u>0.00</u>	<u>6,503.27</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,648.35</u>
Total EXPENSES	<u>42,559.87</u>	<u>50,524.88</u>	<u>2,143.90</u>	<u>871,395.40</u>	<u>21,378.00</u>	<u>223,185.06</u>
Excess (Deficit) Revenue over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2011 THROUGH JUNE 30, 2012

<u>Cost Category</u>	<u>Actual</u>	<u>Questioned</u> <u>Costs</u>	<u>Balance</u>
Salaries	\$ 80,778	\$ -	\$ 80,778
Fringe Benefits	31,985	-	31,985
Travel	876	-	876
Utilities&Rent	8,960	-	8,960
Office Supplies	15,321	-	15,321
Postage	540	-	540
Other	30,748	-	30,748
Total Administrative	169,208	-	169,208
 Leveraging			
Benefits:			
Subsidy	682,536	-	682,536
Crisis	1,176,547	-	1,176,547
Total Benefits	1,859,083	-	1,859,083
 Total Expenses	 \$ 2,028,291	 \$ -	 \$ 2,028,291
Less: Contract Payments Received Before June 30, 2012			(2,036,972)
Plus: Refund to CAK paid Before June 30, 2012			8,681
Balance Owed to CAK as of June 30, 2012			\$ -

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 LIHEAP PROGRAM
 DELEGATE AGREEMENT #10;
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES - CONTRACT BASIS
 FOR THE YEAR JULY 1, 2011 THROUGH JUNE 30, 2012

<u>Cost Category</u>	<u>Actual</u>	<u>Budget*</u>	(Over) Under <u>Budget</u>
Administrative	\$ 169,208	\$ 169,208	\$ -
Leveraging	-	-	-
Subsidy	682,536	686,097	3,561
Crisis	1,176,547	1,198,668	22,121
 Total	 \$ 2,028,291	 \$ 2,053,973	 \$ 25,682

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL INC.
HEAD START ADMINISTRATIVE COSTS SCHEDULE
FOR THE YEAR JULY 1, 2011 THROUGH JUNE 30, 2012

Administrative Expenses

Salaries	\$ 192,347
Fringe Benefits	17,467
Utilities, telephone, and rent	9,630
Supplies, maintenance, and office	34,515
Indirect	517,233
Total Administrative Expenses	\$ 771,192

Grant Revenue	\$ 6,385,030
In-Kind Revenue	1,596,258
Total Revenue	\$ 7,981,288

Administrative Percentage **9.66%**

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) 04CH2164/45	Page of 1 1 pages
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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
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8. Project/Grant Period (Month, Day, Year)
 From: 7/1/2011 To: 6/30/2012

9. Reporting Period End Date (Month, Day, Year)
 6/30/2012

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	6,385,030
e. Federal share of expenditures	6,385,030
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	6,385,030
h. Unobligated balance of Federal funds (line d minus g)	0

Recipient Share:

i. Total recipient share required	1,596,258
j. Recipient share of expenditures	1,596,258
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	15.10%	7/1/2011	6/30/2012	3,425,308	517,233	517,233
					g. Totals:	3,425,308	517,233

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

Admin \$771,192 USDA \$88,282 Disability \$54,030 TTA \$92,483

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 vena@foothillscap.org
b. Signature of Authorized Certifying Official 	e. Date Report Submitted (Month, Day, Year) 9/21/2012 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, 2011 THROUGH JUNE 30, 2012

	Ky Hearth Liberty Place- Financial Assistance Rapid Re- Housing	JAG	Liberty Place CDBG	Liberty Place Services	Total
Total Revenue	\$ 42,270	\$ 74,180	\$ 237,500	\$ 760,257	\$ 1,114,207
Expenses					
Personnel/Fringe	40,418	73,614	535,598	3,642	653,272
Supplies	-	-	-	84,790	84,790
Transportation	-	186	-	10,357	10,543
Client Assistance	1,720	-	-	213,289	215,009
Administrative	132	380	-	92,576	93,088
Total Expenses	42,270	74,180	535,598	404,654	1,056,702
Excess Revenue Over Expenses	-	-	(298,098)	355,603	57,505

See independent auditor's report
on additional information

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 CSBG BUDGET TO ACTUAL
 FOR THE YEAR JULY 1, 2011 THROUGH JUNE 30, 2012

	Actual	Budget	(Over) Under Budget
Salaries	\$ 207,189	\$ 188,616	\$ (18,573)
Fringe	90,115	94,548	4,433
Contract Services	-	8,000	8,000
Space Costs	41,351	43,680	2,329
Supplies	8,178	10,000	1,822
Utilities	6,769	7,000	231
Travel	7,121	7,000	(121)
Other	9,772	10,407	635
Administration	37,461	38,705	1,244
Total Expenditures	\$ 407,956	\$ 407,956	\$ -

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
INDIRECT COSTS
FOR THE YEAR JULY 1, 2011 THROUGH JUNE 30, 2012

<u>Cost Category</u>	<u>Balance</u>
Salaries	\$ 778,510
Fringe Benefits	276,344
Travel	10,304
Utilities, Telephone, and Rent	102,480
Supplies, Maintenance, and Office	65,976
Professional Costs and Contracts	42,666
Other Expense	17,881
Total Indirect Costs	\$ 1,294,161
Total Direct Salaries	\$ 9,243,847
Indirect Rate	14.0%

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 WEATHERIZATION ARRA WX
 JUNE 30, 2012

	2011-2012	Questioned Costs	Balance	Budget	(Over) Under Budget
Admininstration	\$ 46,298	\$ -	\$ 46,298	\$ 52,335	\$ 6,037
WX Materials	205,654	-	205,654	227,000	21,346
Program Support	211,781	-	211,781	217,000	5,219
WX Labor	239,280	-	239,280	240,000	720
H&S Materials	49,529	-	49,529	74,000	24,471
H&S Labor	64,801	-	64,801	70,000	5,199
Vehicles/Equipment	-	-	-	-	-
Liability Insurance	2,953	-	2,953	4,279	1,326
Training	5,973	-	5,973	6,220	247
Total	\$ 826,269	\$ -	\$ 826,269	\$ 890,834	\$ 64,565

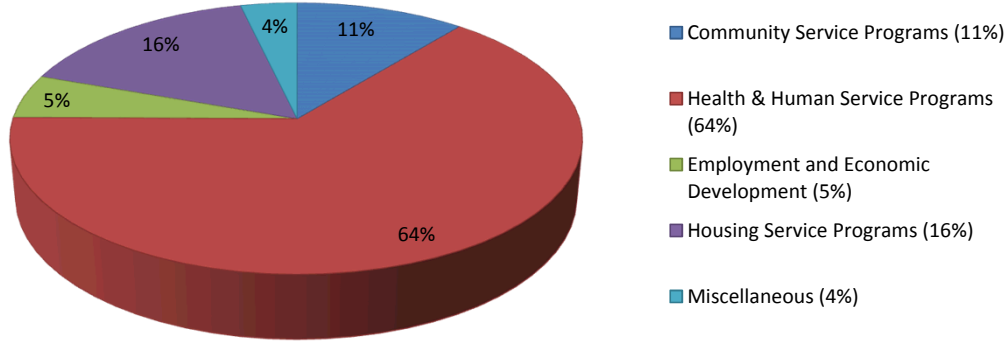
Less: Contract Payments Received Before June 30, 2012	(\$711,284)
Balance Due From (To) CAK as of June 30, 2012	\$114,985

KENTUCKY RIVER FoothILLS DEVELOPMENT COUNCIL, INC.
 WEATHERIZATION DOE WX
 JUNE 30, 2012

	2011-2012	Questioned Costs	Balance	Budget	(Over) Under Budget
Administration	\$ 1,735	\$ -	\$ 1,735	\$ 12,395	\$ 10,660
WX Materials	4,981	-	4,981	36,486	31,505
Program Support	-	-	-	67,000	67,000
WX Labor	10,072	-	10,072	49,266	39,194
H&S Materials	2,395	-	2,395	6,301	3,906
H&S Labor	4,005	-	4,005	10,000	5,995
Financial Audit	-	-	-	1,127	1,127
Liability Insurance	3,503	-	3,503	3,505	2
Training	1,136	-	1,136	4,000	2,864
Total	\$ 27,827	\$ -	\$ 27,827	\$ 190,080	\$ 162,253

Less: Contract Payments Received Before June 30, 2012	\$0
Balance Due From (To) CAK as of June 30, 2012	\$27,827

FY 2011-2012 Agency Revenue (Excludes In-Kind)



Community Service Programs

Community Services Block Grant	\$ 407,956
Low Income Home Energy Assistance	2,028,291
Wintercare	16,398
Madison Homeless Shelter	38,714
FEMA	<u>26,191</u>
	<u>\$ 2,517,550</u>

Employment & Econ Development Programs

Youth Investment Project/TREK	\$ 200,741
Transportation (Capital & Operating)	<u>1,000,908</u>
Self Development	
	<u>\$ 1,201,649</u>

Health & Human Services Programs

Head Start	\$ 6,616,175
Grandparents as Parents	11,883
Early Head Start	436,105
Richmond Child Care Center	679,298
Aging	780,306
Adult Day Care Programs	339,624
Family Preservation, Reunification,	3,343,756
Community Collaboration for Children	571,630
Healthcare for the Homeless	1,069,576
Healthy Marriage Initiative	591,874
Fatherhood	208,510
Department for Justice	<u>110,405</u>
	<u>\$ 14,759,142</u>

Housing Service Programs

Tenant Based Rental Assistance	\$ 52,137
Hagar Drive	73,516
Liberty Place	1,114,207
Hearth	163,696
Supportive Housing	321,476
Housing HOME/other	751,744
Permanent Supportive Housing	39,061
Weatherization	854,096
CHDO	251,178
Affordable Housing	<u>46,160</u>
	<u>\$ 3,667,271</u>

Miscellaneous Programs

\$ 841,079

TOTAL AGENCY REVENUE	<u>\$22,986,691</u>
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