

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
RICHMOND, KENTUCKY

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AUDITED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2022



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Kentucky River Foothills Development Council, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2022, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kentucky River Foothills Development Council, Inc., as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kentucky River Foothills Development Council, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note C to the financial statements, during the year ended June 30, 2022, the Agency adopted new accounting guidance, *ASU 2020-07 Not-for-Profit Entities (Topic 958) Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kentucky River Foothills Development Council, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kentucky River Foothills Development Council, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Revenues and Expenses- Contact Basis- Individual Programs, LIHEAP Program – Schedules- Contract Basis, CSBG Budget to Actual, Indirect Costs, Weatherization Schedules, and Aging Invoice and Program Reports on pages 25-45 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on pages 17-18, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Revenues and Expenses- Contact Basis- Individual Programs, LIHEAP Program – Schedules- Contract Basis, CSBG Budget to Actual, Indirect Costs, Weatherization Schedules, Aging Invoice and Program Reports, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 23, 2022 on our consideration of Kentucky River Foothills Development Council, Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kentucky River Foothills Development Council, Inc.'s internal control over financial reporting and compliance.

Craft, Waninger, Noble & Company, PLLC

Craft, Waninger, Noble & Company, PLLC
Richmond, Kentucky
November 23, 2022

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

	Total
<u>Assets</u>	
Current assets	
Cash and cash equivalents	\$ 4,793,997
Short-term investments	378,990
Accounts receivable, net allowance for doubtful accounts of \$27,433	1,623,790
Other current assets	1,434
Prepaid expenses	127,668
Total current assets	6,925,879
Property and equipment	
Land	1,613,461
Property, vehicles, and equipment	9,037,816
Less accumulated depreciation	(5,724,860)
Net property and equipment	4,926,417
Noncurrent assets	
Related party receivable	459,281
Other noncurrent assets	69,718
Total noncurrent assets	528,999
Total Assets	\$ 12,381,295
<u>Liabilities & Net Assets</u>	
<u>Liabilities</u>	
Current liabilities	
Accounts payable	\$ 567,774
Accrued expenses and other liabilities	79,784
Deferred revenue	16,375
Current portion of notes payable	102,681
Current portion of forgivable notes payable	-
Total current liabilities	766,614
Noncurrent liabilities	
Accrued annual leave	658,956
Long-term portion of notes payable	773,884
Forgivable notes payable	932,807
Other noncurrent liabilities	14,475
Total noncurrent liabilities	2,380,122
Total Liabilities	3,146,736
<u>Net Assets</u>	
Net assets without donor restrictions	5,270,867
Net assets with donor restrictions	3,963,692
Total Net Assets	9,234,559
Total Liabilities & Net Assets	\$ 12,381,295

The accompanying notes are an integral part of these financial statements.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Net Assets without Donor Restrictions</u>	<u>Net Assets with Donor Restrictions</u>	<u>Total</u>
<u>Revenue</u>			
Grant revenues	\$ 572,760	\$ 15,005,709	\$ 15,578,469
Management fees and other revenues	2,290,611	1,193,419	3,484,030
In-kind revenue	9,149	664,292	673,441
Fundraising revenue	125,220	10,827	136,047
Interest income	9,680	-	9,680
Gain (loss) on sale of assets	(25,965)	-	(25,965)
Net assets released from restrictions			
Satisfaction of program restrictions	16,503,568	(16,503,568)	-
Total Revenue	<u>19,485,023</u>	<u>370,679</u>	<u>19,855,702</u>
<u>Expenses</u>			
Community Action programs	17,774,541	-	17,774,541
Management and general	1,132,167	-	1,132,167
Fundraising	7,966	-	7,966
In-kind expenses	673,441	-	673,441
Total Expenses	<u>19,588,115</u>	<u>-</u>	<u>19,588,115</u>
Change in net assets	(103,092)	370,679	267,587
Net Assets at Beginning of Period	<u>5,373,959</u>	<u>3,593,013</u>	<u>8,966,972</u>
Net Assets at End of Period	<u>\$ 5,270,867</u>	<u>\$ 3,963,692</u>	<u>\$ 9,234,559</u>

The accompanying notes are an integral part of these financial statements.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Expenses	Community Action Programs	Management and General Expenses	Fundraising Expenses	In-Kind	Total Expenses
Personnel costs	\$ 9,362,273	\$ 710,283	\$ -	\$ -	\$ 10,072,556
Travel	104,981	2,469	-	-	107,450
Utilities, telephone, and rent	502,104	102,501	-	-	604,605
Supplies, maintenance, and office	896,371	171,066	-	-	1,067,437
Professional costs and contracts	231,462	121,662	-	-	353,124
Interest expense	31,430	-	-	-	31,430
Other expenses	1,161,245	23,595	7,966	-	1,192,806
Depreciation	553,592	-	-	-	553,592
Energy assistance and other services	4,931,083	591	-	-	4,931,674
In-kind	-	-	-	673,441	673,441
Total Expenses	<u>\$ 17,774,541</u>	<u>\$ 1,132,167</u>	<u>\$ 7,966</u>	<u>\$ 673,441</u>	<u>\$ 19,588,115</u>

The accompanying notes are an integral part of these financial statements.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in Net Assets	\$ 267,587
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	553,592
(Increase) decrease in operating assets	
Accounts receivable	361,157
Prepaid expenses	(113,592)
Other current assets	136,566
Related party receivable	(35,130)
Other noncurrent assets	(14,829)
Increase (decrease) in operating liabilities	
Accounts payable	183,650
Accrued expenses and other liabilities	(249,811)
Deferred revenue	2,269
Accrued annual leave	48,017

NET CASH PROVIDED BY OPERATING ACTIVITIES 1,139,476

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, plant, and equipment	(643,670)
Purchase of short-term investments	<u>(378,990)</u>

NET CASH (USED) BY INVESTING ACTIVITIES (1,022,660)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on long-term debt	<u>(89,496)</u>
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NET CASH (USED) BY FINANCING ACTIVITIES (89,496)

NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH 27,320

CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT BEGINNING OF YEAR 4,766,677

CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR \$ 4,793,997

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for:	
Interest	<u><u>\$ 31,430</u></u>

The accompanying notes are an integral part of these financial statements.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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. The Agency is 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

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.

Basis of Presentation

The Agency is required to report information regarding its financial position and activities in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Entities. ASC 958-205 was effective January 1, 2018. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Agency and changes therein are classified and reported as follows:

- Net assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. The Agency's board may designate assets without restrictions for specific operational purposes from time to time.
- Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Support that is restricted by the donor is reported as an increase in Net Assets With Donor Restrictions. When a restriction expires, Net Assets With Donor Restrictions are reclassified to Net Assets Without Donor Restrictions.

As of June 30, 2022, the Net Assets with Donor Restrictions balance was \$3,963,692 which is restricted for various program restrictions.

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.

Accounts Receivable

Accounts receivable consists of grant revenues contracted from various sources and third-party patient receivables for the Healthcare for the Homeless Clinic not yet received as of June 30, 2022. While no allowance for uncollectible accounts has been provided by the Agency for grant receivables, as management considers all balances to be fully collectible, \$27,433 is recorded for the Healthcare for the Homeless Clinic as bad debt allowance.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note B – Summary of Significant Accounting Policies (Continued)

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 Agency capitalizes equipment purchases over \$5,000 that have a useful life of more than one year. Depreciation expense for the year ended June 30, 2022 was \$553,592.

The majority of the Agency's property and equipment items were acquired with Net Assets With Donor Restrictions. 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, 2022, total real estate held for sale was \$2,424,534 and is included in the fixed assets on the Statement of Financial Position.

Fixed assets consisted of the following at June 30, 2022:

Land	\$ 1,613,461
Building and Improvements	4,632,334
Property and Equipment	758,525
Vehicles	<u>3,646,957</u>
Subtotal	10,651,277
Accumulated Depreciation	<u>(5,724,860)</u>
Property and Equipment, net	<u>\$ 4,926,417</u>

Functional Expenses

The cost of providing various programs and supporting services have been reported on a functional basis in the statement of activities and the statement of functional expenses. Separate expenditure categories and ledgers are maintained by the Agency to account for operations of each individual program, all of which are included in the accompanying financial statements. Expenses are charged directly to program or management accounts based on specific information.

Income Taxes

The Agency is exempt from Federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code. However, the Agency is subject to income taxes on certain unrelated business income. The Agency must recognize the tax benefit associated with tax positions taken for tax return purposes when it is more likely than not the position will be sustained. The Agency does not believe there are any material uncertain tax positions and, accordingly, they have not recognized any liability for unrecognized tax benefits or possible related interest or penalties. The Agency is no longer subject to U.S. federal income tax examinations by tax authorities for years prior to 2019.

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.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note B – Summary of Significant Accounting Policies (Continued)

Donated Services and Materials

The Agency receives various donated materials and services to assist in the performance of their programs. The total In-Kind donations for the year ended June 30, 2022 were \$673,441.

The Agency is required to make matching in-kind donations by various grants. These matching in-kind donations include office space, materials, and volunteer hours. The volunteer time is recorded at rates ordinarily paid for similar work and materials recorded at market value due to them increasing the nonfinancial assets of the Agency in the form of the services the Agency can provide. The amount of in-kind donation match for the year ended June 30, 2022 was \$555,841.

InKind Categories	Value	Usage In Programs/Activities	Fair Value Technique
Parking Space	\$ 117,600	Transportation	Estimated value of square foot cost in the region
Medicines	73,455	Healthcare for the Homeless	Wholesale value of medications provided by pharmaceutical companies
Supplies, Clothing, Furniture, etc	100,066	Agency discretion	Estimated wholesale value of goods if purchased from Donor
Supplies, Clothing, Furniture, etc	96,465	Community Collaboration for Children	Estimated wholesale value of goods if purchased from Donor
Aging Volunteers	12,721	Foothills Senior Centers	Estimated based on average wage for services to be performed
Donated Software	26,010	Community Collaboration for Children	Estimated wholesale value of software
Meeting Space	142,762	Richmond Active Living Center	Estimated value based on regional rental value and utility costs
Meeting Space	104,362	Community Collaboration for Children	Estimated value based on regional rental value
	<u>\$ 673,441</u>		

Note C – Change in Accounting Principle

The Organization adopted *ASU 2020-07 Not-For-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* for the year ended June 30, 2022. This guidance changes how not-for-profit entities disclose their nonfinancial contributions received. It is designed to improve the information provided by not-for-profit entities.

Note D – 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, 2022, the total market value of the fund was \$38,672.

Note E – 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 18.90% of salaries.

Note F – 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, 2022, Kentucky River Foothills Development Council, Inc.'s uninsured cash balance totaled \$3,430,541. This amount is collateralized by government securities at these financial institutions.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note G – Concentrations of Revenues

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

LIHEAP	\$	3,880,169
Foothills Health & Wellness	\$	3,060,045
Transportation	\$	3,046,925

Note H – County Employees' Retirement System Plan

The Agency is a participating employer of the County Employees' Retirement System (CERS). Under the provisions of Kentucky Revised Statute 61.645, the Board of Trustees of Kentucky Retirement Systems administers the CERS. The plan issues publicly available financial statements which may be downloaded from the Kentucky Retirement Systems website.

Plan Description – CERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all regular full-time members employed in positions of each participating county, city, and school board, and any additional eligible local agencies electing to participate in the System. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living (COLA) adjustments are provided at the discretion of state legislature. The multi-employer plan differs from single-employer plans in the following aspects:

1. Assets contributed to the multi-employer plans by one employer may be used to provide benefits to employees of other participating employers.
2. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
3. If the Agency chooses to stop participating in its multi-employer plan, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability. At this time, the Agency has not established any liabilities because withdrawal from this plan is not probable.

The Agency's participation in the plan for the year ended June 30, 2022, is outlined in the table below. The Agency is contributing less than 5% of the total contributions to the plan. Form 5500 is not required for this plan. Unless otherwise noted, the most recent "Pension Protection Act Zone Status" available in 2021 is for the plan's year end at June 30, 2021. The zone status is based on information that the Agency received from the plan. A plan in the "red" zone has been determined to be in "critical status", based on criteria established under the Tax Code and is generally less than 65% funded. A plan in the "yellow" zone has been determined to be in "endangered status", based on criteria established under the Tax Code and is generally less than 80% funded. A plan in the "green" zone is generally at least 80% funded.

The "FIP/RP Status Pending/Implemented" column indicates a plan for which a financial improvement plan (FIP), as required under the Code is adopted by a plan in the "yellow" zone, or a Rehabilitation Plan (RP), as required under the Code to be adopted by a plan in the "red" zone, is either pending or has been implemented.

The "Surcharge Imposed" column indicated whether the Agency's contribution rate for 2022 included an amount in addition to the contribution rate specified in the applicable collective bargaining agreement, as imposed by a plan in "critical status", in accordance with the requirement of the Code. The last column lists the expiration dates of the collective bargaining agreements to which the plan is subject. Finally, there have been no significant changes that affect the comparability of the comparison of the current and prior year contributions.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note H – County Employees’ Retirement System Plan (Continued)

Pension Fund	EIN/Pension Plan Number	Pension Protection Act Zone Status June 30, 2022	FIP/RP Status Pending/Implemented	Contributions during the year ended June 30, 2022	Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
CERS	61-6027948	Red	N/A	\$ 1,611,801	N/A	N/A

Contributions – 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.

Nonhazardous 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 Agency is required to contribute at an actuarially determined rate. The Agency's percentage of each eligible employee's salary contributed to the plan was 26.95% for the year ended June 30, 2022. Contributions for the Agency for the year ended June 30, 2022 were \$1,611,801. This expense was allocated \$1,315,158 to the CERS pension fund and \$296,643 to the CERS insurance fund.

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Plan members contribute 5.00% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of each member’s salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member’s account. For non-hazardous members, their account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits provided – CERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. Employees are vested in the plan after five years’ service. For retirement purposes, employees are grouped into three tiers, based on hire date:

Tier 1	Participation date	Before September 1, 2008
	Unreduced retirement	27 years service or at least 4 years of service and 65 years old
	Reduced retirement	At least 5 years service and 55 years old At least 25 years service and any age
Tier 2	Participation date	September 1, 2008 - December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	At least 10 years service and 60 years old
Tier 3	Participation date	After December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	Not available

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

Note H – County Employees’ Retirement System Plan (Continued)

Benefits provided – CERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. For insurance purposes, employees are grouped into three tiers, based on hire date:

Tier 1	Participation date	Before July 1, 2003
	Insurance eligibility	10 years of service credit required
	Benefit	Set percentage of single coverage health insurance based on service credit accrued at retirement
	Participation date	Before September 1, 2008 but after July 1, 2003
	Insurance eligibility	10 years of service credit required
	Benefit	Set dollar amount based on service credit accrued, increased annually
Tier 2	Participation date	September 1, 2008 - December 31, 2013
	Insurance eligibility	15 years of service credit required
	Benefit	Set dollar amount based on service credit accrued, increased annually
Tier 3	Participation date	After December 31, 2013
	Insurance eligibility	15 years of service credit required
	Benefit	Set dollar amount based on service credit accrued, increased annually

Cost of living adjustments are provided at the discretion of the General Assembly. Retirement is based on a factor of the number of years’ service and hire date multiplied by the average of the highest five years’ earnings. Reduced benefits are based on factors of both of these components. Participating employees become eligible to receive the health insurance benefit after at least 180 months of service. Death benefits are provided for both death after retirement and death prior to retirement. Death benefits after retirement are \$5,000 in lump sum. Five years’ service is required for death benefits prior to retirement and the employee must have suffered a duty-related death. The decedent’s beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent’s monthly final rate of pay and any dependent child will receive 10% of the decedent’s monthly final rate of pay up to 40% for all dependent children. Five years’ service is required for nonservice-related disability benefits.

Pension Liabilities – At June 30, 2022, the Agency estimates that its total unfunded liability would be approximately \$14,308,535 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency’s proportion of the net pension liability was based on a projection of the Agency’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the Agency’s proportion was 0.2244%, which was an increase from its proportion of 0.1938% at June 30, 2020. The liability is not recorded on the Agency’s financial statements.

OPEB Liabilities – At June 30, 2022, the Agency estimates that the total unfunded liability would be approximately \$4,295,413 based upon its proportionate share of the total OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was based on the projection of the Agency’s long-term share of the contributions to the OPEB plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the Agency’s proportion was 0.2244%, which was an increase from its proportion of 0.1938% at June 30, 2020. The liability is not recorded on the Agency’s financial statements.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note H – County Employees’ Retirement System Plan (Continued)

Actuarial assumptions – The total pension and OPEB liabilities in the June 30, 2021 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.30% to 11.55%, varying by service
Investment rate of return	6.25%, net of Plan investment expense, including inflation
Healthcare Cost Trend Rate	
	Pre-65 Initial trend starting at 6.25% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
	Post-65 Initial trend starting at 5.50% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.

For CERS, the mortality table used for active members is Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, project with the ultimate rates from the MP-2014 mortality improvements scale using a base year of 2019. The mortality table used for health retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was Pub-2010 Disabled Mortality table, with a 4-year-set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2019.

For CERS, the long-term expected rate of return was determined by using a building block method in which best estimates ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The current long-term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous systems.

The target allocation and best estimates of nominal real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US Equity	21.75%	5.70%
International Equity	21.75%	6.35%
Core Bonds	10.00%	0.00%
Cash Equivalent	1.50%	-0.60%
High Yield	15.00%	2.80%
Opportunistic	0.00%	NA
Real Estate	10.00%	5.40%
Real Return	10.00%	4.55%
Private Equity	<u>10.00%</u>	<u>9.70%</u>
Total	100.00%	5.00%

Pension Discount rate – For CERS, the discount rate used to measure the total pension liability was 6.25%. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan’s fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system. The projection of cash flows used to determine the single discount rate assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018).

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

Note H – County Employees’ Retirement System Plan (Continued)

OPEB Discount rate – For CERS, the discount rate used to measure the total OPEB liability was 5.20%. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 1.92%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2021. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan’s fiduciary net position and future

contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System’s actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The projection of cash flows used to determine the single discount rate assumes that the funds receive the required employer contributions for future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018).

Total Pension Plan Assets, Liabilities and Funded Status – The plan’s total pension liability was approximately \$14,941,437,000 and fiduciary net position was \$8,565,652,000 resulting in a net pension liability of \$6,375,785,000. Therefore, the Plan’s net position as a percentage of the total pension liability was 57.33%.

Total OPEB Plan Assets, Liabilities and Funded Status – The plan’s total OPEB liability was approximately \$5,161,251,000 and fiduciary net position was \$3,246,801,000 resulting in a net OPEB liability of \$1,914,450,000. Therefore, the Plan’s net position as a percentage of the total OPEB liability was 66.81%.

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

Note I – Operating Leases

The Agency leases equipment, office space, and classroom space at several locations. Total rental expense under all leases is \$313,074. The future amounts of the lease commitments under non-cancelable operating leases are as follows:

<u>June 30,</u>	<u>Amount</u>
2023	\$ 19,476
2024	19,476
2025	19,476
2026	19,476
2027	19,476
Thereafter	53,559
Total	<u>\$ 150,939</u>

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note J – Notes Payable

Notes payable at June 30, 2022 consist of the following:

<u>Description</u>	<u>Current</u>	<u>Noncurrent</u>
Variable rate note, secured by real estate	\$ 7,465	\$ 98,645
3.93% Fixed note, secured by real estate, matures March 2028.	81,532	424,713
1% Loan, secured by real estate, matures July 2035	9,287	119,000
Demand variable interest rate note, interest due quarterly, unsecured, matures July 2021.	3	-
5% Loan, secured by real estate, matures May 2042	4,394	131,526
Total	<u><u>\$ 102,681</u></u>	<u><u>\$ 773,884</u></u>

The maturities of the notes payable of \$878,258 for the year ending June 30, 2022 are as follows:

<u>June 30,</u>	<u>Amount</u>
2023	\$ 102,681
2024	106,743
2025	111,068
2026	115,538
2027	120,212
Thereafter	320,323
Total	<u><u>\$ 876,565</u></u>

Kentucky River Foothills Development Council, Inc. has an available \$250,000 line-of-credit with PNC Bank. There were no funds drawn on the line at June 30, 2022.

Kentucky River Foothills Development Council, Inc. also extended their demand variable interest rate note due July 2022 until June 2023 subsequent to year end.

Note K – Forgivable Note Payable

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. As of June 30, 2022, the accumulated balance of this note is \$140,439.

KHC issued an agreement to the Agency during 2015 for construction of Holly Street Housing for income qualified individuals to lease, pursuant to HOME funding. The note will be forgiven July 2035. As of June 30, 2022, the accumulated balance of this note is \$492,368.

KHC issued an agreement to the Agency during 2015 for construction of Holly Street Housing for income qualified individuals to lease, pursuant to AHTF funding. The note will be forgiven July 2045. As of June 30, 2022, the accumulated balance of this note is \$300,000.

On December 14, 2016, the Agency entered into an agreement with FAHE (Federation of Appalachian Housing Enterprises) to purchase property on 103 Lewis Street, Berea, KY, as part of a project involving the EPA Brownfield Grant Project, which was awarded to the Agency on September 21, 2017. During the life of the project, the Agency will carry out community involvement activities to encourage redevelopment of the site such that the future reuse of the property will create/retain jobs and does not pose a threat to human health and the environment. The note, to FAHE, will be forgiven upon completion of the project. During the year ended June 30, 2022, this note was forgiven.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Note L – Related Party Transaction

Eastern Scholar House

On November 9, 2015, the Agency formed Eastern Scholar House LLLP (the Partnership). The Agency served as the general partner for the Partnership. The purpose of the partnership is to develop affordable multi-family rental housing and related childcare facilities in Richmond, Kentucky. In August 2016, the general partner of the Partnership had changed to ESH, GP, LLC, a limited liability company controlled by the Agency, and the limited partner of the Partnership became Ohio Equity Fund for Housing Limited Partnership XXVI. As of June 30, 2022, the Agency had a receivable from the Partnership of approximately \$331,326.

Kit Carson Commons

On September 17, 2018, the Agency formed Kit Carson Commons LLLP (the Partnership). The Agency served as the general partner for the Partnership. The purpose of the partnership is to develop affordable multi-family rental housing for veterans returning to college in Richmond, Kentucky. In September 2018, the general partner of the Partnership had changed to KCC, GP, LLC, a limited liability company controlled by the Agency, and the limited partner of the Partnership became Ohio Equity Fund for Housing Limited Partnership XXIX. As of June 30, 2022, the Agency had a receivable from the Partnership of approximately \$79,955.

Liberty Place

During the fiscal year end June 30, 2019, the agency developed a related party receivable with Liberty Place. The amount of this receivable as of June 30, 2022, is \$17,600.

Garden Place

During the fiscal year ending June 30, 2021, the agency developed a related party receivable with Garden Place. The amount of this receivable as of June 30, 2022, is \$30,400.

Note M – Schedule of Liquidity

The following table shows the Agency’s financial assets, reduced by amounts not available within one year:

	<u>June 30, 2022</u>
Cash and cash equivalents	\$ 4,793,997
Short-term investments	378,990
Accounts receivable	1,623,790
Financial assets available for operations within one year	\$ 6,796,777

Note N – Coronavirus (COVID-19) Impact

The global coronavirus (COVID-19) pandemic continues to impact the Agency. COVID-19 continues to spread across the globe and is impacting worldwide economic activity and financial markets. The continued spread of the disease represents a significant risk that operations could be disrupted in the near future. The extent to which COVID-19 may impact the Agency will depend on future developments and government regulations, which are highly uncertain and cannot be predicted. As a result, the Agency has not yet determined the impact this disruption may have on its financial statements for the year ending June 30, 2023.

Note O – Subsequent Events

Management of the Agency has considered subsequent events through November 23, 2022, the date this report became available for issuance.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CDFA Number</u>	<u>Pass-Through Award Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Health and Human Services				
<i>Direct programs</i>				
Health Care for the Homeless Cluster	93.527	5 H80CS04432	\$ -	\$ 927,944
Health Care for the Homeless Cluster	93.527	6 H80CS04432	-	304,601
Health Care for the Homeless Cluster	93.224	5 H80CS04432	-	351,718
American Rescue Plan Act Funding for Health Centers	93.224	H8F41266	-	271,774
Expanding Capacity for Coronavirus Testing	93.224	1 H8ECS37893	-	28,774
COVID-19 Provider Relief Funding	93.498	N/A		46,794
Health Care Infrastructure Support	93.526	C8E44658		49
HRSA Rural Communities Opioid Response	93.912	G25RH32962	-	348,820
Total			-	2,280,474
<i>Passed through Gateway Community Action Partnership</i>				
New Pathways for Fathers & Families	93.086 *	N/A		276,039
Healthy Marriage	93.086 *	N/A	-	419,099
Subtotal passed through Gateway Community Action Partnership			-	695,138
<i>Passed through Commonwealth of Kentucky CHFS</i>				
Promoting Safe & Stable Families	93.556	PON2 736 2000002665	-	725,638
Community-Based Child Abuse Prevention Grants	93.590	PON2 736 2000002412	-	14,407
Community Services Block Grant	93.569	PON2 736 1800001713	-	623,641
Subtotal passed through Commonwealth of Kentucky CHFS			-	1,363,686
<i>Passed through Bluegrass Area Development District</i>				
<i>Aging Cluster</i>				
Special Programs for the Aging- Title III, Part B	93.044	AS-2021-2022	-	133,808
Special Programs for the Aging- Title III, Part C	93.045	AS-2021-2022	-	141,079
Subtotal passed through Bluegrass Area Development District			-	274,887
<i>Passed through Community Action Kentucky</i>				
Low Income Energy Assistance (LIHEAP)	93.568 *	LIHEAP-010	-	1,432,551
Low Income Energy Assistance (LIHEAP) ARPA	93.568 *	LIHEAP-010	-	1,900,840
Weatherization	93.568 *	LH19-0608-02	-	362,280
Subtotal passed through Community Action Kentucky			-	3,695,671
Total U.S. Department of Health and Human Services			-	8,309,856
Department of Transportation				
<i>Passed through Commonwealth of Kentucky Transportation Cabinet</i>				
Formula Grants for Other than Urbanized Areas	20.509	O111821300	-	372,212
Formula Grants for Other than Urbanized Areas	20.509	O111120300	-	1,072,381
Formula Grants for Other than Urbanized Areas	20.509	O111120634	-	164,335
Formula Grants for Other than Urbanized Areas	20.509	C111120111	-	92,238
Formula Grants for Other than Urbanized Areas	20.509	C111121114	-	79,570
Formula Grants for Other than Urbanized Areas	20.509	R111518635	-	6,531
Total			-	1,787,267
Bus and Bus Facilities Formula Program	20.513	C100618111	-	48,216
Total			-	48,216
Subtotal passed through Commonwealth of Kentucky Transportation Cabinet			-	1,835,483
Total Department of Transportation			-	1,835,483

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CDFA Number</u>	<u>Pass-Through Award Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Energy</u>				
<i>Passed through Community Action Kentucky</i>				
Weatherization Assistance for Low-Income Persons	81.042	WX22-0608-02	-	274,365
Subtotal passed through Community Action Kentucky			-	274,365
Total U.S. Department of Energy			-	274,365
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct programs</i>				
Continuum of Care	14.235	KY0186L41001700	-	58,454
Total			-	58,454
<i>Passed through Kentucky Housing Corporation</i>				
Estill County Fourplex	14.235	KY0105L4I002008	-	17,008
Estill County Fourplex	14.235	KY0105L4I002109	-	7,452
Total			-	24,460
Tenant Based Rental Assistance	14.239	TB20-0100-01	-	138,673
Home CHDO	14.239	CO21-0100-01	-	30,000
Home Housing	14.239	HB19-0100-01	-	196,034
Total			-	364,707
Subtotal passed through Kentucky Housing Corporation			-	389,167
<i>Passed through City of Richmond</i>				
Community Development Block Grant	14.228	N/A	-	380,000
Subtotal passed through City of Richmond			-	380,000
Total U.S. Department of Housing and Urban Development			-	827,621
<u>U.S. Department of Agriculture</u>				
<i>Passed through Kentucky Department of Education</i>				
Child Care Food Program- Head Start	10.558	11102	-	39,508
Adult Day Food Service	10.558	11327	-	21,338
Subtotal passed through Kentucky Department of Education			-	60,846
Total U.S. Department of Agriculture			-	60,846
<u>U.S. Department of Veteran Affairs</u>				
Supportive Services for Veteran Families	64.033	20-KY-204	-	1,686,669
Total U.S. Department of Veteran Affairs			-	1,686,669
<u>U.S. Department of Homeland Security</u>				
Emergency Food and Shelter National Board Program	97.024	N/A	-	22,447
Total U.S. Department of Homeland Security			-	22,447
Total Expenditures of Federal Awards			\$ -	\$ 13,017,287

* Audited as a Major Program under Uniform Guidance

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

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. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from those numbers.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

Note C – Indirect Cost Rates

Kentucky River Foothills Council, Inc. did not elect to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D – Subrecipients

The Agency did not pass through any funds to subrecipients during the year ended June 30, 2022.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kentucky River Foothills Development Council, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 23, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kentucky River Foothills Development Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kentucky River Foothills Development Council, Inc.'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 financial statements. 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*.



Purpose of this Report

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

Craft, Waninger, Noble & Company, PLLC

Craft, Waninger, Noble & Company, PLLC
Richmond, Kentucky
November 23, 2022

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

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

Opinion on Each Major Federal Program

We have audited Kentucky River Foothills Development Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kentucky River Foothills Development Council, Inc.'s major federal programs for the year ended June 30, 2022. Kentucky River Foothills Development Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kentucky River Foothills Development Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kentucky River Foothills Development Council, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Kentucky River Foothills Development Council, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Kentucky River Foothills Development Council, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on to Kentucky River Foothills Development Council, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate,



it would influence the judgment made by a reasonable user of the report on compliance about Kentucky River Foothills Development Council, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kentucky River Foothills Development Council, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Kentucky River Foothills Development Council, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Kentucky River Foothills Development Council, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Craft, Waninger, Noble & Company, PLLC

Craft, Waninger, Noble & Company, PLLC
Richmond, Kentucky
November 23, 2022

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SECTION I- SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Kentucky River Foothills Development Council, Inc.
2. Our report on the financial statements disclosed no material weaknesses or significant deficiencies in the internal control structure.
3. No instances of noncompliance material to the financial statements of Kentucky River Foothills Development Council, Inc. were disclosed during our audit.
4. Our report on the major federal awards programs disclosed no material weaknesses or significant deficiencies in the internal control structure.
5. The auditor's report on compliance for the major federal awards programs for Kentucky River Foothills Development Council, Inc. expresses an unmodified opinion on all major federal programs.
6. Our audit report disclosed no audit finding required to be reported in accordance with 2 CFR 200.516(a).
7. The programs tested as major programs included:

Healthy Marriage Promotion and Responsible Fatherhood Grants	CFDA #93.068	Type B
Low-Income Home Energy Assistance	CFDA #93.568	Type A
8. The threshold to determine Type A: \$750,000.
9. Kentucky River Foothills Development Council, Inc. was determined to be a low-risk auditee.

SECTION II- FINANCIAL STATEMENT FINDINGS

1. There were no financial statement finds reported as part of our audit.

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. There were no questioned costs with respect to major programs selected for compliance tests.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF REVENUES AND EXPENSES- CONTRACT BASIS
INDIVIDUAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022

	Adult Care	Aging Title III	Agency For Substance Abuse	Community Collaboration for Children	Client Assistance	Community Services Block Grant	Coordinated System for Treatment Services	Eastern Scholarhouse	Eastern Scholar House Child Development	Facilities	FEMA
REVENUES											
Contract and Grant	\$ 21,338	\$ 439,592	\$ 40,000	\$ 740,231	\$ -	\$ 623,641	\$ 45,475	\$ -	\$ 325,109	\$ -	\$ 37,300
Management fees and other income	337,801	266,781	-	-	-	-	-	30,760	130,929	395,654	-
In Kind Revenue	-	178,355	-	259,353	-	81,706	-	-	-	-	-
Fundraising Income	-	9,000	-	-	1,827	-	-	25	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss on Sale	-	-	-	-	-	-	-	-	-	-	-
Total REVENUES	359,139	893,728	40,000	999,584	1,827	705,347	45,475	30,785	456,038	395,654	37,300
EXPENSES											
Indirect costs	32,894	67,417	-	67,035	-	53,726	5,337	12,780	47,493	12,315	284
Salaries	181,734	372,465	-	370,362	-	296,830	29,486	70,606	262,393	68,038	1,687
Payroll Taxes and Fringe Benefits	57,512	183,148	-	199,246	-	140,634	16,978	37,213	135,831	31,541	584
Travel	6,806	4,306	-	17,876	-	2,694	1,825	128	-	7,825	-
Utilities, telephone, and rent	20,749	40,285	-	9,023	-	43,930	721	(2,367)	5,085	18,509	665
Supplies, maintenance, and office	12,395	25,893	413	16,657	-	12,376	93	1,215	7,619	59,356	-
Professional costs and contracts	-	-	27,475	-	-	-	-	-	675	53,920	-
Interest expense	-	-	-	-	-	-	-	-	-	18,141	-
Other expenses	24,420	12,383	8,164	22,046	-	13,302	456	588	7,595	(50,474)	534
Depreciation	-	-	-	-	-	-	-	-	-	140,489	-
Energy assistance and other services	29,758	3,257	-	37,803	7,621	60,149	-	193	24,716	-	18,693
In-Kind/Match Expense	-	178,355	-	259,353	-	81,706	-	-	-	-	-
Total EXPENSES	366,268	887,509	36,052	999,401	7,621	705,347	54,896	120,356	491,407	359,660	22,447
Surplus/Deficit	\$ (7,129)	\$ 6,219	\$ 3,948	\$ 183	\$ (5,794)	\$ -	\$ (9,421)	\$ (89,571)	\$ (35,369)	\$ 35,994	\$ 14,853

See Independent Auditor's Report.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF REVENUES AND EXPENSES- CONTRACT BASIS
INDIVIDUAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022

	Health Center	Holly Street Operations	Housing Programs	Kit Carson Commons	KYNECT	Liberty Place	LIHEAP	New Pathways for Families and Fathers	Rural Communities Opioid Crisis	Supportive Services for Veteran Families	Transportation-Administrative & Operating
REVENUES											
Contract and Grant	\$ 2,293,219	\$ -	\$ 461,431	\$ -	\$ 332,946	\$ 887,392	\$ 3,880,168	\$ 695,138	\$ 348,820	\$ 1,660,822	\$ 1,664,797
Management fees and other income	758,122	46,457	401,874	21,044	-	125,567	-	-	-	-	827,437
In Kind Revenue	15,842	-	-	-	-	-	-	-	-	11,436	117,600
Fundraising Income	-	-	-	66,000	-	57,573	-	-	-	-	-
Interest Income	-	-	-	-	-	7	-	-	-	-	-
Gain/Loss on Sale	-	-	-	-	-	-	-	-	-	-	-
Total REVENUES	3,067,183	46,457	863,305	87,044	332,946	1,070,539	3,880,168	695,138	348,820	1,672,258	2,609,834
EXPENSES											
Indirect costs	227,765	383	19,033	2,371	31,909	82,339	29,052	61,005	23,533	92,616	195,012
Salaries	1,258,368	2,118	105,516	13,100	176,293	454,912	160,504	337,044	130,017	511,692	1,077,420
Payroll Taxes and Fringe Benefits	609,215	2,295	54,310	8,593	107,558	181,543	78,452	165,491	65,973	313,709	545,612
Travel	12,458	200	4,914	186	5,713	5,925	2,647	16,564	4,739	6,604	-
Utilities, telephone, and rent	80,097	12,761	25,564	1,317	4,804	14,488	52,552	34,920	6,335	58,876	28,373
Supplies, maintenance, and office	234,276	9,377	26,182	31,681	3,559	114,118	33,296	73,844	54,808	13,016	17,148
Professional costs and contracts	3,372	5	8,678	1,676	-	18,275	18,625	-	20,847	24,244	4,161
Interest expense	6,141	577	6,571	-	-	-	-	-	-	-	-
Other expenses	215,208	7,868	226,503	21,079	3,110	78,454	11,024	4,478	40,122	13,211	467,738
Depreciation	-	37,483	26,441	-	-	7,424	-	-	-	-	-
Energy assistance and other services	27,056	-	161,615	50,414	-	136,346	3,500,909	7	2,446	641,265	-
In-Kind/Match Expense	15,842	-	-	-	-	-	-	-	-	11,436	117,600
Total EXPENSES	2,689,798	73,067	665,327	130,417	332,946	1,093,824	3,887,061	693,353	348,820	1,686,669	2,453,064
Surplus/Deficit	\$ 377,385	\$ (26,610)	\$ 197,978	\$ (43,373)	\$ -	\$ (23,285)	\$ (6,893)	\$ 1,785	\$ -	\$ (14,411)	\$ 156,770

See Independent Auditor's Report.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
SCHEDULE OF REVENUES AND EXPENSES- CONTRACT BASIS
INDIVIDUAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022

	Transportation- Capital	Transportation- Facility	Transportation- Inter City	Transportation- Local	Transportation- RTAP	Weatherization	Wintercare	Other Programs	Indirect	Total
REVENUES										
Contract and Grant	\$ 140,454	\$ 79,570	\$ 164,335	\$ -	\$ 6,530	\$ 637,270	\$ 25,552	\$ 27,339	\$ -	\$ 15,578,469
Management fees and other income	-	-	45,346	227	-	-	-	96,031	-	3,484,030
In Kind Revenue	-	-	-	-	-	-	-	9,149	-	673,441
Fundraising Income	-	-	-	-	-	-	-	1,622	-	136,047
Interest Income	-	-	-	-	-	-	-	9,673	-	9,680
Gain/Loss on Sale	-	-	-	-	-	-	-	(25,965)	-	(25,965)
Total REVENUES	140,454	79,570	209,681	227	6,530	637,270	25,552	117,849	-	19,855,702
EXPENSES										
Indirect costs	-	-	18,286	-	-	41,574	-	8,008	(1,132,167)	-
Salaries	-	-	101,026	-	-	229,688	-	44,542	550,535	6,806,378
Payroll Taxes and Fringe Benefits	-	-	55,179	-	-	107,347	-	8,466	159,748	3,266,178
Travel	-	-	-	-	-	3,544	-	27	2,469	107,450
Utilities, telephone, and rent	-	-	495	-	-	12,481	-	32,441	102,501	604,605
Supplies, maintenance, and office	92,238	-	385	-	-	17,723	-	38,703	171,066	1,067,437
Professional costs and contracts	-	38,438	-	-	-	-	-	11,071	121,662	353,124
Interest expense	-	-	-	-	-	-	-	-	-	31,430
Other expenses	48,256	48,596	34,807	-	6,530	22,796	-	(119,583)	23,595	1,192,806
Depreciation	-	-	-	-	-	-	-	341,755	-	553,592
Energy assistance and other services	-	-	-	-	-	201,993	25,552	1,290	591	4,931,674
In-Kind/Match Expense	-	-	-	-	-	-	-	9,149	-	673,441
Total EXPENSES	140,494	87,034	210,178	-	6,530	637,146	25,552	375,869	-	19,588,115
Surplus/Deficit	\$ (40)	\$ (7,464)	\$ (497)	\$ 227	\$ -	\$ 124	\$ -	\$ (258,020)	\$ -	\$ 267,587

See Independent Auditor's Report.

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
LIHEAP PROGRAM
DELEGATE AGREEMENT
SCHEDULE OF PROGRAM EXPENSES AND QUESTIONED COSTS
CONTRACT BASIS
FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	Actual	Questioned Costs	Balance
Salaries	\$ 160,504	\$ -	\$ 160,504
Fringe benefits	78,452	-	78,452
Travel	2,647	-	2,647
Utilities and rent	52,552	-	52,552
Equipment	-	-	-
Office supplies	32,958	-	32,958
Postage	338	-	338
Other	58,701	-	58,701
Total Administrative	386,152	-	386,152
Leveraging			
Benefits:			
Fall Subsidy	349,269	-	349,269
Spring Subsidy	293,269	-	293,269
Winter Crisis	1,095,411	-	1,095,411
Summer Cooling	1,292,407	-	1,292,407
LIHWAP Subsidy	354,305	-	354,305
LIWHAP Crisis	116,248	-	116,248
Total Benefits	3,500,909	-	3,500,909
Total Expenses	\$ 3,887,061	\$ -	\$ 3,887,061
Less: Contract Payments Received Before June 30, 2022			(3,845,166)
Plus: Refund to CAK Paid Before June 30, 2022			18,683
Less: Contract Payments Received After June 30, 2022			(60,578)
Balance Owed to CAK as of June 30, 2022			\$ -

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 LIHEAP PROGRAM
 DELEGATE AGREEMENT
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES- CONTRACT BASIS
 FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	Actual	Budget	(Over) Under Budget
Administrative	\$ 386,152	\$ 412,705	\$ 26,553
Leveraging	-	-	-
Subsidiary	996,843	1,041,435	44,592
Crisis	1,211,659	1,490,540	278,881
Cooling	1,292,407	1,298,662	6,255
Total	\$ 3,887,061	\$ 4,243,342	\$ 356,281

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 CSBG BUDGET TO ACTUAL
 FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	Actual	Budget	(Over) Under Budget
Salaries	\$ 296,830	\$ 297,798	\$ 968
Fringe	140,382	135,858	(4,524)
Contractual	-	-	-
Space costs	39,147	37,730	(1,417)
Supplies	9,765	9,176	(589)
Utilities	4,816	6,520	1,704
Travel	2,680	2,582	(98)
Client services	60,401	60,401	-
Staff development	-	-	-
Other	9,052	10,364	1,312
Administration	60,567	63,211	2,644
Total	\$ 623,640	\$ 623,640	\$ -

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
INDIRECT COSTS
FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	Balance
Salaries	\$ 550,535
Fringe Benefits	159,748
Travel	2,469
Utilities, telephone, maintenance and rent	102,501
Supplies	171,066
Professional costs and contracts	93,052
Audit	28,610
Other expenses	24,186
	\$ 1,132,167
Total Indirect Costs	\$ 1,132,167
Total Direct Salaries	\$ 6,255,843
Indirect Rate	18.1%

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 WEATHERIZATION LIHEAP
 FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	2021-2022	Questioned Costs	Balance	Budget	(Over) Under Budget
Administration	\$ 22,945	\$ -	\$ 22,945	\$ 22,945	\$ -
WX materials	26,373	-	26,373	26,373	-
Program support	192,887	-	192,887	192,887	-
WX labor	38,909	-	38,909	38,909	-
H&S materials	30,910	-	30,910	30,910	-
H&S labor	43,362	-	43,362	43,362	-
Financial audit	-	-	-	-	-
Liability insurance	1,495	-	1,495	1,495	-
Training	4,774	-	4,774	4,774	-
WX Ready	625	-	625	625	-
Total	\$ 362,280	\$ -	\$ 362,280	\$ 362,280	\$ -
Less: Contract Payments Received Before June 30, 2022			(264,818)		
Balance due from KHC as of June 30, 2022			<u>\$ 97,462</u>		

KENTUCKY RIVER FOOTHILLS DEVELOPMENT COUNCIL, INC.
 WEATHERIZATION DOE
 FOR THE YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

Cost Category	2021-2022	Questioned Costs	Balance	Budget	(Over) Under Budget
Administration	\$ 37,266	\$ -	\$ 37,266	\$ 37,266	\$ -
WX materials	47,460	-	47,460	47,460	-
Program support	61,375	-	61,375	69,820	8,445
WX labor	74,023	-	74,023	74,023	-
H&S materials	16,795	-	16,795	16,795	-
H&S labor	12,778	-	12,778	13,455	677
Financial audit	-	-	-	3,913	3,913
Liability insurance	1,594	-	1,594	4,565	2,971
Training	23,074	-	23,074	38,728	15,654
Total	\$ 274,365	\$ -	\$ 274,365	\$ 306,025	\$ 31,660
Less: Contract Payments Received Before June 30, 2022			(183,723)		
Balance due from KHC as of June 30, 2022			<u>\$ 90,642</u>		

**DAS Invoice and Program Report
TITLE III-B Supportive Services**

NAME & ADDRESS Kentucky Blue Fruitbills Development Council, Inc. 806 Berea Senior Citizens Center 124 West Jefferson Street Berea, KY 40404	Month of: June	MARK ONE <input type="checkbox"/> Monthly Financial <input checked="" type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblott</i> SIGNATURE
	Year: 2022		
	DATE SUBMITTED: 7/13/2023		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	8,787.00	117,865.00	69,807.00	-11,019.00	179.09%
Indirect	0.00	0.00	0.00	0.00	
Total	8,787.00	117,865.00	69,807.00	-11,019.00	179.09%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	8,787.00	35,013.99	25,248.99	-5,737.00	138.72%
State		28,190.00	28,190.00	0.00	100.00%
Local Cash	0.00	31,899.01	12,378.01	-41,281.00	449.86%
Local In-Kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	8,787.00	62,195.99	33,426.99	-12,048.00	133.41%
Total	8,787.00	117,865.00	69,807.00	-12,048.00	179.09%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Adult Day	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Adult Day Health	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Advisory	4	Monthly	4.00	4.50	18.00		
	46	Cumulative	51.00	4.50	229.50	300.00	76.50%
Alcohol/Day Respite	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Assessment	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Assisted Transportation	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Case Management	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Case & Counseling	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Chore	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Counseling	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Education	0	Monthly	44.00	7.00	308.00		
	42	Cumulative	348.00	7.00	2,436.00	0.00	
Employment Services	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Friendly Visiting	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Health Promotion	0	Monthly	283.00	3.00	849.00		
	48	Cumulative	1,517.00	3.00	4,551.00	11,700.00	39.32%
Home Health Aid	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Home Modification	0	Monthly	0.00				
		Cumulative			0.00	0.00	
Homemaker/Home Mgmt	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
I & M & A	0	Monthly	873.00	7.00	6,111.00		
	223	Cumulative	11,794.00	7.00	82,758.00	46,500.00	179.05%
Legal Assistance	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Outreach	0	Monthly	0.00	10.00	0.00		
	34	Cumulative	36.00	10.00	360.00	300.00	120.00%
Personal Care	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Public Education	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Recreation	0	Monthly	1,498.00	1.00	1,498.00		
	116	Cumulative	13,863.00	1.00	13,863.00	1,999.32	694.32%
Respite	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Telephone Assistance	0	Monthly	0.00	8.00	0.00		
	107	Cumulative	1,164.50	8.00	13,990.50	0.00	
Transportation	0	Monthly	0.00	7.50	0.00		
		Cumulative			0.00	5,407.50	0.00%
Total	3	Monthly	2,689.00	3.25	8,787.00		
	289	Cumulative	26,194.50	4.04	117,865.00	69,807.00	179.09%

**DAIL Invoice and Program Report
TITLE III C1 Congregate Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. c/o Berea Senior Citizens Center 214 West Jefferson Street Berea, KY 40304	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Keabatt</i> SIGNATURE
	Year: 2022	DATE SUBMITTED: 7/11/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	2,240.00	28,100.00	28,325.00	225.00	99.21%
Indirect		0.00	0.00	0.00	
Total	2,240.00	28,100.00	28,325.00	225.00	99.21%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	2,240.00	15,898.00	13,858.00	-2,240.00	116.40%
State		3,995.00	3,995.00	0.00	100.00%
Local Cash		9,207.00	11,672.00	2,465.00	78.88%
Local In-Kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	2,240.00	18,893.00	16,853.00	225.00	113.49%
Total	2,240.00	28,100.00	28,325.00	225.00	99.21%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	1	Monthly	23.00				
	39	Cumulative	290.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	1	Monthly		5.00	2,240.00		
	39	Cumulative		5.00	28,100.00	28,325.00	99.21%
Total Meals & Unit Cost	1	Monthly	448.00	5.00	2,240.00		
	39	Cumulative	5,620.00	5.00	28,100.00	28,325.00	99.21%
Total	1	Monthly	471.00	4.76	2,240.00		
	39	Cumulative	5,810.00	4.75	28,100.00	28,325.00	99.21%

**DAIL Invoice and Program Report
TITLE III C2 Home Delivered Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. dba Berea Senior Citizens Center 254 West Jefferson Street Berea, KY 40404	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblett</i> SIGNATURE
	Year: 2022		
	DATE SUBMITTED: 7/13/2022		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	3,024.00	36,607.50	35,406.00	-1,201.50	103.39%
Indirect		0.00	0.00	0.00	
Total	3,024.00	36,607.50	35,406.00	-1,201.50	103.39%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	3,024.00	18,641.50	36,941.00	-1,701.50	110.04%
State		17,966.00	17,966.00	0.00	100.00%
Local Cash		0.00	0.00	0.00	
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		0.00	499.00	499.00	0.00%
Total Fed & State	3,024.00	36,607.50	34,907.00	-1,700.50	104.87%
Total	3,024.00	36,607.50	35,406.00	-1,201.50	103.39%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	5	Monthly	32.00				
	54	Cumulative	365.00				
Meal Preparation	5	Monthly			0.00		
	54	Cumulative			0.00		
Meal Delivery	5	Monthly		4.50	3,024.00		
	54	Cumulative		4.50	36,607.50	35,406.00	103.39%
Total Meals & Unit Cost	5	Monthly	672.00	4.50	3,024.00		
	54	Cumulative	8,135.00	4.50	36,607.50	35,406.00	103.39%
Total	5	Monthly	704.00	4.30	3,024.00		
	54	Cumulative	8,500.00	4.31	36,607.50	35,406.00	103.39%

**DAR Invoice and Program Report
TITLE IIB Supportive Services**

NAME & ADDRESS Kentucky New Frontiers Development Council, Inc. 404 The Generation Center 21 Meadow Street Winchester, KY 40391	Month of: June	MARK ONE: (X) Monthly Financial () Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knabblott</i> SIGNATURE
	Year: 2022		
	DATE SUBMITTED: 7/11/2022		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	1,303.30	80,713.00	101,064.30	20,350.30	79.81%
Subcontract	0.00	0.00	0.00	0.00	
Total	1,303.30	80,713.00	101,064.30	20,350.30	79.81%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	1,303.30	36,778.30	34,773.00	-1,005.00	114.38%
State		27,894.00	27,894.00	0.00	100.00%
Local Cash	0.00	13,869.30	38,873.30	25,003.00	35.87%
Local In-Mind	0.00	0.00	0.00	0.00	
Program Income	0.00	0.00	0.00	0.00	
Total Fed & State	1,303.30	64,672.30	62,667.00	20,005.30	109.06%
Total	1,303.30	80,713.00	101,064.30	20,350.30	79.81%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Adult Day	E	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Adult Day Health	E	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Advocacy	E	Monthly	0.00	4.30	0.00		
	B	Cumulative	10.00	4.30	43.00	1,000.25	4.17%
Ad/Adult Day Respite	E	Monthly	0.00	6.30	0.00		
		Cumulative			0.00	0.00	
Assessment	E	Monthly	0.00	30.00	0.00		
		Cumulative			0.00	0.00	
Assisted Transportation	E	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Case Management	E	Monthly	0.00	50.00	0.00		
		Cumulative			0.00	0.00	
Cash & Counseling	E	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Chairs	E	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Counseling	E	Monthly	0.00	13.00	0.00		
	B	Cumulative	14.00	13.00	182.00	0.00	
Education	E	Monthly	0.00	7.00	0.00		
	B	Cumulative	34.00	7.00	238.00	0.00	
Employment Services	E	Monthly	0.00	7.00	0.00		
		Cumulative			0.00	0.00	
Friendly Visiting	E	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Health Promotion	E	Monthly	38.00	0.00	134.00		
	B	Cumulative	272.00	0.00	696.00	360.00	193.00%
Home Health Aid	E	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Home Modification	E	Monthly	0.00		0.00		
		Cumulative			0.00	0.00	
Homemaker/Home Mgmt	E	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
I & M & A	E	Monthly	480.00	7.28	3,516.00		
	B	Cumulative	8,643.00	7.28	62,901.00	47,000.00	137.10%
Legal Assistance	E	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Outreach	E	Monthly	0.00	10.00	0.00		
	B	Cumulative	33.00	10.00	330.00	1,880.00	18.60%
Personal Care	E	Monthly	0.00	24.00	0.00		
		Cumulative			0.00	0.00	
Public Education	E	Monthly	0.00	10.00	0.00		
		Cumulative			0.00	0.00	
Recreation	E	Monthly	580.00	1.00	580.00		
	B	Cumulative	8,135.00	1.00	8,135.00	13,803.25	62.70%
Respite	E	Monthly	0.00	24.00	0.00		
		Cumulative			0.00	0.00	
Telephone Reassurance	E	Monthly	0.00	6.00	0.00		
	B	Cumulative	644.00	6.00	3,867.00	1,800.00	214.80%
Transportation	E	Monthly	173.00	7.50	1,297.50		
	B	Cumulative	850.00	7.50	6,375.00	34,120.00	18.68%
Total	E	Monthly	1,213.00	4.28	5,003.50		
	B	Cumulative	18,994.00	4.28	80,713.00	101,064.30	79.81%

**DAIL Invoice and Program Report
TITLE III C1 Congregate Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. dba The Generation Center 33 Meadow Street Winchester, KY 40391	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Keohlett</i> SIGNATURE
	Year: 2022		
	DATE SUBMITTED: 7/11/2022		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	1,630.00	31,700.00	46,250.00	14,550.00	68.54%
Indirect		0.00	0.00	0.00	
Total	1,630.00	31,700.00	46,250.00	14,550.00	68.54%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	1,630.00	14,863.00	13,233.00	-1,630.00	112.32%
State		2,901.00	2,901.00	0.00	100.00%
Local Cash	0.00	13,605.00	30,116.00	16,511.00	45.18%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		331.00	0.00	-331.00	
Total Fed & State	1,630.00	17,764.00	36,134.00	14,881.00	110.10%
Total	1,630.00	31,700.00	46,250.00	14,550.00	68.54%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	1	Monthly	47.00				
	57	Cumulative	399.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	0	Monthly		5.00	1,630.00		
	57	Cumulative		5.00	31,700.00	46,250.00	68.54%
Total Meals & Unit Cost	0	Monthly	376.00	5.00	1,630.00		
	57	Cumulative	6,340.00	5.00	31,700.00	46,250.00	68.54%
Total	0	Monthly	373.00	4.37	1,630.00		
	57	Cumulative	6,739.00	4.70	31,700.00	46,250.00	68.54%

**DAIL Invoice and Program Report
TITLE III C2 Home Delivered Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. c/o The Generation Center 32 Meadow Street Winchester, KY 40391	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblett</i> SIGNATURE
	Year: 2022		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	1,503.00	36,234.00	35,379.50	3,145.50	92.01%
Indirect		0.00	0.00	0.00	
Total	1,503.00	36,234.00	35,379.50	3,145.50	92.01%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	1,503.00	18,477.00	35,414.00	-2,063	112.57%
State		17,407.00	17,407.00	0.00	100.00%
Local Cash		0.00	3,558.50	3,558.50	0.00%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		310.00	2,000.00	1,690.00	17.50%
Total Fed & State	1,503.00	33,894.00	33,821.00	1,495.50	106.10%
Total	1,503.00	36,234.00	35,379.50	3,145.50	92.01%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	0	Monthly	25.00				
	44	Cumulative	319.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	0	Monthly		4.50	1,503.00		
	45	Cumulative		4.50	36,234.00	35,379.50	92.01%
Total Meals & Unit Cost	0	Monthly	334.00	4.50	1,503.00		
	45	Cumulative	8,052.00	4.50	36,234.00	35,379.50	92.01%
Total	0	Monthly	359.00	4.19	1,503.00		
	45	Cumulative	8,371.00	4.33	36,234.00	35,379.50	92.01%

DAS Invoice and Program Report
TITLE IES Supportive Services

NAME & ADDRESS Kentucky River HealthCare Development Council, Inc. 606 Powell Senior Citizens Center 301 South Main Street Stanley, KY 40380	Month of:	MARK ONE	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblatt</i> SIGNATURE
	June	<input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	
	Year:	DATE SUBMITTED:	
	2022	7/11/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel	0.00	0.00	0.00	0.00	0.00%
Travel	0.00	0.00	0.00	0.00	0.00%
Supplies	0.00	0.00	0.00	0.00	0.00%
Equipment	0.00	0.00	0.00	0.00	0.00%
Other Operating*	0.00	0.00	0.00	0.00	0.00%
Contracts	4,211.00	36,510.99	42,099.00	4,080.00	86.42%
Contract	0.00	0.00	0.00	0.00	0.00%
Total	4,211.00	36,510.99	42,099.00	4,080.00	86.42%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	4,211.00	37,733.99	35,897.00	-1,867.00	107.30%
State	0.00	30,787.00	30,787.00	0.00	100.00%
Local Cash	0.00	0.00	5,999.00	5,999.00	0.00%
Local In-Kind	0.00	0.00	0.00	0.00	0.00%
Program Income	0.00	0.00	0.00	0.00	0.00%
Total Fed & State	4,211.00	36,510.99	36,624.00	4,080.00	105.15%
Total	4,211.00	36,510.99	42,099.00	4,080.00	86.42%

Cost Category	New Clients/OTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Adult Day	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Adult Day Health	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Advocacy	4	Monthly	5.00	4.50	22.50		
	27	Cumulative	137.00	4.50	616.50	1,178.10	78.40%
Alcohol/Day Respite	0	Monthly	0.00	6.30	0.00		
		Cumulative			0.00	0.00	
Assessment	0	Monthly	0.00	10.00	0.00		
		Cumulative			0.00	0.00	
Assisted Transportation	0	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Case Management	0	Monthly	0.00	10.00	0.00		
		Cumulative			0.00	0.00	
Cash & Counseling	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Chore	0	Monthly	0.00	13.00	0.00		
		Cumulative			0.00	0.00	
Counseling	0	Monthly	0.00	4.50	0.00		
	12	Cumulative	8.13	4.50	37.13	822.30	4.52%
Education	3	Monthly	13.00	5.00	65.00		
	36	Cumulative	221.00	5.00	905.00	1,615.00	77.82%
Employment Services	0	Monthly	0.00	7.00	0.00		
		Cumulative			0.00	0.00	
Family Visiting	0	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Health Promotion	4	Monthly	25.00	3.00	75.00		
	29	Cumulative	14.00	3.00	174.00	414.00	42.00%
Home Health Aid	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Home Modification	0	Monthly	0.00		0.00		
		Cumulative			0.00	0.00	
Homemaker/Home Mgmt	0	Monthly	0.00	11.00	0.00		
		Cumulative			0.00	1,125.00	0.00%
I & M & A	8	Monthly	375.00	7.00	2,625.00		
	66	Cumulative	3,198.00	7.00	25,188.00	19,340.00	127.99%
Legal Assistance	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Outreach	2	Monthly	3.00	15.00	30.00		
	12	Cumulative	12.00	15.00	180.00	0.00	
Personal Care	0	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Public Education	0	Monthly	0.00	10.00	0.00		
		Cumulative			0.00	0.00	
Recreation	4	Monthly	783.00	5.00	783.00		
	79	Cumulative	5,074.00	5.00	5,074.00	1,847.00	128.50%
Respite	0	Monthly	0.00	15.00	0.00		
		Cumulative			0.00	0.00	
Telephone Resource	0	Monthly	0.00	6.00	0.00		
	16	Cumulative	403.00	6.00	3,618.00	0.00	
Transportation	7	Monthly	81.00	7.50	607.50		
	14	Cumulative	388.00	7.50	2,910.00	13,900.00	21.36%
Total	4	Monthly	1,286.00	3.27	4,211.00		
	89	Cumulative	10,099.13	3.64	36,510.99	42,099.00	86.42%

**DAIL Invoice and Program Report
TITLE III C1 Congregate Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. Iba Powell Senior Citizens Center 551 South Main Street Stanton, KY 40380	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblett</i> SIGNATURE
	Year: 2022		

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	540.00	12,490.00	13,300.00	810.00	99.91%
Indirect		0.00	0.00	0.00	
Total	540.00	12,490.00	13,300.00	810.00	99.91%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	540.00	5,798.00	5,728.00	-30.00	132.33%
State		1,146.00	1,146.00	0.00	100.00%
Local Cash	0.00	5,576.00	6,926.00	1,350.00	80.51%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	540.00	6,944.00	6,874.00	870.00	108.47%
Total	540.00	12,490.00	13,300.00	810.00	99.91%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	4	Monthly	33.00				
	39	Cumulative	146.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	4	Monthly		5.00	540.00		
	39	Cumulative		5.00	12,490.00	13,300.00	99.91%
Total Meals & Unit Cost	4	Monthly	108.00	5.00	540.00		
	39	Cumulative	2,498.00	5.00	12,490.00	13,300.00	99.91%
Total	4	Monthly	139.00	3.88	540.00		
	39	Cumulative	2,644.00	4.72	12,490.00	13,300.00	99.91%

**DAIL Invoice and Program Report
TITLE III C2 Home Delivered Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. dba Powell Senior Citizens Center 551 South Main Street Stanton, KY 40380	Month of:	MARK ONE:	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblett</i> SIGNATURE
	June	<input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	
	Year:	DATE SUBMITTED:	
	2022	7/11/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personal		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	3,163.50	47,601.00	20,466.00	-27,135.00	232.59%
Indirect		0.00	0.00	0.00	
Total	3,163.50	47,601.00	20,466.00	-27,135.00	232.59%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	3,163.50	18,418.00	6,484.00	-11,934.00	284.05%
State		6,877.00	6,877.00	0.00	100.00%
Local Cash	0.00	22,306.00	7,505.00	-15,261.00	313.95%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	3,163.50	25,295.00	13,361.00	-27,135.00	189.32%
Total	3,163.50	47,601.00	20,466.00	-27,135.00	232.59%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	1	Monthly	37.00				
	65	Cumulative	354.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	1	Monthly		4.50	3,163.50		
	66	Cumulative		4.50	47,601.00	20,466.00	232.59%
Total Meals & Unit Cost	1	Monthly	703.00	4.50	3,163.50		
	66	Cumulative	30,576.00	4.50	47,601.00	20,466.00	232.59%
Total	1	Monthly	740.00	4.28	3,163.50		
	66	Cumulative	30,932.00	4.35	47,601.00	20,466.00	232.59%

**DAS Invoice and Program Report
TITLE III Supportive Services**

NAME & ADDRESS Kentucky Senior Franchise Development Council, Inc. 856 Richmond Senior Citizens Center 801 Brighton Avenue Richmond, KY 40475	Month of	MARK ONE	I certify that the information contained herein is accurate to the best of my knowledge. <i>James Kooblatt</i> SIGNATURE
	June	(X) Monthly Financial () Audited Financial Report	
	Year	DATE SUBMITTED	
	2022	7/15/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	7,423.50	86,214.50	71,000.00	-17,183.50	124.19%
Indirect	0.00	0.00	0.00	0.00	
Total	7,423.50	86,214.50	71,000.00	-17,183.50	124.19%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	7,423.50	32,672.50	25,248.00	-7,224	129.40%
State		26,190.00	26,190.00	0.00	100.00%
Local Cash	0.00	27,962.00	17,600.00	-9,798.00	158.44%
Local In-Mind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	7,423.50	60,862.50	51,438.00	-17,183.50	118.39%
Total	7,423.50	86,214.50	71,000.00	-17,183.50	124.19%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Adult Day	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Adult Day Health	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Advocacy	3	Monthly	5.00	4.00	21.00		
	38	Cumulative	70.00	4.30	313.00	348.00	48.61%
Ad/Adult Day Respite	0	Monthly	0.00	6.50	0.00		
		Cumulative			0.00	0.00	
Assessment	0	Monthly	0.00	30.00	0.00		
		Cumulative			0.00	0.00	
Assisted Transportation	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Case Management	0	Monthly	0.00	30.00	0.00		
		Cumulative			0.00	0.00	
Cash & Counseling	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Chore	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Counseling	0	Monthly	0.00	13.00	0.00		
		Cumulative			0.00	0.00	
Education	1	Monthly	48.00	7.00	341.00		
	31	Cumulative	214.00	7.26	1,498.00	0.00	
Employment Services	0	Monthly	0.00	7.00	0.00		
		Cumulative			0.00	0.00	
Friendly Walking	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Health Promotion	3	Monthly	34.00	3.00	143.00		
	98	Cumulative	617.00	3.00	1,971.00	2,217.00	88.90%
Home Health Aid	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Home Modification	0	Monthly	0.00				
		Cumulative			0.00	0.00	
Homemaker/Home Mgmt	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
I & M & A	11	Monthly	635.00	7.00	4,452.00		
	143	Cumulative	7,751.00	7.00	53,677.00	33,714.00	187.96%
Legal Assistance	0	Monthly	0.00	0.00	0.00		
		Cumulative			0.00	0.00	
Outreach	13	Monthly	13.00	10.00	130.00		
	140	Cumulative	146.00	10.00	1,460.00	1,490.00	101.26%
Personal Care	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Public Education	0	Monthly	0.00	10.00	0.00		
		Cumulative			0.00	0.00	
Recreation	12	Monthly	1,304.00	1.00	1,304.00		
	170	Cumulative	17,070.00	1.00	17,070.00	12,001.00	142.21%
Respite	0	Monthly	0.00	25.00	0.00		
		Cumulative			0.00	0.00	
Telephone Reassurance	0	Monthly	0.00	6.00	0.00		
	83	Cumulative	393.00	6.00	1,796.00	0.00	
Transportation	0	Monthly	108.00	7.50	810.00		
	15	Cumulative	871.00	7.50	6,137.50	22,990.00	27.87%
Total	10	Monthly	1,388.00	3.13	7,423.50		
	237	Cumulative	27,648.00	3.18	86,214.50	71,000.00	124.19%

**DAIL Invoice and Program Report
TITLE III C1 Congregate Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. c/o Richmond Senior Citizens Center 801 Brighton Avenue Richmond, KY 40475	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Koebelt</i> SIGNATURE
	Year: 2022	DATE SUBMITTED: 7/11/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Travel		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	1,500.00	16,910.00	18,750.00	1,840.00	90.19%
Indirect		0.00	0.00	0.00	
Total	1,500.00	16,910.00	18,750.00	1,840.00	90.19%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	1,500.00	13,915.00	13,658.00	-257	103.88%
State		2,995.00	2,995.00	0.00	100.00%
Local Cash	0.00	0.00	3,097.00	3,097.00	0.00%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	1,500.00	16,910.00	16,653.00	1,840.00	103.54%
Total	1,500.00	16,910.00	18,750.00	1,840.00	90.19%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	1	Monthly	17.00				
	50	Cumulative	185.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	6	Monthly		5.00	1,500.00		
	60	Cumulative		5.00	16,910.00	18,750.00	90.19%
Total Meals & Unit Cost	6	Monthly	300.00	5.00	1,500.00		
	60	Cumulative	3,382.00	5.00	16,910.00	18,750.00	90.19%
Total	6	Monthly	317.00	4.73	1,500.00		
	61	Cumulative	3,567.00	4.74	16,910.00	18,750.00	90.19%

**DAIL Invoice and Program Report
TITLE III C2 Home Delivered Meals**

NAME & ADDRESS Kentucky River Foothills Development Council, Inc. dba Richmond Senior Citizens Center 801 Brighton Avenue Richmond, KY 40475	Month of: June	MARK ONE: <input checked="" type="checkbox"/> Monthly Financial <input type="checkbox"/> Audited Financial Report	I certify that the information contained herein is accurate to the best of my knowledge: <i>James Knoblett</i> SIGNATURE
	Year: 2022	DATE SUBMITTED: 7/13/2022	

Total Expenditures	Monthly	Cumulative	Budget	Remaining	% Expended
Personnel		0.00	0.00	0.00	
Taxes		0.00	0.00	0.00	
Supplies		0.00	0.00	0.00	
Equipment		0.00	0.00	0.00	
Other Operating*		0.00	0.00	0.00	
Contracts	5,432.50	61,087.50	49,257.00	-11,831.00	124.02%
Indirect		0.00	0.00	0.00	
Total	5,432.50	61,087.50	49,257.00	-11,830.50	124.02%

Total Funding	Monthly	Cumulative	Budget	Remaining	% Expended
Federal	5,432.50	35,098.50	26,841.00	-18,158.00	267.18%
State		17,966.00	17,966.00	0.00	100.00%
Local Cash	0.00	6,097.50	24,350.00	8,252.50	42.49%
Local In-kind	0.00	0.00	0.00	0.00	
Program Income		0.00	0.00	0.00	
Total Fed & State	5,432.50	53,064.50	44,807.00	-9,803.00	152.62%
Total	5,432.50	59,162.00	49,257.00	-9,905.00	120.11%

Cost Category	New Clients/YTD Clients		Units	Unit Cost	Expenditures	Budget	% Expended
Nutrition Counseling	0	Monthly	0.00				
		Cumulative					
Nutrition Education	2	Monthly	50.00				
	89	Cumulative	683.00				
Meal Preparation	0	Monthly			0.00		
		Cumulative			0.00		
Meal Delivery	2	Monthly		4.50	5,432.50		
	82	Cumulative		4.50	61,087.50	49,257.00	124.02%
Total Meals & Unit Cost	2	Monthly	1,206.00	4.50	5,432.50		
	82	Cumulative	33,575.00	4.50	61,087.50	49,257.00	124.02%
Total	2	Monthly	1,255.00	4.32	5,432.50		
	82	Cumulative	34,258.00	4.28	61,087.50	49,257.00	124.02%