

COLUMBIA GAS OF KENTUCKY, INC.

JOINT HOME ENERGY ASSISTANCE

ANNUAL REPORT

PROGRAM YEAR 2024 - 2025

The Kentucky Public Service Commission issued an Order on May 4, 2020 regarding Case No. 2019-00366, the Investigation of Home Energy Assistance Programs Offered by Investor-Owned Utilities.

Pursuant to the Commission’s Order, Columbia Gas of Kentucky submits its joint Home Energy Assistance Program annual report for the 2024 - 2025 program year.

1. Provided annually and separated by month:

a. Total funds collected from ratepayers via a meter-charge.

2024-2025	Total Funds
July	\$37,470.90
August	\$37,360.80
September	\$37,188.30
October	\$37,181.40
November	\$37,449.90
December	\$37,761.30
January	\$37,789.80
February	\$37,912.80
March	\$37,999.20
April	\$37,953.00
May	\$37,843.20
June	\$37,689.00
Total Funds Collected	\$451,599.60

b. Donations collected from ratepayers for the HEA program.

No donations were collected from ratepayers for Columbia's HEA Program.

c. **The total amount of residential customers.**

2024-2025	Total Number of Residential Customers
July	122,859
August	122,459
September	122,371
October	122,579
November	123,398
December	124,416
January	124,919
February	125,115
March	125,027
April	124,664
May	124,195
June	123,660

d. **The amount of shareholder funds allocated for the program.**

No new shareholder funds were allocated for the program year.

e. **The amount of HEA funds distributed to participants.**

2024-2025	Total Funds Distributed to Participants
July	\$ -
August	\$ -
September	\$ -
October	\$ -
November	\$ -
December	\$ -
January	\$ 110,200.00
February	\$ 119,800.00
March	\$ 159,600.00
April	\$ -
May	\$ -
June	\$ -
Total Amount Distributed	\$ 389,600.00

Note: Subsidy credits are applied to the participants account during the program months of January through March.

- f. The current balance of the HEA account.**

\$288,549.56 as of June 30, 2025

- g. The amount, if any, of "rolled-over" and unspent HEA funds.**

\$288,549.56 as of June 30, 2025

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2. The total number of slots, total and by county.

Columbia Gas HEA Slot Allocation By County Program Year 2024-2025		
Agency	County Served	Allocated Slots
Big Sandy	Floyd	5
	Martin	5
	Pike	4
	Total	14
Blue Grass Community Action Partnership	Franklin	80
	Scott	46
	Woodford	37
	Jessamine	8
	Total	171
Community Action Council for Lexington- Fayette, Bourbon, Harrison and Nicholas Counties, Inc.	Bourbon	21
	Fayette	518
	Harrison	12
	Nicholas	1
	Total	552
Foothills	Clark	44
	Estill	10
	Madison	4
	Total	58
Gateway Community Action	Montgomery	19
	Total	19
Licking Valley	Mason	19
	Total	19
Northeast KY Community Action Agency Inc	Boyd	71
	Greenup	51
	Lawrence	7
	Total	129
Grand Total		962

3. The total number of:

a. Program participants

812

b. Program applicants

1040

c. Denied applicants

25

4. Copies of each Monthly HEA Report.

See Attachment A.

5. Agenda of any meeting between the administrator and utility, including any discussed or proposed program changes.

See Attachment B.

6. The following information for all residential customers, annually and by month:

a. Average balance amount.

2024-2025	Average Balance	
July	\$	(39.35)
August	\$	(64.43)
September	\$	(83.08)
October	\$	(106.33)
November	\$	(111.16)
December	\$	(57.95)
January	\$	3.31
February	\$	54.78
March	\$	72.17
April	\$	52.90
May	\$	19.38
June	\$	(11.27)
Annual Average		
Balance Amount	\$	(22.59)

b. Average monthly bill amount.

2024-2025	Average Monthly Bill	
July	\$	31.48
August	\$	30.92
September	\$	31.06
October	\$	34.69
November	\$	47.77
December	\$	134.55
January	\$	201.73
February	\$	203.69
March	\$	171.13
April	\$	98.75
May	\$	55.04
June	\$	46.78
Annual Average		
Monthly Bill Amount	\$	90.63

c. Average monthly payment amount.

2024-2025	Average Monthly Payment Amount	
July	\$	(58.71)
August	\$	(58.54)
September	\$	(58.45)
October	\$	(59.80)
November	\$	(66.12)
December	\$	(92.72)
January	\$	(142.53)
February	\$	(169.01)
March	\$	(158.16)
April	\$	(126.68)
May	\$	(98.14)
June	\$	(83.34)
Annual Average		
Monthly Payment Amount	\$	(97.68)

d. Average monthly usage

2024-2025	Gas (MCF)
July	0.9
August	0.9
September	1.0
October	1.3
November	2.7
December	9.3
January	14.2
February	13.8
March	10.2
April	4.8
May	2.3
June	1.3
Annual Average Monthly	
Usage	5.2

e. **Termination notices issued**

2024-2025	Number of termination notices issued
July	2,923
August	2,526
September	2,280
October	2,093
November	2,799
December	4,221
January	6,791
February	8,205
March	8,368
April	7,240
May	5,928
June	999
Total Termination Notices Issued	54,373

f. **Service terminations**

2024-2025	Number of service terminations
July	412
August	498
September	451
October	249
November	241
December	128
January	66
February	308
March	413
April	342
May	456
June	368
Total Service Terminations	3,932

- g. Amount of unique customers receiving a termination notice for non-payment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one).

2024-2025	Unique Termination Notices for Non-Payment
July	2,919
August	1,771
September	1,484
October	978
November	1,172
December	1,604
January	2,174
February	2,566
March	2,137
April	1,407
May	733
June	0
Total Unique Termination Notices	18,945

- h. Amount of unique customers with service terminated for non-payment

2024-2025	Unique Service Terminations for Non-Payment
July	411
August	495
September	444
October	238
November	219
December	115
January	57
February	249
March	341
April	296
May	384
June	291
Total Unique Service Terminations	3,540

7. The information set forth in Item 6 for HEA program participants, annually and by month.

a. Average balance amount.

2024-2025	Average Balance	
July	\$	67.65
August	\$	54.23
September	\$	42.57
October	\$	31.64
November	\$	43.01
December	\$	113.26
January	\$	110.43
February	\$	96.27
March	\$	(24.74)
April	\$	68.46
May	\$	91.82
June	\$	84.76
Annual Average		
Balance Amount	\$	64.95

Note: Monthly average balance includes HEA subsidy credit in the months of January through March.

b. Average monthly bill amount.

2024-2025	Average Monthly Bill	
July	\$	30.59
August	\$	29.68
September	\$	30.01
October	\$	34.98
November	\$	49.65
December	\$	132.71
January	\$	197.61
February	\$	197.74
March	\$	170.31
April	\$	101.57
May	\$	55.60
June	\$	44.74
Annual Average		
Monthly Bill Amount	\$	89.60

c. Average monthly payment amount.

2024-2025	Average Monthly Payment Amount	
July	\$	(54.50)
August	\$	(54.38)
September	\$	(53.70)
October	\$	(55.07)
November	\$	(70.10)
December	\$	(91.20)
January	\$	(95.79)
February	\$	(120.49)
March	\$	(154.11)
April	\$	(111.28)
May	\$	(95.38)
June	\$	(74.69)
Annual Average		
Monthly Payment Amount	\$	(85.89)

d. Average monthly usage

2024-2025	Gas (MCF)
July	0.8
August	0.7
September	0.8
October	1.3
November	2.8
December	9.0
January	13.7
February	13.2
March	10.0
April	4.9
May	2.3
June	1.2
Annual Average Monthly Usage	5.1

e. **Termination notices issued.**

2024-2025	Number of termination notices issued
July	96
August	85
September	77
October	80
November	127
December	157
January	235
February	211
March	162
April	131
May	127
June	130
Total Termination Notices Issued	1,618

f. **Service terminations**

2024-2025	Number of service terminations
July	15
August	23
September	14
October	8
November	6
December	5
January	1
February	7
March	6
April	3
May	19
June	9
Total Service Terminations	116

- g. Amount of unique customers receiving a termination notice for non-payment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)

2024-2025	Unique Termination Notices for Non-Payment
July	94
August	57
September	40
October	35
November	49
December	39
January	65
February	44
March	11
April	7
May	7
June	4
Total Unique Termination Notices	452

- h. Amount of unique customers with service terminated for non-payment (i.e., if a customer has service terminated once, this customer would only be counted as one).

2024-2025	Unique Service Terminations for Non-Payment
July	15
August	23
September	12
October	6
November	5
December	5
January	1
February	4
March	5
April	2
May	12
June	8
Total Unique Service Terminations	98

8. **The average monthly benefit provided to participants through the program.**

2024-2025	Average Monthly Benefit
July	-
August	-
September	-
October	-
November	-
December	-
January	\$200.00
February	\$200.00
March	\$200.00
April	-
May	-
June	-
Annual Average	
Monthly Benefit	\$200.00

Note: Fixed Subsidy credits are applied to HEA participant's accounts during the program months of January thru March.

9. **Copies of any outside independent audit conducted during the program year.**

See Attachment C.

10. **A brief description of the current shareholder funding levels and any future plans to increase the shareholder contribution amount.**

Columbia projected HEA program year budget is \$675,000.

However, the uniform rate of \$0.30 per meter is not producing the designed customer contribution.

Attachment A

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Energy Assistance Program Enrollment File
March 2025

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Community Action Kentucky, Inc
 101 Burch Court
 Frankfort, KY 40601

Columbia Gas
 Attn: Megan Nichols
 Attn: Susie Durr

Amount Due	\$523.33
Invoice #	102024-01
Invoice Date	11/15/24
Invoice Period	October 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$270.20	\$270.20	\$7,431.16
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$253.13	\$253.13	\$1,672.21
Total	\$19,253.40	\$523.33	\$523.33	\$18,730.07
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$0.00	\$24,050.00
Slots Filled	962	-	-	962
Total	\$64,177.99	\$523.33	\$523.33	\$63,654.66

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Agency Name	ResourceName	ProgramInstanceLocationorOrganization	Allocated	Slots Used	Unused	HHWithdrawCt	HHDeniedCount	ApprovedYesterday	WaitlistCt
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Floyd County Service Office	5	None	5	None	None	None	1
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Pike County Service Office	4	None	4	None	None	None	4
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Franklin County	80	None	80	None	None	1	10
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Jessamine County	8	None	8	None	None	None	7
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Scott County	46	None	46	None	None	1	3
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Woodford County	37	None	37	None	None	None	11
Community Action Council for Lexington-Fayette, Bourbon, Ha	Columbia Gas Company	Bourbon County	21	None	20	None	None	2	21
Community Action Council for Lexington-Fayette, Bourbon, Ha	Columbia Gas Company	Fayette County	518	None	515	1	None	12	172
Community Action Council for Lexington-Fayette, Bourbon, Ha	Columbia Gas Company	Harrison County	12	None	12	None	None	None	9
Kentucky River Foothills Development Council, Inc. (Kentucky	Columbia Gas Company	Clark County	70	None	70	None	None	1	25
Kentucky River Foothills Development Council, Inc. (Kentucky	Columbia Gas Company	Estill County	30	None	30	None	None	None	6
Kentucky River Foothills Development Council, Inc. (Kentucky	Columbia Gas Company	Madison County	25	None	25	None	None	None	2
Licking Valley Community Action Program, Inc. (LVCAP), KY	Columbia Gas Company	Mason County	17	None	17	None	None	None	28
Northeast Kentucky Community Action Agency, Inc. (Northeas	Columbia Gas Company	Boyd County	72	None	71	None	None	None	49
Northeast Kentucky Community Action Agency, Inc. (Northeas	Columbia Gas Company	Greenup County	51	None	50	None	None	3	49
Northeast Kentucky Community Action Agency, Inc. (Northeas	Columbia Gas Company	Lawrence County	7	None	7	None	None	None	13



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$875.18
Invoice #	112024-01
Invoice Date	12/15/24
Invoice Period	November 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$349.79	\$619.99	\$7,081.37
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$525.39	\$778.52	\$1,146.82
Total	\$19,253.40	\$875.18	\$1,398.51	\$17,854.89
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$0.00	\$24,050.00
Slots Filled	962	-	-	962
Total	\$64,177.99	\$875.18	\$1,398.51	\$62,779.48

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Agency Name	Program Name:	Vendor Name:	Program Instance Location (County)	Allocated	Slots Used	Unused	HH Withdrew Count	HH Denied Count	Approved Yesterday	Waitlist Count
Big Sandy Community Actio	KY HEA Natural Gas	Columbia Gas Company	Floyd County Service Office	5	None	5	None	None	None	2
Big Sandy Community Actio	KY HEA Natural Gas	Columbia Gas Company	Johnson County (Central Office)	0	None	0	None	None	None	1
Big Sandy Community Actio	KY HEA Natural Gas	Columbia Gas Company	Martin County Service Office	5	None	5	None	None	None	1
Big Sandy Community Actio	KY HEA Natural Gas	Columbia Gas Company	Pike County Service Office	4	None	4	None	None	None	6
Blue Grass Community Acti	KY HEA Natural Gas	Columbia Gas Company	Franklin County	80	None	80	None	None	4	34
Blue Grass Community Acti	KY HEA Natural Gas	Columbia Gas Company	Jessamine County	8	None	8	None	None	1	24
Blue Grass Community Acti	KY HEA Natural Gas	Columbia Gas Company	Scott County	46	None	46	None	None	None	8
Blue Grass Community Acti	KY HEA Natural Gas	Columbia Gas Company	Woodford County	37	None	37	None	None	1	30
Community Action Council	KY HEA Natural Gas	Columbia Gas Company	Bourbon County	21	None	21	None	None	1	35
Community Action Council	KY HEA Natural Gas	Columbia Gas Company	Fayette County	518	None	518	1	None	15	350
Community Action Council	KY HEA Natural Gas	Columbia Gas Company	Harrison County	12	None	12	None	None	None	22
Kentucky River Foothills De	KY HEA Natural Gas	Columbia Gas Company	Clark County	44	None	44	None	None	None	33
Kentucky River Foothills De	KY HEA Natural Gas	Columbia Gas Company	Estill County	4	None	4	None	None	None	12
Kentucky River Foothills De	KY HEA Natural Gas	Columbia Gas Company	Madison County	25	None	25	None	None	None	6
Licking Valley Community #	KY HEA Natural Gas	Columbia Gas Company	Mason County	19	None	19	None	None	None	35
Northeast Kentucky Comm	KY HEA Natural Gas	Columbia Gas Company	Boyd County	71	None	71	None	None	3	111
Northeast Kentucky Comm	KY HEA Natural Gas	Columbia Gas Company	Greenup County	51	None	51	None	None	1	73
Northeast Kentucky Comm	KY HEA Natural Gas	Columbia Gas Company	Lawrence County	1	None	1	None	None	None	14



Community Action Kentucky, Inc
 101 Burch Court
 Frankfort, KY 40601

Columbia Gas
 Attn: Megan Nichols
 Attn: Susie Durr

Amount Due	\$903.56
Invoice #	122024-01
Invoice Date	1/15/25
Invoice Period	December 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$377.20	\$997.19	\$6,704.17
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$526.36	\$1,304.88	\$620.46
Total	\$19,253.40	\$903.56	\$2,302.07	\$16,951.33
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$0.00	\$24,050.00
Slots Filled	962	-	-	962
Total	\$64,177.99	\$903.56	\$2,302.07	\$61,875.92

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Agency Name	ResourceName	ProgramInstanceLocationorOrganization	Allocated	Slots Used	Unused	HHWithdrawCt	HHDeniedCount	ApprovedYesterday	WaitlistCt
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Floyd County Service Office	5	0	5	0	0	0	2
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Johnson County (Central Office)	0	0	0	0	0	0	2
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Martin County Service Office	5	0	5	0	0	0	2
Big Sandy Community Action Program, Inc. (BSACAP), KY	Columbia Gas Company	Pike County Service Office	4	0	4	0	0	0	2
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Franklin County	80	0	80	0	0	0	7
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Jessamine County	8	0	8	0	0	0	35
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Scott County	46	0	46	0	1	0	5
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	Columbia Gas Company	Woodford County	37	0	37	0	0	0	1
Community Action Council for Lexington-Fayette, Bourbon, Harri	Columbia Gas Company	Bourbon County	21	0	21	0	0	0	21
Community Action Council for Lexington-Fayette, Bourbon, Harri	Columbia Gas Company	Fayette County	518	0	518	3	0	0	52
Community Action Council for Lexington-Fayette, Bourbon, Harri	Columbia Gas Company	Harrison County	12	0	12	0	0	0	13
Gateway Community Services Organization, Inc. (Gateway Com	Columbia Gas Company	Montgomery County	19	0	19	0	0	0	6
Kentucky River Foothills Development Council, Inc. (Kentucky Ri	Columbia Gas Company	Clark County	44	0	44	0	0	0	39
Kentucky River Foothills Development Council, Inc. (Kentucky Ri	Columbia Gas Company	Estill County	4	0	4	0	0	0	13
Kentucky River Foothills Development Council, Inc. (Kentucky Ri	Columbia Gas Company	Madison County	25	0	25	0	0	0	10
Licking Valley Community Action Program, Inc. (LVCAP), KY	Columbia Gas Company	Mason County	19	0	19	0	0	0	16
Northeast Kentucky Community Action Agency, Inc. (Northeast),	Columbia Gas Company	Boyd County	71	0	71	0	0	0	35
Northeast Kentucky Community Action Agency, Inc. (Northeast),	Columbia Gas Company	Greenup County	51	0	51	0	0	0	51
Northeast Kentucky Community Action Agency, Inc. (Northeast),	Columbia Gas Company	Lawrence County	1	0	1	0	0	0	13



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$14,290.28
Invoice #	012025-01
Invoice Date	2/15/25
Invoice Period	January 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$383.38	\$1,380.57	\$6,320.79
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$381.90	\$1,686.78	\$238.56
Total	\$19,253.40	\$765.28	\$3,067.35	\$16,186.05
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$13,525.00	\$13,525.00	\$10,525.00
Slots Filled	962	541	541	421
Total	\$64,177.99	\$14,290.28	\$16,592.35	\$47,585.64

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Resource Name	Program Instance (County)	Allocated	Slots Used	Available	Withdrawn	Approved Yesterday	Waitlist	Pending	Rejected
Columbia Gas Company	Pike County Service Office	4	4	0	0		0	0	0
Columbia Gas Company	Martin County	5	0	5					
Columbia Gas Company	Floyd County	5	0	5					
Columbia Gas Company	Franklin County	80	30	50	0		0	0	2
Columbia Gas Company	Scott County	46	3	43	0		0	0	0
Columbia Gas Company	Jessamine County	8	0	8					
Columbia Gas Company	Woodford County	37	28	9	0		0	0	1
Columbia Gas Company	Bourbon County	21	17	4	0		0	0	0
Columbia Gas Company	Fayette County	518	311	207	0		0	1	24
Columbia Gas Company	Harrison County	12	11	1	0		0	0	1
Columbia Gas Company	Montgomery	19	0	19					
Columbia Gas Company	Clark County	44	32	12	0		0	0	2
Columbia Gas Company	Estill County	10	4	6	0		0	0	0
Columbia Gas Company	Madison County	4	2	2	0		0	0	0
Columbia Gas Company	Mason County	19	18	1	0		0	0	2
Columbia Gas Company	Boyd County	72	53	19	0		7	0	3
Columbia Gas Company	Greenup County	51	27	24	0		0	0	2
Columbia Gas Company	Lawrence County	7	1	6	0		0	0	0



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$894.88
Invoice #	022025-01
Invoice Date	3/15/25
Invoice Period	February 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$449.06	\$1,829.63	\$5,871.73
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$445.82	\$2,132.60	-\$207.26
Total	\$19,253.40	\$894.88	\$3,962.23	\$15,291.17
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$13,525.00	\$10,525.00
Slots Filled	962	-	541	421
Total	\$64,177.99	\$894.88	\$17,487.23	\$46,690.76

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Row Labels	Sum of Allocated	Sum of Slots Used	Sum of Available	Sum of Withdrawn	Sum of Waitlist	Sum of Rejected
Big Sandy Community Action Program, Inc. (BSACAP), KY	14	4	10	0	13	0
Columbia Gas Company	14	4	10	0	13	0
Floyd County Service Office	5	0	5	0	3	0
Johnson County (Central Office)	0	0	0	0	2	0
Martin County Service Office	5	0	5	0	4	0
Pike County Service Office	4	4	0	0	4	0
Blue Grass Community Action Partnership, Inc. (BGCAP), KY	171	61	110	0	10	0
Columbia Gas Company	171	61	110	0	10	0
Franklin County	80	30	50	0	7	0
Jessamine County	8	0	8	0	1	0
Scott County	46	3	43	0	1	0
Woodford County	37	28	9	0	1	0
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc., KY	552	355	197	8	83	0
Columbia Gas Company	552	355	197	8	83	0
Bourbon County	21	16	5	0	33	0
Fayette County	518	327	191	8	31	0
Harrison County	12	12	0	0	19	0
Nicholas County	1	0	1	0	0	0
Gateway Community Services Organization, Inc. (Gateway Community Action), KY	19	0	19	0	0	0
Columbia Gas Company	19	0	19	0	0	0
Montgomery County	19	0	19	0	0	0
Kentucky River Foothills Development Council, Inc. (Kentucky River Foothills), KY	58	37	21	0	13	0
Columbia Gas Company	58	37	21	0	13	0
Clark County	44	31	13	0	3	0
Estill County	10	4	6	0	2	0
Madison County	4	2	2	0	8	0
Licking Valley Community Action Program, Inc. (LVCAP), KY	19	18	1	0	15	0
Columbia Gas Company	19	18	1	0	15	0
Mason County	19	18	1	0	15	0
Northeast Kentucky Community Action Agency, Inc. (Northeast), KY	129	81	48	0	103	0
Columbia Gas Company	129	81	48	0	103	0
Boyd County	71	53	18	0	59	0
Greenup County	51	27	24	0	32	0
Lawrence County	7	1	6	0	12	0
Grand Total	962	556	406	8	237	0



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$2,155.32
Invoice #	032025-01
Invoice Date	4/15/25
Invoice Period	March 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$448.48	\$2,278.11	\$5,423.25
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$406.84	\$2,539.44	-\$614.10
Total	\$19,253.40	\$855.32	\$4,817.55	\$14,435.85
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$1,300.00	\$14,825.00	\$9,225.00
Slots Filled	962	52	593	369
Total	\$64,177.99	\$2,155.32	\$19,642.55	\$44,535.44

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Utility Com	Tenantname	LocationName	Sum of Ma	Sum of Enr	Sum of Per	Sum of Rejected
CG	Big Sandy Commu	Floyd County Servi	5	0	5	0
CG	Big Sandy Commu	Johnson County (C	0	0	0	0
CG	Big Sandy Commu	Martin County Sen	5	0	5	0
CG	Big Sandy Commu	Pike County Servic	4	5	0	0
CG	Blue Grass Comm	Franklin County	80	35	1	3
CG	Blue Grass Comm	Jessamine County	8	0	0	0
CG	Blue Grass Comm	Scott County	46	5	6	0
CG	Blue Grass Comm	Woodford County	37	32	2	1
CG	Community Actio	Bourbon County	21	18	5	0
CG	Community Actio	Fayette County	518	334	180	5
CG	Community Actio	Harrison County	12	12	1	0
CG	Community Actio	Nicholas County	1	0	1	0
CG	Gateway Commu	Montgomery Coun	19	0	6	0
CG	Kentucky River Fo	Clark County	44	32	12	2
CG	Kentucky River Fo	Estill County	10	4	6	0
CG	Kentucky River Fo	Madison County	4	2	1	0
CG	Licking Valley Cor	Mason County	19	19	0	2
CG	Northeast Kentuc	Boyd County	71	67	12	3
CG	Northeast Kentuc	Greenup County	51	27	24	2
CG	Northeast Kentuc	Lawrence County	7	1	7	0
			962	593	274	18



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$945.85
Invoice #	042025-01
Invoice Date	5/15/25
Invoice Period	April 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$419.59	\$2,697.70	\$5,003.66
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$526.26	\$3,065.70	-\$1,140.36
Total	\$19,253.40	\$945.85	\$5,763.40	\$13,490.00
CAA Admin	\$20,874.59	\$0.00	\$0.00	\$20,874.59
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$14,825.00	\$9,225.00
Slots Filled	962	-	593	369
Total	\$64,177.99	\$945.85	\$20,588.40	\$43,589.59

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Columbia Gas April 2025

	Allocated	Used	Removed
Big Sandy Community Action Program,	14	14	0
Floyd County Service Office	5	4	0
Johnson County (Central Office)	0	0	0
Martin County Service Office	5	5	0
Pike County Service Office	4	5	0
Blue Grass Community Action Partners	171	81	1
Franklin County	80	37	0
Jessamine County	8	0	0
Scott County	46	11	0
Woodford County	37	33	1
Community Action Council for Lexington	552	542	23
Bourbon County	21	22	2
Fayette County	518	506	21
Harrison County	12	13	0
Nicholas County	1	1	0
Gateway Community Services Organiz	19	5	1
Montgomery County	19	5	1
Kentucky River Foothills Development	58	54	4
Clark County	44	41	2
Estill County	10	10	2
Madison County	4	3	0
Licking Valley Community Action Progi	19	19	0
Mason County	19	19	0
Northeast Kentucky Community Action	129	136	10
Boyd County	71	77	6
Greenup County	51	51	4
Lawrence County	7	8	0
Totals	962	851	39

Total Slots Used	812
Total Applications	1040
Rejected	25
Waitlisted Valid	164



Community Action Kentucky, Inc
 101 Burch Court
 Frankfort, KY 40601

Columbia Gas
 Attn: Megan Nichols
 Attn: Susie Durr

Amount Due	\$12,313.19
Invoice #	052025-01
Invoice Date	6/15/25
Invoice Period	May 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$557.64	\$3,255.34	\$4,446.02
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$0.00	\$0.00	\$8,664.03
Other Expenses	\$1,925.34	\$493.08	\$3,558.78	-\$1,633.44
Total	\$19,253.40	\$1,050.72	\$6,814.12	\$12,439.28
CAA Admin	\$20,874.59	\$5,787.47	\$5,787.47	\$15,087.12
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$5,475.00	\$20,300.00	\$3,750.00
Slots Filled	962	-	812	150
Total	\$64,177.99	\$12,313.19	\$32,901.59	\$31,276.40

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Columbia Gas May 2025

	Allocated	Used	Removed
Big Sandy Community Action Program,	14	14	0
Floyd County Service Office	5	4	0
Johnson County (Central Office)	0	0	0
Martin County Service Office	5	5	0
Pike County Service Office	4	5	0
Blue Grass Community Action Partners	171	81	1
Franklin County	80	37	0
Jessamine County	8	0	0
Scott County	46	11	0
Woodford County	37	33	1
Community Action Council for Lexington	552	542	23
Bourbon County	21	22	2
Fayette County	518	506	21
Harrison County	12	13	0
Nicholas County	1	1	0
Gateway Community Services Organiz	19	5	1
Montgomery County	19	5	1
Kentucky River Foothills Development	58	54	4
Clark County	44	41	2
Estill County	10	10	2
Madison County	4	3	0
Licking Valley Community Action Progi	19	19	0
Mason County	19	19	0
Northeast Kentucky Community Action	129	136	10
Boyd County	71	77	6
Greenup County	51	51	4
Lawrence County	7	8	0
Totals	962	851	39

Total Slots Used	812
Total Applications	1040
Rejected	25
Waitlisted Valid	164
Removed	39
total participants	851



Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Columbia Gas
Attn: Megan Nichols
Attn: Susie Durr

Amount Due	\$3,388.94
Invoice #	062025-01
Invoice Date	7/15/25
Invoice Period	June 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$7,701.36	\$393.17	\$3,648.51	\$4,052.85
Legal	\$962.67	\$0.00	\$0.00	\$962.67
IT R&M	\$8,664.03	\$2,672.22	\$2,672.22	\$5,991.81
Other Expenses	\$1,925.34	\$323.55	\$3,882.33	-\$1,956.99
Total	\$19,253.40	\$3,388.94	\$10,203.06	\$9,050.34
CAA Admin	\$20,874.59	\$0.00	\$5,787.47	\$15,087.12
Slot Maintenance Fees @ \$25/slot	\$24,050.00	\$0.00	\$20,300.00	\$3,750.00
Slots Filled	962	-	812	150
Total	\$64,177.99	\$3,388.94	\$36,290.53	\$27,887.46

Please make checks payable to Community Action Kentucky, Inc. and include the Invoice Number.

Columbia Gas June 2025

	Allocated	Used	Removed
Big Sandy Community Action Program,	14	14	0
Floyd County Service Office	5	4	0
Johnson County (Central Office)	0	0	0
Martin County Service Office	5	5	0
Pike County Service Office	4	5	0
Blue Grass Community Action Partners	171	81	1
Franklin County	80	37	0
Jessamine County	8	0	0
Scott County	46	11	0
Woodford County	37	33	1
Community Action Council for Lexington	552	542	23
Bourbon County	21	22	2
Fayette County	518	506	21
Harrison County	12	13	0
Nicholas County	1	1	0
Gateway Community Services Organiz	19	5	1
Montgomery County	19	5	1
Kentucky River Foothills Development	58	54	4
Clark County	44	41	2
Estill County	10	10	2
Madison County	4	3	0
Licking Valley Community Action Progi	19	19	0
Mason County	19	19	0
Northeast Kentucky Community Actioi	129	136	10
Boyd County	71	77	6
Greenup County	51	51	4
Lawrence County	7	8	0
Totals	962	851	39

Total Slots Used	812
Total Applications	1040
Rejected	25
Waitlisted Valid	164
Removed	39
total participants	851

CREATED: 12/31/24 22.10.46

CKY EAP TOTALS REPORT

PAGE 1

# CUST	STATUS	DISTRIBUTED CBEA	REMAINING COMMITTED	AVAILABLE POOL	ORIGINAL POOL	POVERTY LEVEL
██████	A	.00	330,000.00	247,602.00	577,602.00	1

CREATED: 01/31/25 22.11.06

CKY EAP TOTALS REPORT

PAGE 1

# CUST	STATUS	DISTRIBUTED CBEA	REMAINING COMMITTED	AVAILABLE POOL	ORIGINAL POOL	POVERTY LEVEL
	A	108,400.00	239,800.00	227,702.45	577,602.00	1
	I	1,699.55	.00	227,702.45	577,602.00	1

CREATED: 02/27/25 22.10.50

CKY EAP TOTALS REPORT

PAGE 1

#	CUST	STATUS	DISTRIBUTED CBEA	REMAINING COMMITTED	AVAILABLE POOL	ORIGINAL POOL	POVERTY LEVEL
		A	227,600.00	120,000.00	228,102.45	577,602.00	1
		I	1,899.55	.00	228,102.45	577,602.00	1

CREATED: 03/31/25 22.10.43

CKY EAP TOTALS REPORT

PAGE 1

# CUST	STATUS	DISTRIBUTED CBEA	REMAINING COMMITTED	AVAILABLE POOL	ORIGINAL POOL	POVERTY LEVEL
█	A	382,600.00	200.00	188,827.44	577,602.00	1
	I	5,974.56	.00	188,827.44	577,602.00	1

CREATED: 04/29/25 22.10.42

CKY EAP TOTALS REPORT

PAGE 1

# CUST	STATUS	DISTRIBUTED CBEA	REMAINING COMMITTED	AVAILABLE POOL	ORIGINAL POOL	POVERTY LEVEL
	A	343,938.31	.00	226,047.40	577,602.00	1
	I	7,616.29	.00	226,047.40	577,602.00	1

Attachment B

HEA Agenda
Columbia Gas and Community Action Kentucky
November 12, 2024
2024-2025 EAP Program Start up Discussion

Purpose: Discuss of upcoming program season

CKY Pool 2024-2025 \$577,602

Slots-962

1. Columbia Gas HEA-Energy Assistance Program (EAP) enrollment process
 - Administered at 200% Poverty Guidelines
 - CAK agencies direct LIHEAP funds for customers enrolled in HEA to the utility designated as their source of heat, unless the customer chooses to direct it elsewhere.
2. Cadence of file submission
 - Preliminary initial program year file to Columbia by mid-month December to allow time for testing and corrections.
 - Target for accepted files is no later than the 23rd of each the month (December, January and February).
3. Reports
 - CAK new software programming
4. Questions or concerns

HEA Agenda
Columbia Gas and Community Action Kentucky
May 21, 2025
2024-2025 EAP Year-End Discussion

1. Issues with enrollment this program year
2. File exchange issues
3. Additional programming needs/requests from both groups
4. Annual Commission Reporting

Attachment C

***COMMUNITY ACTION
KENTUCKY, INC.***

***FINANCIAL AND COMPLIANCE AUDIT
JUNE 30, 2024***

Community Action Kentucky, Inc.

**Independent Auditor's Report
with
Audited Financial Statements
and
Supplementary Information**

For the Year Ended June 30, 2024

Community Action Kentucky, Inc.
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June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Kentucky, Inc.
101 Burch Court
Frankfort, KY 40601

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action Kentucky, Inc. as of June 30, 2024, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Community Action Kentucky, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Community Action Kentucky, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

To the Board of Directors
Community Action Kentucky, Inc.
December 11, 2024
Page 2 of 3

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 GAAS 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 GAAS, 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 Community Action Kentucky, 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 Community Action Kentucky, 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 accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in

To the Board of Directors
Community Action Kentucky, Inc.
December 11, 2024
Page 3 of 3

accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2024, on our consideration of Community Action Kentucky, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Kentucky, Inc.'s 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 Community Action Kentucky, Inc.'s internal control over financial reporting and compliance.



Calhoun & Company, PLLC
Hopkinsville, Kentucky
December 11, 2024

Community Action Kentucky, Inc.
Statement of Financial Position
June 30, 2024

Assets

Current Assets

Cash & Cash Equivalents	\$ 6,478,578
Accounts Receivable - General	41,390
Accounts Receivable - Funding Sources	972,566
Accounts Receivable - Subrecipients	28,452
Unbilled Grant Receivable	103,780
Prepaid Expenses	34,184
Total Current Assets	7,658,950

Other Assets

Investments	790,928
Total Other Assets	790,928

Property and Equipment

Property and Equipment Net of Accumulated Depreciation	1,088,121
Total Property and Equipment	1,088,121

Total Assets	\$ 9,537,999
---------------------	---------------------

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 6,650,306
Accrued Liabilities	377,907
Deferred Revenue	61,223
Total Current Liabilities	7,089,436

Long Term Liabilities	-
-----------------------	---

Total Liabilities	7,089,436
--------------------------	------------------

Net Assets

Without Donor Restrictions	2,448,563
With Donor Restrictions	-
Total Net Assets	2,448,563

Total Liabilities and Net Assets	\$ 9,537,999
---	---------------------

Community Action Kentucky, Inc.
Statement of Activities
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Grants/Contracts	\$ -	\$ 70,811,898	\$ 70,811,898
Dues	145,281		145,281
Rental Income	22,800		22,800
Investment Income	93,433		93,433
Other	366,199		366,199
Net Assets Released From Restrictions	70,811,898	(70,811,898)	-
Total Revenue and Support	71,439,611	-	71,439,611
Expenses:			
Programs			
RCAP	182,461	-	182,461
LIHEAP	58,873,914	-	58,873,914
LIHWAP	2,120,745	-	2,120,745
WX	81,683	-	81,683
CSBG	189,101	-	189,101
OCS	338,742	-	338,742
Kynect	7,397,555	-	7,397,555
Other	1,650,242	-	1,650,242
Supporting Services	1,124,512	-	1,124,512
Total Expenses	71,958,955	-	71,958,955
Increase (Decrease) in Net Assets	(519,344)	-	(519,344)
Net Assets at Beginning of the Year	2,967,907	-	2,967,907
Net Assets at End of Year	\$ 2,448,563	\$ -	\$ 2,448,563

Community Action Kentucky, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2024

	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 80,733	\$ 76,067	\$ 2,101	\$ 850	\$ 27,602	\$ 12,902	\$ 75,059	\$ 35,984	\$ 199,688	\$ 510,986
Fringe Benefits	59,026	46,588	1,788	291	22,333	5,420	62,300	26,652	83,580	307,978
Legal Fees	-	-	-	-	-	-	-	1,009	71,145	72,154
Accounting & Payroll	-	-	-	-	-	-	-	9,000	183,069	192,069
Technology	-	59,253	-	554	45,636	-	25,450	-	523,959	654,852
Marketing/Advertising	-	620	-	-	-	-	14,328	315	-	15,263
Other Professional Services	110,973	690	-	1,252	12,850	36,927	-	87,850	204,876	455,418
Travel	6,962	3,430	-	-	3,036	8,045	1,801	2,754	10,549	36,577
Meeting Expense	-	-	-	-	-	-	-	-	89,742	89,742
Professional Association Fee	489	-	-	-	-	-	-	-	-	489
Education / Registration	1,307	-	-	-	130	2,913	-	-	3,199	7,549
Telephone & Utilities	-	690	-	-	-	-	150	-	11,540	12,380
Postage	37	-	-	-	10	-	2,446	-	248	2,741
Supplies	585	-	-	-	-	-	23,881	-	2,224	26,690
Equipment Lease	-	-	-	-	-	-	-	-	270	270
Publications / Subscriptions	-	10	-	-	-	-	-	-	119,606	119,616
Dues & Fees	-	-	-	-	-	-	-	-	38,856	38,856
Insurance / Bonding	-	-	-	76,062	-	-	-	-	(5,821)	70,241
Printing	-	-	-	-	-	-	-	-	865	865
Repairs & Maintenance	-	-	-	-	-	-	-	-	9,593	9,593
Depreciation	-	-	-	-	-	-	-	-	154,689	154,689
Other	-	(1,159)	-	-	-	-	-	-	34,124	32,965
Shared Costs	34,877	235,538	2,200	2,922	77,504	3,810	292,762	79,263	(728,876)	-
Reclassify Unfunded Expense	(112,528)	-	(673)	(248)	-	(3,775)	-	(52)	117,276	-
Subrecipients	-	58,452,187	2,115,329	-	-	272,500	6,899,378	1,407,467	-	69,146,861
Total Expenses	\$ 182,461	\$ 58,873,914	\$ 2,120,745	\$ 81,683	\$ 189,101	\$ 338,742	\$ 7,397,555	\$ 1,650,242	\$ 1,124,512	\$ 71,958,955

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

Community Action Kentucky, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2024

Cash Flows From Operating Activities:

Change in Net Assets	\$ (519,344)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	154,689
Unrealized Gain on Investments	(77,284)
Changes in Operating Assets and Liabilities:	
Decrease in Reimbursable Costs	1,421,762
Decrease in Sub-recipient Receivables	(25,571)
Decrease in Unbilled Grant Receivable	91,810
Decrease in Accrued Expenses Other	220,904
Decrease in Accounts Receivable - other	(36,475)
Increase in Prepaid Expenses	(29,961)
Increase in Accounts Payable	4,236,231
Decrease in Deferred Revenue	(5,826,899)
Increase in Accrued Expenses	157,909
Total Adjustments	287,115
Net Cash Provided by Operating Activities	(232,229)

Cash Flows From Investing Activities:

Collections of Notes Receivable	1,120
Cash Proceeds from Investments	25,012
Net Increase (Decrease) in Investments	261,718
Net Cash Flows (Used) in Investing Activities	287,850

Cash flows From Financing Activities:

Cash Flows (Used) In Financing Activities	-
---	---

Net Increase in Cash	55,621
Cash and Cash Equivalents at Beginning of Year	6,422,957
Cash and Cash Equivalents at End of Year	\$ 6,478,578

Supplemental Disclosure of Cash Flow Information:

There were no noncash investing or financing activities for the year ended June 30, 2024.

Cash Paid During the Year Ended June 30, 2024 for:

Interest Paid	\$ 111
Income Taxes	\$ -

**Community Action Kentucky, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2024**

Note 1 – Organization and Nature of the Operations

Community Action Kentucky, Inc. (“the Agency”) (a Kentucky nonprofit organization) is a multi-funded association of twenty-three (23) Community Action Agencies (CAA) in Kentucky. Each of these twenty-three CAA’s, has an Executive Director, or its equivalent, who serve as board members for Community Action Kentucky, Inc. The CAA’s are the predominate recipients of pass through funds from Community Action Kentucky, Inc. and thus related parties (See Note 11 of this report for further details). The Agency was formed in 1968 to provide a link between the CAA’s to better accomplish mutual goals and objectives. The responsibilities of the Agency include the development and administration of grants and contracts providing services in areas such as housing, water, wastewater management, crisis intervention, and low-income home improvements.

In prior years, the organization conducted its activities as Kentucky Association for Community Action, Inc. (KACA). In October 2007, the board approved, and the state granted a change of name to Community Action Kentucky, Inc.

The primary sources for flow through of funds are the Cabinet for Health and Family Services, State of Kentucky, and W.S.O.S. Community Action Commission.

The following programs are administered by the Agency:

Low Income Home Energy Assistance (LIHEAP)

The LIHEAP Grant is provided by the Kentucky Cabinet for Health and Family Services, Department of Social Insurance, to provide energy services including assistance with payment of utility bills, limited repairs of heating systems and provision of fuel, heaters, blankets, and certain other commodities. The Agency serves as a pass-through agency with the program services being provided by 23 sub-recipient organizations.

Low Income Household Water Assistance Program (LIHWAP)

The LIHWAP Grant is provided by the Kentucky Cabinet for Health and Family Services, to provide water and sewer cost services. The Agency serves as a pass-through agency with the program services.

Water and Wastewater Program (RCAP)

The RCAP Grant is funded by an award from the U.S. Department of Health and Human Services, Office of Community Services. The WSOS Community Action, Inc., sponsor for the Great Lakes Rural Network, Inc., has contracted with the Agency to assist low-income families, small communities, and local officials to deal with water and wastewater problems affecting the poor. The water and wastewater program has activities in Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin.

Kynect Program

The Kynect Program provides assistance in applying for health insurance.

Home Energy Assistance Programs

The Agency, in conjunction with Community Action Agencies, operates energy assistance programs with multiple utilities that help households with utility benefits during the year.

Weatherization

The Weatherization program is funded by the federal Department of Energy (DOE) and, upon approval by CHFS, by a 15% transfer from the Low-Income Home Energy Assistance Program (LIHEAP) to Weatherization. The program is administered by the Kentucky Housing Corporation.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 2 – Summary of Significant Accounting Principles

Basis of Presentation – The financial statements are prepared using the accrual basis of accounting. Revenues and the related assets are recognized when earned rather than when received. Expense and the related liabilities are recognized when incurred rather than when the disbursements are made.

Resources are classified for accounting and financial reporting purposes into categories established according to their nature and purposes to ensure observance of limitations and restrictions placed on their use. The assets, liabilities, and net assets of the Agency are reported in two categories as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The only limits on net assets without donor restrictions are those resulting from the nature of the Agency and its purposes.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are transitory in nature, such as those that will be met by the passage of time other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time period has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency had no Net Assets With Donor Restrictions at the year ended June 30, 2024.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reported period. Actual events and results could differ from those assumptions and estimates.

Expenses – Expenses are reported using the accrual basis of accounting.

Revenue Recognition – Program service revenue is considered available for the Agency's general programs unless specifically restricted by donors or grantors. Interest income related to housing notes is recorded when received. Accrued interest on such notes is considered immaterial and is not disclosed. Grant and contract revenue under cost reimbursement grants or contracts is recorded when an expense is incurred for specific grant or contract supported programs or projects in a manner defined by applicable grants or contracts. Grant or contract funding received that does not meet the criteria for revenue recognition described above are deferred using the deposit method. Under the deposit method, cash received from grants or contracts is classified as deferred revenue (a refundable deposit) in the liability section of the statements of financial position, and revenue recognition is deferred until the requirements detailed above are met.

Cash and Cash Equivalents – For the purposes of the statement of cash flows, highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

Accounts and Notes Receivable – Accounts and notes receivable are stated at their outstanding principal. Both accounts and notes receivable are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. In making that determination, management evaluated the financial condition of the borrowers, the estimated value of the underlying collateral and current economic conditions. Based on management's assessment of the credit history and current, the Agency, believes realization of losses, if any, will be immaterial.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 2 – Summary of Significant Accounting Principles (Continued)

Accrued Compensation – It is the policy of the Agency that annual leave time is accrued and payable on termination of employment and sick leave is not accrued since it is not paid upon termination of employment. As of June 30, 2024, the Agency had unpaid annual leave and salary of \$17,849.

Functional Expenses – Directly identified expenses are charged to programs and support services. The Agency adheres to the AICPA Industry Audit Guide in reporting expenses by their functional classification. Accordingly, salaries, fringe benefits, professional fees, supplies and other expenses have been allocated to functional classifications based on various factors.

Investments – Investments are presented at their fair value as determined by reference to quoted market prices. Related realized and unrealized gains and losses are reflected in the statement of activities.

Property & Equipment – Property and equipment acquired with unrestricted revenues are stated at cost, if purchased or at fair value at the date of gift, if donated, less accumulated depreciation. Additions with a cost of fair value of less than \$500 are expensed.

Note 3 – Concentrations of Credit Risk

In the current year, a significant amount of funding was provided by a few major contributors. It is always considered reasonably possible that grantors might be lost or funding could be reallocated in the near term. Approximately 99% of the Agency's revenue was earned under various contracts (grants), approximately 83% from US Department of Health and Human Services. The Agency's market is concentrated in the geographic area of Kentucky.

The Agency maintains its cash balances in local bank deposit accounts. The daily balances for most of the year were uncollateralized, and at times were uninsured by as much as \$20,219,514. When the Agency receives funding, it is usually spent within least three days of receipt.

Note 4 – Income Taxes

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue code, except from income derived from unrelated business activities. At June 30, 2024, the Agency has no estimated liability on unrelated business activities. The Agency believes that it has appropriate support for any tax position taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Agency's Federal Exempt Organization Business Income Tax Return (Form 990) for 2022, 2021, and 2020 are subject to examination by the IRS, generally for three years after they were filed.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 5 – Investments

Community Action Kentucky, Inc. determines fair value based on the price that would be received to sell the asset or paid to transfer the liability to a market participant. Investments consisted of the following at June 30, 2024:

	Cost	Fair Value
Stocks	\$ 292,431	\$ 354,840
Stock Funds	89,943	101,802
Bond Funds	263,535	231,459
Money Market CD	102,827	102,827
Total	<u>\$ 748,736</u>	<u>\$ 790,928</u>

A three-tier fair value hierarchy prioritizes the inputs used in measuring fair value. These tiers include the following categories:

- Level 1: Quoted market prices in active markets for identical assets or liabilities. An active market for the asset or liability is a market in which the transaction for the asset or liability occurs with sufficient frequency and volume to provide pricing information on an ongoing basis.
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data, such as quoted prices for similar assets or liabilities or model-derived valuations.
- Level 3: Unobservable inputs that are not corroborated by market data. These inputs reflect an Agency's own assumptions about the assumptions a market participant would use in pricing the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The standard requires certain valuation methodologies be used for instruments measured at fair value on a recurring basis and recognized in the Agency's statement of financial position, as well as the general classification of such instruments pursuant to the above valuation hierarchy. All investments are Level 1 investments.

At June 30, 2024, the Agency's trading securities had a fair value of \$790,928, of which, all was determined based on quoted prices in active markets for identical assets (Level 1).

Realized and unrealized gains and losses included in the change in net assets for the year ended June 30, 2024 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 25,012
Realized Gains(Losses)	(8,863)
Unrealized Gains(Losses)	77,284
Total Investment Income	<u>\$ 93,433</u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 6 – Notes Receivable

The unpaid notes receivable balance was comprised of one revolving loan totaling \$1,120 from prior year, was paid in full during the current year.

Note 7 – Property and Equipment

Property and equipment consisted of the following at June 30, 2024:

Land	\$ 105,287
Office Equipment	1,440,424
Building	780,540
Total Depreciable Assets	<u>2,326,251</u>
Less: Accumulated Depreciation	<u>(1,238,130)</u>
Net Property, Plant & Equipment	<u><u>\$ 1,088,121</u></u>

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$154,689 for the year ended June 30, 2024.

Note 8 – Multi-Employer Plans

Plan Description

In connection with the Agency’s agreements with Kentucky Retirement Systems – County Employee Retirement System (CERS) and the Insurance Trust Fund (ITF), the Agency participates with other Agencies in the State in a defined benefit pension plan and post-retirement plan. This multi-employer plan covers all of the Agency’s employees who are eligible to participate. The risks of participating in these multi-employer plans are different 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 amount shown below as “actuarial accrued liability” is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the System’s funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems (PERS). The measure is independent of the actuarial funding method used to determine contributions to the System.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 8 – Multi-Employer Plans (Continued)

Pension Plan

Vesting in the retirement benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest at 3% compounded annually through June 30, 1981, 6% thereafter through June 30, 1986, and 4% thereafter. All required contributions were paid at year end or within thirty (30) days thereafter. The percentage of the Agency's contributions to total employers' contribution in the CERS for the fiscal year ended June 30, 2024, is not known. For the fiscal year ended June 30, 2022, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$15,089,106,000 and the net assets available for the benefits were \$6,416,509,000 as of June 30, 2023, which is the latest information available.

Post-Employment Retirement Benefits

KRS contributes toward the monthly insurance premium based on years of service and type of service. For participants beginning prior to July 1, 2003, KRS will pay a percentage of the monthly contribution rate for medical insurance coverage. For participants beginning between July 1, 2003 and August 31, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 120 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. For participants beginning on or after September 1, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 180 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. The percentage of the Agency's contributions to total employers' contribution in the insurance plan for the fiscal year ended June 30, 2024 is not known. For the fiscal year ended June 30, 2023, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was \$3,260,308,000 and the net assets available for the benefits was \$3,398,375,000 as of June 30, 2023, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2024 and 2023 is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number assigned to the plan by the Internal Revenue Service.

Form 5500 is not required for this plan.

Unless otherwise noted, the most recent "Pension Protection Act (PPA) Zone Status" available in 2023 and 2022 is for the plan's year end at June 30, 2022 and 2021, respectively. 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 the criteria established in 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 in the Tax Code and is generally less than 80% funded. A plan in the "green" zone is generally at least 80% funded.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 8 – Multi-Employer Plans (Continued)

The “FIP/RP Status Pending / Implemented” column indicates a plan for which a financial improvement plan (FIP), as required under the Code to be 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 indicates whether the Agency’s contribution rate for 2023 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 requirements 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 2023 and 2022 contributions.

Pension Fund	EIN/Pension Plan Number	PPA Zone Status		FIP/RP Status	Contributions of Agency		Surcharge Imposed	Expiration Date
		June 30, 2023	June 30, 2022		June 30, 2024	June 30, 2023		of Collective Bargaining Agreement
KRS - CERS	32-0041688	Red	Red	N/A	\$ 128,105	\$ 258,685	N/A	N/A
KRSITF	01-0913714	Red	Red	N/A	\$ -	\$ 37,476	N/A	N/A

Note 9 – Non-Compliance with Grantor or Donor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants are subject to specific audit. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. However, management believes that if such audits arise, all steps have been followed to ensure compliance with each grantor or donor restrictions as defined by contractual agreements as of June 30, 2024.

Note 10 – Related Entities

There are 23 Community Action Agencies that make up 6 congressional districts. Community Action Kentucky, Inc.’s Board of Directors is also the executive director or an authorized agent of one of these 23 community action agencies. The Agency provides technical support, lobbying and administrative support and in return receives membership dues totaling \$145,281 for the year ended June 30, 2024. The Agency has no ownership or voting interests in these local chapters with limited control over how the local chapters carry out certain activities by means of subcontract agreements. Subcontract expense passed-through to related community action agencies totaled \$68,874,362, of which \$61,602,645 was federal funds for the year ended June 30, 2024.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 11 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2024 are:

Financial Assets	
Cash & Cash Equivalents	\$ 6,417,355
Reimbursable Costs	41,390
Due from Sub-recipients	28,452
Due from Funding Sources	1,013,956
Prepaid Expenses	<u>34,184</u>
Total Financial Assets	\$ 7,535,337
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	<u>-</u>
Amounts available for general expenses within one year	<u><u>\$ 7,535,337</u></u>

Note 12 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through December 11, 2024, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

Note 13 – Net Assets

Net assets consist of the following at June 30, 2024:

Net Assets Without Donor Restrictions	
Undesignated	\$ 1,360,442
Net Investment in Property and Equipment	<u>1,088,121</u>
Total Net Assets Without Donor Restrictions	2,448,563
Net Assets With Donor Restrictions	
Grant Funds with Purpose Restrictions	<u>-</u>
Total Net Assets With Donor Restrictions	<u>-</u>
Total Net Assets	<u><u>\$ 2,448,563</u></u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2024

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

Undesignated: Undesignated net assets are not restricted by the grantor or donor and are not designated by the Board of Directors. These funds are available to be used at the Board of Director's or Management's discretion for the general operation of the Agency.

Net Investment in Property and Equipment: Fixed assets that are not restricted by the grantor or donor and are not designated by the Board of Directors are considered a net investment in property and equipment.

Net Assets With Donor Restrictions consist funds that had not been spent as of June 30, 2024 for programs that have a different period than the agency. At June 30, 2024 there were no Net Assets With Donor Restrictions.



**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
Community Action Kentucky, Inc.
101 Burch Court
Frankfort, KY 40601

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 Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, 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 December 11, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Kentucky, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Community Action Kentucky, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Kentucky, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do

To the Board of Directors
Community Action Kentucky, Inc.
December 11, 2024
Page 2 of 2

not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Calhoun & Company

Hopkinsville, Kentucky
December 11, 2024



**Independent Auditor's Report on Compliance for Each
Major Program and Report on Internal Control Over Compliance
In Accordance with the Uniform Guidance**

To the Board of Directors
Community Action Kentucky, Inc.
101 Burch Court
Frankfort, KY 40601

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Kentucky, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Community Action Kentucky, Inc.'s major federal programs for the year ended June 30, 2024. Community Action Kentucky, 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, Community Action Kentucky, Inc. complied, in all material respects, with the 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, 2024.

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 (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); 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 Community Action Kentucky, Inc. and to meet our 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 Community Action Kentucky, 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 Community Action Kentucky, Inc.'s federal programs.

To the Board of Directors
Community Action Kentucky, Inc.
December 11, 2024
Page 2 of 3

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 Community Action Kentucky, 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 GAAS, 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 Community Action Kentucky, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, 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 Community Action Kentucky, 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 Community Action Kentucky, 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 Community Action Kentucky, 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 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

To the Board of Directors
Community Action Kentucky, Inc.
December 11, 2024
Page 3 of 3

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.

Calhoun & Company
Hopkinsville, Kentucky
December 11, 2024

SUPPLEMENTAL INFORMATION

Community Action Kentucky, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-receipts	Federal Award Expenditures
U.S. Department of Health and Human Services:						
KWCS	KY Cabinet for Health & Family Services	93.283	728 2000003319	6/30/2024	\$ -	\$ 896
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH24-0373-02	6/30/2024	-	45,690
LIHWAP ARPA	KY Cabinet for Health & Family Services	93.568	736 2300001736	6/30/2024	2,117,652	2,123,068
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2300001736	6/30/2024	38,040,531	38,256,131
LIHEAP (IIJA)	KY Cabinet for Health & Family Services	93.568	736 2300001736	6/30/2024	1,549,364	1,565,010
LIHEAP (CAA)	KY Cabinet for Health & Family Services	93.568	736 2300001736	6/30/2024	18,870,010	19,060,490
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2300001736	6/30/2024	-	189,101
RPIC	Office of Community Services	93.569	90ET0476-03-02	9/29/2023	137,500	164,714
RPIC	Office of Community Services	93.569		9/29/2024	135,000	174,028
Total U.S. Department of Health and Human Services					<u>60,850,057</u>	<u>61,579,128</u>
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX24-0373-02	6/30/24	-	35,994
Total U.S. Department of Energy					<u>-</u>	<u>35,994</u>
U.S. Department of Agriculture:						
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 22/23	8/31/23	-	23,939
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 22/23	9/30/23	-	1,657
Community Facilities - RCAP	N/A	10.766	PY 20/23	8/21/23	-	130
Community Facilities Disaster - RCAP	N/A	10.766	PY 20/23	8/21/23	-	5,146
Total U.S. Department of Agriculture					<u>-</u>	<u>30,872</u>
Environmental Protection Agency:						
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 22/24	3/31/24	-	40,479
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.446	PY 22/24	3/31/24	-	1,271
Division of Water - Lincoln Co	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21419	9/30/23	-	110,173
Division of Water - Bacon Creek	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21422	9/30/24	-	800
Total Environmental Protection Agency:					<u>-</u>	<u>152,723</u>
U.S. Department of Homeland Security						
FEMA Tornado	KY Cabinet for Health & Family Services	97.088	FEMA DR-4630-KY	12/12/23	24,365	34,979
FEMA Flood	KY Cabinet for Health & Family Services	97.088	FEMA DR-4633-KY	6/30/24	1,010,763	1,099,117
Total U.S. Department of Agriculture					<u>1,035,128</u>	<u>1,134,096</u>
Total Expenditures of Federal Awards					<u>\$ 61,885,185</u>	<u>\$ 62,932,813</u>

Community Action Kentucky, Inc.
Schedule of Subrecipient Expenditures
For the Year Ended June 30, 2024

	LIHEAP	LIHWAP	FEMA	RPIC		Non-Federal			
	93.568	93.568	97.088	93.569	Total Federal	Kynect	HEA	Treasury	Total
Audubon Area	\$ 2,437,120	\$ 87,604	\$ -	\$ -	\$ 2,524,724	\$ 436,126	\$ 2,675	\$ -	\$ 2,963,525
Bell-Whitley CAA	1,621,374	49,419	-	-	1,670,793	-	4,625	374	1,675,792
Big Sandy CAP	3,889,525	172,935	215,542	-	4,278,002	-	22,857	626	4,301,485
Blue Grass CAA	2,749,655	117,425	-	-	2,867,080	492,284	29,906	700	3,389,970
Central Ky CAA	2,473,780	119,595	-	-	2,593,375	-	12,447	809	2,606,631
Daniel Boone CAA	3,530,459	108,482	-	-	3,638,941	-	5,971	29	3,644,941
Gateway CAA	1,712,394	56,614	-	-	1,769,008	382,186	4,968	330	2,156,492
Harlan Co CAA	824,262	31,385	-	-	855,647	-	1,900	280	857,827
KCEOC CAP	1,349,749	49,500	-	-	1,399,249	-	1,375	281	1,400,905
Foothills CAP	1,893,881	82,107	-	-	1,975,988	487,886	12,502	387	2,476,763
LKLP CAA	3,053,798	115,812	494,535	-	3,664,145	-	16,244	416	3,680,805
Lake Cumberland CAA	5,224,479	187,021	-	-	5,411,500	794,440	3,700	801	6,210,441
CAC - Lexington	1,669,582	56,045	-	-	1,725,627	669,351	39,675	643	2,435,296
Licking Valley CAP	1,087,250	39,895	-	-	1,127,145	231,230	2,400	142	1,360,917
Louisville Metro	6,977,724	242,222	-	-	7,219,946	-	75,500	1,272	7,296,718
Middle Ky CAP	2,620,908	70,015	300,686	-	2,991,609	-	1,936	341	2,993,886
Multi-Purpose CAA	516,962	22,880	-	-	539,842	-	9,556	387	549,785
Northeast Ky CAA	3,684,672	131,283	-	-	3,815,955	570,395	28,602	199	4,415,151
Northern Ky CAC	2,464,719	66,550	-	-	2,531,269	1,192,634	66,558	259	3,790,720
Pennyrile Allied	2,944,220	95,844	690	-	3,040,754	429,065	9,016	433	3,479,268
CAA of Southern Ky	3,467,586	127,987	656	-	3,596,229	543,117	1,411	614	4,141,371
Tri-County CAA	303,034	14,896	-	-	317,930	-	7,208	272	325,410
West Ky Allied	1,962,772	72,136	23,019	-	2,057,927	670,664	1,183	530	2,730,304
Other	-	-	-	272,500	272,500	-	-	-	272,500
	<u>\$ 58,459,905</u>	<u>\$ 2,117,652</u>	<u>\$ 1,035,128</u>	<u>\$ 272,500</u>	<u>\$ 61,885,185</u>	<u>\$ 6,899,378</u>	<u>\$ 362,215</u>	<u>\$ 10,125</u>	<u>\$ 69,156,903</u>

Community Action Kentucky, Inc.
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Kentucky, Inc. (“the Agency”) under programs of the federal government for the year ended June 30, 2024. The information in this schedule and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of the Agency; it is not intended to and does not present the financial position, changes in net assets and cash flows of the Agency. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2 – Sub-recipient Expenditures – Expenditures reported in the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Oversight Agency – In accordance with the Single Audit Act Amendment of 1996 and Uniform Guidance, the U.S. Department of Health and Human Services is the Oversight Agency for the Agency. The Single Audit Act provides that the Oversight Agency shall have the following responsibilities

- a. Shall provide technical advice to auditees and auditors as requested
- b. May assume all or some of the responsibilities performed by a cognizant agency for audit which include:
 - i. Provide technical audit advice and liaison to auditees and auditors.
 - ii. Consider auditee requests for extension to the report submission due date.
 - iii. Obtain or conduct quality control reviews of selected auditees made by non-federal auditors, and provide the results, when appropriate, to other interested organizations
 - iv. Promptly inform other affected federal agencies and appropriate federal law enforcement officials of any direct reporting be the auditee or its auditor of irregularities or illegal acts, as required by generally accepted government auditing standards or laws and regulations.
 - v. Advise the auditor and, where appropriate, the auditee of and deficiencies found in the audits when the deficiencies require corrective action be the auditor; when advices of deficiencies, the auditee shall work with the auditor to take corrective action; if not, the cognizant agency for audit shall notify the auditor, the auditee and applicable federal awarding agencies and pass-through entities of the facts and make recommendations for follow up action, major inadequacies or repetitive standard performance by auditors shall be referred to appropriate state licensing agencies and professional bodies for disciplinary action
 - vi. Coordinate, to the extent practical, audits, or reviews made by or for federal agencies that are in addition to the audits made pursuant to this part, so that the additional audits or reviews build upon audits performed in accordance with this part
 - vii. Coordinate a management decision for audit findings that affect the federal programs of more than one agency
 - viii. Coordinate the audit work and reporting responsibilities among auditors to achieve the most cost-effective audit

Community Action Kentucky, Inc.
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Note 4 – Indirect Cost Rate – The Agency does not maintain an indirect cost pool and therefore has not adopted a federally-negotiated indirect cost rate nor has it elected to use the 10% de minimis indirect cost rate. The Agency has elected a cost allocation plan which allocated shared costs based on direct charged payroll. Any costs that are unable to be shared based on direct charged labor and are considered to be indirect in nature are direct charged to the Agency treasury.

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2024, there were no loan or loan guarantee funds received from federal funding, nor were there any loan or loan guarantee federal fund expenditures.

Community Action Kentucky, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiency identified that are not considered to be material weaknesses None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? No
- Significant deficiency identified that are not considered to be material weaknesses None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low Income Home Energy Assistance Program
93.568	Low Income Household Water Assistance Program

Dollar threshold used to distinguish between type A and type B programs \$ 1,887,861

Auditee qualified as low-risk auditee? Yes

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

Community Action Kentucky, Inc.
Statement of Activity by Program
For the Year Ended June 30, 2024

Revenues	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 158,316	\$ 58,873,914	\$ 2,120,745	\$ 81,683	\$ 189,101	\$ 338,742	\$ 7,397,555	\$ 1,651,842	\$ -	\$ 70,811,898
Rental Income	-	-	-	-	-	-	-	-	22,800	22,800
Interest Income	-	-	-	-	-	-	-	-	25,012	25,012
Dues	-	-	-	-	-	-	-	-	145,281	145,281
Realized Gain On Inv	-	-	-	-	-	-	-	-	(8,863)	(8,863)
Unrealized Loss On Inv	-	-	-	-	-	-	-	-	77,284	77,284
Other Income	-	-	-	-	-	-	-	-	366,199	366,199
Total Revenues	158,316	58,873,914	2,120,745	81,683	189,101	338,742	7,397,555	1,651,842	627,713	71,439,611
Expenses										
Salaries	80,733	76,067	2,101	850	27,602	12,902	75,059	35,984	199,688	510,986
Fringe Benefits	59,026	46,588	1,788	291	22,333	5,420	62,300	26,652	83,580	307,978
Legal Fees	-	-	-	-	-	-	-	1,009	71,145	72,154
Professional Services	-	-	-	-	-	-	-	-	-	-
Accounting & Payroll	-	-	-	-	-	-	-	9,000	183,069	192,069
Technology	-	59,253	-	554	45,636	-	25,450	-	523,959	654,852
Marketing/Advertising	-	620	-	-	-	-	14,328	315	-	15,263
Other Professional Services	110,973	690	-	1,252	12,850	36,927	-	87,850	204,876	455,418
Travel	6,962	3,430	-	-	3,036	8,045	1,801	2,754	10,549	36,577
Meeting Expense	-	-	-	-	-	-	-	-	89,742	89,742
Professional Association Fee	489	-	-	-	-	-	-	-	-	489
Education / Registration	1,307	-	-	-	130	2,913	-	-	3,199	7,549
Telephone & Utilities	-	690	-	-	-	-	150	-	11,540	12,380
Postage	37	-	-	-	10	-	2,446	-	248	2,741
Supplies	585	-	-	-	-	-	23,881	-	2,224	26,690
Equipment Lease	-	-	-	-	-	-	-	-	270	270
Publications / Subscriptions	-	10	-	-	-	-	-	-	119,606	119,616
Dues & Fees	-	-	-	-	-	-	-	-	38,856	38,856
Insurance / Bonding	-	-	-	76,062	-	-	-	-	(5,821)	70,241
Printing	-	-	-	-	-	-	-	-	865	865
Repairs & Maintenance	-	-	-	-	-	-	-	-	9,593	9,593
Depreciation	-	-	-	-	-	-	-	-	154,689	154,689
Other	-	(1,159)	-	-	-	-	-	-	34,124	32,965
Shared Costs	34,877	235,538	2,200	2,922	77,504	3,810	292,762	79,263	(728,876)	-
Reclassify Unfunded Expense	(112,528)	-	(673)	(248)	-	(3,775)	-	(52)	117,276	-
Subrecipients	-	58,452,187	2,115,329	-	-	272,500	6,899,378	1,407,467	-	69,146,861
Total Expenses	182,461	58,873,914	2,120,745	81,683	189,101	338,742	7,397,555	1,650,242	1,124,512	71,958,955
Change in Net Assets	\$ (24,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ (496,799)	\$ (519,344)

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

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2300001736
Statement of Program Expenses
For the Period July 1, 2023 Through June 30, 2024

Payments to Subrecipients

Summer Subsidy	IIJA	\$ 10,900,570	
Summer Crisis	ARPA	-	
Summer Subsidy	Reg	-	
Summer Crisis	Reg	-	
Fall Subsidy	Reg	10,025,450	
Winter Crisis	Reg	24,722,549	
Spring Subsidy	Reg	7,732,384	
Agency Prior Year Adjustments		(7,718)	
Agency Administration	Reg	5,078,952	
Total Payments To Subrecipients			<u>58,452,187</u>

CAK Administration

Salaries	76,067	
Fringe Benefits	46,588	
Telephone	690	
Technology	59,253	
Other Professional Services	690	
Other Expenses	(1,159)	
Travel	3,430	
Publications / Subscriptions	10	
Marketing	620	
Shared Costs	235,538	
Total CAK Administration		<u>421,727</u>

Total Expenditures 58,873,914

Questioned Costs -

Allowable Cost 58,873,914

Less: Amount Received From CHFS – LIHEAP 58,873,914

Less: Accounts Receivable From Funding Sources -

Less: Accounts Payable To Funding Sources (7,718)

Excess (Shortage) Receipts over Expenditures \$ -

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2300001736
Statement of Program Expenses
For the Period July 1, 2023 Through June 30, 2024

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 8,500,709	\$ 5,078,952	\$ 3,421,757
Community Action Kentucky	944,523	421,727	522,796
Total Administrative	9,445,232	5,500,679	3,944,553
Benefits - Direct Assistance			
Direct Assistance	85,524,612	53,380,953	32,143,659
Total Benefits	85,524,612	53,380,953	32,143,659
Other Expenditures			
Prior Year Adjustments	-	(7,718)	7,718
Total Other	-	(7,718)	7,718
Total Contract	\$ 94,969,844	\$ 58,873,914	\$ 36,095,930

Community Action Kentucky, Inc.
LIHWAP Program - AL # 93.568
CONTRACT #736-2300001736
Statement of Program Expenses
For the Period July 1, 2023 Through June 30, 2024

Payments to Subrecipients	
Water Subsidy	\$ 2,117,652
Total Payments To Subrecipients	<u>2,117,652</u>
 CAK Administration	
	CRRSA
Salaries	2,100
Fringe Benefits	1,788
Reclassified Unfunded Grant Expenses	-
Shared Costs	<u>1,528</u>
Total CAK Administration	<u>5,416</u>
 Total Expenditures	 2,123,068
 Questioned Costs	 <u>-</u>
 Allowable Cost	 2,123,068
Less: Amount Received From CHFS - LIHWAP	2,123,068
Less: Accounts Receivable From Funding Sources	-
Accounts Payable To Funding Sources	<u>-</u>
 Excess (Shortage) Receipts over Expenditures	 <u><u>\$ -</u></u>

Community Action, Kentucky, Inc.
CSBG Grant - AL # 93.569
CONTRACT #736-2300001736
Statement of Program Expenses
For the Period July 1, 2023 Through June 30, 2024

Expenditures	Regular	
Salaries	27,602	
Fringe Benefits	22,333	
Professional Services	-	
Technology Services	45,636	
Other Professional Services	12,850	
Travel	3,036	
	-	
Education / registration	130	
Supplies	10	
Shared Costs	77,504	
Total Expenditures		189,101
Questioned Cost		-
Allowable Cost		189,101
Less: Contract Payment Received From CHFS - CSBG		183,285
Less: Accounts Receivable from Funding Sources		5,816
Plus: Accounts Payable to Funding Sources		-
Excess (Shortage) Receipts over Expenditures		\$ -