

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2025

DATA REQUEST

KSPC A_1 Provided annually and separated by month:

- a. Total funds collected from ratepayers via a meter-charge.
- b. Donations collected from ratepayers for the HEA program.
- c. The total amount of residential customers.
- d. The amount of shareholder funds allocated for the program.
- e. The amount of HEA funds distributed to participants.
- f. The current balance of the HEA account.
- g. The amount, if any, of “rolled-over” and unspent HEA funds.

RESPONSE

Please see KPCO_R_KPSC_A_1_Attachment1 for the requested information.

Kentucky Power Company
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2025 Annual Report on Home Energy Assistance Programs
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DATA REQUEST

KPSC A_2 The total number of slots, total and by county.

RESPONSE

Please see KPCO_R_KPSC_A_2_Attachment1 for the requested information for the 2025 program year.

The THAW program helps customers who do not require the broader and more sustained help provided by HEART, but who nonetheless are at risk of losing their electric service because of a temporary situation. THAW offers assistance credit of up to a total of \$175.00 per winter heating season (bills rendered January through April) or until allocated benefits are expended to eligible residential customers on a first come, first served basis.

The THAW program does not allocate program slots. Instead, THAW program funds are allocated by county.

In addition, the funds received from Donation HEART enabled the company to allocate 27 additional slots.

Kentucky Power Company
2024-2025 Home Energy Assistance in Reduced Temperatures (HEART)
Available Slots for Counties in KPCO Service Territory*

County	Agency Serving County	No. of Heating Slots	No. of Non-Heating Slots	Total No. of HEART Slots
BOYD	Northeast Kentucky	347	227	574
CARTER	Northeast Kentucky	188	48	236
ELLIOTT	Northeast Kentucky	1	0	1
GREENUP	Northeast Kentucky	229	141	370
LAWRENCE	Northeast Kentucky	150	49	199
	Northeast Kentucky Totals	915	465	1380
ROWAN	Gateway CSO	22	8	30
MORGAN	Gateway CSO	24	5	29
	Gateway CSO Totals	46	13	59
FLOYD	Big Sandy CAP	253	116	369
JOHNSON	Big Sandy CAP	130	48	178
MAGOFFIN	Big Sandy CAP	62	13	75
MARTIN	Big Sandy CAP	87	33	120
PIKE	Big Sandy CAP	710	181	891
	Big Sandy CAP Totals	1242	391	1633
BREATHITT	Middle KY River	102	29	131
OWSLEY	Middle KY River	0	0	0
	Middle KY River Totals	102	29	131
LESLIE	LKLP	135	25	160
KNOTT	LKLP	146	60	206
LETCHER	LKLP	267	48	315
PERRY	LKLP	318	79	397
	LKLP Totals	866	212	1078
Totals		3,171	1,110	4,281

No. of slots available this year

3,172

1,110

* excluding Bell, Clay & Lewis counties

Kentucky Power Company
Temporary Heating Assistance in Winter (THAW)
Available Funds for Counties in KPCO Service Territory*

County	Agency Serving County	Available Funds
BOYD	Northeast Kentucky	\$ 83,343
CARTER	Northeast Kentucky	\$ 30,489
ELLIOTT	Northeast Kentucky	\$ 175
GREENUP	Northeast Kentucky	\$ 53,287
LAWRENCE	Northeast Kentucky	\$ 26,316
	Northeast Kentucky Totals	\$ 193,609
ROWAN	Gateway CSO	\$ 3,950
MORGAN	Gateway CSO	\$ 3,781
	Gateway CSO Totals	\$ 7,731
FLOYD	Big Sandy CAP	\$ 51,048
JOHNSON	Big Sandy CAP	\$ 23,941
MAGOFFIN	Big Sandy CAP	\$ 9,558
MARTIN	Big Sandy CAP	\$ 16,250
PIKE	Big Sandy CAP	\$ 114,702
	Big Sandy CAP Totals	\$ 215,499
BREATHITT	Middle KY River	\$ 17,026
OWSLEY	Middle KY River	\$ 175
	Middle KY River Totals	\$ 17,201
LESLIE	LKLP	\$ 19,929
KNOTT	LKLP	\$ 28,010
LETCHER	LKLP	\$ 39,218
PERRY	LKLP	\$ 51,056
	LKLP Totals	\$ 138,213
Totals		\$ 572,254

THAW Funding Available For This Year: \$ 572,254

* excluding Bell, Clay & Lewis counties

Kentucky Power Company
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DATA REQUEST

KPSC A_3 The total number of:

- a. Program participants.
- b. Program applicants.
- c. Denied applicants.

RESPONSE

The stated participant numbers below are as of June 30, 2025.

a. Total number of program participants for HEART was 3,692.
Total number of program participants for THAW was 3,198.

b. Total number of program applicants for HEART was 5,880.¹
Total number of program applicants for THAW was 3,302.

c. Total number of denied applicants for HEART was 1,179².
Total number of denied applicants for THAW was 0.

The Company recognizes that the participation number for the 2025 program year fell short of the available slots. A new software system was implemented by Community Action Kentucky (CAK), which is responsible for accepting and processing applications for both the HEART and THAW programs. During the implementation of this new system, technical issues arose that adversely impacted program participation. Kentucky Power is actively engaging in ongoing collaboration with CAK to ensure these technical issues are resolved prior to the next program year.

¹ Includes approved, waitlisted, and denied applications.

² Technical complications encountered with Community Action Kentucky's new software system which led to a significant number of applications being erroneously marked as denied due to the absence of the leading "0" in account numbers. The Company has collaborated with CAK to rectify this issue and does not foresee the recurrence of such an error in the forthcoming program year.

Kentucky Power Company
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Dated August 15, 2025

DATA REQUEST

KPSC A_4 Copies of each Monthly HEA Report.

RESPONSE

Please see KPCO_R_KPSC_A_4_Attachment1 for the requested information.



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$27.09
Invoice #	072024-01
Invoice Date	8/15/24
Invoice Period	July 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$8,504.48	\$8.32	\$2,112.60	\$6,391.88
Legal	\$2,126.12	\$0.00	\$0.00	\$2,126.12
IT R&M	\$8,504.48	\$0.00	\$0.00	\$8,504.48
Other Expenses	\$2,126.12	\$18.77	\$3,416.86	-\$1,290.74
Total	\$21,261.20	\$27.09	\$5,529.46	\$15,731.74
CAA Admin - HEART	\$10,009.45	\$0.00	\$3,160.88	\$6,848.57
CAK Admin - THAW	\$4,724.70	\$0.00	\$0.00	\$4,724.70
CAK Admin - Donation	\$661.60	\$0.00	\$0.00	\$661.60
CAA Admin - THAW	\$18,898.84	\$0.00	\$18,858.00	\$40.84
CAA Admin - Donation	\$168.72	\$0.00	\$0.00	\$168.72
Slot Maintenance Fees @ \$25/slot	\$39,600.00	\$0.00	\$39,600.00	\$0.00
Slots Filled	1,639	0	1584	55
Slot Fees Donation @\$25/slot	\$1,375.00	\$0.00	\$1,300.00	\$75.00
Slots Filled	55	0	52	3
Total	\$96,699.51	\$27.09	\$68,448.34	\$28,251.17

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

Utility Assistance Report - Slots

KY Power Heart

FFY 24 (10/1/2023-9/30/2024)



Summary

Program Participants

Program Applicants

Denied Applicants

Apps (July)

Apps

0	1,694
5	7,153
5	372

Agency	County	Base-Load				Donation All-Electric				Donation Base-Load				Electric			
		Allocated	Used (July)	Used	Unused	Allocated	Used (July)	Used	Unused	Allocated	Used (July)	Used	Unused	Allocated	Used (July)	Used	Unused
Big Sandy	Floyd	43	0	43	0									94	0	93	1
	Johnson	18	0	17	1									48	0	47	1
	Magoffin	5	0	5	0									23	0	23	0
	Martin	12	0	12	0									32	0	32	0
	Pike	67	0	66	1									264	0	261	3
	Total	145	0	143	2									461	0	456	5
Gateway Community Action	Morgan	2	0	2	0									9	0	9	0
	Rowan	3	0	3	0									8	0	8	0
	Total	5	0	5	0									17	0	17	0
LKLP	Knott	22	0	22	0	19	0	19	0	5	0	2	3	54	0	54	0
	Leslie	9	0	9	0	16	0	16	0	8	0	5	3	50	0	50	0
	Letcher	18	0	18	0	6	0	6	0	1	0	0	1	99	0	96	3
	Perry	29	0	29	0									117	0	114	3
	Total	78	0	78	0	41	0	41	0	14	0	7	7	320	0	314	6
Middle KY	Breathitt	11	0	11	0									38	0	38	0
	Total	11	0	11	0									38	0	38	0
Northeast KY Community Action Agency Inc	Boyd	78	0	77	1									128	0	126	2
	Carter	24	0	24	0									70	0	68	2
	Greenup	52	0	52	0									84	0	82	2
	Lawrence	18	0	17	1									55	0	54	1
	Total	172	0	170	2									337	0	330	7
Grand Total		411	0	407	4	41	0	41	0	14	0	7	7	1173	0	1155	18

Agency	Benefit Type	County	Available	On Waitlist (July)	On Waitlist	Approved (July)	Approved	Withdrawn (July)	Withdrawn	Rejected (July)	Rejected	Removed (July)	Removed
Big Sandy	Base-Load	Floyd	0	0	54	0	0	0	0	0	5	0	0
		Johnson	1	0	13	0	0	0	0	0	2	0	1
		Magoffin	0	0	19	0	0	0	0	0	0	0	0
		Martin	0	0	18	0	0	0	0	0	1	0	0
		Pike	1	0	104	0	0	0	0	0	7	0	1

	Electric	Total	2	0	208	0	0	0	0	0	15	0	2
		Floyd	1	0	442	0	0	0	0	0	13	0	7
		Johnson	1	0	247	0	0	0	0	0	8	0	6
		Magoffin	0	0	48	0	0	0	0	0	1	0	1
		Martin	0	0	157	0	0	0	0	0	5	0	1
		Pike	3	0	451	0	0	0	1	0	9	0	11
Gateway Community Action	Base-Load	Total	5	0	1345	0	0	0	1	0	36	0	26
		Morgan	0	0	9	0	0	0	0	0	0	0	0
		Rowan	0	0	18	0	0	0	0	0	1	0	0
	Electric	Total	0	0	27	0	0	0	0	0	1	0	0
		Morgan	0	0	53	0	0	0	0	0	0	0	0
		Rowan	0	0	11	0	0	0	0	0	0	0	0
LKLP	Base-Load	Total	0	0	64	0	0	0	0	0	0	0	0
		Knott	0	0	145	0	0	0	0	0	2	0	0
		Leslie	0	0	168	0	0	0	0	0	0	0	0
		Letcher	0	0	255	0	0	0	0	0	2	0	0
		Perry	0	0	279	0	0	0	0	0	6	0	0
	Donation All- Electric	Total	0	0	847	0	0	0	0	0	10	0	0
		Knott	0	0	0	0	0	0	0	0	2	0	4
		Leslie	0	0	0	0	0	0	0	0	9	0	2
		Letcher	0	0	0	0	0	0	0	0	1	0	0
	Donation Base-Load	Total	0	0	0	0	0	0	0	0	12	0	6
		Knott	3	0	0	0	0	0	0	0	0	0	1
		Leslie	3	0	0	0	0	0	0	0	3	0	0
		Letcher	1	0	0	0	0	0	0	0	0	0	1
	Electric	Total	7	0	0	0	0	0	0	0	3	0	2
		Knott	0	0	313	0	0	0	0	0	7	0	3
		Leslie	0	0	61	0	0	0	0	0	5	0	2
		Letcher	3	0	447	0	0	0	0	0	24	0	6
Middle KY	Base-Load	Perry	3	0	204	0	0	0	0	0	10	0	5
		Total	6	0	1025	0	0	0	0	0	46	0	16
	Electric	Breathitt	0	0	151	0	0	0	0	0	0	0	1
		Total	0	0	151	0	0	0	0	0	0	0	1
		Breathitt	0	0	168	0	0	0	0	0	0	0	1
		Total	0	0	168	0	0	0	0	0	0	0	1
Northeast KY Community Action Agency Inc	Base-Load	Boyd	1	0	0	0	0	0	0	0	9	0	2
		Carter	0	0	70	0	0	0	0	0	3	0	1
		Greenup	0	0	45	0	0	0	0	0	2	0	0
		Lawrence	1	0	74	0	0	0	0	0	1	0	1
		Total	2	0	189	0	0	0	0	0	15	0	4
	Electric	Boyd	2	0	78	0	0	0	0	0	12	0	7
		Carter	2	0	409	0	0	0	0	0	6	0	7
		Greenup	2	0	126	0	0	0	0	0	11	0	7

		Lawrence	1	0	449	0	0	0	0	0	7	0	4
		Total	7	0	1062	0	0	0	0	0	36	0	25
Grand Total			29	0	5086	0	0	0	1	0	174	0	83

Agency	Benefit Type	County	Enrolled (July)	Enrolled	On Waitlist (July)	On Waitlist	Approved (July)	Approved	Withdrawn (July)	Withdrawn	Rejected (July)	Rejected	Removed (July)	Removed
Northeast KY Community Action Agency Inc	Electric	Elliott	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
Grand Total			0	0	0	0	0	1	0	0	0	0	0	0

Denial Reason	# Apps (July)	# Apps
Exceeds Maximum Number of Applications	4	191
Expired Date	1	7
System Message: The request was rejected by the vendor because of the following reason: 60 DAY ARREARS	0	95
System Message: The request was rejected by the vendor because of the following reason: ASSIST PGM EXISTS	0	2
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCOUNT	0	7
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCT STATUS	0	48
System Message: The request was rejected by the vendor because of the following reason: NON RESIDENTIAL ACCT	0	22



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$581.80
Invoice #	082024-01
Invoice Date	9/15/24
Invoice Period	August 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$8,504.48	\$336.72	\$2,449.32	\$6,055.16
Legal	\$2,126.12	\$0.00	\$0.00	\$2,126.12
IT R&M	\$8,504.48	\$0.00	\$0.00	\$8,504.48
Other Expenses	\$2,126.12	\$245.08	\$3,661.94	-\$1,535.82
Total	\$21,261.20	\$581.80	\$6,111.26	\$15,149.94
CAA Admin - HEART	\$10,009.45	\$0.00	\$3,160.88	\$6,848.57
CAK Admin - THAW	\$4,724.70	\$0.00	\$0.00	\$4,724.70
CAK Admin - Donation	\$661.60	\$0.00	\$0.00	\$661.60
CAA Admin - THAW	\$18,898.84	\$0.00	\$18,858.00	\$40.84
CAA Admin - Donation	\$168.72	\$0.00	\$0.00	\$168.72
Slot Maintenance Fees @ \$25/slot	\$39,600.00	\$0.00	\$39,600.00	\$0.00
Slots Filled	1,584	0	1584	-
Slot Fees Donation @\$25/slot	\$1,375.00	\$0.00	\$1,300.00	\$75.00
Slots Filled	55	0	52	3
Total	\$96,699.51	\$581.80	\$69,030.14	\$27,669.37

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

Utility Assistance Report - Slots

KY Power Heart
 FFY 24 (10/1/2023-9/30/2024)



Summary	# Apps (Aug.)	# Apps
Program Participants	0	1,694
Program Applicants	1	7,153
Denied Applicants	1	372

Agency	County	Base-Load				Donation All-Electric				Donation Base-Load				Electric			
		Allocated	Used (Aug.)	Used	Unused	Allocated	Used (Aug.)	Used	Unused	Allocated	Used (Aug.)	Used	Unused	Allocated	Used (Aug.)	Used	Unused
Big Sandy	Floyd	43	0	43	0									94	0	93	1
	Johnson	18	0	17	1									48	0	47	1
	Magoffin	5	0	5	0									23	0	23	0
	Martin	12	0	12	0									32	0	32	0
	Pike	67	0	66	1									264	0	261	3
	Total	145	0	143	2									461	0	456	5
Gateway Community Action	Morgan	2	0	2	0									9	0	9	0
	Rowan	3	0	3	0									8	0	8	0
	Total	5	0	5	0									17	0	17	0
LKLP	Knott	22	0	22	0	19	0	19	0	5	0	2	3	54	0	54	0
	Leslie	9	0	9	0	16	0	16	0	8	0	5	3	50	0	50	0
	Letcher	18	0	18	0	6	0	6	0	1	0	0	1	99	0	96	3
	Perry	29	0	29	0									117	0	114	3
	Total	78	0	78	0	41	0	41	0	14	0	7	7	320	0	314	6
Middle KY	Breathitt	11	0	11	0									38	0	38	0
	Total	11	0	11	0									38	0	38	0
Northeast KY Community Action Agency Inc	Boyd	78	0	77	1									128	0	126	2
	Carter	24	0	24	0									70	0	68	2
	Greenup	52	0	52	0									84	0	82	2
	Lawrence	18	0	17	1									55	0	54	1
	Total	172	0	170	2									337	0	330	7
Grand Total		411	0	407	4	41	0	41	0	14	0	7	7	1173	0	1155	18

Agency	Benefit Type	County	Available	On Waitlist (Aug.)	On Waitlist	Approved (Aug.)	Approved	Withdrawn (Aug.)	Withdrawn	Rejected (Aug.)	Rejected	Removed (Aug.)	Removed
Big Sandy	Base-Load	Floyd	0	0	54	0	0	0	0	0	5	0	0
		Johnson	1	0	13	0	0	0	0	0	2	0	1
		Magoffin	0	0	19	0	0	0	0	0	0	0	0
		Martin	0	0	18	0	0	0	0	0	1	0	0
		Pike	1	0	104	0	0	0	0	0	7	0	1

	Electric	Total	2	0	208	0	0	0	0	0	15	0	2
		Floyd	1	0	442	0	0	0	0	0	13	0	7
		Johnson	1	0	247	0	0	0	0	0	8	0	6
		Magoffin	0	0	48	0	0	0	0	0	1	0	1
		Martin	0	0	157	0	0	0	0	0	5	0	1
		Pike	3	0	451	0	0	0	1	0	9	0	11
		Total	5	0	1345	0	0	0	1	0	36	0	26
Gateway Community Action	Base-Load	Morgan	0	0	9	0	0	0	0	0	0	0	0
		Rowan	0	0	18	0	0	0	0	0	1	0	0
		Total	0	0	27	0	0	0	0	0	1	0	0
	Electric	Morgan	0	0	53	0	0	0	0	0	0	0	0
		Rowan	0	0	11	0	0	0	0	0	0	0	0
LKLP	Base-Load	Total	0	0	64	0	0	0	0	0	0	0	0
		Knott	0	0	145	0	0	0	0	0	2	0	0
		Leslie	0	0	168	0	0	0	0	0	0	0	0
		Letcher	0	0	255	0	0	0	0	0	2	0	0
		Perry	0	0	279	0	0	0	0	0	6	0	0
	Donation All- Electric	Total	0	0	847	0	0	0	0	0	10	0	0
		Knott	0	0	0	0	0	0	0	0	2	0	4
		Leslie	0	0	0	0	0	0	0	0	9	0	2
		Letcher	0	0	0	0	0	0	0	0	1	0	0
	Donation Base-Load	Total	0	0	0	0	0	0	0	0	12	0	6
		Knott	3	0	0	0	0	0	0	0	0	0	1
		Leslie	3	0	0	0	0	0	0	0	3	0	0
		Letcher	1	0	0	0	0	0	0	0	0	0	1
	Electric	Total	7	0	0	0	0	0	0	0	3	0	2
		Knott	0	0	313	0	0	0	0	0	7	0	3
		Leslie	0	0	61	0	0	0	0	0	5	0	2
		Letcher	3	0	447	0	0	0	0	0	24	0	6
		Perry	3	0	204	0	0	0	0	0	10	0	5
Middle KY	Base-Load	Total	6	0	1025	0	0	0	0	0	46	0	16
		Breathitt	0	0	151	0	0	0	0	0	0	0	1
	Electric	Total	0	0	151	0	0	0	0	0	0	0	1
		Breathitt	0	0	168	0	0	0	0	0	0	0	1
		Total	0	0	168	0	0	0	0	0	0	0	1
Northeast KY Community Action Agency Inc	Base-Load	Boyd	1	0	0	0	0	0	0	0	9	0	2
		Carter	0	0	70	0	0	0	0	0	3	0	1
		Greenup	0	0	45	0	0	0	0	0	2	0	0
		Lawrence	1	0	74	0	0	0	0	0	1	0	1
		Total	2	0	189	0	0	0	0	0	15	0	4
	Electric	Boyd	2	0	78	0	0	0	0	0	12	0	7
		Carter	2	0	409	0	0	0	0	0	6	0	7
		Greenup	2	0	126	0	0	0	0	0	11	0	7

		Lawrence	1	0	449	0	0	0	0	0	7	0	4
		Total	7	0	1062	0	0	0	0	0	36	0	25
Grand Total			29	0	5086	0	0	0	1	0	174	0	83

Agency	Benefit Type	County	Enrolled (Aug.)	Enrolled	On Waitlist (Aug.)	On Waitlist	Approved (Aug.)	Approved	Withdrawn (Aug.)	Withdrawn	Rejected (Aug.)	Rejected	Removed (Aug.)	Removed
Northeast KY Community Action Agency Inc	Electric	Elliott	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
Grand Total			0	0	0	0	0	1	0	0	0	0	0	0

Denial Reason	# Apps (Aug.)	# Apps
Exceeds Maximum Number of Applications	1	191
Expired Date	0	7
System Message: The request was rejected by the vendor because of the following reason: 60 DAY ARREARS	0	95
System Message: The request was rejected by the vendor because of the following reason: ASSIST PGM EXISTS	0	2
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCOUNT	0	7
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCT STATUS	0	48
System Message: The request was rejected by the vendor because of the following reason: NON RESIDENTIAL ACCT	0	22



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$808.40
Invoice #	092024-01
Invoice Date	10/15/24
Invoice Period	September 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$8,504.48	\$507.19	\$2,956.51	\$5,547.97
Legal	\$2,126.12	\$0.00	\$0.00	\$2,126.12
IT R&M	\$8,504.48	\$0.00	\$0.00	\$8,504.48
Other Expenses	\$2,126.12	\$301.21	\$3,963.15	-\$1,837.03
Total	\$21,261.20	\$808.40	\$6,919.66	\$14,341.54
CAA Admin - HEART	\$10,009.45	\$0.00	\$3,160.88	\$6,848.57
CAK Admin - THAW	\$4,724.70	\$0.00	\$0.00	\$4,724.70
CAK Admin - Donation	\$661.60	\$0.00	\$0.00	\$661.60
CAA Admin - THAW	\$18,898.84	\$0.00	\$18,858.00	\$40.84
CAA Admin - Donation	\$168.72	\$0.00	\$0.00	\$168.72
Slot Maintenance Fees @ \$25/slot	\$39,600.00	\$0.00	\$39,600.00	\$0.00
Slots Filled	1,584	0	1584	-
Slot Fees Donation @\$25/slot	\$1,375.00	\$0.00	\$1,300.00	\$75.00
Slots Filled	55	0	52	3
Total	\$96,699.51	\$808.40	\$69,838.54	\$26,860.97

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

Utility Assistance Report - Slots

KY Power Heart

FFY 24 (10/1/2023-9/30/2024)



Summary

Program Participants
Program Applicants
Denied Applicants

Apps (Sept.) # Apps

0	1,694
0	7,153
0	372

Agency	County	Base-Load				Donation All-Electric				Donation Base-Load				Electric			
		Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused
Big Sandy	Floyd	43	0	43	0									94	0	93	1
	Johnson	18	0	17	1									48	0	47	1
	Magoffin	5	0	5	0									23	0	23	0
	Martin	12	0	12	0									32	0	32	0
	Pike	67	0	66	1									264	0	261	3
	Total	145	0	143	2									461	0	456	5
Gateway Community Action	Morgan	2	0	2	0									9	0	9	0
	Rowan	3	0	3	0									8	0	8	0
	Total	5	0	5	0									17	0	17	0
LKLP	Knott	22	0	22	0	19	0	19	0	5	0	2	3	54	0	54	0
	Leslie	9	0	9	0	16	0	16	0	8	0	5	3	50	0	50	0
	Letcher	18	0	18	0	6	0	6	0	1	0	0	1	99	0	96	3
	Perry	29	0	29	0									117	0	114	3
	Total	78	0	78	0	41	0	41	0	14	0	7	7	320	0	314	6
Middle KY	Breathitt	11	0	11	0									38	0	38	0
	Total	11	0	11	0									38	0	38	0
Northeast KY Community Action Agency Inc	Boyd	78	0	77	1									128	0	126	2
	Carter	24	0	24	0									70	0	68	2
	Greenup	52	0	52	0									84	0	82	2
	Lawrence	18	0	17	1									55	0	54	1
	Total	172	0	170	2									337	0	330	7
Grand Total		411	0	407	4	41	0	41	0	14	0	7	7	1173	0	1155	18

Agency	Benefit Type	County	Available	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed
Big Sandy	Base-Load	Floyd	0	0	54	0	0	0	0	0	5	0	0
		Johnson	1	0	13	0	0	0	0	0	2	0	1
		Magoffin	0	0	19	0	0	0	0	0	0	0	0
		Martin	0	0	18	0	0	0	0	0	1	0	0
		Pike	1	0	104	0	0	0	0	0	7	0	1
		Total	2	0	208	0	0	0	0	0	15	0	2

	Electric	Floyd	1	0	442	0	0	0	0	0	13	0	7
		Johnson	1	0	247	0	0	0	0	0	8	0	6
		Magoffin	0	0	48	0	0	0	0	0	1	0	1
		Martin	0	0	157	0	0	0	0	0	5	0	1
		Pike	3	0	451	0	0	0	1	0	9	0	11
		Total	5	0	1345	0	0	0	1	0	36	0	26
		Gateway Community Action	Base-Load	Morgan	0	0	9	0	0	0	0	0	0
Rowan	0			0	18	0	0	0	0	0	1	0	0
Total	0			0	27	0	0	0	0	0	1	0	0
Electric	Morgan		0	0	53	0	0	0	0	0	0	0	0
	Rowan		0	0	11	0	0	0	0	0	0	0	0
	Total		0	0	64	0	0	0	0	0	0	0	0
LKLP	Base-Load	Knott	0	0	145	0	0	0	0	0	2	0	0
		Leslie	0	0	168	0	0	0	0	0	0	0	0
		Letcher	0	0	255	0	0	0	0	0	2	0	0
		Perry	0	0	279	0	0	0	0	0	6	0	0
		Total	0	0	847	0	0	0	0	0	10	0	0
	Donation All Electric	Knott	0	0	0	0	0	0	0	0	2	0	4
		Leslie	0	0	0	0	0	0	0	0	9	0	2
		Letcher	0	0	0	0	0	0	0	0	1	0	0
		Total	0	0	0	0	0	0	0	0	12	0	6
	Donation Base-Load	Knott	3	0	0	0	0	0	0	0	0	0	1
		Leslie	3	0	0	0	0	0	0	0	3	0	0
		Letcher	1	0	0	0	0	0	0	0	0	0	1
		Total	7	0	0	0	0	0	0	0	3	0	2
	Electric	Knott	0	0	313	0	0	0	0	0	7	0	3
		Leslie	0	0	61	0	0	0	0	0	5	0	2
		Letcher	3	0	447	0	0	0	0	0	24	0	6
Perry		3	0	204	0	0	0	0	0	10	0	5	
Total		6	0	1025	0	0	0	0	0	46	0	16	
Middle KY	Base-Load	Breathitt	0	0	151	0	0	0	0	0	0	0	1
		Total	0	0	151	0	0	0	0	0	0	0	1
	Electric	Breathitt	0	0	168	0	0	0	0	0	0	0	1
Total		0	0	168	0	0	0	0	0	0	0	1	
Northeast KY Community Action Agency Inc	Base-Load	Boyd	1	0	0	0	0	0	0	0	9	0	2
		Carter	0	0	70	0	0	0	0	0	3	0	1
		Greenup	0	0	45	0	0	0	0	0	2	0	0
		Lawrence	1	0	74	0	0	0	0	0	1	0	1
		Total	2	0	189	0	0	0	0	0	15	0	4
	Electric	Boyd	2	0	78	0	0	0	0	0	12	0	7
		Carter	2	0	409	0	0	0	0	0	6	0	7
		Greenup	2	0	126	0	0	0	0	0	11	0	7
Lawrence	1	0	449	0	0	0	0	0	7	0	4		

		Total	7	0	1062	0	0	0	0	0	36	0	25
Grand Total			29	0	5086	0	0	0	1	0	174	0	83

Agency	Benefit Type	County	Enrolled (Sept.)	Enrolled	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed
Northeast KY Community Action Agency Inc	Electric	Elliott	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
Grand Total			0	0	0	0	0	1	0	0	0	0	0	0

Denial Reason	# Apps (Sept.)	# Apps
Exceeds Maximum Number of Applications	0	191
Expired Date	0	7
System Message: The request was rejected by the vendor because of the following reason: 60 DAY ARREARS	0	95
System Message: The request was rejected by the vendor because of the following reason: ASSIST PGM EXISTS	0	2
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCOUNT	0	7
System Message: The request was rejected by the vendor because of the following reason: INVALID ACCT STATUS	0	48
System Message: The request was rejected by the vendor because of the following reason: NON RESIDENTIAL ACCT	0	22



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$1,910.73
Invoice #	102024-01
Invoice Date	11/15/24
Invoice Period	October 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$986.53	\$986.53	\$27,131.91
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$924.20	\$924.20	\$6,105.41
Total	\$70,296.10	\$1,910.73	\$1,910.73	\$68,385.37
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$0.00	\$0.00	\$50,867.29
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$0.00	\$0.00	\$107,700.00
Slots Filled	4,308	0	0	4,308
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$255,515.23	\$1,910.73	\$1,910.73	\$253,604.50

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



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$3,195.37
Invoice #	112024-01
Invoice Date	12/15/24
Invoice Period	November 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,277.12	\$2,263.65	\$25,854.79
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,918.25	\$2,842.45	\$4,187.16
Total	\$70,296.10	\$3,195.37	\$5,106.10	\$65,190.00
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$0.00	\$0.00	\$50,867.29
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$0.00	\$0.00	\$107,700.00
Slots Filled	4,308	0.00	0	4,308
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0.00	0	-
Total	\$255,515.23	\$3,195.37	\$5,106.10	\$250,409.13

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

Big Sandy (KY HEA Ba: Kentucky F Floyd Cour	116	None	116	None	None	None
Big Sandy (KY HEA Ba: Kentucky F Johnson C	48	None	48	None	None	None
Big Sandy (KY HEA Ba: Kentucky F Magoffin C	13	None	13	None	None	1
Big Sandy (KY HEA Ba: Kentucky F Pike Count	181	None	181	None	None	4
Big Sandy (KY HEA Ele Kentucky F Floyd Cour	253	None	253	None	None	7
Big Sandy (KY HEA Ele Kentucky F Johnson C	130	None	130	None	None	None
Big Sandy (KY HEA Ele Kentucky F Magoffin C	62	None	62	None	None	4
Big Sandy (KY HEA Ele Kentucky F Martin Cou	87	None	87	None	None	None
Big Sandy (KY HEA Ele Kentucky F Pike Count	710	None	710	None	None	6
Gateway C KY HEA Ele Kentucky F Morgan Co	24	1	23	None	None	None
Gateway C KY HEA Ele Kentucky F Rowan Cou	22	None	22	None	None	None
Leslie, Knc Kentucky F Kentucky F Knott Cour	0	2	-2	None	None	5
Leslie, Knc Kentucky F Kentucky F Leslie Cou	7	None	7	None	None	None
Leslie, Knc Kentucky F Kentucky F Letcher Co	0	None	0	None	None	6
Leslie, Knc Kentucky F Kentucky F Perry Cour	0	None	0	None	None	None
Leslie, Knc Kentucky F Kentucky F Donation F	0	None	0	None	None	None
Leslie, Knc Kentucky F Kentucky F Knott Cour	5	3	2	None	None	4
Leslie, Knc Kentucky F Kentucky F Leslie Cou	5	None	5	None	None	2
Leslie, Knc Kentucky F Kentucky F Letcher Co	5	3	2	None	None	11
Leslie, Knc Kentucky F Kentucky F Perry Cour	5	None	5	None	None	None
Leslie, Knc KY HEA(2) Kentucky F Perry Cour	79	None	79	None	None	None
Leslie, Knc KY HEA(2) Kentucky F Perry Cour	318	1	317	None	None	23
Middle Ker Kentucky F Kentucky F Breathitt C	102	1	101	None	None	None
Northeast KY HEA Ba: Kentucky F Boyd Coun	227	1	226	None	None	1
Northeast KY HEA Ba: Kentucky F Carter Cou	48	None	48	None	None	None
Northeast KY HEA Ba: Kentucky F Greenup C	141	None	141	None	None	13
Northeast KY HEA Ba: Kentucky F Lawrence (49	None	49	None	None	1
Northeast KY HEA Ele Kentucky F Boyd Coun	347	4	343	None	None	7
Northeast KY HEA Ele Kentucky F Carter Cou	188	None	188	1	None	3
Northeast KY HEA Ele Kentucky F Elliott Cou	1	None	1	None	None	None
Northeast KY HEA Ele Kentucky F Greenup C	229	1	228	1	None	10
Northeast KY HEA Ele Kentucky F Lawrence (150	3	147	12	None	None

91
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53
146
357
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None
1
103
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102
467
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None
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93
126
67
393
443
2
181
417



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$3,299.03
Invoice #	122024-01
Invoice Date	1/15/25
Invoice Period	December 2024

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,377.22	\$3,640.87	\$24,477.57
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,921.81	\$4,764.26	\$2,265.35
Total	\$70,296.10	\$3,299.03	\$8,405.13	\$61,890.97
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$0.00	\$0.00	\$50,867.29
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$0.00	\$0.00	\$107,700.00
Slots Filled	4,308	0	0.00	4,308
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0.00	-
Total	\$255,515.23	\$3,299.03	\$8,405.13	\$247,110.10

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



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$81,456.46
Invoice #	012025-01
Invoice Date	2/15/25
Invoice Period	January 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,399.75	\$5,040.62	\$23,077.82
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,394.34	\$6,158.60	\$871.01
Total	\$70,296.10	\$2,794.09	\$11,199.22	\$59,096.88
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$12,362.37	\$12,362.37	\$38,504.92
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$66,300.00	\$66,300.00	\$41,400.00
Slots Filled	4,308	2652	2652	1,656
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$255,515.23	\$81,456.46	\$89,861.59	\$165,653.64

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



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$3,267.29
Invoice #	022025-01
Invoice Date	3/15/25
Invoice Period	February 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,639.56	\$6,680.18	\$21,438.26
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,627.73	\$7,786.33	-\$756.72
Total	\$70,296.10	\$3,267.29	\$14,466.51	\$55,829.59
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$0.00	\$12,362.37	\$38,504.92
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$0.00	\$66,300.00	\$41,400.00
Slots Filled	4,308	0	2652	1,656
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$255,515.23	\$3,267.29	\$93,128.88	\$162,386.35

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
Big Sandy Community Action Program, Inc. (BSACAP), KY	1,633	1,552	81
KY HEA Baseload Non-Electric Kentucky Power	391	355	36
Floyd County Service Office	116	113	3
Johnson County (Central Office)	48	48	0
Magoffin County Service Office	13	13	0
Martin County Service Office	33	18	15
Pike County Service Office	181	163	18
KY HEA Electric	1,242	1,197	45
Floyd County Service Office	253	250	3
Johnson County (Central Office)	130	122	8
Magoffin County Service Office	62	56	6
Martin County Service Office	87	87	0
Pike County Service Office	710	682	28
Gateway Community Services Organization, Inc. (Gateway Community Action), KY	59	52	7
KY HEA Baseload Non-Electric Kentucky Power	13	6	7
Morgan County	5	5	0
Rowan County	8	1	7
KY HEA Electric	46	46	0
Morgan County	24	24	0
Rowan County	22	22	0
Leslie, Knott, Letcher, Perry Community Action Council, Inc. (LKLP), KY	1,105	542	563
Kentucky Power HEA Donation Baseload (Slots)	7	0	7
Knott County	3	0	3
Leslie County	4	0	4
Letcher County	0	0	0
Perry County	0	0	0
Kentucky Power HEA Donation Electric (Slots)	20	0	20
Donation Heart	0	0	0
Knott County	7	0	7
Leslie County	0	0	0
Letcher County	5	0	5
Perry County	8	0	8
KY HEA(2) Baseload Non-Electric Kentucky Power	212	81	131
Knott County	60	0	60
Leslie County	25	0	25
Letcher County	48	3	45
Perry County	79	78	1

KY HEA(2) Electric	866	461	405
Knott County	146	0	146
Leslie County	135	0	135
Letcher County	267	146	121
Perry County	318	315	3
Middle Kentucky Community Action Partnership, Inc. (MKCAP), Ky	102	117	-15
KY HEA Electric	102	117	-15
Breathitt County	102	117	-15
Northeast Kentucky Community Action Agency, Inc. (Northeast), KY	1,380	1,021	359
KY HEA Baseload Non-Electric Kentucky Power	465	279	186
Boyd County Outreach	227	59	168
Carter County Outreach	48	48	0
Greenup County Outreach	141	123	18
Lawrence County Outreach	49	49	0
KY HEA Electric	915	742	173
Boyd County Outreach	347	230	117
Carter County Outreach	188	181	7
Elliott County Outreach	1	1	0
Greenup County Outreach	229	185	44
Lawrence County Outreach	150	145	5
Grand Total	4,279	3,284	995

Sum of Withdrawn	Sum of Waitlist	Sum of Pending
24	567	60
0	86	24
0	20	2
0	17	1
0	39	0
0	6	15
0	4	6
24	481	36
10	192	2
10	115	9
0	54	0
0	76	0
4	44	25
0	31	1
0	2	0
0	2	0
0	0	0
0	29	1
0	29	1
0	0	0
3	2,263	48
2	437	0
2	124	0
0	73	0
0	236	0
0	4	0
0	1,011	0
0	7	0
0	284	0
0	120	0
0	577	0
0	23	0
0	305	3
0	40	0
0	10	0
0	154	2
0	101	1

1	510	45
1	94	1
0	7	0
0	275	37
0	134	7
0	101	0
0	101	0
0	101	0
8	616	10
1	65	6
1	3	4
0	40	0
0	4	2
0	18	0
7	551	4
0	18	1
0	263	1
0	1	0
1	4	1
6	265	1
35	3,578	119



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$39,196.16
Invoice #	032025-01
Invoice Date	4/15/25
Invoice Period	March 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,637.44	\$8,317.62	\$19,800.82
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,485.40	\$9,271.73	-\$2,242.12
Total	\$70,296.10	\$3,122.84	\$17,589.35	\$52,706.75
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$12,098.32	\$24,460.69	\$26,406.60
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$23,975.00	\$90,275.00	\$17,425.00
Slots Filled	4,308	959	3611	697
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$255,515.23	\$39,196.16	\$132,325.04	\$123,190.19

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

Utility Cor	Tenantname	LocationName	Sum of MaximumEnrollment	Sum of Enrolled	Sum of Pending	Sum of Rejected
KP	Big Sandy Community /	Floyd County Service Office	369	367	2	30
KP	Big Sandy Community /	Johnson County (Central Office)	178	176	0	22
KP	Big Sandy Community /	Magoffin County Service Office	75	70	0	4
KP	Big Sandy Community /	Martin County Service Office	120	118	2	14
KP	Big Sandy Community /	Pike County Service Office	891	858	24	47
KP	Gateway Community S	Morgan County	29	29	0	1
KP	Gateway Community S	Rowan County	30	23	0	2
KP	Leslie, Knott, Letcher, F	Knott County	206	0	1	2
KP	Leslie, Knott, Letcher, F	Leslie County	160	0	0	0
KP	Leslie, Knott, Letcher, F	Letcher County	315	151	34	13
KP	Leslie, Knott, Letcher, F	Perry County	397	398	2	66
KP	Middle Kentucky Comr	Breathitt County	131	115	0	6
KP	Northeast Kentucky Co	Boyd County Outreach	574	551	0	76
KP	Northeast Kentucky Co	Carter County Outreach	236	237	0	31
KP	Northeast Kentucky Co	Elliott County Outreach	1	1	0	0
KP	Northeast Kentucky Co	Greenup County Outreach	370	316	1	41
KP	Northeast Kentucky Co	Lawrence County Outreach	199	201	1	17
			4281	3611	67	372



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$21,004.50
Invoice #	042025-01
Invoice Date	5/15/25
Invoice Period	April 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,531.94	\$9,849.56	\$18,268.88
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,921.43	\$11,193.16	-\$4,163.55
Total	\$70,296.10	\$3,453.37	\$21,042.72	\$49,253.38
CAA Admin - HEART	\$26,651.84	\$0.00	\$0.00	\$26,651.84
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$50,867.29	\$17,551.13	\$42,011.82	\$8,855.47
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$107,700.00	\$0.00	\$90,275.00	\$17,425.00
Slots Filled	4,308	0	3611	697
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$255,515.23	\$21,004.50	\$153,329.54	\$102,185.69

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

KY Power April 2025

	Allocated	Used	Waitlist	rejected	removed	Withdrew		
Big Sandy	1633	1560	206	297	60	0	Total Applications	5869
HEAB	391	371	33	44	11	0	total Used	3694
HEAE	1242	1189	173	253	49	0	Total Rejected	1089
Gateway (59	50	20	13	2	0	Total Removed	120
HEAB	13	6	2	1	0	0		
HEAE	46	44	18	12	2	0		
Leslie, Kn	1078	584	231	565	0	0		
HEAB	212	83	99	139	0	0		
HEAE	866	501	132	426	0	0		
Middle Ke	131	114	81	6	3	0		
HEAB	29	0	0	0	0	0		
HEAE	102	114	81	6	3	0		
Northeast	1380	1266	548	208	55	0		
HEAB	465	322	56	45	7	0		
HEAE	915	944	492	163	48	0		
	4281	3574	1086	1089	120	0		

Donation HEART

LKLP

HEAB	7	0	0	0	0	0
HEAE	20	0	0	0	0	0



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$6,052.22
Invoice #	052025-01
Invoice Date	6/15/25
Invoice Period	May 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$2,036.02	\$11,885.58	\$16,232.86
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$0.00	\$0.00	\$31,633.25
Other Expenses	\$7,029.61	\$1,800.28	\$12,993.44	-\$5,963.83
Total	\$70,296.10	\$3,836.30	\$24,879.02	\$45,417.08
CAA Admin - HEART	\$26,651.84	\$190.92	\$190.92	\$26,460.92
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$45,505.20	\$0.00	\$42,011.82	\$3,493.38
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$106,178.80	\$2,025.00	\$92,300.00	\$13,878.80
Slots Filled	4,247	0	0	4,247
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$248,631.94	\$6,052.22	\$159,381.76	\$89,250.18

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

Row Labels	Sum of MaximumEnrollment	Sum of Enrolled&Pending	Sum of Enrolled	Sum of EnrollEndConfirmed
Big Sandy Community Action Program, Inc. (BSACAP), KY	1633	1569	1567	60
HEAB	391	372	371	11
HEAE	1242	1197	1196	49
Gateway Community Services Organization, Inc. (Gateway Community Action), KY	59	51	50	2
HEAB	13	6	6	0
HEAE	46	45	44	2
Leslie, Knott, Letcher, Perry Community Action Council, Inc. (LKLP), KY	1078	584	584	0
HEAB	212	83	83	0
HEAE	866	501	501	0
Middle Kentucky Community Action Partnership, Inc. (MKCAP), KY	102	114	114	3
HEAE	102	114	114	3
Northeast Kentucky Community Action Agency, Inc. (Northeast), KY	1380	1272	1272	55
HEAB	465	322	322	7
HEAE	915	950	950	48
(blank)				
(blank)				
Grand Total	4252	3590	3587	120



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

KY Power
 Attn: Stevi Cobern

Amount Due	\$5,289.03
Invoice #	062025-01
Invoice Date	7/15/25
Invoice Period	June 2025

Description	Budget	Current	YTD	Remaining
CAK Admin - HEART				
Staffing	\$28,118.44	\$1,435.49	\$13,321.07	\$14,797.37
Legal	\$3,514.80	\$0.00	\$0.00	\$3,514.80
IT R&M	\$31,633.25	\$2,672.22	\$2,672.22	\$28,961.03
Other Expenses	\$7,029.61	\$1,181.32	\$14,174.76	-\$7,145.15
Total	\$70,296.10	\$5,289.03	\$30,168.05	\$40,128.05
CAA Admin - HEART	\$26,651.84	\$0.00	\$190.92	\$26,460.92
CAK Admin - THAW	\$0.00	\$0.00	\$0.00	\$0.00
CAK Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
CAA Admin - THAW	\$45,505.20	\$0.00	\$42,011.82	\$3,493.38
CAA Admin - Donation	\$0.00	\$0.00	\$0.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$106,178.80	\$0.00	\$92,300.00	\$13,878.80
Slots Filled	4,247	0	3692	555
Slot Fees Donation @\$25/slot	\$0.00	\$0.00	\$0.00	\$0.00
Slots Filled	0	0	0	-
Total	\$248,631.94	\$5,289.03	\$164,670.79	\$83,961.15

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

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2024

DATA REQUEST

KPSC A_5 Agendas of any meeting between the administrator and utility, including any discussed or proposed program changes.

RESPONSE

KPCO_R_KPSC_A_5_Attachment1 provides the dates, agendas, and topics discussed at the meetings. Please see KPCO_R_KPSC_A_5_Attachment2 for the 2025-2026 Marketing Plan.



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Pre-Program Year

Meeting Agenda

Date: September 20, 2024

Time: 10:00 – 11:00 a.m.

Format: In person at Central Office in Paintsville

Host: Stevi Cobern, Kentucky Power Customer Services Supervisor

Invitees: Big Sandy Community Action Program

Meeting Objective: Review program guidelines and eligibility requirements for upcoming program year. Discuss programs and answer questions.

Topics:

- | | |
|--------------------|---|
| 10:00 – 10:05 a.m. | Welcome and Introduction |
| 10:05 – 10:10 a.m. | Briefly discuss approved increase to REA surcharge |
| 10:10 – 10:35 a.m. | Review program guidelines, eligibility requirements and transmittals |
| 10:35 – 10:40 a.m. | Review billing options and payment plans available to customers and provide contact information |
| 10:40 – 10:45 a.m. | Emerging issues |
| 10:45 – 10:55 a.m. | Questions and Answers |
| 10:55 – 11:00 a.m. | Closing |



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Pre-Program Year Meeting Agenda

Date: September 23, 2024

Time: 9:00 – 10:00 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Customer Services Supervisor

Invitees: LKLP Community Action Council

Meeting Objective: Review program guidelines and eligibility requirements for upcoming program year. Discuss programs and answer questions.

Topics:

- | | |
|-------------------|---|
| 9:00 – 9:05 a.m. | Welcome and Introduction |
| 9:05 – 9:10 a.m. | Briefly discuss approved increase to REA surcharge |
| 9:10 – 9:35 a.m. | Review program guidelines, eligibility requirements and transmittals |
| 9:35 – 9:40 a.m. | Review billing options and payment plans available to customers and provide contact information |
| 9:40 – 9:45 a.m. | Emerging issues |
| 9:45 – 9:55 a.m. | Questions and Answers |
| 9:55 – 10:00 a.m. | Closing |



HEART and THAW Pre-Program Year Meeting Agenda

Date: September 27, 2024

Time: 1:00 – 2:00 p.m.

Format: In person at Olive Hill office

Host: Stevi Cobern, Kentucky Power Customer Services Supervisor

Invitees: Northeast Community Action Agency

Meeting Objective: Review program guidelines and eligibility requirements for upcoming program year. Discuss programs and answer questions.

Topics:

- | | |
|------------------|---|
| 1:00 – 1:05 p.m. | Welcome and Introduction |
| 1:05 – 1:10 p.m. | Briefly discuss approved increase to REA surcharge |
| 1:10 – 1:35 p.m. | Review program guidelines, eligibility requirements and transmittal process |
| 1:35 – 1:40 p.m. | Review billing options and payment plans available to customers and provide contact information |
| 1:40 – 1:45 p.m. | Emerging issues |
| 1:45 – 1:55 p.m. | Questions and Answers |
| 1:55 – 2:00 p.m. | Closing |



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Pre-Program Year

Meeting Agenda

Date: October 9, 2024

Time: 1:30 – 2:30 p.m.

Format: In person at Central Office in West Liberty

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Gateway Community Action

Meeting Objective: Review program guidelines and eligibility requirements for upcoming program year. Discuss programs and answer questions.

Topics:

1:30 – 1:35 p.m.	Welcome and Introduction
1:35 – 1:40 p.m.	Briefly discuss approved increase to REA surcharge
1:40 – 2:05 p.m.	Review program guidelines, eligibility requirements and transmittals
2:05 – 2:10 p.m.	Review billing options and payment plans available to customers and provide contact information
2:10 – 2:15 p.m.	Emerging issues
2:15 – 2:25 p.m.	Questions and Answers
2:25 – 2:30 p.m.	Closing



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Pre-Program Year

Meeting Agenda

Date: October 10, 2024

Time: 10:00 – 11:00 a.m.

Format: In person at Jackson office

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Middle Kentucky Community Action Agency

Meeting Objective: Review program guidelines and eligibility requirements for upcoming program year. Discuss programs and answer questions.

Topics:

- | | |
|--------------------|---|
| 10:00 – 10:05 a.m. | Welcome and Introduction |
| 10:05 – 10:10 a.m. | Briefly discuss approved increase to REA surcharge |
| 10:10 – 10:35 a.m. | Review program guidelines, eligibility requirements and transmittals |
| 10:35 – 10:40 a.m. | Review billing options and payment plans available to customers and provide contact information |
| 10:40 – 10:45 a.m. | Emerging issues |
| 10:45 – 10:55 a.m. | Questions and Answers |
| 10:55 – 11:00 a.m. | Closing |



HEART and THAW Pre-Program Year Meeting Agenda

Date: December 4, 2024

Time: 9:00 – 9:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Margie Meehan, CAK Program Director

Meeting Objective: Discuss new computer program and file transfers for HEART applications.

Topics:

- | | |
|------------------|---|
| 9:00 – 9:10 a.m. | Discuss new computer program and progress with accepting HEART applications |
| 9:10 – 9:20 a.m. | Discuss IT changes and timeline for first transmittal of HEART applications |
| 9:20 – 9:30 a.m. | Roundtable discussion |



HEART Slot Discussion

Meeting Agenda

Date: January 10, 2025

Time: 9:00 – 9:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Margie Meehan, CAK Program Director

Meeting Objective: Discuss HEART slots used, reports for HEART applications, and file transmittals

Topics:

- | | |
|------------------|---|
| 9:00 – 9:10 a.m. | Review most recent report and status of HEART slots used |
| 9:10 – 9:20 a.m. | Discuss updating process to submit additional file transmittals for HEART applications, as needed |
| 9:20 – 9:30 a.m. | Roundtable discussion |



HEART and THAW Program Discussion

Meeting Agenda

Date: April 23, 2025

Time: 9:30 – 10:00 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Margie Meehan, CAK Program Director

Meeting Objective: Discuss status of HEART program and remaining THAW funding.

Topics:

9:30 – 9:40 a.m. Discuss status of HEART program

9:40 – 9:50 a.m. Discuss remaining THAW funds and the option to re-allocate funds to ensure customer's receive benefits

9:50 – 10:00 a.m. Roundtable discussion



HEART and THAW Post Program Year Meeting Agenda

Date: June 10, 2025

Time: 10:00 – 10:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Northeast Kentucky Community Action Agency

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|--------------------|---|
| 10:00 – 10:05 a.m. | Welcome and Introduction |
| 10:05 – 10:20 a.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 10:20 – 10:28 a.m. | Emerging issues |
| 10:28 – 10:30 a.m. | Closing |



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Post Program Year Meeting Agenda

Date: June 16, 2025

Time: 1:30 – 2:00 p.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant

Principal Invitees: Gateway Community Action

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|------------------|---|
| 1:30 – 1:35 p.m. | Welcome and Introduction |
| 1:35 – 1:50 p.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 1:50 – 1:58 p.m. | Emerging issues |
| 1:58 – 2:00 p.m. | Closing |



HEART and THAW Post Program Year Meeting Agenda

Date: June 18, 2025

Time: 9:00 – 9:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: LKLP Community Action

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|------------------|---|
| 9:00 – 9:05 a.m. | Welcome and Introduction |
| 9:05 – 9:20 a.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 9:20 – 9:28 a.m. | Emerging issues |
| 9:28 – 9:30 a.m. | Closing |



HEART and THAW Post Program Year Meeting Agenda

Date: June 18, 2025

Time: 10:00 – 10:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Middle Kentucky Community Action Partnership

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|--------------------|---|
| 10:00 – 10:05 a.m. | Welcome and Introduction |
| 10:05 – 10:20 a.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 10:20 – 10:28 a.m. | Emerging issues |
| 10:28 – 10:30 a.m. | Closing |



An **AEP** Company

BOUNDLESS ENERGY™

HEART and THAW Post Program Year Meeting Agenda

Date: July 9, 2025

Time: 2:30 – 3:00 p.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Big Sandy Community Action Program

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|------------------|---|
| 2:30 – 2:35 p.m. | Welcome and Introduction |
| 2:35 – 2:50 p.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 2:50 – 2:58 p.m. | Emerging issues |
| 2:58 – 3:00 p.m. | Closing |



An AEP Company

BOUNDLESS ENERGY™

HEART and THAW Post Program Year Meeting Agenda

Date: June 10, 2025

Time: 9:00 – 9:30 a.m.

Format: Microsoft Teams

Host: Stevi Cobern, Kentucky Power Regulatory Consultant Principal

Invitees: Community Action Kentucky

Meeting Objective: Discuss HEART and THAW 2025 program year

Topics:

- | | |
|------------------|---|
| 9:00 – 9:05 a.m. | Welcome and Introduction |
| 9:05 – 9:20 a.m. | Discuss HEART and THAW program year including lessons learned, suggestions for improvement, funding split and benefit amounts |
| 9:20 – 9:28 a.m. | Emerging issues including impacts to CAK and CAA organizations if LIHEAP funding is cut or eliminated |
| 9:28 – 9:30 a.m. | Closing |



2025 HEART and THAW Marketing Plan Kentucky Power

GOAL: To ensure eligible Kentucky Power customers and community officials are knowledgeable about the HEART and THAW program being offered through the winter months.

The customer service, external affairs and corporate communications teams hold responsibility for ensuring plan is executed.

September:

External Communications:

- Conduct training for Community Action Agencies (CAA) to review program guidelines, eligibility requirements and communication plan
- Documents discussing optional payment plans such as payment arrangements, Average Monthly Payment (AMP) plan and budget billing are provided to local CAA offices for use while discussing optional programs and as a takeaway for customers (Community Action Agencies (CAA) are responsible for discussing payment plan options with applicants as an eligibility requirement)
- Review HEART and THAW program details for any updates to website at: <https://www.kentuckypower.com/account/bills/assistance/>; program flyer also linked on website
- Bill insert discussing HEART and THAW along with other winter savings tips for all residential customers (Cycle 1 – 8/28/2025 through Cycle 21 – 9/26/2025)

October:

Internal Communications:

- Provide call center agents and all Kentucky Power employees with updated talking points about programs
- Post internal story about HEART and THAW on employee intranet site.

External Communications:

- News release to news media in territory about HEART program
- Social media posts
- Email to residential customers (that we have email addresses for) providing program information for HEART, including link to website and program flyer
- Outreach (email and/or phone calls) to elected and community officials on HEART program
- We will use a variety of ways to circulate flyers and information at high-traffic locations. Information will either be hand delivered, emailed, or mailed. We will ask agency representatives to

share information through digital channels and in physical locations if open to public. Targeted agencies could include: county and city buildings, public libraries, Family Resource Centers/local school districts and at the local Department for Community Based Services.

November:

Internal Communications:

- Community palm card provided to field employees in the fall/winter and given to customers as needed to provide information about optional programs

External Communications:

- Social media posts
- Reminder email to residential customers (that we have email addresses for) providing program information for HEART including link to website and program flyer
- Bill message promoting HEART

December:

External Communications:

- News release to news media in territory about THAW program
- Social media posts
- Email to residential customers (that we have email addresses for) providing program information for THAW including link to website and program flyer
- Outreach (email and/or phone calls) to elected and community officials on THAW program
- Bill insert discussing THAW for all residential customers (Cycle 1 – 11/26/2025 through Cycle 21 – 12/30/2025)

January:

External Communications:

- Social media posts
- Reminder email to residential customers (that we have email addresses for) providing program information for THAW including link to website and program flyer
- Bill message promoting THAW

Rev 8/25

For questions or more information, contact Stevi Cobern at sncobern@aep.com

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2025

DATA REQUEST

- KPSC A_6** The following information for all residential customers, annually and by month:
- a. Average balance amount.
 - b. Average monthly bill amount.
 - c. Average monthly payment amount.
 - d. Average monthly usage (Gas and Electric separate, where applicable).
 - e. Termination notices issued.
 - f. Service terminations.
 - g. Amount of unique customers receiving a termination notice for nonpayment
(i.e., if a customer receives one or more termination notices, this customer would only be counted as one).
 - h. Amount of unique customers with service terminated for nonpayment
(i.e., if a customer has service terminated once, this customer would only be counted as one).

RESPONSE

Please see KPCO_R_KPSC_A_6_Attachment1 tab "A_6" for the requested information.

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2025

DATA REQUEST

KPSC A_7 The information set forth in Item 6 for HEA program participants, annually and by month.

RESPONSE

Please see KPCO_R_KPSC_A_6_Attachment1 tab "A_7" for the requested information.

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2025

DATA REQUEST

KPSC A_8 The average monthly benefit provided to participants through the program.

RESPONSE

The HEART program provides a fixed benefit level. Participating low-income residential customers whose primary source of heat is electric are eligible to receive an electric bill credit of \$115.00 a month for bills rendered in January through April. Participating low-income residential customers whose primary source of heat is non-electric are eligible to receive an electric bill credit of \$58.00 a month for bills rendered in January through April.

The THAW program helps customers who do not require the broader and more sustained help provided by HEART, but who nonetheless are at risk of losing their electric service because of a temporary situation. THAW offers assistance credit of up to a total of \$175.00 per winter heating season (bills rendered January through April) or until allocated benefits are expended to eligible residential customers on a first come, first served basis. The average benefit level paid to participants in the THAW program during the 2025 program year was \$169.68.

Kentucky Power Company
KPSC Case No. 2019-00366 Appendix B
2025 Annual Report on Home Energy Assistance Programs
Dated August 15, 2025

DATA REQUEST

KPSC A_9 Copies of any outside independent audit conducted during the program year.

RESPONSE

KPCO_R_KPSC_A_9_Attachment1 is the independent audit provided to Kentucky Power by CAK for the 12 months ended June 30, 2024. The Company anticipates receiving in December 2025 from CAK the independent audit for the 12 months ended June 30, 2025.

***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

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

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

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	<u>\$ 182,461</u>	<u>\$ 58,873,914</u>	<u>\$ 2,120,745</u>	<u>\$ 81,683</u>	<u>\$ 189,101</u>	<u>\$ 338,742</u>	<u>\$ 7,397,555</u>	<u>\$ 1,650,242</u>	<u>\$ 1,124,512</u>	<u>\$ 71,958,955</u>

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	<u>780,540</u>
Total Depreciable Assets	2,326,251
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 Pending/ Implemented	Contributions of Agency		Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		June 30, 2023	June 30, 2022		June 30, 2024	2023		
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	34,184
Total Financial Assets	<u>\$ 7,535,337</u>
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	-
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-receipients	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 Evironment Cabinet	66.605	PPG-BG-00D21419	9/30/23	-	110,173
Division of Water - Bacon Creek	KY Energy and Evironment 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	<u>(7,718)</u>

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

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

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
	<hr/>
Total Expenditures	189,101
Questioned Cost	<hr/> -
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	<hr/> -
Excess (Shortage) Receipts over Expenditures	<hr/> <hr/> \$ -

Kentucky Power Company
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Dated August 15, 2025
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DATA REQUEST

KPSC A_10 A brief description of the current shareholder funding levels and any future plans to increase the shareholder contribution amount.

RESPONSE

Kentucky Power's Home Energy Assistance in Reduced Temperatures ("HEART") and Temporary Heating Assistance in Winter ("THAW") programs are partly funded through a monthly residential meter charge per month.¹

In accordance with the Commission's January 19, 2024 Order in Case No. 2023-00159, Kentucky Power increased the Tariff R.E.A. rate from \$0.30 to \$0.40 per residential meter per month. Additionally, in that case the Company increased its contribution from a dollar-for-dollar match of the monthly per-meter charge to a two-for-one match.²

For the twelve months ending June 30, 2025, Kentucky Power provided \$1,255,877.30 in shareholder funding to the HEART and THAW programs.

Kentucky Power's voluntary energy cost assistance program, Donation HEART, which the Commission approved pursuant to KRS 278.287, is partly funded through voluntary customer donations.³ Kentucky Power matches those donations dollar-for-dollar with shareholder funding up to \$20,000 annually.⁴ For the twelve months ending June 30, 2025, Kentucky Power provided \$3,100.92 in matching shareholder funding to the Donation HEART program.

¹ See Order, *In the Matter of: Electronic Joint Application Of Kentucky Power Company And Community Action Kentucky, Inc. To (1) Expand And Modify Kentucky Power Company's Home Energy Assistance Program; (2) Approve The Amended Operating Agreement; (3) Approve Kentucky Power's Voluntary Energy Assistance Fund; (4) Approve Revised Tariff Sheets; And (5) Grant All Other Relief*, Case No. 2018-00311, at 8 (Ky. P.S.C. Oct. 30, 2018).

² Order, *In The Matter Of: Electronic Application Of Kentucky Power Company For (1) A General Adjustment Of Its Rates For Electric Service; (2) Approval Of Tariffs And Riders; (3) Approval Of Accounting Practices To Establish Regulatory Assets And Liabilities; (4) A Securitization Financing Order; And (5) All Other Required Approvals And Relief*, Case No. 2023-00159 (Ky. P.S.C. Jan. 19, 2024).

³ See Order, *In the Matter of: Electronic Joint Application Of Kentucky Power Company And Community Action Kentucky, Inc. To (1) Expand And Modify Kentucky Power Company's Home Energy Assistance Program; (2) Approve The Amended Operating Agreement; (3) Approve Kentucky Power's Voluntary Energy Assistance Fund; (4) Approve Revised Tariff Sheets; And (5) Grant All Other Relief*, Case No. 2018-00311, at 9 (Ky. P.S.C. Oct. 30, 2018).

⁴ *Id.*

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Kentucky Power anticipates continuing its two-for-one match of the monthly residential Tariff R.E.A. charge that partially funds HEART and THAW. Kentucky Power does not presently plan to modify the shareholder funding level for Donation HEART.