

	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024
1. Provided separated by month:												
a. Total funds collected from ratepayers via a meter-change	\$15,004.21	\$5,242.20	\$10,038.93	\$15,101.52	\$4,932.89	\$10,619.10	\$10,825.77	\$10,661.71	\$10,619.68	\$10,678.10	\$10,478.19	\$10,285.14
b. Donations collected from ratepayers for HEA program												
c. The total amount of residential customers.	33,594	33,509	33,565	34,480	35,028	35,223	35,386	35,345	35,109	34,720	34,270	33,965
d. The amount of shareholder funds allocated for the program								\$ 45,000				
e. The amount of HEA funds distributed to participants							\$ 92,538	\$ 5,550	\$ 50,500			
f. The current balance of the HEA account	\$ 64,047.65	\$ 69,294.65	\$ 79,344.93	\$ 94,465.51	\$ 99,400.45	\$ 110,032.15	\$ 28,333.07	\$ 78,457.98	\$ 38,541.16	\$ 49,233.06	\$ 59,725.05	\$ 70,023.99
g. The amount, if any of "rolled-over" and unspent HEA funds												
2. The total number of slots, total and by county												
3. The total number of:												
a. Program participants					0	231	338	338	341			
b. Program applicants					334	389	401	403	413			
c. Denied applicants					11	25	35	35	39			
4. Copies of each Monthly HEA Report	Refer to Attachment A											
5. Agendas of meeting between the administrator and utility, including any discussed or proposed program changes												
6. The following information for all residential customers by month:												
a. Average balance amount	\$61.04	\$53.46	\$51.50	\$49.52	\$44.95	\$51.01	\$100.65	\$123.42	\$154.66	\$127.32	\$101.73	\$78.21
b. Average monthly bill amount	\$37.65	\$33.32	\$34.65	\$37.35	\$47.94	\$49.54	\$119.73	\$157.73	\$104.54	\$76.72	\$54.72	\$35.28
c. Average monthly payment amount		\$55.43	\$54.21	\$51.78	\$60.49	\$96.84	\$125.15	\$158.25	\$129.08	\$98.07	\$75.85	\$58.50
d. Average monthly usage (Gas and Electric separate, where applicable)	\$0.97	\$0.69	\$0.86	\$1.12	\$2.23	\$3.22	\$8.49	\$12.62	\$6.77	\$4.63	\$3.05	\$1.02
e. Termination notices issued	1,883	581	1,096	894	73	1,083	2,999	2,545	3,582	2,855	2,330	1,372
f. Service terminations	297	219	153	107	12	10	440	435	579	412	346	373
g. Amount of unique customers receiving a termination notice for nonpayment (ie, if a customer receives one or more termination notices, this customer would only be counted as one)	1,871	581	1,095	894	73	1,082	2,997	2,545	3,581	2,855	2,330	1,372
h. Amount of unique customers with service terminated for nonpayment (ie if a customer has service terminated once, this customer would only be counted as one)	297	219	150	106	12	10	440	430	578	412	346	373
7. This information set forth in Item 6 for HEA program participants by month:												
a. Average balance amount	\$25.68	\$5.89	\$9.91	-\$7.73	-\$2.64	\$22.90	\$51.48	\$34.97	-\$13.99	\$0.56	-\$16.89	-\$36.25
b. Average monthly bill amount	\$33.64	\$29.75	\$31.23	\$34.58	\$43.66	\$45.30	\$108.33	\$141.62	\$97.65	\$71.81	\$52.12	\$32.16
c. Average monthly payment amount		\$52.87	\$67.88	\$68.60	\$64.19	\$117.97	\$80.47	\$66.90	\$73.77	\$119.16	\$90.03	\$76.76
d. Average monthly usage (Gas and Electric separate, where applicable)	\$0.65	\$0.36	\$0.54	\$0.86	\$1.69	\$2.79	\$7.11	\$10.88	\$6.04	\$4.08	\$2.77	\$0.69
e. Termination notices issued	19	6	9	7		7	23	19	29	16	12	9
f. Service terminations	8	6	5	3			3	7	4		1	2
g. Amount of unique customers receiving a termination notice for nonpayment (ie, if a customer receives one or more termination notices, this customer would only be counted as one)	19	6	9	7		7	23	19	29	16	12	9
h. Amount of unique customers with service terminated for nonpayment (ie if a customer has service terminated once, this customer would only be counted as one)	8	6	5	3			3	7	4		1	2
8. The average monthly benefit provided to participants through the program	\$150	For the months of January, February and March										
9. Copies of any outside independent audit conducted during the program year	Refer to Attachment B											
10. A brief description of the current shareholder funding levels and any future plans to increase the shareholder contribution amount	Shareholder funding for the report period was \$45,000. Delta plans to maintain contributions at \$45,000 annually.											

# ATTACHMENT A

## Utility Assistance Report - Slots

Delta Gas DEAP

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



Summary	# Apps (Nov.)	# Apps
Program Participants	0	0
Program Applicants	148	334
Denied Applicants	3	11

Natural Gas					
Agency	County	Allocated	Used (Nov.)	Used	Unused
Bell-Whitley	Bell	16	0	0	16
	Whitley	49	0	0	49
	<b>Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>
Big Sandy	Floyd	10	0	0	10
	Johnson	1	0	0	1
	Magoffin	1	0	0	1
	Martin	1	0	0	1
	Pike	8	0	0	8
	<b>Total</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>
Blue Grass	Jessamine	74	0	0	74
Community Action Partnership	<b>Total</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>74</b>
Daniel Boone	Clay	12	0	0	12
Community Action Agency	Jackson	1	0	0	1
	Laurel	30	0	0	30
	<b>Total</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>43</b>
Foothills	Clark	1	0	0	1
	Madison	40	0	0	40
	Powell	16	0	0	16
	<b>Total</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>57</b>
Gateway Community Action	Bath	9	0	0	9
	Menifee	2	0	0	2
	Montgomery	6	0	0	6
	Rowan	10	0	0	10
	<b>Total</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>
KCEOC	Knox	35	0	0	35

	<b>Total</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>
Licking Valley	Mason	1	0	0	1
	Robertson	2	0	0	2
	<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
LKLP	Knott	7	0	0	7
	Leslie	1	0	0	1
	Letcher	1	0	0	1
	Perry	1	0	0	1
	<b>Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>
Middle KY	Lee	3	0	0	3
	<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Grand Total</b>		<b>338</b>	<b>0</b>	<b>0</b>	<b>338</b>

Agency	Benefit Type	County	Available	On Waitlist (Nov.)	On Waitlist	Approved (Nov.)	Approved	Withdrawn (Nov.)	Withdrawn	Rejected (Nov.)	Rejected	Removed (Nov.)	Removed
Bell-Whitley	Natural Gas	Bell	16	15	17	0	0	0	0	0	0	0	0
		Whitley	49	48	63	0	6	0	0	0	0	0	0
		<b>Total</b>	<b>65</b>	<b>63</b>	<b>80</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Sandy	Natural Gas	Floyd	10	0	11	0	0	0	0	0	0	0	0
		Johnson	1	0	3	0	0	0	0	0	0	0	0
		Magoffin	1	0	2	0	0	0	0	0	0	0	0
		Martin	1	0	1	0	0	0	0	0	0	0	0
		Pike	8	2	10	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>21</b>	<b>2</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Blue Grass Community Action Partnership	Natural Gas	Jessamine	74	11	20	0	1	0	0	0	0	0	0
		<b>Total</b>	<b>74</b>	<b>11</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Daniel Boone Community Action Agency	Natural Gas	Clay	12	4	19	0	0	0	0	0	0	0	0
		Jackson	1	0	1	0	0	0	0	0	0	0	0
		Laurel	30	7	16	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>43</b>	<b>11</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Foothills	Natural Gas	Clark	1										
		Madison	40	6	10	0	0	0	0	0	0	0	0
		Powell	16	15	52	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>57</b>	<b>21</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Gateway Community Action	Natural Gas	Bath	9	3	6	0	0	0	0	0	0	0	0
		Menifee	2	3	11	0	0	0	0	0	0	0	0
		Montgomery	6	2	4	0	0	0	0	0	0	0	0
		Rowan	10	13	16	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>27</b>	<b>21</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

KCEOC	Natural Gas	Knox	35	8	36	0	0	0	0	0	0	0	0	
		<b>Total</b>	<b>35</b>	<b>8</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licking Valley	Natural Gas	Mason	1											
		Robertson	2	1	1	0	1	0	0	0	0	0	0	0
		<b>Total</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LKLP	Natural Gas	Knott	7	5	10	0	0	0	0	0	0	0	0	
		Leslie	1											
		Letcher	1											
		Perry	1											
		<b>Total</b>	<b>10</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Middle KY	Natural Gas	Lee	3	2	6	0	0	0	0	0	0	0	0	
		<b>Total</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>			<b>338</b>	<b>145</b>	<b>315</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Denial Reason	# Apps (Nov.)	# Apps
Exceeds Maximum Number of Applications	3	9
Other	0	2

## Utility Assistance Report - Slots

Delta Gas DEAP

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



**Summary**

Program Participants  
Program Applicants  
Denied Applicants

	# Apps (Dec.)	# Apps
Program Participants	231	231
Program Applicants	285	389
Denied Applicants	16	25

Natural Gas					
Agency	County	Allocated	Used (Dec.)	Used	Unused
Bell-Whitley	Bell	16	16	16	0
	Whitley	68	49	49	19
	<b>Total</b>	<b>84</b>	<b>65</b>	<b>65</b>	<b>19</b>
Big Sandy	Floyd	10	10	10	0
	Johnson	1	0	0	1
	Magoffin	1	1	1	0
	Martin	1	1	1	0
	Pike	10	8	8	2
	<b>Total</b>	<b>23</b>	<b>20</b>	<b>20</b>	<b>3</b>
Blue Grass Community Action Partnership	Jessamine	33	29	29	4
	<b>Total</b>	<b>33</b>	<b>29</b>	<b>29</b>	<b>4</b>
Daniel Boone Community Action Agency	Clay	29	6	6	23
	Jackson	1	1	1	0
	Laurel	17	17	17	0
	<b>Total</b>	<b>47</b>	<b>24</b>	<b>24</b>	<b>23</b>
Foothills	Madison	11	11	11	0
	Powell	52	14	14	38
	<b>Total</b>	<b>63</b>	<b>25</b>	<b>25</b>	<b>38</b>
Gateway Community Action	Bath	6	6	6	0
	Menifee	9	2	2	7
	Montgomery	4	4	4	0
	Rowan	18	10	10	8
	<b>Total</b>	<b>37</b>	<b>22</b>	<b>22</b>	<b>15</b>
KCEOC	Knox	35	35	35	0
	<b>Total</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>0</b>

Licking Valley	Robertson	3	2	2	1
	<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
LKLP	Knott	10	7	7	3
	<b>Total</b>	<b>10</b>	<b>7</b>	<b>7</b>	<b>3</b>
Middle KY	Lee	3	2	2	1
	<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Grand Total</b>		<b>338</b>	<b>231</b>	<b>231</b>	<b>107</b>

Agency	Benefit Type	County	Available	On Waitlist (Dec.)	On Waitlist	Approved (Dec.)	Approved	Withdrawn (Dec.)	Withdrawn	Rejected (Dec.)	Rejected	Removed (Dec.)	Removed
Bell-Whitley	Natural Gas	Bell	0	0	1	0	0	0	0	0	0	0	0
		Whitley	19	9	26	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>19</b>	<b>9</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Sandy	Natural Gas	Floyd	0	1	1	0	0	0	0	0	0	0	0
		Johnson	1	0	2	0	0	0	0	1	1	0	0
		Magoffin	0	0	1	0	0	0	0	0	0	0	0
		Martin	0	0	0	0	0	0	0	0	0	0	0
		Pike	2	0	2	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
Blue Grass Community Action Partnership	Natural Gas	Jessamine	4	4	4	0	2	0	0	0	0	0	0
		<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Daniel Boone Community Action Agency	Natural Gas	Clay	23	16	23	0	6	0	0	6	6	0	0
		Jackson	0	0	0	0	0	0	0	0	0	0	0
		Laurel	0	0	0	0	1	0	0	1	1	0	0
		<b>Total</b>	<b>23</b>	<b>16</b>	<b>23</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>
Foothills	Natural Gas	Madison	0	0	0	0	0	0	0	0	0	0	0
		Powell	38	5	38	0	0	0	0	2	2	0	0
		<b>Total</b>	<b>38</b>	<b>5</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>
Gateway Community Action	Natural Gas	Bath	0	0	0	0	0	0	0	0	0	0	0
		Menifee	7	0	10	0	0	0	0	0	0	0	0
		Montgomery	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>15</b>	<b>2</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
KCEOC	Natural Gas	Knox	0	0	1	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licking Valley	Natural Gas	Robertson	1	0	1	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LKLP	Natural Gas	Knott	3	0	3	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Middle KY	Natural Gas	Lee	1	1	3	0	0	0	0	1	1	0	0
		<b>Total</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>107</b>	<b>38</b>	<b>124</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>

Denial Reason	# Apps (Dec.)	# Apps
Exceeds Maximum Number of Applications	5	12
Other	0	2
System Message: The request was rejected by the vendor because of the following reason: 200012190944 ended 4/21/2023; active account number 200017285632	1	1
System Message: The request was rejected by the vendor because of the following reason: 200015527563 ended 5/11/2023, active account number 200017216124	1	1
System Message: The request was rejected by the vendor because of the following reason: 200015541689 ended 7/13/2023, active account number 200017304169	1	1
System Message: The request was rejected by the vendor because of the following reason: 200015587674 ended 4/6/2023; active account number 200017305679	1	1
System Message: The request was rejected by the vendor because of the following reason: 200015615715 ended 4/28/2023; active account number 200017320413	1	1
System Message: The request was rejected by the vendor because of the following reason: 200015786987 ended 5/25/2023; active account number 200017495553	1	1
System Message: The request was rejected by the vendor because of the following reason: 200016173706 ended 9/6/2023; active account number 200017391406	1	1
System Message: The request was rejected by the vendor because of the following reason: Account number does not exist in the system	4	4



## Utility Assistance Report - Slots

Delta Gas DEAP

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



Summary	# Apps (Jan.)	# Apps
Program Participants	107	338
Program Applicants	124	401
Denied Applicants	7	35

Natural Gas					
Agency	County	Allocated	Used (Jan.)	Used	Unused
Bell-Whitley	Bell	16	0	16	0
	Whitley	70	21	70	0
	<b>Total</b>	<b>86</b>	<b>21</b>	<b>86</b>	<b>0</b>
Big Sandy	Floyd	10	0	10	0
	Johnson	1	1	1	0
	Magoffin	1	0	1	0
	Martin	1	0	1	0
	Pike	10	2	10	0
	<b>Total</b>	<b>23</b>	<b>3</b>	<b>23</b>	<b>0</b>
Blue Grass Community Action Partnership	Jessamine	33	4	33	0
	<b>Total</b>	<b>33</b>	<b>4</b>	<b>33</b>	<b>0</b>
Daniel Boone Community Action Agency	Clay	29	23	29	0
	Jackson	1	0	1	0
	Laurel	17	0	17	0
	<b>Total</b>	<b>47</b>	<b>23</b>	<b>47</b>	<b>0</b>
Foothills	Madison	11	0	11	0
	Powell	50	36	50	0
	<b>Total</b>	<b>61</b>	<b>36</b>	<b>61</b>	<b>0</b>
Gateway Community Action	Bath	6	0	6	0
	Menifee	9	7	9	0
	Montgomery	4	0	4	0
	Rowan	18	8	18	0
	<b>Total</b>	<b>37</b>	<b>15</b>	<b>37</b>	<b>0</b>
KCEOC	Knox	35	0	35	0
	<b>Total</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>
Licking Valley	Robertson	3	1	3	0

	<b>Total</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>0</b>
LKLP	Knott	10	3	10	0
	<b>Total</b>	<b>10</b>	<b>3</b>	<b>10</b>	<b>0</b>
Middle KY	Lee	3	1	3	0
	<b>Total</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>0</b>
<b>Grand Total</b>		<b>338</b>	<b>107</b>	<b>338</b>	<b>0</b>

Agency	Benefit Type	County	Available	On Waitlist (Jan.)	On Waitlist	Approved (Jan.)	Approved	Withdrawn (Jan.)	Withdrawn	Rejected (Jan.)	Rejected	Removed (Jan.)	Removed
Bell-Whitley	Natural Gas	Bell	0	0	1	0	0	0	0	0	0	0	0
		Whitley	0	1	6	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Big Sandy	Natural Gas	Floyd	0	0	1	0	0	0	0	0	0	0	0
		Johnson	0	0	1	0	0	0	0	0	1	0	0
		Magoffin	0	0	1	0	0	0	0	0	0	0	0
		Martin	0	0	0	0	0	0	0	0	0	0	0
		Pike	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Blue Grass Community Action Partnership	Natural Gas	Jessamine	0	2	2	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Daniel Boone Community Action Agency	Natural Gas	Clay	0	3	3	0	2	0	0	3	9	0	0
		Jackson	0	0	0	0	0	0	0	0	0	0	0
		Laurel	0	2	2	0	0	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>10</b>	<b>0</b>	<b>0</b>
Foothills	Natural Gas	Madison	0	0	0	0	0	0	0	0	0	0	0
		Powell	0	1	1	0	1	0	0	2	4	0	0
		<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>
Gateway Community Action	Natural Gas	Bath	0	0	0	0	0	0	0	0	0	0	0
		Menifee	0	1	4	0	0	0	0	0	0	0	0
		Montgomery	0	0	0	0	0	0	0	0	0	0	0
		Rowan	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
KCEOC	Natural Gas	Knox	0	0	1	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licking Valley	Natural Gas	Robertson	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LKLP	Natural Gas	Knott	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Middle KY	Natural Gas	Lee	0	0	2	0	0	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

Grand Total		0	10	25	0	3	0	0	5	16	0	0
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Denial Reason	# Apps (Jan.)	# Apps
Exceeds Maximum Number of Applications	2	14
Expired Date	0	3
Other	0	2
System Message: The request was rejected by the vendor because of the following reason: 200012190944 ended 4/21/2023; active account number 200017285632	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015527563 ended 5/11/2023; active account number 200017216124	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015541689 ended 7/13/2023; active account number 200017304169	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015587674 ended 4/6/2023; active account number 200017305679	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015615715 ended 4/28/2023; active account number 200017320413	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015786987 ended 5/25/2023; active account number 200017495553	0	1
System Message: The request was rejected by the vendor because of the following reason: 200016173706 ended 9/6/2023; active account number 200017391406	0	1
System Message: The request was rejected by the vendor because of the following reason: Account number does not exist in the system	0	4
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 10/5/2023	1	1
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 2/24/2023	1	1

System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 7/20/2023	1	1
System Message: The request was rejected by the vendor because of the following reason: Incorrect account number	2	2

## Utility Assistance Report - Slots

Delta Gas DEAP

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



**Summary**

Program Participants  
Program Applicants  
Denied Applicants

	# Apps (Feb.)	# Apps
Program Participants	0	338
Program Applicants	8	403
Denied Applicants	3	35

Natural Gas					
Agency	County	Allocated	Used (Feb.)	Used	Unused
Bell-Whitley	Bell	16	0	16	0
	Whitley	70	0	69	1
	<b>Total</b>	<b>86</b>	<b>0</b>	<b>85</b>	<b>1</b>
Big Sandy	Floyd	10	0	10	0
	Johnson	1	0	1	0
	Magoffin	1	0	1	0
	Martin	1	0	1	0
	Pike	10	0	10	0
	<b>Total</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>0</b>
Blue Grass	Jessamine	33	0	33	0
Community Action Partnership	<b>Total</b>	<b>33</b>	<b>0</b>	<b>33</b>	<b>0</b>
Daniel Boone	Clay	29	0	29	0
Community Action Agency	Jackson	1	0	1	0
	Laurel	17	0	17	0
	<b>Total</b>	<b>47</b>	<b>0</b>	<b>47</b>	<b>0</b>
Foothills	Madison	11	0	11	0
	Powell	50	0	50	0
	<b>Total</b>	<b>61</b>	<b>0</b>	<b>61</b>	<b>0</b>
Gateway Community Action	Bath	6	0	6	0
	Menifee	10	0	9	1
	Montgomery	4	0	4	0
	Rowan	17	0	17	0
	<b>Total</b>	<b>37</b>	<b>0</b>	<b>36</b>	<b>1</b>
KCEOC	Knox	35	0	35	0
	<b>Total</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>

Licking Valley	Robertson	3	0	3	0
	<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>
LKLP	Knott	10	0	10	0
	<b>Total</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>
Middle KY	Lee	3	0	3	0
	<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>
<b>Grand Total</b>		<b>338</b>	<b>0</b>	<b>336</b>	<b>2</b>

Agency	Benefit Type	County	Available	On Waitlist (Feb.)	On Waitlist	Approved (Feb.)	Approved	Withdrawn (Feb.)	Withdrawn	Rejected (Feb.)	Rejected	Removed (Feb.)	Removed
Bell-Whitley	Natural Gas	Bell	0	0	1	0	0	0	0	0	0	0	0
		Whitley	1	0	6	0	0	0	0	0	0	0	1
		<b>Total</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
Big Sandy	Natural Gas	Floyd	0	0	1	0	0	0	0	0	0	0	0
		Johnson	0	0	1	0	0	0	0	0	1	0	0
		Magoffin	0	0	1	0	0	0	0	0	0	0	0
		Martin	0	0	0	0	0	0	0	0	0	0	0
		Pike	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Blue Grass Community Action Partnership	Natural Gas	Jessamine	0	1	3	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Daniel Boone Community Action Agency	Natural Gas	Clay	0	2	5	0	0	0	0	0	9	0	0
		Jackson	0	0	0	0	0	0	0	0	0	0	0
		Laurel	0	0	2	0	0	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>
Foothills	Natural Gas	Madison	0	0	0	0	0	0	0	0	0	0	0
		Powell	0	1	2	0	0	0	0	0	4	0	0
		<b>Total</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>
Gateway Community Action	Natural Gas	Bath	0	0	0	0	0	0	0	0	0	0	0
		Menifee	1	0	4	0	0	0	0	0	0	0	0
		Montgomery	0	0	0	0	0	0	0	0	0	0	0
		Rowan	0	0	0	0	0	0	0	0	0	0	1
		<b>Total</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
KCEOC	Natural Gas	Knox	0	0	1	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licking Valley	Natural Gas	Robertson	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LKLP	Natural Gas	Knott	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Middle KY	Natural Gas	Lee	0	0	2	1	1	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>2</b>	<b>4</b>	<b>29</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>2</b>

Denial Reason	# Apps (Feb.)	# Apps
Exceeds Maximum Number of Applications	0	14
Expired Date	3	3
Other	0	2
System Message: The request was rejected by the vendor because of the following reason: 200012190944 ended 4/21/2023, active account number 200017285632	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015527563 ended 5/11/2023, active account number 200017216124	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015541689 ended 7/13/2023; active account number 200017304169	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015587674 ended 4/6/2023; active account number 200017305679	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015615715 ended 4/28/2023, active account number 200017320413	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015786987 ended 5/25/2023, active account number 200017495553	0	1
System Message: The request was rejected by the vendor because of the following reason: 200016173706 ended 9/6/2023; active account number 200017391406	0	1
System Message: The request was rejected by the vendor because of the following reason: Account number does not exist in the system	0	4
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 10/5/2023	0	1

System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 2/24/2023	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 7/20/2023	0	1
System Message: The request was rejected by the vendor because of the following reason: Incorrect account number	0	2



## Utility Assistance Report - Slots

Delta Gas DEAP

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



**Summary**

Program Participants  
 Program Applicants  
 Denied Applicants

	# Apps (Mar.)	# Apps
Program Participants	4	341
Program Applicants	14	413
Denied Applicants	4	39

Natural Gas					
Agency	County	Allocated	Used (Mar.)	Used	Unused
Bell-Whitley	Bell	16	0	16	0
	Whitley	70	1	70	0
	<b>Total</b>	<b>86</b>	<b>1</b>	<b>86</b>	<b>0</b>
Big Sandy	Floyd	10	0	10	0
	Johnson	1	0	1	0
	Magoffin	1	0	1	0
	Martin	1	0	1	0
	Pike	10	0	10	0
	<b>Total</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>0</b>
Blue Grass Community Action Partnership	Jessamine	33	0	33	0
	<b>Total</b>	<b>33</b>	<b>0</b>	<b>33</b>	<b>0</b>
Daniel Boone Community Action Agency	Clay	29	0	29	0
	Jackson	1	0	1	0
	Laurel	17	0	17	0
	<b>Total</b>	<b>47</b>	<b>0</b>	<b>47</b>	<b>0</b>
Foothills	Madison	11	0	11	0
	Powell	50	0	50	0
	<b>Total</b>	<b>61</b>	<b>0</b>	<b>61</b>	<b>0</b>
Gateway Community Action	Bath	6	0	6	0
	Menifee	11	2	11	0
	Montgomery	4	0	4	0
	Rowan	16	0	16	0
	<b>Total</b>	<b>37</b>	<b>2</b>	<b>37</b>	<b>0</b>
KCEOC	Knox	35	0	35	0
	<b>Total</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>
Licking Valley	Robertson	3	0	3	0

	<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>
LKLP	Knott	10	0	10	0
	<b>Total</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>
Middle KY	Lee	3	0	3	0
	<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>
<b>Grand Total</b>		<b>338</b>	<b>3</b>	<b>338</b>	<b>0</b>

Agency	Benefit Type	County	Available	On Waitlist (Mar.)	On Waitlist	Approved (Mar.)	Approved	Withdrawn (Mar.)	Withdrawn	Rejected (Mar.)	Rejected	Removed (Mar.)	Removed
Bell-Whitley	Natural Gas	Bell	0	0	1	0	0	0	0	0	0	0	0
		Whitley	0	0	5	0	0	0	0	0	0	0	1
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
Big Sandy	Natural Gas	Floyd	0	0	1	0	0	0	0	0	0	0	0
		Johnson	0	0	1	0	0	0	0	0	1	0	0
		Magoffin	0	0	1	0	0	0	0	0	0	0	0
		Martin	0	0	0	0	0	0	0	0	0	0	0
		Pike	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
Blue Grass Community Action Partnership	Natural Gas	Jessamine	0	2	5	2	2	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Daniel Boone Community Action Agency	Natural Gas	Clay	0	0	5	0	0	0	0	0	9	0	0
		Jackson	0	0	0	0	0	0	0	0	0	0	0
		Laurel	0	2	4	0	0	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>2</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>
Foothills	Natural Gas	Madison	0	0	0	0	0	0	0	0	0	0	0
		Powell	0	0	2	0	0	0	0	0	4	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>
Gateway Community Action	Natural Gas	Bath	0	0	0	0	0	0	0	0	0	0	0
		Menifee	0	0	2	0	0	0	0	0	0	0	0
		Montgomery	0	0	0	0	0	0	0	0	0	0	0
		Rowan	0	0	0	0	0	0	0	0	0	1	2
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>
KCEOC	Natural Gas	Knox	0	0	1	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Licking Valley	Natural Gas	Robertson	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LKLP	Natural Gas	Knott	0	0	0	0	0	0	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Middle KY	Natural Gas	Lee	0	0	3	0	0	0	0	0	1	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

Grand Total		0	4	31	2	2	0	0	0	16	1	3
-------------	--	---	---	----	---	---	---	---	---	----	---	---

Denial Reason	# Apps (Mar.)	# Apps
Exceeds Maximum Number of Applications	4	18
Expired Date	0	3
Other	0	2
System Message: The request was rejected by the vendor because of the following reason: 200012190944 ended 4/21/2023; active account number 200017285632	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015527563 ended 5/11/2023; active account number 200017216124	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015541689 ended 7/13/2023; active account number 200017304169	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015587674 ended 4/6/2023; active account number 200017305679	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015615715 ended 4/28/2023; active account number 200017320413	0	1
System Message: The request was rejected by the vendor because of the following reason: 200015786987 ended 5/25/2023; active account number 200017495553	0	1
System Message: The request was rejected by the vendor because of the following reason: 200016173706 ended 9/6/2023; active account number 200017391406	0	1
System Message: The request was rejected by the vendor because of the following reason: Account number does not exist in the system	0	4
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 10/5/2023	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive account - contract ended 2/24/2023	0	1

System Message: The request was rejected by the vendor because of the following reason: Inactive account contract ended 7/20/2023	0	1
System Message: The request was rejected by the vendor because of the following reason: Incorrect account number	0	2

# ATTACHMENT B

**COMMUNITY ACTION  
KENTUCKY, INC.**

**FINANCIAL AND COMPLIANCE AUDIT**

**JUNE 30, 2023**

**Community Action Kentucky, Inc.**

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

**For the Year Ended June 30, 2023**

**Community Action Kentucky, Inc.**  
**Table of Contents**  
**June 30, 2023**

**Independent Auditor's Report..... 1-3**

**Financial Statements:**

Statement of Financial Position ..... 4  
Statement of Activities..... 5  
Statement of Functional Expenses ..... 6  
Statement of Cash Flows..... 7  
Notes to the Financial Statements..... 8-16

**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..... 17-18**

**Independent Auditor's Report on Compliance for Each Major Program and Report  
on Internal Control Over Compliance in Accordance with the Uniform  
Guidance ..... 19-20**

**Supplementary Information**

Schedule of Expenditures of Federal Awards..... 22  
Schedule of Subrecipient Expenditures ..... 23  
Notes to the Schedule of Expenditures of Federal Awards..... 24-25  
Schedule of Findings and Questioned Costs..... 26

**Other Supplementary Schedules .....27-31**





## 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, 2023, 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, 2023, 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.  
March 29, 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.

*Emphasis of Matter*

As discussed in Note 15 to the financial statements, in fiscal year ended June 30, 2023, the Agency adopted the accounting standard FASB ASC 842, Leases. Our opinion is not modified with respect to these matters.

To the Board of Directors  
Community Action Kentucky, Inc.  
March 29, 2024  
Page 3 of 3

*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 is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 March 29, 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  
March 29, 2024

**Community Action Kentucky, Inc.**  
**Statement of Financial Position**  
**June 30, 2023**

**Assets**

**Current Assets**

Cash & Cash Equivalents	\$	6,422,957
Accounts Receivable - General		4,915
Accounts Receivable - Funding Sources		2,394,328
Accounts Receivable - Subrecipients		2,881
Unbilled Grant Receivable		195,590
Prepaid Expenses		225,127
<b>Total Current Assets</b>		<b>9,245,798</b>

**Other Assets**

Investments		1,000,374
Notes Receivable (Noncurrent)		1,120
<b>Total Other Assets</b>		<b>1,001,494</b>

**Property and Equipment**

Property and Equipment Net of Accumulated Depreciation		1,242,810
<b>Total Property and Equipment</b>		<b>1,242,810</b>

**Total Assets**

**\$ 11,490,102**

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$	2,414,075
Accrued Liabilities		219,998
Deferred Revenue		5,888,122
<b>Total Current Liabilities</b>		<b>8,522,195</b>

**Long Term Liabilities**

-

**Total Liabilities**

**8,522,195**

**Net Assets**

Without Donor Restrictions		2,967,907
With Donor Restrictions		-
<b>Total Net Assets</b>		<b>2,967,907</b>

**Total Liabilities and Net Assets**

**\$ 11,490,102**

**Community Action Kentucky, Inc.**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support:</b>			
Grants/Contracts	\$ -	\$ 68,953,809	\$ 68,953,809
Dues	147,856		147,856
Rental Income	22,800		22,800
Investment Income	74,248		74,248
Other	591,849		591,849
Net Assets Released From Restrictions	69,100,701	(69,100,701)	-
<b>Total Revenue and Support</b>	<b>69,937,454</b>	<b>(146,892)</b>	<b>69,790,562</b>
<b>Expenses:</b>			
<b>Programs</b>			
RCAP	980,747	-	980,747
LIHEAP	58,882,242	-	58,882,242
LIHWAP	1,616,574	-	1,616,574
WX	81,380	-	81,380
CSBG	342,855	-	342,855
OCS	443,644	-	443,644
Kynect	5,554,781	-	5,554,781
Other	1,040,405	-	1,040,405
Supporting Services	641,336	-	641,336
<b>Total Expenses</b>	<b>69,583,964</b>	<b>-</b>	<b>69,583,964</b>
<b>Increase (Decrease) in Net Assets</b>	<b>353,490</b>	<b>(146,892)</b>	<b>206,598</b>
<b>Net Assets at Beginning of the Year</b>	<b>2,614,417</b>	<b>146,892</b>	<b>2,761,309</b>
<b>Net Assets at End of Year</b>	<b>\$ 2,967,907</b>	<b>\$ -</b>	<b>\$ 2,967,907</b>

Community Action Kentucky, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2023

	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 317,865	\$ 155,828	\$ 6,155	\$ 1,735	\$ 83,038	\$ 43,331	\$ 67,576	\$ 47,839	\$ 175,688	\$ 899,055
Fringe Benefits	226,717	107,658	2,779	1,110	52,517	23,319	48,695	31,814	63,404	558,013
Legal Fees	-	80	-	-	-	-	-	3,641	33,814	37,535
Professional Services	16,915	7,027	67	337	4,665	1,955	-	1,119	4,995	37,080
Accounting & Payroll	-	1,375	-	-	-	-	1,650	110	169,925	173,060
Technology	-	25,600	-	3,151	83,272	5,174	-	11,441	189,302	317,940
Marketing/Advertising	-	98	-	-	-	-	2,853	100	2,212	5,263
Other Professional Services	260,730	260	-	9,500	1,170	6,769	234	-	57,602	336,265
Travel	49,245	448	-	22	9,754	16,434	464	825	5,170	82,362
Meeting Expense	-	-	-	-	-	1,750	-	-	71,174	72,924
Professional Association Fee	573	-	-	-	-	-	-	-	9,379	9,952
Education / Registration	3,000	-	-	-	739	-	150	5,000	7,351	16,240
Telephone & Utilities	-	133	-	-	-	-	-	-	34,299	34,432
Postage	140	-	-	-	-	-	1,537	-	6,060	7,737
Supplies	874	-	-	-	530	180	132	-	39,934	41,650
Equipment Lease	-	-	-	-	-	-	-	-	1,023	1,023
Publications / Subscriptions	1,004	135	-	-	-	-	3	-	152,075	153,217
Dues & Fees	-	-	-	-	-	-	-	-	22,425	22,425
Insurance / Bonding	-	-	-	63,942	-	-	-	-	59,057	122,999
Printing	-	-	-	-	-	-	-	-	360	360
Repairs & Maintenance	-	-	-	-	-	-	-	-	29,816	29,816
Depreciation	-	-	-	-	-	-	-	-	156,554	156,554
Other	-	-	-	-	-	-	-	-	13,195	13,195
Shared Costs	225,973	224,472	8,457	1,919	107,170	54,732	106,756	63,372	(792,024)	827
Reclassify Unfunded Expense	(122,289)	-	-	(336)	-	-	-	(5,921)	128,546	-
Subrecipients	-	58,359,128	1,599,116	-	-	290,000	5,324,731	881,065	-	66,454,040
<b>Total Expenses</b>	<b>\$ 980,747</b>	<b>\$ 58,882,242</b>	<b>\$ 1,616,574</b>	<b>\$ 81,380</b>	<b>\$ 342,855</b>	<b>\$ 443,614</b>	<b>\$ 5,554,781</b>	<b>\$ 1,040,405</b>	<b>\$ 641,336</b>	<b>\$ 69,583,964</b>

**Community Action Kentucky, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2023**

<b>Cash Flows From Operating Activities:</b>	
Change in Net Assets	\$ 206,598
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	156,554
Unrealized Gain on Investments	(65,287)
Changes in Operating Assets and Liabilities:	
Decrease in Reimbursable Costs	3,052,677
Decrease in Sub-recipient Receivables	203,755
Increase in Unbilled Grant Receivable	(195,590)
Increase in Accrued Expenses Other	(220,904)
Decrease in Accounts Receivable - other	26,332
Decrease in Prepaid Expenses	4,113
Increase in Accounts Payable	(2,875,748)
Decrease in Deferred Revenue	5,536,764
Decrease in Accrued Expenses	89,683
Total Adjustments	5,712,349
Net Cash Provided by Operating Activities	5,918,947
 <b>Cash Flows From Investing Activities:</b>	
Cash Proceeds from Investments	24,671
Net Increase (Decrease) in Investments	(34,201)
Net Cash Flows (Used) in Investing Activities	(9,530)
 <b>Cash flows From Financing Activities:</b>	
Payments on Debt	-
Cash Flows (Used) In Financing Activities	-
Net Increase in Cash	5,909,417
Cash and Cash Equivalents at Beginning of Year	513,540
Cash and Cash Equivalents at End of Year	\$ 6,422,957

**Supplemental Disclosure of Cash Flow Information:**

There were no noncash investing or financing activities for the year ended June 30, 2023.

Cash Paid During the Year Ended June 30, 2023 for:

Interest Paid	\$ -
Income Taxes	\$ -

**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.



## 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, 2023.

**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, 2023**

**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, 2023, the Agency had unpaid annual leave and salary of \$94,957.

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 95% 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 \$11,873,161. 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, 2023, 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 2021, 2020, and 2019 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, 2023**

**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, 2023:

	Cost	Fair Value
Stocks	\$ 390,976	\$ 408,224
Stock Funds	170,252	181,658
Bond Funds	475,989	410,492
<b>Total</b>	<b>\$ 1,037,217</b>	<b>\$ 1,000,374</b>

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, 2023, the Agency’s trading securities had a fair value of \$1,000,374, 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, 2023 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 24,671
Realized Gains(Losses)	(15,710)
Unrealized Gains(Losses)	65,287
<b>Total Investment Income</b>	<b>\$ 74,248</b>

**Community Action Kentucky, Inc.**  
**Notes to the Financial Statements, Continued**  
**For the Year Ended June 30, 2023**

**Note 6 – Notes Receivable**

The unpaid notes receivable balance was comprised of one revolving loan totaling \$1,120 and management considers it to be noncurrent.

**Note 7 – Property and Equipment**

Property and equipment consisted of the following at June 30, 2023:

Land	\$	105,287
Office Equipment		1,477,111
Building		780,540
Total Depreciable Assets		2,362,938
Less: Accumulated Depreciation		(1,120,128)
Net Property, Plant & Equipment	\$	1,242,810

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$156,554 for the year ended June 30, 2023.

**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.

**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, 2023, 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 \$15,192,599,000 and the net assets available for the benefits were \$7,963,586,000 as of June 30, 2022, 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, 2023 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 ITF Non-Hazardous total actuarial accrued liability was \$5,053,498,000 and the net assets available for the benefits was \$3,079,984,000 as of June 30, 2022, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2023 and 2022 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 2022 and 2021 is for the plan's year end at June 30, 2021 and 2020, 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, 2023

**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 2022 included an amount in addition to the contribution rate specified in the applicable collective bargaining agreement, as imposed by a plan in “critical status”, in accordance with the 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 2022 and 2021 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, 2022	June 30, 2021		June 30, 2023	June 30, 2022		
KRS - CERS	32-0041688	Red	Red	N/A	\$ 258,685	\$ 188,226	N/A	N/A
KRSITF	01-0913714	Red	Red	N/A	\$ 37,476	\$ 46,422	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, 2023.

**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 \$146,256 for the year ended June 30, 2023. 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 \$66,454,041, of which \$60,418,878 was federal funds for the year ended June 30, 2023.

**Community Action Kentucky, Inc.**  
**Notes to the Financial Statements, Continued**  
**For the Year Ended June 30, 2023**

**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, 2023 are:

<b>Financial Assets</b>	
Cash & Cash Equivalents	\$ 534,835
Reimbursable Costs	4,915
Due from Sub-recipients	2,881
Due from Funding Sources	2,399,243
Prepaid Expenses	<u>225,127</u>
<b>Total Financial Assets</b>	<b>\$ 3,167,001</b>
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	-
<b>Amounts available for general expenses within one year</b>	<b><u>\$ 3,167,001</u></b>

**Note 12 – Subsequent Events**

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 29, 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, 2023:

<b>Net Assets Without Donor Restrictions</b>	
Undesignated	\$ 1,725,098
Net Investment in Property and Equipment	<u>1,242,810</u>
<b>Total Net Assets Without Donor Restrictions</b>	<b>2,967,908</b>
<b>Net Assets With Donor Restrictions</b>	
Grant Funds with Purpose Restrictions	<u>-</u>
<b>Total Net Assets With Donor Restrictions</b>	<b><u>-</u></b>
<b>Total Net Assets</b>	<b><u>\$2,967,908</u></b>

**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, 2023 for programs that have a different period than the agency.

**Note 15 – Change in Accounting Principles**

For fiscal year ended June 30, 2023, the following accounting standards were implemented by the Agency. The Agency has assessed the new standards and has determined that there was no financial statement impact.

ASU 2016-02 Leases Topic 842

ASU 2018-01 Land Easement Practical Expedient for transition to Topic 842

ASU 2018-10 Codification Improvements to Topic 842, Leases

ASU 2018-11 Targeted Improvements

ASU 2018-20 Narrow-Scope Improvements for Lessors

ASU 2019-10 Effective Dates

ASU 2021-09 Discount Rate for Lessees that are not public business entities





**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, 2023, 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 March 29, 2024.

**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.

**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.  
March 29, 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  
March 29, 2024



**CALHOUN & COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**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**

We have audited Community Action Kentucky, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Kentucky, Inc.'s major federal programs for the year ended June 30, 2023. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms of and conditions applicable to its federal award programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Community Action Kentucky, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Kentucky, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Kentucky, Inc.'s compliance.

***Opinion on Each Major Federal Program***

In our opinion, Community Action Kentucky, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**Report on Internal Control over Compliance**

Management of Community Action Kentucky, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In

To the Board of Directors  
Community Action Kentucky, Inc.  
March 29, 2024  
Page 2 of 2

planning and performing our audit of compliance, we considered Community Action Kentucky, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Kentucky, Inc.'s internal control over compliance.

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

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

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Calhoun & Company*

Hopkinsville, Kentucky  
March 29, 2024

**SUPPLEMENTAL INFORMATION**

Community Action Kentucky, Inc.  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-recipients	Federal Award Expenditures
<b>U.S. Department of Health and Human Services:</b>						
KWCS	KY Cabinet for Health & Family Services	93.283	728 2000003319	6/30/2024	\$ -	\$ 1,435
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH22-0373-02	6/30/2023	-	38,365
LIHWAP ARPA	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	395,506	399,298
LIHWAP CRRSA	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	1,203,610	1,220,276
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	48,765,990	49,246,665
LIHEAP (ARPA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	775,177	783,933
LIHEAP (IJA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	2,244,251	2,249,189
LIHEAP (CAA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	6,573,710	6,602,456
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2200003098	6/30/2023	-	244,311
CSBG - CARES	KY Cabinet for Health & Family Services	93.569	736 2200003098	6/30/2023	-	98,544
RPIC	Office of Community Services	93.569	90ET0476-03-02	9/29/2023	-	253,121
RPIC	Office of Community Services	93.569	90ET0476-03-00	9/29/2022	-	190,523
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 21/22	9/29/2022	-	17,489
IHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 22/23	9/30/2023	-	161,200
<b>Total U.S. Department of Health and Human Services</b>					<u>\$ 9,958,244</u>	<u>\$ 61,506,805</u>
<b>U.S. Department of Energy:</b>						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX22-0373-02	6/30/23	-	43,015
<b>Total U.S. Department of Energy</b>					<u>-</u>	<u>43,015</u>
<b>U.S. Department of Agriculture:</b>						
RCDI - RCAP	N/A	10.446	PY 19/23	9/4/23	-	20,229
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	24,173
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 22/23	8/31/23	-	138,061
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	1,201
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 21/22	9/30/22	-	12,121
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 22/23	9/30/23	-	35,343
Community Facilities - RCAP	N/A	10.766	PY 20/23	8/21/23	-	4,131
Community Facilities Disaster - RCAP	N/A	10.766	PY 20/23	8/21/23	-	8,842
<b>Total U.S. Department of Agriculture</b>					<u>-</u>	<u>244,121</u>
<b>Environmental Protection Agency:</b>						
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 21/23	3/31/23	-	61,643
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 22/24	3/31/24	-	140,972
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.446	PY 22/23	3/31/23	-	82,000
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.446	PY 22/24	3/31/24	-	2,350
Division of Water - Lincoln Co	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21419	9/30/23	-	211,807
Division of Water - Bacon Creek	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21422	9/30/24	-	49,140
<b>Total Environmental Protection Agency:</b>					<u>-</u>	<u>550,912</u>
<b>U.S. Department of Homeland Security:</b>						
FEMA Tornado	KY Cabinet for Health & Family Services	97.088	FEMA DR-4630-KY	12/12/23	47,947	96,493
Fema Flood	KY Cabinet for Health & Family Services	97.088	FEMA DR-4630-KY	6/30/24	412,687	468,824
<b>Total U.S. Department of Homeland Security</b>					<u>460,634</u>	<u>565,317</u>
<b>Total Expenditures of Federal Awards</b>					<u>\$ 60,418,878</u>	<u>\$ 62,910,170</u>

**Community Action Kentucky, Inc.**  
**Schedule of Subrecipient Expenditures**  
**For the Year Ended June 30, 2023**

	LIHEAP	LIHWAP	FEMA	Total Federal	Non-Federal			Total
	93,568	93,568	97,088		Kynect	HEA	Treasury	
Audubon Area	\$ 2,155,660	\$ 57,605	\$ -	\$ 2,513,265	\$ 423,256	\$ 2,525	\$ -	\$ 2,939,046
Bell-Whitley CAA	1,605,333	61,075	-	1,666,408	-	4,900	355	1,671,663
Big Sandy CAP	3,461,317	226,946	50,144	3,738,407	-	21,486	625	3,760,518
Blue Grass CAA	2,559,080	-	-	2,559,080	361,633	25,435	934	2,947,082
Central Ky CAA	2,534,306	59,519	-	2,593,825	-	15,049	519	2,609,393
Daniel Boone CAA	3,553,346	61,230	-	3,614,576	-	5,798	469	3,620,843
Gateway CAA	1,549,287	(1,070)	-	1,548,217	281,690	7,418	281	1,837,606
Harlan Co CAA	844,476	-	-	844,476	-	1,825	269	846,570
KCEOC CAP	1,341,571	-	-	1,341,571	-	2,062	257	1,343,890
Foothills CAP	1,835,849	-	-	1,835,849	386,213	20,193	387	2,242,642
L.K.P. CAA	2,950,036	245,567	250,000	3,445,603	-	16,513	403	3,462,519
Lake Cumberland CAA	5,066,546	-	-	5,066,546	523,698	3,450	708	5,594,402
CAC - Lexington	1,710,355	-	-	1,710,355	414,469	40,150	635	2,165,609
Licking Valley CAP	1,079,489	(121)	-	1,079,368	205,292	2,325	90	1,287,075
Louisville Metro	7,553,449	-	-	7,553,449	-	84,525	1,210	7,639,184
Middle Ky CAP	2,564,734	122,820	112,543	2,800,097	-	1,892	258	2,802,247
Multi-Purpose CAA	545,937	-	-	545,937	-	8,800	338	555,075
Northeast Ky CAA	4,222,100	-	-	4,222,100	531,660	28,642	186	4,782,588
Northern Ky CAC	2,296,837	-	-	2,296,837	892,840	72,125	128	3,261,930
Pennyrite Allied	3,171,383	291,997	10,714	3,474,094	381,202	9,201	7,535	3,872,032
CAA of Southern Ky	3,112,348	245,225	2,791	3,360,364	322,870	1,342	8,113	3,692,689
Tri-County CAA	363,856	-	-	363,856	-	9,264	163	373,283
West Ky Allied	1,981,833	228,323	34,442	2,244,598	599,908	1,150	10,498	2,856,154
Other	-	-	-	-	-	-	290,000	290,000
	<u>\$ 58,359,128</u>	<u>\$ 1,599,116</u>	<u>\$ 460,634</u>	<u>\$ 60,418,878</u>	<u>\$ 5,324,731</u>	<u>\$ 386,070</u>	<u>\$ 324,361</u>	<u>\$ 66,454,040</u>

**Community Action Kentucky, Inc.**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

**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, 2023. 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, 2023**

**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, 2023, 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, 2023**

**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 \$ 3,000,000

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, 2023

Revenues	RCAP	LJHEAP	LIHWAP	WX	CSBG	OCS	Kyneect	Other	Treasury	Total
Grant Revenue	\$ 1,014,993	\$ 58,882,242	\$ 1,616,574	\$ 81,380	\$ 342,855	\$ 443,644	\$ 5,554,781	\$ 1,016,339	\$ 1,001	\$ 68,953,809
Rental Income	-	-	-	-	-	-	-	-	22,800	22,800
Interest Income	-	-	-	-	-	-	-	-	24,671	24,671
Dues	-	-	-	-	-	-	-	-	147,856	147,856
Realized Gain On Inv	-	-	-	-	-	-	-	-	(15,710)	(15,710)
Unrealized Loss On Inv	-	-	-	-	-	-	-	-	65,287	65,287
Other Income	-	-	-	-	-	-	-	-	591,849	591,849
<b>Total Revenues</b>	<b>1,014,993</b>	<b>58,882,242</b>	<b>1,616,574</b>	<b>81,380</b>	<b>342,855</b>	<b>443,644</b>	<b>5,554,781</b>	<b>1,016,339</b>	<b>837,754</b>	<b>69,790,562</b>
<b>Expenses</b>										
Salaries	317,865	155,828	6,155	1,735	83,038	43,331	67,576	47,839	175,688	899,055
Fringe Benefits	226,717	107,658	2,779	1,110	52,517	23,319	48,695	31,814	63,404	558,013
Legal Fees	-	80	-	-	-	-	-	3,641	33,814	37,535
Professional Services	16,915	7,027	67	337	4,665	1,955	-	1,119	4,995	37,080
Accounting & Payroll	-	1,375	-	-	-	-	1,650	110	169,925	173,060
Technology	-	25,600	-	3,151	83,272	5,174	-	11,441	189,302	317,940
Marketing/Advertising	-	98	-	-	-	-	2,853	100	2,212	5,263
Other Professional Services	260,730	260	-	9,500	1,170	6,769	234	-	57,602	336,265
Travel	49,245	448	-	22	9,754	16,434	464	825	5,170	82,362
Meeting Expense	-	-	-	-	-	1,750	-	-	71,174	72,924
Professional Association Fee	573	-	-	-	-	-	-	-	9,379	9,952
Education / Registration	3,000	-	-	-	739	-	150	5,000	7,351	16,240
Telephone & Utilities	-	133	-	-	-	-	-	-	34,299	34,432
Postage	140	-	-	-	-	-	1,537	-	6,060	7,737
Supplies	874	-	-	-	530	180	132	-	39,934	41,650
Equipment Lease	-	-	-	-	-	-	-	-	1,023	1,023
Publications / Subscriptions	1,004	135	-	-	-	-	3	-	152,075	153,217
Dues & Fees	-	-	-	-	-	-	-	-	22,425	22,425
Insurance / Bonding	-	-	-	63,942	-	-	-	-	59,057	122,999
Printing	-	-	-	-	-	-	-	-	360	360
Repairs & Maintenance	-	-	-	-	-	-	-	-	29,816	29,816
Depreciation	-	-	-	-	-	-	-	-	156,554	156,554
Other	-	-	-	-	-	-	-	-	13,195	13,195
Shared Costs	225,973	224,472	8,457	1,919	107,170	54,732	106,756	63,372	(792,024)	827
Reclassify Unfunded Expense	(122,289)	-	-	(336)	-	-	-	(5,921)	128,546	-
Subrecipients	-	58,359,128	1,599,116	-	-	290,000	5,324,731	881,065	-	66,454,040
<b>Total Expenses</b>	<b>980,747</b>	<b>58,882,242</b>	<b>1,616,574</b>	<b>81,380</b>	<b>342,855</b>	<b>443,644</b>	<b>5,554,781</b>	<b>1,010,405</b>	<b>641,336</b>	<b>69,583,964</b>
<b>Change in Net Assets</b>	<b>\$ 34,246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (24,066)</b>	<b>\$ 196,418</b>	<b>\$ 206,598</b>

The accompanying notes are an integral part of the financial statements.  
Page 27

**Community Action Kentucky, Inc.**  
**LIHEAP Grant - AL # 93.568**  
**CONTRACT #736-2200003098**  
**Statement of Program Expenses**  
**For the Period July 1, 2022 Through June 30, 2023**

<b>Payments to Subrecipients</b>		
Summer Subsidy	IJA	\$ 1,226,561
Summer Crisis	ARPA	775,295
Summer Subsidy	Reg	9,721,718
Summer Crisis	Reg	2,664,726
Fall Subsidy	Reg	6,697,611
Winter Crisis	Reg	25,653,292
Spring Subsidy	Reg	6,573,521
Agency Prior Year Adjustments		(8,602)
Agency Administration	Reg	5,055,006
<b>Total Payments To Subrecipients</b>		<u>58,359,128</u>
 <b>CAK Administration</b>		
Salaries		155,828
Fringe Benefits		107,658
Professional Services		7,027
Accounting & Payroll		1,375
Telephone		133
Technology		25,600
Other Professional Services		260
Legal Fees		80
Travel		448
Publications / Subscriptions		135
Marketing		98
Shared Costs		<u>224,472</u>
<b>Total CAK Administration</b>		<u>523,114</u>
 <b>Total Expenditures</b>		 <u>58,882,242</u>
 <b>Questioned Costs</b>		 <u>-</u>
 <b>Allowable Cost</b>		 58,882,242
<b>Less: Amount Received From CHFS – LIHEAP</b>		58,356,104
<b>Less: Accounts Receivable From Funding Sources</b>		534,740
<b>Less: Accounts Payable To Funding Sources</b>		<u>(8,602)</u>
 <b>Excess (Shortage) Receipts over Expenditures</b>		 <u><u>\$ (8,602)</u></u>

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

**Community Action Kentucky, Inc.**  
**LIHEAP Grant - AL # 93.568**  
**CONTRACT #736-2200003098**  
**Statement of Program Expenses**  
**For the Period July 1, 2022 Through June 30, 2023**

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 7,544,506	\$ 5,055,006	\$ 2,489,500
Community Action Kentucky	838,278	523,114	315,164
<b>Total Administrative</b>	<b>8,382,784</b>	<b>5,578,120</b>	<b>2,804,664</b>
Benefits - Direct Assistance			
Direct Assistance	75,449,536	53,312,724	22,136,812
<b>Total Benefits</b>	<b>75,449,536</b>	<b>53,312,724</b>	<b>22,136,812</b>
Other Expenditures			
Prior Year Adjustments	-	(8,602)	8,602
<b>Total Other</b>	<b>-</b>	<b>(8,602)</b>	<b>8,602</b>
<b>Total Contract</b>	<b>\$ 83,832,320</b>	<b>\$ 58,882,242</b>	<b>\$ 24,950,078</b>

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

**Community Action Kentucky, Inc.**  
**LIHWAP Program - AL # 93.568**  
**CONTRACT #736-2200003098**  
**Statement of Program Expenses**  
**For the Period July 1, 2022 Through June 30, 2023**

<b>Payments to Subrecipients</b>			
Water Subsidy	CRRSA	\$ 1,206,681	
Water Subsidy	ARPA	392,434	
<b>Total Payments To Subrecipients</b>			1,599,115
 <b>CAK Administration</b>			
		ARPA	CRRSA
Salaries		6,155	-
Fringe Benefits		2,779	-
Professional Services		68	-
Shared Costs		8,457	-
<b>Total CAK Administration</b>			17,459
 <b>Total Expenditures</b>			1,616,574
 Questioned Costs			-
 Allowable Cost			1,616,574
Less: Amount Received From CHFS - LIHWAP			976,032
Less: Accounts Receivable From Funding Sources			640,542
Accounts Payable To Funding Sources			-
 Excess (Shortage) Receipts over Expenditures			\$ -

**Community Action, Kentucky, Inc.**  
**CSBG Grant - CFDA # 93.569**  
**CONTRACT #736-2200003098**  
**Statement of Program Expenses**  
**For the Period July 1, 2022 Through June 30, 2023**

Expenditures	Regular	CARES
Salaries	\$ 67,696	\$ 15,342
Fringe Benefits	45,836	6,681
Professional Services	4,665	-
Technology Services	17,952	65,321
Other Professional Services	1,170	-
Travel	7,211	405
	2,138	-
Education / registration	739	-
Supplies	529	-
Shared Costs	<u>96,376</u>	<u>10,795</u>
<b>Total Expenditures</b>	<b>244,312</b>	<b>98,544</b>
Questioned Cost	<u>-</u>	<u>-</u>
Allowable Cost	244,312	98,544
Less: Contract Payment Received From CHFS - CSBG	167,916	98,544
Less: Accounts Receivable from Funding Sources	76,396	-
Plus: Accounts Payable to Funding Sources	<u>-</u>	<u>-</u>
Excess (Shortage) Receipts over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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