

	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023
1. Provided separated by month:												
a. Total funds collected from ratepayers via a meter-change	\$10,133.74	\$10,093.18	\$10,094.83	\$15,156.47	\$5,162.64	\$10,486.89	\$10,563.42	\$10,138.76	\$11,091.81	\$10,150.65	\$16,202.39	\$5,209.23
b. Donations collected from ratepayers for HEA program												
c. The total amount of residential customers.	33,578	33,608	33,883	34,556	35,016	35,275	35,317	35,270	35,177	34,755	34,116	33,753
d. The amount of shareholder funds allocated for the program									\$ 45,000.00			
e. The amount of HEA funds distributed to participants							\$ 44,100.00	\$ 44,100.00	\$ 43,950.00			
f. The current balance of the HEA account	\$ 40,215.60	\$ 49,402.10	\$ 57,652.01	\$ 71,784.41	\$ 75,684.65	\$ 85,832.11	\$ 50,543.17	\$ 7,800.68	\$ 19,096.73	\$ 29,052.78	\$ 44,593.15	\$ 49,023.65
g. The amount, if any of "rolled-over" and unspent HEA funds												
2. The total number of slots, total and by county	Please refer to column 'Allocated' on Attachment A.											
3. The total number of:												
a. Program participants	0	0	0	0	0	0	330	331	331	0	0	0
b. Program applicants	0	0	0	0	254	396	401	403	403	0	0	0
c. Denied applicants	0	0	0	0	0	2	3	3	3	0	0	0
4. Copies of each Monthly HEA Report	Attachment A contains the monthly HEA slots reports for the program period November 1 through March 31.											
5. Agendas of meeting between the administrator and utility, including any discussed or proposed program changes	Not applicable											
6. The following information for all residential customers by month:												
a. Average balance amount	\$50.50	\$45.21	\$46.13	\$52.21	\$54.45	\$78.68	\$136.49	\$141.27	\$147.23	\$151.72	\$122.72	\$92.01
b. Average monthly bill amount	\$35.17	\$34.20	\$40.65	\$52.07	\$76.87	\$94.14	\$142.44	\$147.43	\$143.88	\$103.20	\$58.68	\$43.34
c. Average monthly payment amount	\$50.33	\$51.94	\$56.61	\$60.22	\$82.63	\$118.26	\$149.51	\$150.68	\$153.29	\$118.89	\$87.70	\$66.57
d. Average monthly usage (Gas and Electric separate, where applicable)	0.9	0.7	0.9	1.5	3.3	5.4	8.8	7.8	7.7	5.7	2.6	1.5
e. Termination notices issued	1,373	855	1,118	1,564	534	1,832	2,877	3,117	3,051	3,104	3,924	841
f. Service terminations	153	113	182	48	19	145	311	293	228	324	591	515
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)	1,373	855	1,118	1,552	534	1,832	2,877	3,117	3,051	3,104	3,771	841
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)	153	113	178	48	19	141	311	291	228	324	590	515
7. This information set forth in Item 6 for HEA program participants by month:												
a. Average balance amount	-\$36.17	-\$25.60	-\$29.98	-\$27.44	-\$15.94	\$15.20	\$50.92	\$57.65	\$22.33	\$48.04	\$14.78	\$6.83
b. Average monthly bill amount	\$32.00	\$30.93	\$34.74	\$48.88	\$76.05	\$98.12	\$132.02	\$137.35	\$132.94	\$94.73	\$54.57	\$39.06
c. Average monthly payment amount	\$52.06	\$48.47	\$47.66	\$64.09	\$92.84	\$141.48	\$189.86	\$163.64	\$167.61	\$120.17	\$94.70	\$71.46
d. Average monthly usage (Gas and Electric separate, where applicable)	\$0.63	\$0.41	\$0.54	\$1.33	\$3.06	\$5.48	\$7.79	\$7.14	\$6.70	\$5.10	\$2.25	\$1.06
e. Termination notices issued	30	12	21	20	12	33	27	35	32	28	35	12
f. Service terminations	2	1	5	3		3	6	1	1	4	11	7
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)	30	12	21	20	12	33	27	35	32	28	34	12
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)	2	1	5	3		3	6	1	1	4	11	7
8. The average monthly benefit provided to participants through the program							\$ 150	\$ 150	\$ 150			
9. Copies of any outside independent audit conducted during the program year	A copy of the CAK Finance & Compliance audit is attached at 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 23 (10/1/2022-9/30/2023)



Summary

Applications

Program Participants

0

Program Applicants

254

Denied Applicants

0

Natural Gas				
Agency	County	Allocated	Used	Unused
Bell-Whitley	Bell	16	0	16
	Whitley	42	0	42
	Total	58	0	58
Big Sandy	Floyd	10	0	10
	Johnson	1	0	1
	Magoffin	1	0	1
	Martin	1	0	1
	Pike	7	0	7
	Total	20	0	20
Blue Grass Community Action Partnership	Garrard	1	0	1
	Jessamine	71	0	71
	Total	72	0	72
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	1	0	1
	Fayette	6	0	6
	Total	7	0	7
Daniel Boone Community Action Agency	Clay	12	0	12
	Jackson	1	0	1
	Laurel	28	0	28
	Total	41	0	41
Foothills	Clark	1	0	1
	Madison	40	0	40
	Powell	17	0	17
	Total	58	0	58
Gateway Community Action	Bath	9	0	9
	Menifee	2	0	2
	Montgomery	6	0	6
	Rowan	10	0	10
	Total	27	0	27
KCEOC	Knox	33	0	33
	Total	33	0	33
Licking Valley	Mason	1	0	1
	Robertson	2	0	2
	Total	3	0	3
LKLP	Knott	6	0	6
	Leslie	1	0	1

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



	Letcher	1	0	1
	Perry	1	0	1
	Total	9	0	9
Middle KY	Lee	3	0	3
	Total	3	0	3
Grand Total		331	0	331

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Bell-Whitley	Natural Gas	Bell	16	0	13	0	0	0
		Whitley	42	0	68	0	0	0
		Total	58	0	81	0	0	0
Big Sandy	Natural Gas	Floyd	10	0	1	0	0	0
		Johnson	1					
		Magoffin	1					
		Martin	1					
		Pike	7					
		Total	20	0	1	0	0	0
Blue Grass Community Action Partnership	Natural Gas	Garrard	1					
		Jessamine	71	0	14	0	0	0
		Total	72	0	14	0	0	0
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Natural Gas	Bourbon	1					
		Fayette	6					
		Total	7					
Daniel Boone Community Action Agency	Natural Gas	Clay	12	0	31	0	0	0
		Jackson	1					
		Laurel	28	0	2	0	0	0
		Total	41	0	33	0	0	0
Foothills	Natural Gas	Clark	1					
		Madison	40	0	7	0	0	0
		Powell	17	0	21	0	0	0
		Total	58	0	28	0	0	0
Gateway Community Action	Natural Gas	Bath	9	0	30	0	0	0
		Menifee	2	0	4	0	0	0
		Montgomery	6	0	3	0	0	0
		Rowan	10	0	16	0	0	0
		Total	27	0	53	0	0	0
KCEOC	Natural Gas	Knox	33	0	37	0	0	0
		Total	33	0	37	0	0	0
Licking Valley	Natural Gas	Mason	1					
		Robertson	2	0	1	0	0	0
		Total	3	0	1	0	0	0
LKLP	Natural Gas	Knott	6					
		Leslie	1					
		Letcher	1					
		Perry	1					
		Total	9					
Middle KY	Natural Gas	Lee	3	0	6	0	0	0
		Total	3	0	6	0	0	0
Grand Total			331	0	254	0	0	0

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Denial Reason	# Apps
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Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Summary

Applications

Program Participants

0

Program Applicants

396

Denied Applicants

2

Natural Gas

Agency	County	Allocated	Used	Unused
Bell-Whitley	Bell	19	0	19
	Whitley	82	0	82
	Total	101	0	101
Big Sandy	Floyd	11	0	11
	Johnson	2	0	2
	Magoffin	2	0	2
	Pike	5	0	5
	Total	20	0	20
Blue Grass Community Action Partnership	Jessamine	25	0	25
	Total	25	0	25
Daniel Boone Community Action Agency	Clay	18	0	18
	Jackson	2	0	2
	Laurel	21	0	21
	Total	41	0	41
Foothills	Madison	9	0	9
	Powell	48	0	48
	Total	57	0	57
Gateway Community Action	Bath	10	0	10
	Menifee	2	0	2
	Montgomery	8	0	8
	Rowan	10	0	10
	Total	30	0	30
KCEOC	Knox	33	0	33
	Total	33	0	33
Licking Valley	Robertson	2	0	2
	Total	2	0	2
LKLP	Knott	16	0	16
	Total	16	0	16
Middle KY	Lee	6	0	6
	Total	6	0	6
Grand Total		331	0	331

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Bell-Whitley	Natural Gas	Bell	19	19	0	0	0	0
		Whitley	82	82	0	0	0	0
		Total	101	101	0	0	0	0
Big Sandy	Natural Gas	Floyd	11	11	0	0	0	0
		Johnson	2	3	0	0	0	0
		Magoffin	2	2	0	0	0	0
		Pike	5	5	0	0	0	0
		Total	20	21	0	0	0	0
Blue Grass Community Action Partnership	Natural Gas	Jessamine	25	25	0	0	0	0
		Total	25	25	0	0	0	0
Daniel Boone Community Action Agency	Natural Gas	Clay	18	31	0	0	0	0
		Jackson	2	2	0	0	0	0
		Laurel	21	22	4	0	0	0
		Total	41	55	4	0	0	0
Foothills	Natural Gas	Madison	9	9	0	0	0	0
		Powell	48	48	0	0	0	0
		Total	57	57	0	0	0	0
Gateway Community Action	Natural Gas	Bath	10	32	0	0	0	0
		Menifee	2	5	0	0	0	0
		Montgomery	8	8	0	0	0	0
		Rowan	10	18	0	0	0	0
		Total	30	63	0	0	0	0
KCEOC	Natural Gas	Knox	33	43	0	0	0	0
		Total	33	43	0	0	0	0
Licking Valley	Natural Gas	Robertson	2	2	0	0	0	0
		Total	2	2	0	0	0	0
LKLP	Natural Gas	Knott	16	16	0	0	0	0
		Total	16	16	0	0	0	0
Middle KY	Natural Gas	Lee	6	6	0	0	0	0
		Total	6	6	0	0	0	0
Grand Total			331	389	4	0	0	0

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Foothills	Natural Gas	Estill	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Number of Applications	2

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Summary

Applications

Program Participants

330

Program Applicants

401

Denied Applicants

3

Natural Gas				
Agency	County	Allocated	Used	Unused
Bell-Whitley	Bell	19	19	0
	Whitley	82	82	0
	Total	101	101	0
Big Sandy	Floyd	11	11	0
	Johnson	2	2	0
	Magoffin	2	2	0
	Pike	5	5	0
	Total	20	20	0
Blue Grass Community Action Partnership	Jessamine	25	25	0
	Total	25	25	0
Daniel Boone Community Action Agency	Clay	18	18	0
	Jackson	2	2	0
	Laurel	21	21	0
	Total	41	41	0
Foothills	Madison	9	9	0
	Powell	48	48	0
	Total	57	57	0
Gateway Community Action	Bath	10	10	0
	Menifee	2	2	0
	Montgomery	8	8	0
	Rowan	10	9	1
	Total	30	29	1
KCEOC	Knox	33	33	0
	Total	33	33	0
Licking Valley	Robertson	2	2	0
	Total	2	2	0
LKLP	Knott	16	16	0
	Total	16	16	0
Middle KY	Lee	6	6	0
	Total	6	6	0
Grand Total		331	330	1

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Bell-Whitley	Natural Gas	Bell	0	1	0	0	0	0
		Whitley	0	1	0	0	0	0
		Total	0	2	0	0	0	0
Big Sandy	Natural Gas	Floyd	0	0	0	0	0	0
		Johnson	0	1	0	0	0	0
		Magoffin	0	0	0	0	0	0
		Pike	0	0	0	0	0	0
		Total	0	1	0	0	0	0
Blue Grass Community Action Partnership	Natural Gas	Jessamine	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Daniel Boone Community Action Agency	Natural Gas	Clay	0	13	0	0	0	0
		Jackson	0	0	0	0	0	0
		Laurel	0	5	0	0	0	0
		Total	0	18	0	0	0	0
Foothills	Natural Gas	Madison	0	0	0	0	0	0
		Powell	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Gateway Community Action	Natural Gas	Bath	0	22	0	0	0	0
		Menifee	0	5	0	0	0	0
		Montgomery	0	0	0	0	0	0
		Rowan	1	8	0	0	1	0
		Total	1	35	0	0	1	0
KCEOC	Natural Gas	Knox	0	10	0	0	0	0
		Total	0	10	0	0	0	0
Licking Valley	Natural Gas	Robertson	0	1	0	0	0	0
		Total	0	1	0	0	0	0
LKLP	Natural Gas	Knott	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Middle KY	Natural Gas	Lee	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			1	67	0	0	1	0

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Foothills	Natural Gas	Estill	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Account not in our system	1

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Summary

Applications

Program Participants

331

Program Applicants

403

Denied Applicants

3

Agency	County	Allocated	Used	Unused
Bell-Whitley	Bell	19	19	0
	Whitley	82	82	0
	Total	101	101	0
Big Sandy	Floyd	11	11	0
	Johnson	2	2	0
	Magoffin	2	2	0
	Pike	5	5	0
	Total	20	20	0
Blue Grass Community Action Partnership	Jessamine	25	25	0
	Total	25	25	0
Daniel Boone Community Action Agency	Clay	18	18	0
	Jackson	2	2	0
	Laurel	21	21	0
	Total	41	41	0
Foothills	Madison	9	9	0
	Powell	48	48	0
	Total	57	57	0
Gateway Community Action	Bath	10	10	0
	Menifee	2	2	0
	Montgomery	8	8	0
	Rowan	10	10	0
	Total	30	30	0
KCEOC	Knox	33	33	0
	Total	33	33	0
Licking Valley	Robertson	2	2	0
	Total	2	2	0
LKLP	Knott	16	16	0
	Total	16	16	0
Middle KY	Lee	6	6	0
	Total	6	6	0
Grand Total		331	331	0

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Bell-Whitley		Bell	0	1	0	0	0	0
		Whitley	0	2	0	0	0	0
		Total	0	3	0	0	0	0
Big Sandy		Floyd	0	0	0	0	0	0
		Johnson	0	1	0	0	0	0
		Magoffin	0	0	0	0	0	0
		Pike	0	0	0	0	0	0
		Total	0	1	0	0	0	0
Blue Grass Community Action Partnership		Jessamine	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Daniel Boone Community Action Agency		Clay	0	13	0	0	0	0
		Jackson	0	0	0	0	0	0
		Laurel	0	5	0	0	0	0
		Total	0	18	0	0	0	0
Foothills		Madison	0	1	0	0	0	0
		Powell	0	0	0	0	0	0
		Total	0	1	0	0	0	0
Gateway Community Action		Bath	0	22	0	0	0	0
		Menifee	0	5	0	0	0	0
		Montgomery	0	0	0	0	0	0
		Rowan	0	7	0	0	1	0
		Total	0	34	0	0	1	0
KCEOC		Knox	0	10	0	0	0	0
		Total	0	10	0	0	0	0
Licking Valley		Robertson	0	1	0	0	0	0
		Total	0	1	0	0	0	0
LKLP		Knott	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Middle KY		Lee	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			0	68	0	0	1	0

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Foothills		Estill	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Account not in our system	1

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Summary

Applications

Program Participants
Program Applicants
Denied Applicants

331
403
3

Natural Gas				
Agency	County	Allocated	Used	Unused
Bell-Whitley	Bell	19	19	0
	Whitley	82	82	0
	Total	101	101	0
Big Sandy	Floyd	11	11	0
	Johnson	2	2	0
	Magoffin	2	2	0
	Pike	5	5	0
	Total	20	20	0
Blue Grass Community Action Partnership	Jessamine	25	25	0
	Total	25	25	0
Daniel Boone Community Action Agency	Clay	18	18	0
	Jackson	2	2	0
	Laurel	21	21	0
	Total	41	41	0
Foothills	Madison	9	9	0
	Powell	48	48	0
	Total	57	57	0
Gateway Community Action	Bath	10	10	0
	Menifee	2	2	0
	Montgomery	8	8	0
	Rowan	10	10	0
	Total	30	30	0
KCEOC	Knox	33	33	0
	Total	33	33	0
Licking Valley	Robertson	2	2	0
	Total	2	2	0
LKLP	Knott	16	16	0
	Total	16	16	0
Middle KY	Lee	6	6	0
	Total	6	6	0
Grand Total		331	331	0

Utility Assistance Report - Slots

Delta Gas DEAP

FFY 23 (10/1/2022-9/30/2023)



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Bell-Whitley	Natural Gas	Bell	0	1	0	0	0	0
		Whitley	0	2	0	0	0	0
		Total	0	3	0	0	0	0
Big Sandy	Natural Gas	Floyd	0	0	0	0	0	0
		Johnson	0	1	0	0	0	0
		Magoffin	0	0	0	0	0	0
		Pike	0	0	0	0	0	0
		Total	0	1	0	0	0	0
Blue Grass Community Action Partnership	Natural Gas	Jessamine	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Daniel Boone Community Action Agency	Natural Gas	Clay	0	13	0	0	0	0
		Jackson	0	0	0	0	0	0
		Laurel	0	5	0	0	0	0
		Total	0	18	0	0	0	0
Foothills	Natural Gas	Madison	0	1	0	0	0	0
		Powell	0	0	0	0	0	0
		Total	0	1	0	0	0	0
Gateway Community Action	Natural Gas	Bath	0	22	0	0	0	0
		Menifee	0	5	0	0	0	0
		Montgomery	0	0	0	0	0	0
		Rowan	0	7	0	0	1	0
		Total	0	34	0	0	1	0
KCEOC	Natural Gas	Knox	0	10	0	0	0	0
		Total	0	10	0	0	0	0
Licking Valley	Natural Gas	Robertson	0	1	0	0	0	0
		Total	0	1	0	0	0	0
LKLP	Natural Gas	Knott	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Middle KY	Natural Gas	Lee	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			0	68	0	0	1	0

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Foothills	Natural Gas	Estill	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Account not in our system	1

ATTACHMENT B

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2022

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2022

Community Action Kentucky, Inc.
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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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.

Change in Accounting Principle

As discussed in Note 15 to the financial statements, in fiscal year ended June 30, 2022, the Agency adopted various new accounting guidance that had no financial statement effect. Our opinion is not modified with respect to these matters.

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.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards 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.

To the Board of Directors
Community Action Kentucky, Inc.
March 20, 2023
Page 3 of 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2023, 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 20, 2023

Community Action Kentucky, Inc.
Statement of Financial Position
June 30, 2022

Assets

Current Assets

Cash & Cash Equivalents	\$	513,540
Reimbursable Costs		5,447,005
Due from Sub-Recipients		206,636
Accounts Receivable - Other		31,247
Prepaid Expenses		8,336
Total Current Assets		6,206,764

Other Assets

Investments		925,558
Notes Receivable (Noncurrent)		1,120
Total Other Assets		926,678

Property and Equipment

Property and Equipment Net of Accumulated Depreciation		1,399,363
Total Property and Equipment		1,399,363

Total Assets	\$	8,532,805
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	5,289,823
Accrued Liabilities		130,315
Deferred Revenue		351,358
Total Current Liabilities		5,771,496

Long Term Liabilities		-
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Total Liabilities		5,771,496
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Net Assets

Without Donor Restrictions		2,614,417
With Donor Restrictions		146,892
Total Net Assets		2,761,309

Total Liabilities and Net Assets	\$	8,532,805
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Community Action Kentucky, Inc.
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Grants/Contracts	\$ -	\$ 124,974,219	\$ 124,974,219
Dues	41,545		41,545
Rental Income	23,160		23,160
Investment Income	(135,319)		(135,319)
Other	355,244		355,244
Net Assets Released From Restrictions	124,827,327	(124,827,327)	-
	125,111,957	146,892	125,258,849
Expenses:			
Programs			
RCAP	628,795	-	628,795
LIHEAP	101,741,327	-	101,741,327
LIHWAP	16,947,103	-	16,947,103
WX	98,590	-	98,590
CSBG	228,471	-	228,471
OCS	401,947	-	401,947
Kynect	4,039,186	-	4,039,186
Other	741,907	-	741,907
Supporting Services	416,785	-	416,785
	125,244,111	-	125,244,111
Increase (Decrease) in Net Assets	(132,154)	146,892	14,738
Net Assets at Beginning of the Year	2,746,571	-	2,746,571
Net Assets at End of Year	\$ 2,614,417	\$ 146,892	\$ 2,761,309

Community Action Kentucky, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 322,098	\$ 222,677	\$ 57,562	\$ 4,299	\$ 85,678	\$ 54,681	\$ 57,541	\$ 38,732	\$ 20,909	\$ 864,177
Fringe Benefits	166,923	113,713	31,138	2,199	43,779	30,368	29,377	22,320	408	440,225
Professional Services	-	-	-	-	-	-	-	6,869	22,008	28,877
Consultants / Contracts	-	55,815	2,710	2,433	7,185	285,500	15,864	2,497	57,553	429,557
Education	2,650	594	-	24	(103)	3,035	-	167	4,748	11,115
Travel In State	32,080	-	-	-	864	2,350	-	-	1,054	36,348
Travel Out of State	10,298	-	-	-	-	-	-	-	-	10,298
Meeting	-	-	-	-	-	450	-	-	71,835	72,285
Telephone	480	-	-	-	-	-	300	-	-	780
Postage	-	-	-	-	11	-	155	-	-	166
Office Exp & Supplies	1,849	70	-	-	-	-	-	-	580	2,499
Equipment	6,926	-	-	-	-	-	-	-	-	6,926
Dues/Fees	(1,457)	-	-	-	-	25	-	-	17,380	15,948
Pollution Insurance	-	-	-	74,120	-	-	-	-	-	74,120
Printing	552	260	-	-	-	-	-	-	50	862
Marketing/Advertising	-	498	-	-	-	-	16,478	178	827	17,981
Repairs & Maintenance	-	-	-	-	-	-	-	-	12,492	12,492
IT Repairs & Maintenance	812	196,263	52,415	14,724	68,971	13,905	386	87,236	16,468	451,180
Depreciation	-	-	-	-	-	-	-	-	138,963	138,963
Interest	-	-	-	-	-	-	-	-	352	352
Other	-	2	-	-	-	1,003	-	-	17,163	18,168
Indirect	85,584	55,278	8,735	791	22,086	10,630	17,282	12,177	24,065	236,628
Subrecipients	-	101,096,157	16,794,543	-	-	-	3,901,803	571,731	9,930	122,374,164
Total Expenses	\$ 628,795	\$ 101,741,327	\$ 16,947,103	\$ 98,590	\$ 228,471	\$ 401,947	\$ 4,039,186	\$ 741,907	\$ 416,785	\$ 125,244,111

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

Community Action Kentucky, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022

Cash Flows From Operating Activities:

Change in Net Assets	\$ 14,738
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	158,720
Unrealized Gain on Investments	151,834
Changes in Operating Assets and Liabilities:	
Increase in Reimbursable Costs	(963,791)
Decrease in Sub-recipient Receivables	35,923
Increase in Accounts Receivable - other	(31,247)
Decrease in Prepaid Expenses	25,522
Increase in Accounts Payable	802,322
Decrease in Deferred Revenue	(134,903)
Decrease in Accrued Expenses	(1,833)
Total Adjustments	42,547
Net Cash Provided by Operating Activities	57,285

Cash Flows From Investing Activities:

Collections of Notes Receivable	1,000
Cash Proceeds from Investments	22,951
Net Increase (Decrease) in Investments	(18,568)
Purchases of Property and Equipment	(11,600)
Net Cash Flows (Used) in Investing Activities	(6,217)

Cash flows From Financing Activities:

Payments on Debt	-
Cash Flows (Used) In Financing Activities	-

Net Increase in Cash	51,068
Cash and Cash Equivalents at Beginning of Year	462,472
Cash and Cash Equivalents at End of Year	\$ 513,540

Supplemental Disclosure of Cash Flow Information:

There were no noncash investing or financing activities for the year ended June 30, 2022.

Cash Paid During the Year Ended June 30, 2022 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 \$146,892 Net Assets With Donor Restrictions during the year ended June 30, 2022.

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, 2022

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, 2022, the Agency had unpaid annual leave and salary of \$81,397.

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 \$15,622,717. 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, 2022, 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 2020, 2019, and 2018 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, 2022

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, 2022:

	Cost	Fair Value
Stocks	\$ 409,646	\$ 358,078
Stock Funds	165,881	160,049
Bond Funds	460,376	407,431
Total	\$ 1,035,903	\$ 925,558

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, 2022, the Agency’s trading securities had a fair value of \$925,558, 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, 2022 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 22,951
Realized Gains(Losses)	(6,436)
Unrealized Gains(Losses)	(151,834)
Total Investment Income	\$ (135,319)

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, 2022:

Land	\$	105,287
Office Equipment		1,477,111
Building		780,540
Total Depreciable Assets		2,362,938
Less: Accumulated Depreciation		(963,575)
Net Property, Plant & Equipment	\$	1,399,363

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$158,724, of which \$138,963 was direct and \$19,761 was included in indirect expenses for the year ended June 30, 2022.

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, 2022, is not known. For the fiscal year ended June 30, 2021, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$14,941,437,000 and the net assets available for the benefits were \$8,565,652,000 as of June 30, 2021, 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, 2022 is not known. For the fiscal year ended June 30, 2021, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was 5,161,251,000 and the net assets available for the benefits was \$3,246,801,000 as of June 30, 2021, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2022 and 2021 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, 2022

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	Contributions of Agency			Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		June 30, 2021	June 30, 2020		June 30, 2021	June 30, 2022	June 30, 2021		
KRS - CERS	32-0041688	Red	Red	N/A	\$ 188,226	\$ 167,271	N/A	N/A	
KRSITF	01-0913714	Red	Red	N/A	\$ 46,422	\$ 41,255	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, 2022.

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 \$39,745 for the year ended June 30, 2022. 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 \$122,380,659, of which \$117,890,700 was federal funds for the year ended June 30, 2022.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2022

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, 2022 are:

Financial Assets	
Cash & Cash Equivalents	\$ 513,540
Reimbursable Costs	5,447,005
Due from Sub-recipients	206,636
Prepaid Expenses	<u>8,336</u>
Total Financial Assets	\$ 6,175,517
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	<u>-</u>
Amounts available for general expenses within one year	<u><u>\$ 6,175,517</u></u>

Note 12 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 20, 2023, 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, 2022:

Net Assets Without Donor Restrictions	
Undesignated	\$ 1,215,054
Net Investment in Property and Equipment	<u>1,399,363</u>
Total Net Assets Without Donor Restrictions	2,614,417
Net Assets With Donor Restrictions	
Grant Funds with Purpose Restrictions	<u>146,892</u>
Total Net Assets With Donor Restrictions	<u>146,892</u>
Total Net Assets	<u><u>\$2,761,309</u></u>

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, 2022 for programs that have a different period than the agency.

Note 15 – Change in Accounting Principles

For fiscal year ended June 30, 2022, 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 2017-12 Targeted Improvements to Accounting for Hedging Activities
- ASU 2018-15 Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract
- ASU 2018-16 Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes
- ASU 2018-17 Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities
- ASU 2018-18 Collaborative Arrangements (Topic 808), Clarifying the Interaction between Topic 808 and Topic 606
- ASU 2019-02 Improvements to Accounting for Costs of Films and License Agreements for Program Materials
- ASU 2021-01 Reference Rate Reform
- ASU 2021-02 Franchisors - Revenue from Contracts with Customers (Subtopic 952-606), Practical Expedient



**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, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2023.

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 20, 2023
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 20, 2023



**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, 2022. 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, 2022.

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 20, 2023
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 20, 2023

SUPPLEMENTAL INFORMATION

Community Action Kentucky, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-reipients	Federal Award Expenditures
U.S. Department of Health and Human Services:						
KWCS	KY Cabinet for Health & Family Services	93.283	728 2000001962	6/30/2022	\$ -	\$ 3,997
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH22-0373-02	6/30/2022	-	41,230
LIHWAP ARPA	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	7,698,333	7,776,001
LIHWAP CRRSA	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	9,096,210	9,171,102
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	41,129,881	41,406,387
LIHEAP (ARPA)	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	59,966,276	60,348,965
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2100001642	6/30/2022	-	161,718
CSBG - CARES	KY Cabinet for Health & Family Services	93.569	736 2100001642	6/30/2022	-	66,753
RPIC	Office of Community Services	93.569	90ET0476-02-00	9/29/2021	-	120,677
RPIC	Office of Community Services	93.569	90ET0476-03-00	9/29/2022	-	191,640
RPIC - CARES	Office of Community Services	93.569	90ET0476-02-C3	9/29/2022	-	89,630
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 21/22	9/29/2022	-	131,011
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 20/21	9/30/2021	-	42,063
Total U.S. Department of Health and Human Services					<u>117,890,700</u>	<u>119,551,174</u>
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX22-0373-02	6/30/22	-	57,360
Total U.S. Department of Energy					<u>-</u>	<u>57,360</u>
U.S. Department of Agriculture:						
RCDI - RCAP	N/A	10.446	PY 19/23	9/4/23	-	44,767
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	138,448
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 20/21	8/31/21	-	26,312
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	39,782
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 20/21	8/31/21	-	11,590
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 21/22	9/30/22	-	27,479
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 20/21	9/30/21	-	3,839
Community Facilities - RCAP	N/A	10.766	PY 20/23	8/21/23	-	3,159
Community Facilities Disaster - RCAP	N/A	10.766	PY 20/23	8/21/23	-	6,047
Total U.S. Department of Agriculture					<u>-</u>	<u>301,423</u>
Environmental Protection Agency:						
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 20/22	3/31/22	-	68,832
EPA-CD - RCAP	Great Lakes Community Action Partnership	66.424	PY 20/22	3/31/22	-	39,302
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 21/23	3/31/23	-	39,357
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.436	PY 20/22	3/31/22	-	6,807
Total Environmental Protection Agency:					<u>-</u>	<u>154,298</u>
Total Expenditures of Federal Awards					<u>\$ 117,890,700</u>	<u>\$ 120,064,255</u>

Community Action Kentucky, Inc.
Schedule of Subrecipient Expenditures
For the Year Ended June 30, 2022

	LIHEAP	LIHWAP	Total Federal	Non-Federal			Total
	93.568	93.568		Kynect	HEA	Treasury	
Audubon Area	\$ 4,640,257	\$ 850,034	\$ 5,490,291	\$ 408,045	\$ 2,675	\$ -	\$ 5,901,011
Bell-Whitley CAA	2,669,916	373,986	3,043,902	-	5,200	393	3,049,495
Big Sandy CAP	5,561,953	796,025	6,357,978	-	84,924	606	6,443,508
Blue Grass CAA	4,879,019	1,143,115	6,022,134	169,156	42,942	689	6,234,921
Central Ky CAA	4,955,060	780,516	5,735,576	-	7,325	649	5,743,550
Daniel Boone CAA	6,771,003	630,420	7,401,423	-	7,362	471	7,409,256
Gateway CAA	2,227,330	411,127	2,638,457	174,234	8,003	322	2,821,016
Harlan Co CAA	1,537,602	146,505	1,684,107	-	3,552	326	1,687,985
KCEOC CAP	2,384,071	388,716	2,772,787	-	1,400	251	2,774,438
Foothills CAP	3,333,391	546,777	3,880,168	332,946	23,402	(67)	4,236,449
LKLP CAA	4,902,379	959,895	5,862,274	-	79,279	403	5,941,956
Lake Cumberland CAA	8,581,149	1,648,990	10,230,139	211,187	3,650	811	10,445,787
CAC - Lexington	3,226,381	471,020	3,697,401	327,072	70,083	676	4,095,232
Licking Valley CAP	1,875,443	157,726	2,033,169	148,570	2,575	170	2,184,484
Louisville Metro	13,752,998	3,200,602	16,953,600	-	65,000	1,363	17,019,963
Middle Ky CAP	3,399,396	616,542	4,015,938	-	4,401	269	4,020,608
Multi-Purpose CAA	991,017	117,512	1,108,529	-	9,571	264	1,118,364
Northeast Ky CAA	5,997,394	657,431	6,654,825	307,287	56,926	188	7,019,226
Northern Ky CAC	3,871,629	529,855	4,401,484	723,524	70,725	240	5,195,973
Pennyrile Allied	5,410,926	1,144,320	6,555,246	282,240	9,488	557	6,847,531
CAA of Southern Ky	5,599,897	733,548	6,333,445	309,010	1,391	617	6,644,463
Tri-County CAA	715,997	88,970	804,967	-	17,106	274	822,347
West Ky Allied	3,811,949	400,911	4,212,860	508,532	1,246	458	4,723,096
	<u>\$ 101,096,157</u>	<u>\$ 16,794,543</u>	<u>\$ 117,890,700</u>	<u>\$ 3,901,803</u>	<u>\$ 578,226</u>	<u>\$ 9,930</u>	<u>\$ 122,380,659</u>

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

Community Action Kentucky, Inc.
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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, 2022. 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

Note 4 – Indirect Cost Rate – The Agency has elected an indirect cost plan which allocates indirect costs based on direct charged payroll. The Agency did not elect to use the 10% de minimis indirect cost rate.

Community Action Kentucky, Inc.
Notes to the Schedule of Expenditures of Federal Awards, Continued
For the Year Ended June 30, 2022

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2022, 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, 2022**

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, 2022

Revenues	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 793,828	\$ 101,741,327	\$ 16,947,103	\$ 98,590	\$ 228,471	\$ 400,775	\$ 4,039,186	\$ 724,939	\$ -	\$ 124,974,219
Rental Income	-	-	-	-	-	-	-	-	23,160	23,160
Interest Income	-	-	-	-	-	-	-	-	22,951	22,951
Dues	-	-	-	-	-	-	-	-	41,545	41,545
Realized Gain On Inv	-	-	-	-	-	-	-	-	(6,436)	(6,436)
Unrealized Loss On Inv	-	-	-	-	-	-	-	-	(151,834)	(151,834)
Other Income	-	-	-	-	-	-	-	-	355,244	355,244
Total Revenues	793,828	101,741,327	16,947,103	98,590	228,471	400,775	4,039,186	724,939	284,630	125,258,849
Expenses										
Salaries	322,098	222,677	57,562	4,299	85,678	54,681	57,541	38,732	20,909	864,177
Fringe Benefits	166,923	113,713	31,138	2,199	43,779	30,368	29,377	22,320	408	440,225
Professional Services	-	-	-	-	-	-	-	6,869	22,008	28,877
Consultants / Contracts	-	55,815	2,710	2,433	7,185	285,500	15,864	2,497	57,553	429,557
Education	2,650	594	-	24	(103)	3,035	-	167	4,748	11,115
Travel In State	32,080	-	-	-	864	2,350	-	-	1,054	36,348
Travel Out of State	10,298	-	-	-	-	-	-	-	-	10,298
Meeting	-	-	-	-	-	450	-	-	71,835	72,285
Telephone	480	-	-	-	-	-	300	-	-	780
Postage	-	-	-	-	11	-	155	-	-	166
Office Exp & Supplies	1,849	70	-	-	-	-	-	-	580	2,499
Equipment	6,926	-	-	-	-	-	-	-	-	6,926
Dues/Fees	(1,457)	-	-	-	-	25	-	-	17,380	15,948
Pollution Insurance	-	-	-	74,120	-	-	-	-	-	74,120
Printing	552	260	-	-	-	-	-	-	50	862
Marketing/Advertising	-	498	-	-	-	-	16,478	178	827	17,981
Repairs & Maintenance	-	-	-	-	-	-	-	-	12,492	12,492
IT Repairs & Maintenance	812	196,263	52,415	14,724	68,971	13,905	386	87,236	16,468	451,180
Depreciation	-	-	-	-	-	-	-	-	138,963	138,963
Interest	-	-	-	-	-	-	-	-	352	352
Other	-	2	-	-	-	1,003	-	-	17,163	18,168
Indirect	85,584	55,278	8,735	791	22,086	10,630	17,282	12,177	24,065	236,628
Subrecipients	-	101,096,157	16,794,543	-	-	-	3,901,803	571,731	9,930	122,374,164
Total Expenses	628,795	101,741,327	16,947,103	98,590	228,471	401,947	4,039,186	741,907	416,785	125,244,111
Change in Net Assets	\$ 165,033	\$ -	\$ -	\$ -	\$ -	\$ (1,172)	\$ -	\$ (16,968)	\$ (132,155)	\$ 14,738

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

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Payments to Subrecipients

SC Subsidy (CAK records)	ARPA	\$ 27,680,641	
SC Crisis (CAK records)	ARPA	14,294,152	
Agency Fall Subsidy Benefits (CAK records)	ARPA	10,505,092	
Agency Crisis Benefits (CAK records)	Reg	31,925,680	
Agency Spring Subsidy Benefits (CAK records)	Reg	6,586,558	
Agency Spring Subsidy Benefits (CAK records)	ARPA	2,441,086	
Agency Prior Year Adjustments (CAK records)		(14,025)	
Agency Administration (CAK records)	Reg	2,864,691	
Agency Administration (CAK records)	ARPA	4,812,282	
Total Payments To Subrecipients			<u>101,096,157</u>

CAK Administration

Salaries		227,689	
Fringe Benefits		116,271	
Professional Services		73,587	
Education		594	
Telephone		5,156	
Postage		14	
Supplies		956	
Dues/Fees		368	
Insurance		4,410	
Utilities		1,643	
Repairs & Main		209,085	
Marketing		781	
Depreciation		4,616	
Total CAK Administration			<u>645,170</u>

Total Expenditures 101,741,327

Questioned Costs -

Allowable Cost		101,741,327	
Less: Amount Received From CHFS – LIHEAP		97,768,175	
Less: Accounts Receivable From Funding Sources		3,973,152	
Less: Accounts Payable To Funding Sources		170,417	
			<u>170,417</u>

Excess (Shortage) Receipts over Expenditures \$ -

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 10,763,813	\$ 7,676,973	\$ 3,086,840
Community Action Kentucky	1,176,549	645,170	531,379
Total Administrative	11,940,362	8,322,143	3,618,219
Benefits - Direct Assistance			
Direct Assistance	107,482,085	93,433,209	14,048,876
Total Benefits	107,482,085	93,433,209	14,048,876
Other Expenditures			
Prior Year Adjustments	-	(14,025)	14,025
Total Other	-	(14,025)	14,025
Total Contract	\$ 119,422,447	\$ 101,741,327	\$ 17,681,120

Community Action Kentucky, Inc.
LIHWAP Program - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Payments to Subrecipients

Water Crisis (CAK records)	CRRSA	\$	2,850,232	
Water Subsidy (CAK records)	CRRSA		5,397,846	
Water Crisis (CAK records)	ARPA		2,015,904	
Water Subsidy (CAK records)	ARPA		4,924,604	
Agency Administration (CAK records)	CRRSA		848,132	
Agency Administration (CAK records)	ARPA		757,825	
Total Payments To Subrecipients			16,794,543	

CAK Administration

			ARPA	CRRSA
Salaries			29,133	29,221
Fringe Benefits			16,624	14,918
Professional Services			624	4,894
Telephone			181	634
Postage			-	2
Supplies			31	109
Dues/Fees			13	45
Insurance			155	542
Utilities			58	202
Repairs & Main			30,686	23,755
Marketing			1	3
Depreciation			162	567
Total CAK Administration			152,560	

Total Expenditures

	17,021,995
Questioned Costs	-
Allowable Cost	17,021,995
Less: Amount Received From CHFS - LIHWAP	16,757,994
Less: Accounts Receivable From Funding Sources	291,242
Accounts Payable To Funding Sources	27,241
Excess (Shortage) Receipts over Expenditures	\$ -

Community Action, Kentucky, Inc.
CSBG Grant - CFDA # 93.569
CONTRACT #736-200001658
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Expenditures	Regular	CARES
Salaries	\$ 77,443	\$ 10,237
Fringe Benefits	39,570	5,232
Professional Services	2,971	389
Consultant/Contract	8,283	2,643
Education	(103)	-
Travel	864	-
Telephone	1,822	238
Postage	16	1
Supplies	313	41
Dues/Fees	130	17
Insurance	1,558	204
Utilities	580	76
Repairs & Main	26,633	47,461
Marketing	7	1
Depreciation	1,631	213
	<hr/>	<hr/>
Total Expenditures	161,718	66,753
Questioned Cost	<hr/> -	<hr/> -
Allowable Cost	161,718	66,753
Less: Contract Payment Received From CHFS - CSBG	126,396	3,378
Less: Accounts Receivable from Funding Sources	35,322	63,375
Plus: Accounts Payable to Funding Sources	<hr/> -	<hr/> -
Excess (Shortage) Receipts over Expenditures	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -