

Louisville Gas and Electric Company
2025 Home Energy Assistance Annual Report
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Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

1. Provide annually and Separated by Month:

	a. Total funds collected from ratepayers via a meter-charge	b. Donations collected from ratepayers for the HEA program	c. The total amount of residential customers	d. The amount of shareholder funds allocated for the program	e. The amount of HEA funds distributed to participants	f. The current balance of the HEA account ¹	g. The amount, if any, of rolled-over and unspent HEA funds account
Prior Balance						\$ 167,983	\$ 167,983
Oct-24	\$ 208,704	Not Applicable	411,746	-	\$ -	\$ 375,951	\$ 375,951
Nov-24	\$ 207,299	Not Applicable	412,779	-	\$ -	\$ 578,636	\$ 578,636
Dec-24	\$ 208,536	Not Applicable	413,276	-	\$ -	\$ 782,725	\$ 782,725
Jan-25	\$ 208,989	Not Applicable	413,963	\$ 192,600	\$ 330,417	\$ 849,366	\$ 849,366
Feb-25	\$ 209,572	Not Applicable	414,089	-	\$ 328,091	\$ 658,854	\$ 658,854
Mar-25	\$ 209,711	Not Applicable	413,604	-	\$ 324,443	\$ 540,359	\$ 540,359
Apr-25	\$ 210,349	Not Applicable	413,557	-	\$ 319,938	\$ 419,923	\$ 419,923
May-25	\$ 210,064	Not Applicable	413,896	-	\$ -	\$ 626,010	\$ 626,010
Jun-25	\$ 210,081	Not Applicable	414,019	-	\$ -	\$ 828,704	\$ 828,704
Jul-25	\$ 210,468	Not Applicable	414,164	-	\$ 329,417	\$ 703,166	\$ 703,166
Aug-25	\$ 209,760	Not Applicable	414,862	-	\$ 321,780	\$ 584,990	\$ 584,990
Sep-25	\$ 209,533	Not Applicable	414,586	-	\$ 315,102	\$ 458,119	\$ 458,119 ²
Annually	\$ 2,513,066	Not Applicable		\$ 192,600	\$ 2,269,188		

Note:

1. The current HEA account balance in column F includes monthly administration fees paid out. Administration fees paid out are not detailed in the columns above. Summing a prior period HEA account balance in column F with current period columns A and D less column E will not agree to the current period column F. The difference is the monthly administration fees paid out.
2. Balance increased due to administration fees being less than forecasted amount and under-enrollment due to CAK's new IT vendor.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

2. The total number of slots, total and by county¹:

County	Benefit Type	Total number of slots ²
Barren	Electric Only	-
	Gas Only	-
	Combination	-
Bullitt	Electric Only	20
	Gas Only	136
	Combination	59
Green	Electric Only	-
	Gas Only	1
	Combination	-
Hardin	Electric Only	1
	Gas Only	39
	Combination	3
Hart	Electric Only	-
	Gas Only	1
	Combination	-
Henry	Electric Only	1
	Gas Only	18
	Combination	1
Jefferson	Electric Only	692
	Gas Only	33
	Combination	2,154
Larue	Electric Only	-
	Gas Only	13
	Combination	-
Marion	Electric Only	-
	Gas Only	2
	Combination	-
Meade	Electric Only	7
	Gas Only	4
	Combination	5
Metcalfe	Electric Only	-
	Gas Only	2
	Combination	-
Nelson	Electric Only	-
	Gas Only	37
	Combination	-
Oldham	Electric Only	57
	Gas Only	41
	Combination	92
Shelby	Electric Only	1
	Gas Only	15
	Combination	1
Spencer	Electric Only	1
	Gas Only	1
	Combination	-
Trimble	Electric Only	1
	Gas Only	3
	Combination	-
Washington	Electric Only	-
	Gas Only	1
	Combination	-
Total	Electric Only	781
	Gas Only	347
	Combination	2,315

Note:

1. Each county's allocated slots are broken into Electric Only, Gas Only, or Combination.

2. The number of slots allocated by LG&E's HEA Exhibit A - Slot Allocation. Counties with no slots did not contribute to the HEA fund.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

	Program Participants ¹	Program Applicants ²	Denied Applicants ²
3. Total number of:	3,487	7,136	3,649

Note:

1. Count of unique customers who received HEA benefits.
2. Number provided by CAK. The number reflects customers who did not receive a benefit, including those who were denied or on a waitlist.

4. Copies of each Monthly HEA Report provided by CAK.



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

LG&E
 Attn: Gus Thomas

Amount Due	\$2,208.61
Invoice #	LGE102024-01
Invoice Date	11/15/24
Invoice Period	October 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,136.23	\$1,136.23	\$31,249.25
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$1,064.45	\$1,064.45	\$7,031.92
Total	\$80,963.71	\$2,200.68	\$2,200.68	\$78,763.03
CAA Admin	\$102,948.75	\$7.93	\$7.93	\$102,940.82
Slot Maintenance Fees @ \$25/slot	\$86,075.00	\$0.00	\$0.00	\$86,075.00
Slots Filled	3,443	-	-	3,443
Total	\$269,987.46	\$2,208.61	\$2,208.61	\$267,778.85

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

HEA Slots Report

Program Participants: 3,378
Program Applicants: 1,865
Denied Applicants:

Program Name

All

Resource Name

LG&E

Program Instance (County)

All

Agency Name

All

Agency Name	Program Name	ResourceName	Program Instance (County)	Allocated	Slots Used	Available	Withdrawn	Rejected	Approved Yesterday	Waitlist
▲ Central Kentucky Community Action Council, Inc. (CKCACI), KY	▲ KY HEA Combo (Gas and Electric)	▲ LG&E	▲ Hardin County	▲ 3	▲ None	▲ 3	▲ None	▲ None	▲ None	3
			▲ Meade County	▲ 5	▲ None	▲ 5	▲ None	▲ None	▲ None	12
	▲ KY HEA Electric	▲ LG&E	▲ Hardin County	▲ 1	▲ None	▲ 1	▲ None	▲ None	▲ None	8
			▲ Meade County	▲ 7	▲ None	▲ 7	▲ None	▲ None	▲ None	22
	▲ KY HEA Natural Gas	▲ LG&E	▲ Larue County	▲ 13	▲ 1	▲ 12	▲ None	▲ None	▲ None	2
			▲ Nelson County	▲ 4	▲ None	▲ 4	▲ None	▲ None	▲ None	2
▲ Louisville Metro Office Resilience and Community Services (RCS), KY	▲ KY HEA Combo (Gas and Electric)	▲ LG&E	▲ Jefferson County	▲ 2154	▲ 57	▲ 2097	▲ None	▲ None	▲ None	1203
	▲ KY HEA Electric	▲ LG&E	▲ Jefferson County	▲ 692	▲ 17	▲ 675	▲ None	▲ None	▲ 22	374
	▲ KY HEA Natural Gas	▲ LG&E	▲ Jefferson County	▲ 33	▲ 1	▲ 32	▲ None	▲ None	▲ None	4
▲ Multi-Purpose Community Action Agency, KY	▲ KY HEA Combo (Gas and Electric)	▲ LG&E	▲ Bullitt County	▲ 59	▲ None	▲ 59	▲ None	▲ None	▲ None	13
	▲ KY HEA Electric	▲ LG&E	▲ Bullitt County	▲ 20	▲ None	▲ 20	▲ None	▲ None	▲ None	2
			▲ Shelby County	▲ 1	▲ None	▲ 1	▲ None	▲ None	▲ None	1
	▲ KY HEA Natural Gas	▲ LG&E	▲ Bullitt County	▲ 136	▲ None	▲ 136	▲ None	▲ None	▲ None	3
▲ Tri County Community Action Agency, Inc. (TCCAA), KY	▲ KY HEA Combo (Gas and Electric)	▲ LG&E	▲ Oldham County	▲ 92	▲ None	▲ 92	▲ None	▲ None	▲ None	9
	▲ KY HEA Electric	▲ LG&E	▲ Oldham County	▲ 57	▲ None	▲ 57	▲ None	▲ None	▲ None	14
			▲ Trimble County	▲ 1	▲ None	▲ 1	▲ None	▲ None	▲ None	1
	▲ KY HEA Natural Gas	▲ LG&E	▲ Henry County	▲ 18	▲ None	▲ 18	▲ None	▲ None	▲ None	1
			▲ Oldham County	▲ 42	▲ None	▲ 42	▲ None	▲ None	▲ None	8

Enrollment Withdrawal Reason	App Count
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Community Action Kentucky, Inc
 101 Burch Court
 Frankfort, KY 40601

LG&E
 Attn: Gus Thomas

Amount Due	\$4,446.58
Invoice #	LGE112024-01
Invoice Date	12/15/24
Invoice Period	November 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,470.93	\$2,607.16	\$29,778.32
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$2,209.35	\$3,273.80	\$4,822.57
Total	\$80,963.71	\$3,680.28	\$5,880.96	\$75,082.75
CAA Admin	\$102,948.75	\$766.30	\$774.23	\$102,174.52
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$0.00	\$0.00	\$83,650.00
Slots Filled	3,346	-	-	3,346
Total	\$267,562.46	\$4,446.58	\$6,655.19	\$260,907.27

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

Agency Name	Program Name:	Vendor Name	Program Instance Location (County)	Allocated	Slots Used	Unused	HH Withdrew Count	HH Denied Count	Approved Yesterday	Waitlist Count
Central KY	KY HEA Combo (Gas & Electric)	LG&E	Hardin Co	3	None	3	None	None	None	3
Central KY	KY HEA Combo (Gas & Electric)	LG&E	Meade Co	5	None	5	None	None	2	21
Central KY	KY HEA Electric	LG&E	Hardin Co	1	None	1	None	None	None	8
Central KY	KY HEA Electric	LG&E	Meade Co	7	None	7	None	None	None	29
Central KY	KY HEA Natural Gas	LG&E	Hardin Co	39	None	39	None	None	None	3
Central KY	KY HEA Natural Gas	LG&E	Larue Co	13	None	13	None	None	None	6
Central KY	KY HEA Natural Gas	LG&E	Nelson Co	4	None	4	None	None	None	2
Lake County	KY HEA Electric	LG&E	Green County	0	None	0	None	None	None	1
Louisville	KY HEA Combo (Gas & Electric)	LG&E	Jefferson Co	2154	42	2112	None	None	148	3754
Louisville	KY HEA Electric	LG&E	Jefferson Co	692	15	677	None	None	54	1114
Louisville	KY HEA Natural Gas	LG&E	Jefferson Co	33	None	33	None	None	None	14
Multi-Purpose	KY HEA Combo (Gas & Electric)	LG&E	Bullitt County	59	None	59	None	None	1	49
Multi-Purpose	KY HEA Combo (Gas & Electric)	LG&E	Spencer Co	0	None	0	None	None	None	1
Multi-Purpose	KY HEA Electric	LG&E	Bullitt County	20	None	20	None	None	2	19
Multi-Purpose	KY HEA Electric	LG&E	Shelby County	1	None	1	None	None	None	1
Multi-Purpose	KY HEA Natural Gas	LG&E	Bullitt County	136	None	136	None	None	None	17
Tri County	KY HEA Combo (Gas & Electric)	LG&E	Oldham County	92	None	92	None	None	None	19
Tri County	KY HEA Electric	LG&E	Oldham County	57	None	57	None	None	2	28
Tri County	KY HEA Electric	LG&E	Trimble County	1	None	1	None	None	1	7
Tri County	KY HEA Natural Gas	LG&E	Henry County	18	None	18	None	None	None	1
Tri County	KY HEA Natural Gas	LG&E	Oldham County	41	None	41	None	None	None	12



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

LG&E
 Attn: Gus Thomas

Amount Due	\$4,531.13
Invoice #	LGE002025-01
Invoice Date	1/15/25
Invoice Period	December 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,586.22	\$4,193.38	\$28,192.10
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$2,213.45	\$5,487.25	\$2,609.12
Total	\$80,963.71	\$3,799.67	\$9,680.63	\$71,283.08
CAA Admin	\$102,948.75	\$731.46	\$1,505.69	\$101,443.06
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$0.00	\$0.00	\$83,650.00
Slots Filled	3,346	-	-	3,346
Total	\$267,562.46	\$4,531.13	\$11,186.32	\$256,376.14

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

Agency Name	Program Name	Resource Name	Program Instance or Organization	Allocated	Slots Used	Unused	HH Withdrawn	HH Denied Count	Approved Yesterday	Waitlist Count
Central Kentucky Community A	KY HEA Combo (Gas and Electric)	LG&E	Hardin County	3	0	3	0	0	0	6
Central Kentucky Community A	KY HEA Combo (Gas and Electric)	LG&E	Meade County	5	0	5	0	0	0	21
Central Kentucky Community A	KY HEA Electric	LG&E	Hardin County	1	0	1	0	0	0	8
Central Kentucky Community A	KY HEA Electric	LG&E	Meade County	7	0	7	0	0	0	32
Central Kentucky Community A	KY HEA Natural Gas	LG&E	Hardin County	39	0	39	0	0	0	7
Central Kentucky Community A	KY HEA Natural Gas	LG&E	Larue County	13	0	13	0	0	0	6
Central Kentucky Community A	KY HEA Natural Gas	LG&E	Nelson County	4	0	4	0	0	0	2
Lake Cumberland Community A	KY HEA Electric	LG&E	Green County	0	0	0	0	0	0	1
Louisville Metro Office Resiliency	KY HEA Combo (Gas and Electric)	LG&E	Jefferson County	2154	1693	461	0	441	0	1883
Louisville Metro Office Resiliency	KY HEA Electric	LG&E	Jefferson County	692	382	310	0	303	0	643
Louisville Metro Office Resiliency	KY HEA Natural Gas	LG&E	Jefferson County	33	1	32	0	6	0	7
Multi-Purpose Community Action	KY HEA Combo (Gas and Electric)	LG&E	Bullitt County	59	33	26	0	1	0	22
Multi-Purpose Community Action	KY HEA Combo (Gas and Electric)	LG&E	Spencer County	0	0	0	0	0	0	1
Multi-Purpose Community Action	KY HEA Electric	LG&E	Bullitt County	20	16	4	0	3	0	3
Multi-Purpose Community Action	KY HEA Electric	LG&E	Shelby County	1	0	1	0	0	0	1
Multi-Purpose Community Action	KY HEA Natural Gas	LG&E	Bullitt County	136	11	125	0	1	0	8
Tri County Community Action A	KY HEA Combo (Gas and Electric)	LG&E	Oldham County	92	0	92	0	0	0	25
Tri County Community Action A	KY HEA Electric	LG&E	Oldham County	57	0	57	0	0	0	34
Tri County Community Action A	KY HEA Electric	LG&E	Trimble County	1	0	1	0	0	0	8
Tri County Community Action A	KY HEA Natural Gas	LG&E	Henry County	18	0	18	0	0	0	1
Tri County Community Action A	KY HEA Natural Gas	LG&E	Oldham County	41	0	41	0	0	0	13



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

LG&E
 Attn: Gus Thomas

Amount Due	\$71,993.11
Invoice #	LGE012025-01
Invoice Date	2/15/25
Invoice Period	January 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,612.17	\$5,805.55	\$26,579.93
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$1,605.94	\$7,093.19	\$1,003.18
Total	\$80,963.71	\$3,218.11	\$12,898.74	\$68,064.97
CAA Admin	\$102,948.75	\$0.00	\$1,505.69	\$101,443.06
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$68,775.00	\$68,775.00	\$14,875.00
Slots Filled	3,346	2,751	2,751	595
Total	\$267,562.46	\$71,993.11	\$83,179.43	\$184,383.03

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

Agency Name	Program Name	Resource	Program Instance (County)	Allocated	Slots Used	Available	Withdrawn	Approved Yesterday	Waiting	Pending	Rejected
Central Kentucky Community Action	KY HEA Combo (Gas & Electric)	LG&E	Hardin County	3	2	1	0	0	0	0	0
Central Kentucky Community Action	KY HEA Combo (Gas & Electric)	LG&E	Meade County	5	3	2	0	0	0	0	0
Central Kentucky Community Action	KY HEA Electric	LG&E	Meade County	7	7	0	0	0	0	0	0
Central Kentucky Community Action	KY HEA Natural Gas	LG&E	Hardin County	39	7	32	0	0	0	0	1
Central Kentucky Community Action	KY HEA Natural Gas	LG&E	Larue County	13	3	10	0	0	0	0	1
Central Kentucky Community Action	KY HEA Natural Gas	LG&E	Nelson County	4	2	2	0	0	0	0	0
Louisville Metro Office Resilience	KY HEA Combo (Gas & Electric)	LG&E	Jefferson County	2,154	2,085	69	0	1	1	547	
Louisville Metro Office Resilience	KY HEA Electric	LG&E	Jefferson County	692	491	201	0	1	5	350	
Louisville Metro Office Resilience	KY HEA Natural Gas	LG&E	Jefferson County	33	1	32	0	0	0	7	
Multi-Purpose Community Action	KY HEA Combo (Gas & Electric)	LG&E	Bullitt County	59	34	25	0	1	0	2	
Multi-Purpose Community Action	KY HEA Electric	LG&E	Bullitt County	20	19	1	0	0	0	3	
Multi-Purpose Community Action	KY HEA Natural Gas	LG&E	Bullitt County	136	18	118	0	0	0	3	
Tri County Community Action Agency	KY HEA Combo (Gas & Electric)	LG&E	Oldham County	92	28	64	0	0	0	0	
Tri County Community Action Agency	KY HEA Electric	LG&E	Oldham County	57	36	21	0	0	0	1	
Tri County Community Action Agency	KY HEA Natural Gas	LG&E	Henry County	18	3	15	0	0	0	0	
Tri County Community Action Agency	KY HEA Natural Gas	LG&E	Oldham County	41	12	29	0	0	0	1	



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

LG&E
 Attn: Gus Thomas

Amount Due	\$3,763.10
Invoice #	LGE022025-01
Invoice Date	3/15/25
Invoice Period	February 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,888.36	\$7,693.91	\$24,691.57
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$1,874.74	\$8,967.93	-\$871.56
Total	\$80,963.71	\$3,763.10	\$16,661.84	\$64,301.87
CAA Admin	\$102,948.75	\$0.00	\$1,505.69	\$101,443.06
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$0.00	\$68,775.00	\$14,875.00
Slots Filled	3,346	-	2,751	595
Total	\$267,562.46	\$3,763.10	\$86,942.53	\$180,619.93

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

Row Labels	Sum of Allocated	Sum of Slots Used	Sum of Available	Sum of Waitlist	Sum of Pending	Sum of Rejected
Central Kentucky Community Action Council, Inc. (CKCACI), KY	72	26	46	68	3	1
KY HEA Combo (Gas and Electric)	8	5	3	27	2	0
Hardin County	3	2	1	2	0	0
Meade County	5	3	2	25	2	0
KY HEA Electric	8	7	1	38	1	0
Hardin County	1	0	1	8	0	0
Meade County	7	7	0	30	1	0
KY HEA Natural Gas	56	14	42	3	0	1
Hardin County	39	8	31	1	0	1
Larue County	13	4	9	2	0	0
Nelson County	4	2	2	0	0	0
Lake Cumberland Community Action Agency, Inc. (LCCAA), KY	0	0	0	1	0	0
KY HEA Electric	0	0	0	1	0	0
Green County	0	0	0	1	0	0
Louisville Metro Office Resilience and Community Services (RCS), KY	2879	820	2059	2270	78	0
KY HEA Combo (Gas and Electric)	2154	523	1631	1880	44	0
Jefferson County	2154	523	1631	1880	44	0
KY HEA Electric	692	297	395	389	34	0
Jefferson County	692	297	395	389	34	0
KY HEA Natural Gas	33	0	33	1	0	0
Jefferson County	33	0	33	1	0	0
Multi-Purpose Community Action Agency, KY	215	16	199	33	1	0
KY HEA Combo (Gas and Electric)	59	4	55	22	0	0
Bullitt County	59	4	55	21	0	0
Spencer County	0	0	0	1	0	0
KY HEA Electric	20	4	16	11	1	0
Bullitt County	20	4	16	11	1	0
KY HEA Natural Gas	136	8	128	0	0	0
Bullitt County	136	8	128	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	209	87	122	8	1	0
KY HEA Combo (Gas and Electric)	92	29	63	0	0	0
Oldham County	92	29	63	0	0	0
KY HEA Electric	58	40	18	8	0	0
Oldham County	57	40	17	0	0	0
Trimble County	1	0	1	8	0	0

KY HEA Natural Gas	59	18	41	0	1	0
Henry County	18	6	12	0	1	0
Oldham County	41	12	29	0	0	0
Grand Total	3375	949	2426	2380	83	1



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

LG&E
 Attn: Gus Thomas

Amount Due	\$10,846.75
Invoice #	LGE032025-01
Invoice Date	4/15/25
Invoice Period	March 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,885.93	\$9,579.84	\$22,805.64
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$1,710.82	\$10,678.75	-\$2,582.38
Total	\$80,963.71	\$3,596.75	\$20,258.59	\$60,705.12
CAA Admin	\$102,948.75	\$0.00	\$1,505.69	\$101,443.06
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$7,250.00	\$76,025.00	\$7,625.00
Slots Filled	3,346	290	3,041	305
Total	\$267,562.46	\$10,846.75	\$97,789.28	\$169,773.18

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

Tenantname	LocationName	Sum of Maximum Enrollment	Sum of Enrolled	Sum of Pending	Sum of Rejected	Program Type
Central Kentucky Community Action Council, Inc. (CKCACI), KY	Hardin County	3	3	0	0	HEAC
	Hardin County	1	0	0	0	HEAE
	Hardin County	39	8	0	1	HEAG
	Larue County	13	4	2	0	HEAG
	Marion	2				HEAG
	Meade County	5	3	2	0	HEAC
	Meade County	7	7	0	0	HEAE
	Meade County	4				HEAG
	Nelson County	37	2	0	0	HEAG
	Washington	1	0	0	0	HEAG
Lake Cumberland Cc	Green County	0	0	0	0	HEAE
Louisville Metro	Jefferson County	2154	2163	9	526	HEAC
Office Resilience	Jefferson County	692	684	17	377	HEAE
and Community	Jefferson County	33	1	0	9	HEAG
Multi-Purpose Community Action Agency, KY	Bullitt County	59	39	19	1	HEAC
	Bullitt County	20	20	1	3	HEAE
	Bullitt County	136	18	0	3	HEAG
	Shelby County	1				HEAC
	Shelby County	1				HEAE
	Shelby County	15				HEAG
	Spencer County	1	0	0	0	HEAE
	Spencer County	1				HEAG
Tri County	Henry County	18	8	0	0	HEAG
	Henry County	1				HEAC
	Henry County	1				HEAE
	Oldham County	92	29	0	0	HEAC
	Oldham County	57	40	0	0	HEAE
	Oldham County	41	12	0	1	HEAG
	Trimble County	3				HEAG
	Trimble County	1	0	0	0	HEAE
Southern LC-CAA	Hart	1				HEAG
	Metcalfe	2				HEAG
	Green	1				HEAG
		3443	3041	50	921	



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

LG&E
 Attn: Gus Thomas

Amount Due	\$3,977.43
Invoice #	LGE042025-01
Invoice Date	5/15/25
Invoice Period	April 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,764.42	\$11,344.26	\$21,041.22
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$2,213.01	\$12,891.76	-\$4,795.39
Total	\$80,963.71	\$3,977.43	\$24,236.02	\$56,727.69
CAA Admin	\$102,948.75	\$0.00	\$1,505.69	\$101,443.06
Slot Maintenance Fees @ \$25/slot	\$83,650.00	\$0.00	\$76,025.00	\$7,625.00
Slots Filled	3,346	-	3,041	305
Total	\$267,562.46	\$3,977.43	\$101,766.71	\$165,795.75

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

LGE April 2025	Allocated	Used	waitlist	rejected	removed		
Central Kentucky Communi	112	24	52	1	4		
Hardin County	43	8	2	1	3	Total Applications	5273
HEAC	3	3	2	0	0	Total Participants	3217
HEAE	1	0	0	0	0	Total Rejected	939
HEAG	39	5	0	1	3	Total removed	207
Larue County	13	4	0	0	0		
HEAG	13	4	0	0	0		
Meade County	12	10	50	0	1		
HEAC	5	3	19	0	0		
HEAE	7	7	31	0	1		
Nelson County	44	2	0	0	0		
HEAG	44	2	0	0	0		
Lake Cumberland Commun	0	0	0	0	0		
Green County	0	0	0	0	0		
HEAE	0	0	0	0	0		
Louisville Metro Office Resi	2883	2822	1057	929	196		
Jefferson County	2883	2822	1057	929	196		
HEAC	2154	2144	938	538	154		
HEAE	692	677	119	382	42		
HEAG	37	1	0	9	0		
Multi-Purpose Community /	234	75	8	8	6		
Bullitt County	234	75	8	8	6		
HEAC	60	38	0	1	3		
HEAE	22	19	8	4	2		
HEAG	152	18	0	3	1		
Spencer County	0	0	0	0	0		
HEAC	0	0	0	0	0		
Tri County Community Acti	214	89	0	1	1		
Henry County	18	8	0	0	0		
HEAG	18	8	0	0	0		
Oldham County	192	81	0	1	1		
HEAC	92	29	0	0	0		
HEAE	59	40	0	0	1		
HEAG	41	12	0	1	0		
Trimble County	4	0	0	0	0		
HEAE	1	0	0	0	0		
HEAG	3	0	0	0	0		
Grand Total	3443	3010	1117	939	207		



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

LG&E
 Attn: Gus Thomas

Amount Due	\$7,386.59
Invoice #	LGE052025-01
Invoice Date	6/15/25
Invoice Period	May 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$2,345.00	\$13,689.26	\$18,696.22
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$0.00	\$36,433.67
Other Expenses	\$8,096.37	\$2,073.47	\$14,965.23	-\$6,868.86
Total	\$80,963.71	\$4,418.47	\$28,654.49	\$52,309.22
CAA Admin	\$102,948.75	\$2,968.12	\$4,473.81	\$98,474.94
Slot Maintenance Fees @ \$25/slot	\$86,075.00	\$0.00	\$76,025.00	\$10,050.00
Slots Filled	3,443	-	3,041	402
Total	\$269,987.46	\$7,386.59	\$109,153.30	\$160,834.16

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

Tenantname	UtilCo	Program Type	Program Instance	LocationName	Maximum Enrollment	Slots Remaining	Enrolled & Pending	Enrolled	Pending	Waitlist Valid	Invalid	Rejected	Enroll End Confirmed	Enroll End Not	Withdrawn	Look at These
Central Kentucky Community	LGE	HEAC	368	Hardin County	3	0	3	3	0	2	0	0	0	0	0	0
Central Kentucky Community	LGE	HEAC	369	Meade County	5	0	5	3	2	19	0	0	0	0	0	10
Central Kentucky Community	LGE	HEAE	366	Hardin County	1	0	0	0	0	0	0	0	0	0	0	8
Central Kentucky Community	LGE	HEAE	367	Meade County	7	0	7	7	0	31	0	0	1	0	0	1
Central Kentucky Community	LGE	HEAG	370	Hardin County	39	34	5	5	0	0	0	1	3	0	0	1
Central Kentucky Community	LGE	HEAG	371	Larue County	13	7	6	4	2	0	0	0	0	0	0	2
Central Kentucky Community	LGE	HEAG	374	Nelson County	4	2	2	2	0	0	0	0	0	0	0	0
Lake Cumberland Community	LGE	HEAE	324	Green County	0	0	0	0	0	0	0	0	0	0	0	1
Louisville Metro Office Resil	LGE	HEAC	320	Jefferson County	2282	3	2279	2112	167	762	0	543	199	0	0	1006
Louisville Metro Office Resil	LGE	HEAE	319	Jefferson County	704	0	704	660	44	82	0	383	66	0	0	392
Louisville Metro Office Resil	LGE	HEAG	321	Jefferson County	1	0	1	1	0	0	0	9	0	0	0	4
Multi-Purpose Community A	LGE	HEAC	224	Bullitt County	56	1	55	37	18	0	0	1	4	0	0	4
Multi-Purpose Community A	LGE	HEAC	226	Spencer County	0	0	0	0	0	0	0	0	0	0	0	1
Multi-Purpose Community A	LGE	HEAE	221	Bullitt County	28	0	28	19	9	0	0	4	2	0	0	1
Multi-Purpose Community A	LGE	HEAG	227	Bullitt County	18	0	18	18	0	0	0	3	1	0	0	1
Tri County Community Action	LGE	HEAC	159	Oldham County	29	0	29	29	0	0	0	0	0	0	0	0
Tri County Community Action	LGE	HEAE	156	Oldham County	40	1	39	39	0	0	0	0	2	0	0	0
Tri County Community Action	LGE	HEAE	157	Trimble County	0	0	0	0	0	0	0	0	0	0	0	8
Tri County Community Action	LGE	HEAG	161	Henry County	8	1	7	7	0	0	0	0	1	0	0	0
Tri County Community Action	LGE	HEAG	162	Oldham County	12	0	12	12	0	0	0	1	0	0	0	0



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

LG&E
 Attn: Gus Thomas

Amount Due	\$6,589.60
Invoice #	LGE062025-01
Invoice Date	7/15/25
Invoice Period	June 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,653.33	\$15,342.59	\$17,042.89
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$2,672.23	\$2,672.23	\$33,761.44
Other Expenses	\$8,096.37	\$1,360.59	\$16,325.82	-\$8,229.45
Total	\$80,963.71	\$5,686.15	\$34,340.64	\$46,623.07
CAA Admin	\$102,948.75	\$903.45	\$5,377.26	\$97,571.49
Slot Maintenance Fees @ \$25/slot	\$86,075.00	\$0.00	\$76,025.00	\$10,050.00
Slots Filled	3,443	-	3,041	402
Total	\$269,987.46	\$6,589.60	\$115,742.90	\$154,244.56

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

HEA Daily KY HEA Slots Report
 from EmpowOR run date: 07/01/2025



Agency	Agency Name (Utility)	Program Name	Program Instance (County)	Allocated	Slots Available	Pending	Slots Used	Waitlist (valid count)	Errors	Rejected by Utility	Not Ended (confirmed)	Withdrawn
Central Kentucky Community Action Council	LGE	HEAC	Hardin County	5	0	2	3	0	0	0	0	0
Central Kentucky Community Action Council	LGE	HEAC	Meade County	24	0	21	3	0	10	0	0	0
Central Kentucky Community Action Council	LGE	HEAE	Hardin County	0	0	0	0	0	8	0	0	0
Central Kentucky Community Action Council	LGE	HEAE	Meade County	38	0	31	7	0	1	0	1	0
Central Kentucky Community Action Council	LGE	HEAG	Hardin County	5	0	0	5	0	1	1	3	0
Central Kentucky Community Action Council	LGE	HEAG	Larue County	4	-2	2	4	0	2	0	0	0
Central Kentucky Community Action Council	LGE	HEAG	Nelson County	2	0	0	2	0	0	0	0	0
Lake Cumberland Community Action Agency	LGE	HEAE	Green County	0	0	0	0	0	1	0	0	0
Louisville Metro Office Resilience and Community Development	LGE	HEAC	Jefferson County	2282	0	190	2092	739	1006	543	219	0
Louisville Metro Office Resilience and Community Development	LGE	HEAE	Jefferson County	704	1	53	650	72	392	383	77	0
Louisville Metro Office Resilience and Community Development	LGE	HEAG	Jefferson County	1	0	0	1	0	4	9	0	0
Multi-Purpose Community Action Agency, Inc.	LGE	HEAC	Bullitt County	56	2	18	36	0	4	1	4	0
Multi-Purpose Community Action Agency, Inc.	LGE	HEAC	Spencer County	0	0	0	0	0	1	0	0	0
Multi-Purpose Community Action Agency, Inc.	LGE	HEAE	Bullitt County	28	1	9	18	0	1	4	3	0
Multi-Purpose Community Action Agency, Inc.	LGE	HEAG	Bullitt County	18	0	0	18	0	1	3	1	0
Tri County Community Action Agency, Inc.	LGE	HEAC	Oldham County	29	1	0	28	0	0	0	1	0
Tri County Community Action Agency, Inc.	LGE	HEAE	Oldham County	40	1	0	39	0	0	0	2	0
Tri County Community Action Agency, Inc.	LGE	HEAE	Trimble County	0	0	0	0	0	8	0	0	0
Tri County Community Action Agency, Inc.	LGE	HEAG	Henry County	8	1	0	7	0	0	0	1	0
Tri County Community Action Agency, Inc.	LGE	HEAG	Oldham County	12	0	0	12	0	0	1	0	0

Note Report may contain data omissions or inconsistencies that could lead to incorrect conclusions



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

LG&E
 Attn: Gus Thomas

Amount Due	\$6,156.40
Invoice #	LGE072025-01
Invoice Date	8/15/25
Invoice Period	July 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,770.95	\$17,113.54	\$15,271.94
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$2,672.23	\$33,761.44
Other Expenses	\$8,096.37	\$1,860.21	\$18,186.03	-\$10,089.66
Total	\$80,963.71	\$3,631.16	\$37,971.80	\$42,991.91
CAA Admin	\$105,573.75	\$2,525.24	\$7,902.50	\$97,671.25
Slot Maintenance Fees @ \$25/slot	\$111,450.00	\$0.00	\$76,025.00	\$35,425.00
Slots Filled	4,458	-	3,041	1,417
Total	\$297,987.46	\$6,156.40	\$121,899.30	\$176,088.16

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

LG&E Daily KY HEA Slots Report
Data from EmpowOR run date: 07/01/2025



Number of Slots Available 3256
Total Number of Participants 3553
Total Number of Rejects 945
Total Number of Removals 312

July
Available Slots 341
July added of Participants 254
July Removals 62

Agency	Resource Name	Program	Nar	Program Instance (Cour	Allocated	Slots Availab	Pending	Slots Used	Waitlist (valic	Errors	Rejected by I	Enrollment E	Withdrawn
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC	Hardin County		5	0	2	3	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC	Meade County		24	0	21	3	0	10	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE	Hardin County		0	0	0	0	0	8	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE	Meade County		38	0	31	7	0	1	0	1	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Hardin County		5	0	0	5	0	1	1	3	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Larue County		4	-2	2	4	0	2	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Nelson County		2	0	0	2	0	0	0	0	0
Lake Cumberland Community Action Agency, Inc. (LCCAA), KY	LGE	HEAE	Green County		0	0	0	0	0	1	0	0	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAC	Jefferson County		2282	0	190	2092	739	1006	543	219	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAE	Jefferson County		704	1	53	650	72	392	383	77	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAG	Jefferson County		1	0	0	1	0	4	9	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC	Bullitt County		56	2	18	36	0	4	1	4	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC	Spencer County		0	0	0	0	0	1	0	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAE	Bullitt County		28	1	9	18	0	1	4	3	0
Multi-Purpose Community Action Agency, KY	LGE	HEAG	Bullitt County		18	0	0	18	0	1	3	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAC	Oldham County		29	1	0	28	0	0	0	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE	Oldham County		40	1	0	39	0	0	0	2	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE	Trimble County		0	0	0	0	0	8	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG	Henry County		8	1	0	7	0	0	0	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG	Oldham County		12	0	0	12	0	0	1	0	0

*Please note Report may contain data omissions or inconsistencies that could lead to incorrect conclusions

Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC	Hardin County		5	0	2	3	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC	Meade County		24	1	21	2	0	10	0	1	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE	Hardin County		0	0	0	0	0	8	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE	Meade County		38	0	31	7	0	2	0	1	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Hardin County		5	0	0	5	0	1	1	3	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Larue County		4	-2	2	4	0	2	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG	Nelson County		2	0	0	2	0	0	0	0	0
Lake Cumberland Community Action Agency, Inc. (LCCAA), KY	LGE	HEAE	Green County		0	0	0	0	0	1	0	0	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAC	Jefferson County		3162	246	654	2262	0	1020	600	266	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAE	Jefferson County		839	92	17	730	0	396	397	90	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAG	Jefferson County		1	0	0	1	0	4	9	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC	Bullitt County		56	3	18	35	0	6	1	5	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC	Spencer County		0	0	0	0	0	1	0	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAE	Bullitt County		28	3	1	24	0	1	6	3	0
Multi-Purpose Community Action Agency, KY	LGE	HEAG	Bullitt County		18	0	0	18	0	1	3	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAC	Oldham County		29	1	0	28	0	0	0	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE	Oldham County		40	1	0	39	0	0	0	2	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE	Trimble County		0	0	0	0	0	8	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG	Henry County		8	1	0	7	0	0	0	1	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG	Oldham County		12	0	0	12	0	0	1	0	0

July Usage

Agency	Resource Name	Program	Nar	Program Instance	Cour	Allocated	Slots Availab	Pending	Slots Used	Waitlist (valic	Errors	Rejected by I	Enrollment E	Withdrawn
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC		Hardin County		0	0	0	0	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAC		Meade County		0	1	0	-1	0	0	0	1	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE		Hardin County		0	0	0	0	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAE		Meade County		0	0	0	0	0	1	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG		Hardin County		0	0	0	0	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG		Larue County		0	0	0	0	0	0	0	0	0
Central Kentucky Community Action Council, Inc. (CKCACI), KY	LGE	HEAG		Nelson County		0	0	0	0	0	0	0	0	0
Lake Cumberland Community Action Agency, Inc. (LCCAA), KY	LGE	HEAE		Green County		0	0	0	0	0	0	0	0	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAC		Jefferson County		880	246	464	170	-739	14	57	47	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAE		Jefferson County		135	91	-36	80	-72	4	14	13	0
Louisville Metro Office Resilience and Community Services (RCS), KY	LGE	HEAG		Jefferson County		0	0	0	0	0	0	0	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC		Bullitt County		0	1	0	-1	0	2	0	1	0
Multi-Purpose Community Action Agency, KY	LGE	HEAC		Spencer County		0	0	0	0	0	0	0	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAE		Bullitt County		0	2	-8	6	0	0	2	0	0
Multi-Purpose Community Action Agency, KY	LGE	HEAG		Bullitt County		0	0	0	0	0	0	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAC		Oldham County		0	0	0	0	0	0	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE		Oldham County		0	0	0	0	0	0	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAE		Trimble County		0	0	0	0	0	0	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG		Henry County		0	0	0	0	0	0	0	0	0
Tri County Community Action Agency, Inc. (TCCAA), KY	LGE	HEAG		Oldham County		0	0	0	0	0	0	0	0	0



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

LG&E
 Attn: Gus Thomas

Amount Due	\$21,301.53
Invoice #	LGE082025-01
Invoice Date	9/15/25
Invoice Period	August 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,683.03	\$18,796.57	\$13,588.91
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$2,672.23	\$33,761.44
Other Expenses	\$20,096.37	\$1,518.50	\$19,704.53	\$391.84
Total	\$92,963.71	\$3,201.53	\$41,173.33	\$51,790.38
CAA Admin	\$105,573.75	\$0.00	\$7,902.50	\$97,671.25
Slot Maintenance Fees @ \$25/slot	\$111,450.00	\$18,100.00	\$94,125.00	\$17,325.00
Slots Filled	4,458	724	3,765	693
Total	\$309,987.46	\$21,301.53	\$143,200.83	\$166,786.63

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

LG&E KY HEA Slots Report August 2025

Agency	Resource Name	Program Name	Program Instance (County)	Allocated	Slots Available	Pending	Slots Used	Waitlist (valid count)	Errors	Rejected by Utility	Enrollment Ended	Withdrawn
Central Kentucky Community Action	LGE	HEAC	Hardin County	5	0	2	3	0	0	0	0	0
Central Kentucky Community Action	LGE	HEAC	Meade County	24	2	21	1	0	10	0	2	0
Central Kentucky Community Action	LGE	HEAE	Hardin County	0	0	0	0	0	8	0	0	0
Central Kentucky Community Action	LGE	HEAE	Meade County	38	1	30	7	0	3	0	1	0
Central Kentucky Community Action	LGE	HEAG	Hardin County	5	1	0	4	0	1	1	4	0
Central Kentucky Community Action	LGE	HEAG	Larue County	4	-2	2	4	0	2	0	0	0
Central Kentucky Community Action	LGE	HEAG	Nelson County	2	0	0	2	0	0	0	0	0
Lake Cumberland Community Action	LGE	HEAE	Green County	0	0	0	0	0	1	0	0	0
Louisville Metro Office Resilience and	LGE	HEAC	Jefferson County	3162	303	653	2206	0	1138	600	322	0
Louisville Metro Office Resilience and	LGE	HEAE	Jefferson County	839	110	17	712	0	465	397	108	0
Louisville Metro Office Resilience and	LGE	HEAG	Jefferson County	1	0	0	1	0	5	9	0	0
Multi-Purpose Community Action Agency,	LGE	HEAC	Bullitt County	56	4	17	35	0	8	1	6	0
Multi-Purpose Community Action Agency,	LGE	HEAC	Spencer County	0	0	0	0	0	1	0	0	0
Multi-Purpose Community Action Agency,	LGE	HEAE	Bullitt County	28	4	1	23	0	1	6	4	0
Multi-Purpose Community Action Agency,	LGE	HEAG	Bullitt County	18	1	0	17	0	1	3	2	0
Tri County Community Action Agency,	LGE	HEAC	Oldham County	29	1	0	28	0	0	0	1	0
Tri County Community Action Agency,	LGE	HEAE	Oldham County	40	2	0	38	0	0	0	3	0
Tri County Community Action Agency,	LGE	HEAE	Trimble County	0	0	0	0	0	8	0	0	0
Tri County Community Action Agency,	LGE	HEAG	Henry County	8	2	0	6	0	0	0	2	0
Tri County Community Action Agency,	LGE	HEAG	Oldham County	12	2	0	10	0	0	1	2	0

743
3097
0



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

LG&E
 Attn: Gus Thomas

Amount Due	\$3,592.51
Invoice #	LGE092025-01
Invoice Date	10/15/25
Invoice Period	September 2025

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$32,385.48	\$1,908.46	\$20,705.03	\$11,680.45
Legal	\$4,048.19	\$0.00	\$0.00	\$4,048.19
IT R&M	\$36,433.67	\$0.00	\$2,672.23	\$33,761.44
Other Expenses	\$20,096.37	\$1,482.49	\$21,187.02	-\$1,090.65
Total	\$92,963.71	\$3,390.95	\$44,564.28	\$48,399.43
CAA Admin	\$105,573.75	\$201.56	\$8,104.06	\$97,469.69
Slot Maintenance Fees @ \$25/slot	\$111,450.00	\$0.00	\$94,125.00	\$17,325.00
Slots Filled	4,458	-	3,765	693
Total	\$309,987.46	\$3,592.51	\$146,793.34	\$163,194.12

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

Row Labels	Sum of Allocated	Sum of Slots Used	Sum of Pending	Sum of Slots Available
Central Kentucky Community Action Council, Inc. (CKCACI), KY	78	21	54	3
HEAC	29	4	23	2
Hardin County	5	3	2	0
Meade County	24	1	21	2
HEAE	38	7	29	2
Hardin County	0	0	0	0
Meade County	38	7	29	2
HEAG	11	10	2	-1
Hardin County	5	4	0	1
Larue County	4	4	2	-2
Nelson County	2	2	0	0
Lake Cumberland Community Action Agency, Inc. (LCCAA), KY	0	0	0	0
HEAE	0	0	0	0
Green County	0	0	0	0
Louisville Metro Office Resilience and Community Services (RCS), KY	4002	2873	669	460
HEAC	3162	2166	652	344
Jefferson County	3162	2166	652	344
HEAE	839	706	17	116
Jefferson County	839	706	17	116
HEAG	1	1	0	0
Jefferson County	1	1	0	0
Multi-Purpose Community Action Agency, KY	102	74	18	10
HEAC	56	35	17	4
Bullitt County	56	35	17	4
Spencer County	0	0	0	0
HEAE	28	22	1	5
Bullitt County	28	22	1	5
HEAG	18	17	0	1
Bullitt County	18	17	0	1
Tri County Community Action Agency, Inc. (TCCAA), KY	89	82	0	7
HEAC	29	28	0	1
Oldham County	29	28	0	1
HEAE	40	38	0	2
Oldham County	40	38	0	2
Trimble County	0	0	0	0
HEAG	20	16	0	4
Henry County	8	6	0	2
Oldham County	12	10	0	2
Grand Total	4271	3050	741	480

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

2024 – 2025 LG&E Home Energy Assistance Program Meetings and Discussions

Date: August 21, 2024

Method: Email with CAK

Topic: Provided Exhibit A for HEA program funding for 2024-2025 program year

Program Changes: None

Date: September 25, 2024

Method: Email with CAK

Topics: CAK provided the proposed budget for 2024-2025 program year

Program Changes: None

Date: January 8, 2025

Method: Email with CAK

Topics: File Transfer

Program Changes: CAK notified LG&E that files did not seem to be transferred correctly from their new system. Enrollment counts were verified.

Date: February 27, 2025

Method: Email with CAK

Topics: File Transfer

Program Changes: CAK requested LG&E to verify enrollment counts received from file transfer.

Date: June 2, 2025

Method: Email with CAK

Topics: Slot reallocation

Program Changes: CAK notified LG&E that slots need to be converted between gas only to electric only or combo slots to provide the maximum benefits for applications received.

Date: July 23, 2025

Method: Email with CAK

Topics: Slot reallocation

Program Changes: CAK notified LG&E that slots may not be used completely due to decreased applications.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

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

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-24	\$ 117.72	\$ 80.98		631	16,041	3,101	15,219	3,003
Nov-24	\$ 95.72	\$ 80.00		605	9,254	2,330	9,234	2,296
Dec-24	\$ 155.42	\$ 133.02		1,054	11,120	1,700	11,020	1,672
Jan-25	\$ 211.35	\$ 170.92		1,412	16,588	1,392	15,784	1,321
Feb-25	\$ 190.26	\$ 165.89		1,381	15,674	2,323	15,650	2,298
Mar-25	\$ 176.57	\$ 135.72		1,111	17,762	4,156	16,741	4,033
Apr-25	\$ 138.86	\$ 93.43		719	16,128	2,691	15,784	2,621
May-25	\$ 110.82	\$ 82.67		632	12,828	2,876	12,784	2,814
Jun-25	\$ 115.68	\$ 92.78		709	11,333	2,179	11,319	2,134
Jul-25	\$ 143.92	\$ 120.53		960	14,401	2,114	13,585	2,028
Aug-25	\$ 148.38	\$ 119.70		969	15,382	3,428	15,378	3,309
Sep-25	\$ 127.68	\$ 96.69		766	16,210	3,551	15,918	3,465
Annually	\$ 144.93	\$ 114.35		912	172,721	31,841	43,518	17,957

Gas Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-24	\$ 50.34	\$ 32.19		11	773	17	620	17
Nov-24	\$ 49.08	\$ 51.93		23	215	24	215	24
Dec-24	\$ 94.52	\$ 90.92		68	883	150	878	150
Jan-25	\$ 141.57	\$ 129.91		108	2,090	21	2,025	21
Feb-25	\$ 135.53	\$ 129.82		116	2,276	41	2,273	41
Mar-25	\$ 127.40	\$ 109.82		89	2,752	196	2,635	196
Apr-25	\$ 109.95	\$ 73.55		45	1,730	97	1,684	96
May-25	\$ 63.48	\$ 44.26		22	1,914	60	1,895	60
Jun-25	\$ 50.04	\$ 38.26		13	881	221	866	220
Jul-25	\$ 46.30	\$ 32.34		9	608	151	557	151
Aug-25	\$ 42.60	\$ 33.83		8	234	99	234	99
Sep-25	\$ 43.53	\$ 34.82		9	577	54	560	54
Annually	\$ 79.91	\$ 67.09		44	14,933	1,131	5,573	1,003

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

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

Electric/Gas Combo	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
				Electric kWh	Gas CCF				
Oct-24	\$ 184.07	\$ 132.02		796	14	50,886	8,485	46,525	8,175
Nov-24	\$ 151.07	\$ 135.80		610	27	31,781	6,731	31,714	6,614
Dec-24	\$ 230.53	\$ 205.17		771	87	38,801	5,207	38,162	5,141
Jan-25	\$ 298.10	\$ 251.43		887	125	48,397	3,614	45,961	3,446
Feb-25	\$ 249.90	\$ 235.44		804	125	43,647	5,452	43,539	5,372
Mar-25	\$ 245.70	\$ 202.77		724	93	48,322	9,154	45,793	8,922
Apr-25	\$ 214.28	\$ 152.07		628	46	48,789	8,395	46,395	8,168
May-25	\$ 166.91	\$ 133.18		705	22	39,088	8,268	38,997	8,099
Jun-25	\$ 179.17	\$ 154.99		928	14	38,179	6,058	38,045	5,956
Jul-25	\$ 241.01	\$ 214.93		1,503	11	46,100	5,821	41,911	5,621
Aug-25	\$ 245.17	\$ 212.61		1,515	10	40,805	8,155	40,759	7,967
Sep-25	\$ 207.13	\$ 168.31		1,101	11	48,161	8,116	45,571	7,942
Annually	\$ 218.86	\$ 183.30		914	49	522,956	83,456	103,644	42,174

Notes:

1. The total monthly amount billed for a customer was used to calculate the averages. If a residential customer's account includes a GS service for a detached garage and/or an outdoor light, the charges for the GS service and/or outdoor light will be included in the total amount billed. The total amount billed is either the budget amount, if the customer participates in the Company's budget payment plan, or the sum of many items including current charges, arrearages, overpayments, late payment charges, and installment plan agreement.

2. The current monthly amount billed for a customer was used to calculate the averages. The current amount billed includes all charges for customers on:

Electric Tariff Sheet No. 5 Residential Service

Electric Tariff Sheet No. 6 Residential Time-of-Day Energy Service

Electric Tariff Sheet No. 7 Residential Time-of-Day Demand Service

Gas Tariff Sheet No. 5 Residential Gas Service.

3. Average monthly payments below. The break out by service type (electric only, gas only, combination electric and gas) is not available

Oct-24	\$ 200.90
Nov-24	\$ 167.83
Dec-24	\$ 181.20
Jan-25	\$ 245.43
Feb-25	\$ 282.25
Mar-25	\$ 268.32
Apr-25	\$ 229.96
May-25	\$ 190.74
Jun-25	\$ 171.88
Jul-25	\$ 199.83
Aug-25	\$ 241.55
Sep-25	\$ 231.48
Annually	\$ 218.68

Louisville Gas and Electric Company
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7. The information set forth in Item 6 for HEA program participants, annually and by month:

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-24	\$ 220.43	\$ 93.43		749	397	55	366	52
Nov-24	\$ 196.64	\$ 93.06		727	219	52	219	51
Dec-24	\$ 310.33	\$ 141.56		1,134	246	41	244	41
Jan-25	\$ 409.64	\$ 174.88		1,455	417	21	392	21
Feb-25	\$ 258.06	\$ 176.22		1,481	291	33	291	32
Mar-25	\$ 282.63	\$ 148.79		1,234	377	67	349	64
Apr-25	\$ 237.12	\$ 105.75		831	312	40	300	38
May-25	\$ 165.67	\$ 93.93		737	204	38	204	37
Jun-25	\$ 168.80	\$ 101.15		787	262	43	262	41
Jul-25	\$ 188.19	\$ 124.74		1,002	374	58	354	53
Aug-25	\$ 176.58	\$ 124.75		1,018	199	35	198	34
Sep-25	\$ 126.25	\$ 105.62		851	201	26	198	26
Annually	\$ 230.93	\$ 124.13		1,005	3,499	509	695	289

Gas Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-24	\$ 97.82	\$ 32.19		11	7	1	4	1
Nov-24	\$ 106.97	\$ 49.37		20	5	-	5	-
Dec-24	\$ 180.21	\$ 87.49		65	11	2	11	2
Jan-25	\$ 220.13	\$ 115.45		96	10	-	10	-
Feb-25	\$ 170.09	\$ 110.94		96	10	-	10	-
Mar-25	\$ 160.96	\$ 101.75		78	9	-	9	-
Apr-25	\$ 73.24	\$ 64.38		37	6	1	5	1
May-25	\$ 29.69	\$ 39.05		17	5	-	5	-
Jun-25	\$ 40.66	\$ 35.49		10	5	2	5	2
Jul-25	\$ 72.60	\$ 29.81		6	7	2	6	2
Aug-25	\$ 87.00	\$ 32.14		6	5	3	5	3
Sep-25	\$ 100.71	\$ 31.81		6	8	-	8	-
Annually	\$ 112.65	\$ 61.69		38	88	11	29	9

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

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

Electric/Gas Combo					d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³		Electric kWh	Gas CCF				
Oct-24	\$ 364.38	\$ 138.63			870	13	1,733	284	1,514	274
Nov-24	\$ 254.55	\$ 136.40			647	26	962	318	959	305
Dec-24	\$ 433.44	\$ 200.17			789	76	931	151	917	147
Jan-25	\$ 617.04	\$ 245.83			898	116	1,472	76	1,416	74
Feb-25	\$ 326.22	\$ 244.92			872	131	997	116	994	114
Mar-25	\$ 386.68	\$ 219.87			801	105	1,161	227	1,105	218
Apr-25	\$ 314.46	\$ 161.69			658	49	1,213	191	1,124	185
May-25	\$ 227.10	\$ 137.41			702	27	597	138	596	135
Jun-25	\$ 237.37	\$ 150.66			875	16	1,023	159	1,019	155
Jul-25	\$ 324.09	\$ 208.01			1,439	12	1,594	218	1,393	209
Aug-25	\$ 305.27	\$ 216.60			1,547	11	744	137	743	133
Sep-25	\$ 250.85	\$ 179.97			1,209	11	936	136	853	1,115
Annually	\$ 339.21	\$ 186.93			933	51	13,363	2,151	2,301	

Notes:

1. The total monthly amount billed for a customer was used to calculate the averages. If a residential customer's account includes a GS service for a detached garage and/or an outdoor light, the charges for the GS service and/or outdoor light will be included in the total amount billed. The total amount billed is either the budget amount, if the customer participates in the Company's budget payment plan, or the sum of many items including current charges, arrearages, overpayments, late payment charges, and installment plan agreement.

2. The current monthly amount billed for a customer was used to calculate the averages. The current amount billed includes all charges for customers on:

Electric Tariff Sheet No. 5 Residential Service

Electric Tariff Sheet No. 6 Residential Time-of-Day Energy Service

Electric Tariff Sheet No. 7 Residential Time-of-Day Demand Service

Gas Tariff Sheet No. 5 Residential Gas Service.

3. Average monthly payments below. The break out by service type (electric only, gas only, combination electric and gas) is not available

Oct-24	\$ 160.76
Nov-24	\$ 144.12
Dec-24	\$ 136.35
Jan-25	\$ 132.09
Feb-25	\$ 151.58
Mar-25	\$ 138.40
Apr-25	\$ 131.27
May-25	\$ 130.52
Jun-25	\$ 138.34
Jul-25	\$ 123.87
Aug-25	\$ 115.38
Sep-25	\$ 123.05
Annually	\$ 134.81

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

The average monthly benefit provided to participants through the
program¹

8.

	Electric Only		Gas Only		Combo	
Oct-24	\$	-	\$	-	\$	-
Nov-24	\$	-	\$	-	\$	-
Dec-24	\$	-	\$	-	\$	-
Jan-25	\$	73.00	\$	75.00	\$	125.00
Feb-25	\$	73.00	\$	75.00	\$	125.00
Mar-25	\$	73.00	\$	75.00	\$	125.00
Apr-25	\$	73.00	\$	75.00	\$	125.00
May-25	\$	-	\$	-	\$	-
Jun-25	\$	-	\$	-	\$	-
Jul-25	\$	73.00	\$	-	\$	125.00
Aug-25	\$	73.00	\$	-	\$	125.00
Sep-25	\$	73.00	\$	-	\$	125.00
Annually	\$	511.00	\$	300.00	\$	875.00

Note:

1. Program is for seven months of the year for electric only and combo customers and 4 months for gas only.

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

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

***FINANCIAL AND COMPLIANCE AUDIT
JUNE 30, 2025***

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2025

Community Action Kentucky, Inc.
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June 30, 2025

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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, 2025, 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, 2025, 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. 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 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.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Supplementary Information

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

To the Board of Directors
Community Action Kentucky, Inc.
February 12, 2026
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accordance with auditing standards generally accepted in the United States of America. 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 February 12, 2026, 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 solely 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
February 12, 2026

Community Action Kentucky, Inc.
Statement of Financial Position
June 30, 2025

Assets

Current Assets

Cash & Cash Equivalents	\$ 364,318
Accounts Receivable - General	3,834
Accounts Receivable - Funding Sources	5,375,524
Accounts Receivable - Subrecipients	52,030
Unbilled Grant Receivable	30,479
Prepaid Expenses	48,324
Total Current Assets	5,874,509

Other Assets

Investments	581,655
Total Other Assets	581,655

Property and Equipment

Property and Equipment Net of Accumulated Depreciation	935,776
Total Property and Equipment	935,776

Total Assets	\$ 7,391,940
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 5,255,412
Accrued Liabilities	65,886
Deferred Revenue	61,223
Total Current Liabilities	5,382,521

Long Term Liabilities	-
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Total Liabilities	5,382,521
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Net Assets

Without Donor Restrictions	1,999,129
With Donor Restrictions	10,290
Total Net Assets	2,009,419

Total Liabilities and Net Assets	\$ 7,391,940
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Community Action Kentucky, Inc.
Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Grants/Contracts	\$ -	\$ 69,687,731	\$ 69,687,731
Dues	280,466	-	280,466
Rental Income	15,600	-	15,600
Investment Income	91,592	-	91,592
Other	407,558	-	407,558
Net Assets Released From Restrictions	69,687,731	(69,687,731)	-
Total Revenue and Support	70,482,947	-	70,482,947
Expenses:			
Programs			
RCAP	6,250	-	6,250
LIHEAP	60,760,239	-	60,760,239
WX	57,848	-	57,848
CSBG	164,982	-	164,982
OCS	435,814	-	435,814
Kynect	7,540,386	-	7,540,386
Other	710,722	-	710,722
Supporting Services	1,245,850	-	1,245,850
Total Expenses	70,922,091	-	70,922,091
Increase (Decrease) in Net Assets	(439,144)	-	(439,144)
Net Assets at Beginning of the Year Restated	2,438,273	10,290	2,448,563
Net Assets at End of Year	\$ 1,999,129	\$ 10,290	\$ 2,009,419

Community Action Kentucky, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2025

	RCAP	LIHEAP	WX	CSBG	RPIC	Kynect	Other	Treasury	Totals
Salaries	\$ -	\$ 153,515	\$ 12,640	\$ 31,309	\$ 8,956	\$ 107,108	\$ 36,279	\$ 87,774	\$ 437,581
Fringe Benefits	-	91,450	6,345	14,994	4,180	84,250	23,951	18,755	243,925
Legal Fees	-	-	-	-	-	-	-	21,649	21,649
Professional Services	-	-	-	-	-	-	-	39,400	39,400
Accounting & Payroll	-	-	-	-	-	-	10,982	134,700	145,682
Technology	-	38,232	21,033	-	-	-	16,033	614,420	689,718
Marketing/Advertising	-	300	-	-	-	49,479	146,000	830	196,609
Other Professional Services	6,250	-	-	31,488	63,403	-	-	81,369	182,510
Travel	-	3,593	821	9,156	15,981	1,763	-	10,850	42,164
Meeting Expense	-	508	-	32,852	135	2,720	508	70,581	107,304
Professional Association Fee	-	-	-	-	-	-	-	461	461
Education / Registration	-	-	500	2,960	1,637	-	-	1,308	6,405
Telephone & Utilities	-	91	-	-	-	600	-	7,640	8,331
Postage	-	-	-	-	-	2,174	-	182	2,356
Supplies	-	-	-	1,458	-	35	-	13,889	15,382
Publications / Subscriptions	-	-	-	-	-	-	-	118,810	118,810
Dues & Fees	-	-	-	-	-	-	-	54,238	54,238
Insurance / Bonding	-	-	-	-	-	-	-	105,665	105,665
Printing	-	-	-	388	-	1,964	-	1,000	3,352
Repairs & Maintenance	-	-	-	-	-	-	-	17,333	17,333
Depreciation	-	-	-	-	-	-	-	152,345	152,345
Interest	-	-	-	-	-	-	-	182	182
Other	-	-	-	-	-	-	-	29,356	29,356
Shared Costs	-	264,380	17,671	40,377	6,376	242,968	60,388	(632,160)	-
Reclassify Unfunded Expense	-	-	(1,162)	-	-	-	(2,989)	4,151	-
Subrecipients Insurance Comm	-	-	-	-	-	-	-	291,122	291,122
Subrecipients	-	60,208,170	-	-	335,146	7,047,325	419,570	-	68,010,211
Total Expenses	\$ 6,250	\$ 60,760,239	\$ 57,848	\$ 164,982	\$ 435,814	\$ 7,540,386	\$ 710,722	\$ 1,245,850	\$ 70,922,091

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, 2025

Cash Flows From Operating Activities:

Change in Net Assets	\$ (439,144)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	152,345
Net Investment Fees / Investment Income	(42,430)
Unrealized Gain on Investments	(45,063)
Changes in Operating Assets and Liabilities:	
Increase in Reimbursable Costs	(4,402,958)
Increase in Sub-recipient Receivables	(23,578)
Decrease in Unbilled Grant Receivable	73,301
Decrease in Accounts Receivable - other	37,556
Increase in Prepaid Expenses	(14,141)
Decrease in Accounts Payable	(1,394,894)
Decrease in Accrued Expenses	(312,021)
Total Adjustments	(5,971,883)
Net Cash Provided by Operating Activities	(6,411,027)
Cash Flows From Investing Activities:	
Proceeds From Sale of Investments	296,767
Net Cash Flows (Used) in Investing Activities	296,767
Cash flows From Financing Activities:	
Cash Flows (Used) In Financing Activities	-
Net Decrease in Cash	(6,114,260)
Cash and Cash Equivalents at Beginning of Year	6,478,578
Cash and Cash Equivalents at End of Year	\$ 364,318

Supplemental Disclosure of Cash Flow Information:

There were no noncash investing or financing activities for the year ended June 30, 2025.

Cash Paid During the Year Ended June 30, 2025 for:

Interest Paid	\$ 182
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 9 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.

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, 2025.

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, 2025

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, 2025, the Agency had unpaid annual leave and salary of \$22,413.

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 98% of the Agency's revenue was earned under various contracts (grants), approximately 87% 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 \$18,581,559. 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, 2025, 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 2023, 2022, and 2021 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, 2025

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, 2025:

	Cost	Fair Value
Stocks	\$ 228,534	\$ 304,623
Stock Funds	54,840	70,487
Bond Funds	211,131	206,545
Total	<u>\$ 494,505</u>	<u>\$ 581,655</u>

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

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

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

At June 30, 2025, the Agency's trading securities had a fair value of \$581,655, 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, 2025 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 23,815
Realized Gains(Losses)	22,714
Unrealized Gains(Losses)	45,063
Total Investment Income	<u>\$ 91,592</u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2025

Note 6 – Property and Equipment

Property and equipment consisted of the following at June 30, 2025:

Land	\$ 105,287
Office Equipment	1,440,424
Building	<u>780,540</u>
Total Depreciable Assets	2,326,251
Less: Accumulated Depreciation	<u>(1,390,475)</u>
Net Property, Plant & Equipment	<u><u>\$ 935,776</u></u>

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$152,345 for the year ended June 30, 2025.

Note 7 – Multi-Employer Plans

Plan Description

In connection with the Agency's agreements with Kentucky Public Pension Authority – 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 7 – Multi-Employer Plans (Continued)

Pension Plan

Vesting in the retirement benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest at 3% compounded annually through June 30, 1981, 6% thereafter through June 30, 1986, and 4% thereafter. All required contributions were paid at year end or within thirty (30) days thereafter. The percentage of the Agency's contributions to total employers' contribution in the CERS for the fiscal year ended June 30, 2024, is not known. For the fiscal year ended June 30, 2025, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$15,576,667,000 and the net assets available for the benefits were \$9,596,244,000 as of June 30, 2024, which is the latest information available.

Post-Employment Retirement Benefits

Kentucky Public Pension Authority (KPAA) contributes toward the monthly insurance premium based on years of service and type of service. For participants beginning prior to July 1, 2003, KPAA 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, KPAA 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, KPAA 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, 2025 is not known. For the fiscal year ended June 30, 2024, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was \$3,534,297,000 and the net assets available for the benefits was \$3,707,277,000 as of June 30, 2024, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2025 and 2024 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 2025 and 2024 is for the plan's year end at June 30, 2024 and 2023, 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, 2025

Note 7 – 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 2025 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 2025 and 2024 contributions.

Pension Fund	EIN/Pension Plan Number	PPA Zone Status		FIP/RP Status	Contributions of Agency		Surcharge Imposed	Expiration Date
		June 30, 2024	June 30, 2023		June 30, 2025	June 30, 2024		of Collective Bargaining Agreement
KRS - CERS	32-0041688	Red	Red	N/A	\$ 109,308	\$ 128,105	N/A	N/A
KRSITF	01-0913714	Red	Red	N/A	\$ -	\$ -	N/A	N/A

Note 8 – 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, 2025.

Note 9 – 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 \$280,466 for the year ended June 30, 2025. The Agency has no ownership or voting interests in these local chapters with limited control over how the local chapters carry out certain activities by means of subcontract agreements. Subcontract expense passed-through to related community action agencies totaled \$68,010,210, of which \$60,543,316 was federal funds for the year ended June 30, 2025.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2025

Note 10 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2025 are:

Financial Assets	
Cash & Cash Equivalents	\$ 364,318
Reimbursable Costs	3,834
Due from Sub-recipients	52,030
Due from Funding Sources	5,406,003
Prepaid Expenses	<u>48,324</u>
Total Financial Assets	\$ 5,874,509
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>\$ 5,874,509</u></u>

Note 11 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through February 12, 2026, 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 12 – Net Assets

Net assets consist of the following at June 30, 2025:

Net Assets Without Donor Restrictions	
Undesignated	\$ 1,063,353
Net Investment in Property and Equipment	<u>935,776</u>
Total Net Assets Without Donor Restrictions	1,999,129
Net Assets With Donor Restrictions	
Grant Funds with Purpose Restrictions	<u>10,290</u>
Total Net Assets With Donor Restrictions	<u>10,290</u>
Total Net Assets	<u><u>\$ 2,009,419</u></u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2025

Note 12 – 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, 2025 for programs that have a different period than the agency. At June 30, 2025 there were no Net Assets With Donor Restrictions.

Note 13 – Correction of Accounting Error

For fiscal year ended June 30, 2025, the agency made a prior period adjustment to correct an accounting error. This resulted in a portion of net assets without donor restrictions being reclassified to net assets with donor restrictions. Accordingly, this amount has been adjusted to restate net assets as of the beginning of the fiscal year.

	Without Donor Restrictions	With Donor Restrictions
Beginning Net Assets as Previously Reported at June 30, 2024	\$ 2,448,563	\$ -
Correction of Accounting Error	<u>(10,290)</u>	<u>10,290</u>
Net Assets as Restated at July 1, 2024	<u>\$ 2,438,273</u>	<u>\$ 10,290</u>

**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. which comprise the statement of financial position as of June 30, 2025, 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 February 12, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Kentucky, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Directors
Community Action Kentucky, Inc.
February 12, 2026
Page 2 of 2

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
February 12, 2026



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Kentucky, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Community Action Kentucky, Inc.'s major federal programs for the year ended June 30, 2025. Community Action Kentucky, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Kentucky, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Kentucky, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Kentucky, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

To the Board of Directors
Community Action Kentucky, Inc.
February 12, 2026
Page 3 of 3

internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Calhoun & Company
Hopkinsville, Kentucky
February 12, 2026

SUPPLEMENTAL INFORMATION

Community Action Kentucky, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-receipients	Federal Award Expenditures
U.S. Department of Health and Human Services:						
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH24-0373-02	6/30/2025	\$ -	\$ 27,848
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2400001811	6/30/2025	60,208,170	60,760,239
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2400001811	6/30/2025	-	164,982
RPIC	Office of Community Services	93.569	90ET0510-01-02	9/29/2024	135,000	182,874
RPIC	Office of Community Services	93.569	90ET0510-03-00	9/29/2025	200,146	252,940
Total U.S. Department of Health and Human Services					<u>60,543,316</u>	<u>61,388,883</u>
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX25-0373-02	6/30/2025	-	30,000
Total U.S. Department of Energy					<u>-</u>	<u>30,000</u>
Environmental Protection Agency:						
RCAP - Division of Water - Lincoln Co	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21419	9/29/2024	-	6,250
Total Environmental Protection Agency:					<u>-</u>	<u>6,250</u>
U.S. Department of Homeland Security						
FEMA Flood	KY Cabinet for Health & Family Services	97.088	729 2300000327	6/30/2025	-	770
Total U.S. Department of Agriculture					<u>-</u>	<u>770</u>
Total Expenditures of Federal Awards					<u>\$ 60,543,316</u>	<u>\$ 61,425,903</u>

Community Action Kentucky, Inc.
Schedule of Subrecipient Expenditures
For the Year Ended June 30, 2025

	LIHEAP	RPIC	Non-Federal				
	93.568	93.569	Total Federal	Kynect	HEA	Treasury	Total
Audubon Area	\$ 2,720,091	\$ -	\$ 2,720,091	\$ 520,422	\$ 2,825	\$ -	\$ 3,243,338
Bell-Whitley CAA	1,718,826	-	1,718,826	-	4,200	145	1,723,171
Big Sandy CAP	3,754,755	-	3,754,755	-	53,991	513	3,809,259
Blue Grass CAA	2,889,808	-	2,889,808	502,257	27,931	439	3,420,435
Central Ky CAA	2,657,562	-	2,657,562	-	21,085	(44)	2,678,603
Daniel Boone CAA	3,524,153	-	3,524,153	-	6,029	(1,709)	3,528,473
Gateway CAA	1,828,672	-	1,828,672	487,046	5,812	(514)	2,321,016
Harlan Co CAA	845,683	-	845,683	-	1,975	224	847,882
KCEOC CAP	1,342,108	-	1,342,108	-	1,575	160	1,343,843
Foothills CAP	1,883,981	-	1,883,981	458,371	16,370	142	2,358,864
LKLP CAA	3,112,865	-	3,112,865	-	25,657	285	3,138,807
Lake Cumberland CAA	5,537,367	-	5,537,367	816,583	3,825	555	6,358,330
CAC - Lexington	1,722,017	-	1,722,017	610,441	40,450	284	2,373,192
Licking Valley CAP	1,151,601	-	1,151,601	257,816	2,400	(16,863)	1,394,954
Louisville Metro	6,618,320	-	6,618,320	-	71,200	445	6,689,965
Middle Ky CAP	2,654,236	-	2,654,236	-	36,720	181	2,691,137
Multi-Purpose CAA	514,310	-	514,310	-	10,680	84	525,074
Northeast Ky CAA	4,000,107	-	4,000,107	557,838	23,405	192	4,581,542
Northern Ky CAC	2,541,852	-	2,541,852	1,012,177	58,061	115	3,612,205
Pennyrile Allied	3,049,534	-	3,049,534	535,611	9,030	(240)	3,593,935
CAA of Southern Ky	3,658,218	-	3,658,218	594,101	1,389	306	4,254,014
Tri-County CAA	342,151	-	342,151	-	8,708	30	350,889
West Ky Allied	2,139,953	-	2,139,953	694,662	1,215	306	2,836,136
Other	-	335,146	335,146	-	-	-	335,146
	<u>\$ 60,208,170</u>	<u>\$ 335,146</u>	<u>\$ 60,543,316</u>	<u>\$ 7,047,325</u>	<u>\$ 434,533</u>	<u>\$ (14,964)</u>	<u>\$ 68,010,210</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, 2025

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, 2025. 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, 2025

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 15% 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, 2025, 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, 2025

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:

Assistance Listing Number
93.568

Name of Federal Program or Cluster
Low Income Home Energy Assistance Program

Dollar threshold used to distinguish between type A and type B programs \$ 1,842,777

Auditee qualified as low-risk auditee? No

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, 2025

Revenues	RCAP	LIHEAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 16,540	\$ 60,760,239	\$ 57,848	\$ 164,982	\$ 435,814	\$ 7,540,386	\$ 711,922	\$ -	\$ 69,687,731
Rental Income	-	-	-	-	-	-	-	15,600	15,600
Interest Income	-	-	-	-	-	-	-	23,815	23,815
Dues	-	-	-	-	-	-	-	280,466	280,466
Realized Gain On Inv	-	-	-	-	-	-	-	22,714	22,714
Unrealized Loss On Inv	-	-	-	-	-	-	-	45,063	45,063
Other Income	-	-	-	-	-	-	-	407,558	407,558
Total Revenues	16,540	60,760,239	57,848	164,982	435,814	7,540,386	711,922	795,216	70,482,947
Expenses									
Salaries	-	153,515	12,640	31,309	8,956	107,108	36,279	87,774	437,581
Fringe Benefits	-	91,450	6,345	14,994	4,180	84,250	23,951	18,755	243,925
Legal Fees	-	-	-	-	-	-	-	21,649	21,649
Professional Services	-	-	-	-	-	-	-	39,400	39,400
Accounting & Payroll	-	-	-	-	-	-	10,982	134,700	145,682
Technology	-	38,232	21,033	-	-	-	16,033	614,420	689,718
Marketing/Advertising	-	300	-	-	-	49,479	146,000	830	196,609
Other Professional Services	6,250	-	-	31,488	63,403	-	-	81,369	182,510
Travel	-	3,593	821	9,156	15,981	1,763	-	10,850	42,164
Meeting Expense	-	508	-	32,852	135	2,720	508	70,581	107,304
Professional Association Fee	-	-	-	-	-	-	-	461	461
Education / Registration	-	-	500	2,960	1,637	-	-	1,308	6,405
Telephone & Utilities	-	91	-	-	-	600	-	7,640	8,331
Postage	-	-	-	-	-	2,174	-	182	2,356
Supplies	-	-	-	1,458	-	35	-	13,889	15,382
Publications / Subscriptions	-	-	-	-	-	-	-	118,810	118,810
Dues & Fees	-	-	-	-	-	-	-	54,238	54,238
Insurance / Bonding	-	-	-	-	-	-	-	105,665	105,665
Printing	-	-	-	388	-	1,964	-	1,000	3,352
Repairs & Maintenance	-	-	-	-	-	-	-	17,333	17,333
Depreciation	-	-	-	-	-	-	-	152,345	152,345
Interest	-	-	-	-	-	-	-	182	182
Other	-	-	-	-	-	-	-	29,356	29,356
Shared Costs	-	264,380	17,671	40,377	6,376	242,968	60,388	(632,160)	-
Subrecipients Ins Comm	-	-	-	-	-	-	-	291,122	291,122
Reclassify Unfunded Expense	-	-	(1,162)	-	-	-	(2,989)	4,151	-
Subrecipients	-	60,208,170	-	-	335,146	7,047,325	419,570	-	68,010,211
Total Expenses	6,250	60,760,239	57,848	164,982	435,814	7,540,386	710,722	1,245,850	70,922,091
Change in Net Assets	\$ 10,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ (450,634)	\$ (439,144)

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

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2400001811
Statement of Program Expenses
For the Period July 1, 2024 Through June 30, 2025

Payments to Subrecipients

Summer Subsidy	Reg	\$ 11,816,545	
Energy Counseling	Reg	241,856	
Fall Subsidy	Reg	10,287,450	
Winter Crisis	Reg	24,146,218	
Spring Subsidy	Reg	8,500,288	
Agency Administration	Reg	5,235,835	
Total Payments To Subrecipients			<u>60,228,192</u>

CAK Administration

Salaries		153,515	
Fringe Benefits		91,450	
Telephone		92	
Technology		38,232	
Other Expenses		508	
Travel		3,593	
Marketing		300	
Shared Costs		264,380	
Total CAK Administration			<u>552,070</u>

Total Expenditures 60,780,262

Questioned Costs -

Allowable Cost 60,780,262

Less: Amount Received From CHFS – LIHEAP 57,918,138

Less: Accounts Receivable From Funding Sources 2,862,124

Less: Accounts Payable To Funding Sources -

Excess (Shortage) Receipts over Expenditures \$ -

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2400001811
Statement of Program Expenses
For the Period July 1, 2024 Through June 30, 2025

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 8,039,074	\$ 5,235,835	\$ 2,803,239
Community Action Kentucky	895,142	552,070	343,072
Total Administrative	8,934,216	5,787,905	3,146,311
Benefits - Direct Assistance			
Direct Assistance	80,771,152	54,992,357	25,778,795
Total Benefits	80,771,152	54,992,357	25,778,795
Total Contract	<u>\$ 89,705,368</u>	<u>\$ 60,780,262</u>	<u>\$ 28,925,106</u>

Community Action, Kentucky, Inc.
CSBG Grant - AL # 93.569
CONTRACT #736-2400001811
Statement of Program Expenses
For the Period July 1, 2024 Through June 30, 2025

Expenditures	Regular
Salaries	\$ 31,309
Fringe Benefits	14,994
Meeting Expense	32,852
Other Professional Services	31,488
Travel	9,156
Printing	388
Education / registration	2,960
Supplies	1,458
Shared Costs	<u>40,377</u>
Total Expenditures	164,982
Questioned Cost	<u>-</u>
Allowable Cost	164,982
Less: Contract Payment Received From CHFS - CSBG	101,077
Less: Accounts Receivable from Funding Sources	63,905
Plus: Accounts Payable to Funding Sources	<u>-</u>
Excess (Shortage) Receipts over Expenditures	<u><u>\$ -</u></u>

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2025
Case No. 2019-00366

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

The Companies' shareholders have contributed over \$9.67 million (LG&E - \$3.33 million, KU - \$6.34 million) to the Home Energy Assistance ("HEA") programs of LG&E and KU during the period of 2009 - 2025. There are currently no future plans to increase shareholder contributions.