

**147A.115 Annual reports of receipt and expenditure of state and federal fundings.**

- (1) By December 31 of each year beginning in 2017, the Cabinet for Health and Family Services and the Education and Labor Cabinet shall, following any year in which the cabinet awarded federal or state funds to an area development district, prepare and submit a detailed report to the Legislative Research Commission and area development district board members. The report shall include the total amount of state and federal funds distributed to each area development district, broken down by funding source and program from the preceding fiscal year.
- (2) By December 31 of each year beginning in 2017, each area development district shall, following any year in which the area development district receives state or federal funds, prepare and submit a detailed report to the Legislative Research Commission and area development board members. The report shall include the following financial information from the preceding fiscal year:
  - (a) For each allocation, distribution, award, or grant of state or federal funds, the total amount, the percentage of the total amount, and a description of the specific types of expenditures made for or allocated to:
    1. Administrative costs;
    2. Direct expenditures; and
    3. Indirect expenditures;
  - (b) Allocation, distribution, award, or grant funds not expended, and an explanation of why the funds were not expended;
  - (c) The total amount of reserves carried forward by the area development district, identification of the source of those funds, and an explanation of why the funds are being carried forward; and
  - (d) For each program:
    1. A list of direct services provided by the district;
    2. A list of service providers contracted by the district and the services provided by those providers;
    3. The number of eligible persons for the program, number of persons served by the program, and, if applicable, number of people on waiting lists for the program; and
    4. The performance measures required by the contract used to evaluate the area development district's actions.
- (3) The Legislative Research Commission shall distribute the report to the appropriate interim joint committees and to the budget review subcommittee that has jurisdiction over the Cabinet for Health Family Services or the Education and Labor Cabinet.

**Effective:** July 1, 2022

**History:** Amended 2022 Ky. Acts ch. 236, sec. 26, effective July 1, 2022. -- Created 2017 Ky. Acts ch. 33, sec. 2, effective June 29, 2017.