

COMMONWEALTH OF KENTUCKY
BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

DUKE ENERGY KENTUCKY, INC.'S
JOINT HOME ENERGY ASSISTANCE
ANNUAL REPORT
PROGRAM YEAR 2021 – 2022

I. Introduction

On May 4, 2020, the Kentucky Public Service Commission (Commission) issued an Order in Case No. 2019-00366 concluding its investigation into Home Energy Assistance Programs Offered by Investor-Owned Utilities.¹ Paragraph 10 of the Summary of Findings states:

*The administering agency and the utilities should jointly file with the Commission a report containing the utility-specific information set forth in Appendix B to this Order on an annual basis no later than July 15.*²

Subsequently, on November 4, 2020, the Commission issued an Order³ which adjusted the due date of future annual filings. Paragraph 4 of the Order states:

*CAK and each utility shall jointly file with the Commission a report containing the utility-specific information set forth in Appendix B to this Order on an annual basis no later than August 15.*⁴

In accordance with the Commission's Order, Duke Energy Kentucky, Inc. (Duke Energy Kentucky or Company) respectfully submits its annual report for the 2021 – 2022 program year.⁵ When reviewing this report, it is important to note that it reflects Duke Energy Kentucky's suspension of terminations from approximately March 1 until July 1, 2022, and also, accordingly, suspension of termination notices between approximately March 31 and June 20, 2022. These suspensions were in connection with the Company's transition to a new Customer Information System.

¹ *Electronic Investigation Into Home Energy Assistance Programs Offered by Investor-Owned Utilities Pursuant to KRS 278.285(4)*, Case No. 2019-00366, (Order) (May 4, 2020).

² *Id.*, p. 23.

³ *Electronic Investigation Into Home Energy Assistance Programs Offered by Investor-Owned Utilities Pursuant to KRS 278.285(4)*, Case No. 2019-00366, (Order) (Nov. 4, 2020).

⁴ *Id.*, p. 3.

⁵ As noted below, where applicable, June 2022 data for HEA participant termination notices and terminations is not available at the time of this filing. The Company will provide this information when it becomes available.

II. Annual Report for Program Year 2021 – 2022

1. Provided annually and separated by month:

a. Total funds collected from ratepayers via a meter-charge.

2021-2022	Total Funds
July	\$ 67,395.90
August	\$ 67,515.30
September	\$ 67,466.70
October	\$ 67,645.20
November	\$ 67,752.00
December	\$ 67,791.30
January	\$ 67,977.30
February	\$ 68,158.50
March	\$ 68,328.90
April	\$ 66,652.50
May	\$ 69,827.70
June	\$ 69,516.60
Total Funds Collected	\$ 816,027.90

b. Donations collected from ratepayers for the HEA program.

No donations were collected from ratepayers for the HEA program.

c. The total amount of residential customers.

2021 – 2022	Total # of Residential Customers
July	224,653
August	225,051
September	224,889
October	225,484
November	225,840
December	225,971
January	226,591
February	227,195
March	227,763
April	222,175
May	232,759
June	231,722

d. The amount of shareholder funds allocated for the program.

The Company allocated \$50,000 in shareholder funds to the HEA program for the July 1, 2021 to June 30, 2022 program year.

e. The amount of HEA funds distributed to participants.

2021 – 2022	Total Funds Distributed to Participants
July	\$84,100.50
August	\$98,059.50
September	\$88,803.00
October	\$2,475.00
November	
December	
January	\$111,094.31
February	\$129,260.35
March	\$219,136.50
April	
May	
June	\$99.00

*Remaining funds of approximately \$89,157.48 were used to reimburse administrative costs.

f. The current balance of the HEA account.

\$221,656.16 as of June 30, 2022*

*Balance does not reflect June administration fee from Community Action Kentucky, Inc. (CAK) received in July 2022.

g. The amount, if any, of “rolled-over” and unspent HEA funds.

Balance of funds will be used to apply July, August, and September bill credits.

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2. The total number of slots, total and by county.

County	Total # of Slots
Boone	171
Campbell	283
Gallatin	8
Grant	131
Kenton	465
Pendleton	22
Total	1080

3. The total number of:

a. Program participants.

1322

b. Program applicants.

3944

c. Denied applicants.

566

4. Copies of each Monthly HEA Report.

See Attachment A.

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

See Attachment B.

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

a. Average balance amount.

2021 – 2022	Average Balance
July	\$143.71
August	\$140.47
September	\$134.37
October	\$107.34
November	\$118.55
December	\$193.64
January	\$272.31
February	\$311.38
March	\$238.22
April	\$120.43
May	\$90.26
June	\$107.08
Annual Average Balance Amount	\$164.81

b. Average monthly bill amount.

2021 – 2022	Average Monthly Bill
July	\$126.59
August	\$121.26
September	\$121.49
October	\$99.57
November	\$118.77
December	\$185.87
January	\$237.08
February	\$242.18
March	\$156.99
April	\$91.93
May	\$70.56
June	\$94.21
Annual Average Monthly Bill Amount	\$138.88

c. Average monthly payment amount.

2021 – 2022	Average Monthly Payment
July	\$104.12
August	\$111.62
September	\$111.86
October	\$104.52
November	\$97.53
December	\$122.54
January	\$155.94
February	\$200.01
March	\$200.15
April	\$99.81
May	\$98.77
June	\$81.49
Annual Average Monthly Payment Amount	\$124.03

d. Average monthly usage (Gas and Electric separate, where applicable).

2021 – 2022	Electric (kWh)	Gas (CCF)
July	962	6
August	968	6
September	945	6
October	679	7
November	603	25
December	823	55
January	929	70
February	960	86
March	703	48
April	457	28
May	410	11
June	555	6
Annual Average Monthly Usage	749	29

e. Termination notices issued.

2021– 2022	Termination Notices Issued
July	6,464
August	7,889
September	7,942
October	8,237
November	8,220
December	7,006
January	7,487
February	10,126
March	12,418
April	0
May	0
June	856
Total Termination Notices Issued	76,645

f. Service terminations.

2021 – 2022	Service Terminations
July	542
August	724
September	637
October	578
November	744
December	544
January	471
February	736
March	0
April	0
May	0
June	0
Total Service Terminations	4,976

- g. **Amount of unique customers receiving a termination notice for non-payment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one).**

2021 – 2022	Unique Termination Notices for Non-Payment
July	6,464
August	7,889
September	7,942
October	8,237
November	8,220
December	7,006
January	7,487
February	10,126
March	12,418
April	0
May	0
June	856
Total Unique Termination Notices	76,645

- h. **Amount of unique customers with service terminated for non-payment (i.e., if a customer has service terminated once, this customer would only be counted as one).**

2021 – 2022	Unique Service Terminations for Non-Payment
July	542
August	724
September	637
October	578
November	744
December	544
January	471
February	736
March	0
April	0
May	0
June	0
Total Unique Service Terminations	4,976

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

a. Average balance amount.

2021 – 2022	Average Balance
July	\$309.66
August	\$196.96
September	\$169.84
October	\$184.00
November	\$212.16
December	\$335.95
January	\$489.01
February	\$625.12
March	\$507.37
April	\$331.34
May	\$372.02
June	\$433.83
Annual Average Balance Amount	\$347.27

b. Average monthly bill amount.

2021 – 2022	Average Monthly Bill
July	\$182.45
August	\$86.58
September	\$93.40
October	\$119.29
November	\$139.11
December	\$196.68
January	\$247.69
February	\$218.24
March	\$118.69
April	\$133.43
May	\$119.76
June	\$152.09
Annual Average Monthly Bill Amount	\$150.62

c. Average monthly payment amount.

2021 – 2022	Average Monthly Payment
July	\$101.37
August	\$89.67
September	\$66.50
October	\$37.36
November	\$69.94
December	\$67.75
January	\$83.94
February	\$118.26
March	\$118.08
April	\$80.47
May	\$81.91
June	\$101.03
Annual Average Monthly Payment Amount	\$84.69

d. Average monthly usage (Gas and Electric separate, where applicable).

2021– 2022	Electric (kWh)	Gas (CCF)
July	1633	4
August	1653	4
September	1655	4
October	1652	5
November	1642	21
December	1627	48
January	1609	60
February	1590	76
March	1560	40
April	849	25
May	832	11
June	988	5
Annual Average Monthly Usage	890	25

e. Termination notices issued.

2021-2022	Termination Notices Issued
July	267
August	206
September	186
October	264
November	276
December	196
January	209
February	296
March	345
April	0
May	0
June	N/A*
Total Termination Notices Issued	2,245

*June data for termination notices for HEA program participants is not available yet.

f. Service terminations.

2021 – 2022	Service Terminations
July	30
August	25
September	23
October	26
November	47
December	27
January	21
February	43
March	0
April	0
May	0
June	N/A*
Total Service Terminations	242

*June data for terminations for HEA program participants is not available yet.

- g. Amount of unique customers receiving a termination notice for non-payment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one).**

2021 – 2022	Unique Termination Notices for Non-Payment
July	267
August	206
September	186
October	264
November	276
December	196
January	209
February	296
March	345
April	0
May	0
June	N/A*
Total Unique Termination Notices	2,245

*June data for termination notices for HEA program participants is not available yet.

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- h. Amount of unique customers with service terminated for non-payment (i.e., if a customer has service terminated once, this customer would only be counted as one).**

2021– 2022	Unique Service Terminations for Non-Payment
July	30
August	25
September	23
October	26
November	47
December	27
January	21
February	43
March	0
April	0
May	0
June	N/A
Total Unique Service Terminations	242

*June data for terminations for HEA program participants is not available yet.

- 8. The average monthly benefit provided to participants through the program.**

2021– 2022	
July	\$99.00
August	\$107.58
September	\$100.06
October	\$154.68
November	\$0.00
December	\$0.00
January	\$105.10
February	\$115.80
March	\$203.97
April	\$0.00
May	\$0.00
June	\$0.00
Annual Average Monthly Benefit	\$73.85

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

See Attachment C for a copy of a financial and compliance audit of Community Action Kentucky, Inc., for year ending on June 30, 2021.

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

The Company will maintain its current shareholder funding level of \$50,000 for the HEA program.

Respectfully submitted,

/s/ Larisa M. Vaysman

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Counsel for Duke Energy Kentucky, Inc.

Invoice

TO: Duke - HEA Program Invoice
FOR: Community Action Kentucky
DATE: 8/14/21
PERIOD: 7/01/21-7/31/21
AMOUNT: \$752.99

Breakdown:

Salaries/Fringe	\$0.00
IT R&M	\$0.00
Legal	\$0.00
CAA Admin	\$752.99
Other Expenses	\$0.00

Total	\$752.99
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Community Action Kentucky
Duke - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 7/31/21

Description	Amount
CAK Administrative Expenses	
Salaries/Benefits	-
IT R&M	-
Legal	-
CAA Admin	752.99
Other Expenses	-
Invoice Total	752.99

Community Action Kentucky
Duke - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 6/30/21

Utility Program Funding

	Budget	July	YTD	Remaining
# of Slots	983	0	996	
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$24,575.00	\$0.00	\$24,900.00	-\$325.00
Max Additional Admin	\$31,212.00	\$752.99	\$13,454.86	\$17,757.14

	Budget	July	YTD	Variance
Revenues	\$ 80,735.00	\$ 752.99	\$ 58,580.88	\$ 79,982.01
Expenses				
Salaries/Benefits	10,183.26	-	\$ 6,992.58	3,190.68
IT R&M	10,494.34	-	\$ 8,551.58	1,942.76
Legal	2,168.66	-	\$ 3,614.53	(1,445.87)
CAA Admin	\$55,787.00	\$752.99	\$ 38,354.86	17,432.14
Other Expenses	2,101.74	-	\$ 1,067.33	1,034.41
Expenses	\$ 80,735.00	\$ 752.99	\$ 58,580.88	\$ 22,154.12
Project Balance:	-	-	-	-

CAK Admin Exp	\$ 24,948.00	\$ -	\$ 20,226.02	\$ 4,721.98
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Utility Assistance Report - Slots

Duke HEA

FFY 21 (10/1/2020-9/30/2021)

July 2021 Only



Summary

Program Participants

Program Applicants

Denied Applicants

Apps (July)

78
80
2

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (July)	Unused	Allocated	Used (July)	Unused	Allocated	Used (July)	Unused
NKCAC	Boone	103	0	7	61	0	8	3	0	0
	Campbell	87	0	4	100	0	10			
	Gallatin							12	0	0
	Grant	104	0	7	28	0	2	2	0	0
	Kenton	215	0	16	231	0	23	6	0	0
	Pendleton	5	0	1	4	0	0	22	0	0
	Total	514	0	35	424	0	43	45	0	0
Grand Total		514	0	35	424	0	43	45	0	0

Agency	Benefit Type	County	Available	On Waitlist (July)	Approved (July)	Withdrawn (July)	Rejected (July)	Removed (July)
NKCAC	All-Electric	Boone	7	0	0	0	0	7
		Campbell	4	0	0	0	0	4
		Grant	7	0	0	0	0	7
		Kenton	16	0	0	0	0	16
		Pendleton	1	0	0	0	0	1
		Total	35	0	0	0	0	35
	Electric/Natural Gas Combo	Boone	8	0	0	0	0	8
		Campbell	10	0	0	0	0	10
		Grant	2	0	0	0	0	2
		Kenton	23	0	0	0	0	23
		Pendleton	0	0	0	0	0	0
		Total	43	0	0	0	0	43
	Natural Gas	Boone	0	0	0	0	0	0
		Gallatin	0	0	0	0	0	0
		Grant	0	0	0	0	0	0

		Kenton	0	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			78	0	0	0	0	78

Denial Reason	# Apps (July)
Exceeds Maximum Number of Applications	2

Invoice

TO: Duke - HEA Program Invoice
FOR: Community Action Kentucky
DATE: 9/20/21
PERIOD: 8/01/21-8/31/21
AMOUNT: \$10,670.86

Breakdown:

Salaries/Fringe	\$602.00
IT R&M	\$0.00
Legal	\$0.00
CAA Admin	\$9,960.45
Other Expenses	\$108.41

Total	\$10,670.86
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Community Action Kentucky
Duke - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 8/31/21

Description	Amount
CAK Administrative Expenses	
Salaries/Benefits	602.00
IT R&M	-
Legal	-
CAA Admin	9,960.45
Other Expenses	108.41
Invoice Total	10,670.86

Community Action Kentucky
Duke - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 8/31/21

Utility Program Funding

	Budget	August	YTD	Remaining
# of Slots	983	0	996	
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$24,575.00	\$0.00	\$24,900.00	-\$325.00
Max Additional Admin	\$31,212.00	\$9,960.45	\$23,415.31	\$7,796.69

	Budget	August	YTD	Variance
Revenues	\$ 80,735.00	\$ 10,670.86	\$ 69,251.74	\$ 70,064.14
Expenses				
Salaries/Benefits	10,183.26	602.00	\$ 7,594.58	2,588.68
IT R&M	10,494.34	-	\$ 8,551.58	1,942.76
Legal	2,168.66	-	\$ 3,614.53	(1,445.87)
CAA Admin	\$55,787.00	\$9,960.45	\$ 48,315.31	7,471.69
Other Expenses	2,101.74	108.41	\$ 1,175.74	926.00
Expenses	\$ 80,735.00	\$ 10,670.86	\$ 69,251.74	\$ 11,483.26
Project Balance:	-	-	-	-

CAK Admin Exp	\$ 24,948.00	\$ 710.41	\$ 20,936.43	\$ 4,011.57
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Utility Assistance Report - Slots

Duke HEA

FFY 21 (10/1/2020-9/30/2021)

August 2021 Only

Summary

Program Participants

Program Applicants

Denied Applicants

Apps (Aug.)

93
129
23



Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Aug.)	Unused	Allocated	Used (Aug.)	Unused	Allocated	Used (Aug.)	Unused
NKCAC	Boone	99	3	2	65	11	1	3	0	0
	Campbell	88	5	0	93	8	0			
	Gallatin							12	0	0
	Grant	98	1	0	28	3	0	2	0	0
	Kenton	220	11	11	234	34	0	6	0	0
	Pendleton	9	0	5	4	0	0	22	0	0
	Total	514	20	18	424	56	1	45	0	0
Grand Total		514	20	18	424	56	1	45	0	0

Agency	Benefit Type	County	Available	On Waitlist (Aug.)	Approved (Aug.)	Withdrawn (Aug.)	Rejected (Aug.)	Removed (Aug.)
NKCAC	All-Electric	Boone	2	0	1	0	1	2
		Campbell	0	0	0	0	1	0
		Grant	0	0	0	0	0	0
		Kenton	11	0	0	0	11	1
		Pendleton	5	0	0	0	5	0
		Total	18	0	1	0	18	3
	Electric/Natural Gas Combo	Boone	1	5	0	0	0	0
		Campbell	0	0	0	0	2	5
		Grant	0	2	0	0	0	1
		Kenton	0	3	0	0	1	8
		Pendleton	0	0	0	0	0	0
		Total	1	10	0	0	3	14
	Natural Gas	Boone	0	0	0	0	0	0
		Gallatin	0	0	0	0	0	0
		Grant	0	1	0	0	0	0

		Kenton	0	1	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	2	0	0	0	0
Grand Total			19	12	1	0	21	17

Denial Reason	# Apps (Aug.)
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Account Final	6
System Message: The request was rejected by the vendor because of the following reason: Applied HEAE sb Combo	7
System Message: The request was rejected by the vendor because of the following reason: Applied HEAE sb Gas	5
System Message: The request was rejected by the vendor because of the following reason: Bad Act Number	3

Invoice

TO: Duke - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 10/21/21

PERIOD: 9/01/21-9/30/21

AMOUNT: \$14,841.19

Breakdown:

Salaries/Fringe	\$2,931.05
IT R&M	\$1,836.48
Legal	\$0.00
CAA Admin	\$9,573.01
Other Expenses	\$500.65
Total	\$14,841.19

Community Action Kentucky
Duke - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 9/30/21

Utility Program Funding

	Budget	September	YTD	Remaining
# of Slots	1080	0	996	
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$27,000.00	\$0.00	\$24,900.00	\$2,100.00
Max Additional Admin	\$31,212.00	\$7,796.69	\$31,212.00	\$0.00
Crisis Admin	\$1,776.32	\$1,776.32	\$1,776.32	\$0.00

	Budget	September	YTD	Variance
Revenues	\$ 85,380.40	\$ 14,841.19	\$ 84,092.93	\$ 70,539.21
Expenses				
Salaries/Benefits	10,183.26	2,931.05	\$ 10,525.63	(342.37)
IT R&M	10,494.34	1,836.48	\$ 10,388.06	106.28
Legal	2,168.66	-	\$ 3,614.53	(1,445.87)
CAA Admin	\$59,988.32	\$9,573.01	\$57,888.32	2,100.00
Other Expenses	2,545.82	500.65	\$ 1,676.39	869.43
Expenses	\$ 85,380.40	\$ 14,841.19	\$ 84,092.93	\$ 1,287.47
Project Balance:	-	-	-	-

CAK Admin Exp	\$ 25,791.75	\$ 5,268.18	\$ 26,204.61	\$ (412.86)
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Utility Assistance Report - Slots

Delta Gas DEAP

FFY 21 (10/1/2020-9/30/2021)

September Only

2021

Summary

Program Participants

Program Applicants

Denied Applicants

Apps (Sept.)

0
0
0



		Natural Gas		
Agency	County	Allocated	Used (Sept.)	Unused
Bell-Whitley	Bell	19	0	0
	Whitley	93	0	0
	Total	112	0	0
Blue Grass Community Action Partnership	Garrard	1	0	1
	Jessamine	74	0	55
	Total	75	0	56
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	2	0	2
	Fayette	8	0	8
	Nicholas	1	0	1
	Total	11	0	11
Daniel Boone Community Action Agency	Clay	25	0	0
	Jackson	1	0	0
	Laurel	38	0	25
	Total	64	0	25
Foothills	Madison	26	0	0
	Powell	69	0	3
	Total	95	0	3
Gateway Community Action	Bath	22	0	0
	Menifee	5	0	0
	Montgomery	6	0	0
	Rowan	8	0	0
	Total	41	0	0

KCEOC	Knox	55	0	0
	Total	55	0	0
Licking Valley	Robertson	4	0	1
	Total	4	0	1
Middle KY	Lee	7	0	0
	Total	7	0	0
Grand Total		464	0	96

Agency	Benefit Type	County	Available	On Waitlist (Sept.)	Approved (Sept.)	Withdrawn (Sept.)	Rejected (Sept.)	Removed (Sept.)
Bell-Whitley	Natural Gas	Bell	0	0	0	0	0	0
		Whitley	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Blue Grass Community Action Partnership	Natural Gas	Garrard	1					
		Jessamine	55	0	0	0	0	0
		Total	56	0	0	0	0	0
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Natural Gas	Bourbon	2					
		Fayette	8	0	0	0	0	0
		Nicholas	1	0	0	0	0	0
		Total	11	0	0	0	0	0
Daniel Boone Community Action Agency	Natural Gas	Clay	0	0	0	0	0	0
		Jackson	0	0	0	0	0	0
		Laurel	25	0	0	0	0	0
		Total	25	0	0	0	0	0
Foothills	Natural Gas	Madison	0	0	0	0	0	0
		Powell	3	0	0	0	0	0
		Total	3	0	0	0	0	0
Gateway Community Action	Natural Gas	Bath	0	0	0	0	0	0
		Menifee	0	0	0	0	0	0
		Montgomery	0	0	0	0	0	0
		Rowan	0	0	0	0	0	0
		Total	0	0	0	0	0	0
KCEOC	Natural Gas	Knox	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Licking Valley	Natural Gas	Robertson	1	0	0	0	0	0
		Total	1	0	0	0	0	0

Middle KY	Natural Gas	Lee	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			96	0	0	0	0	0

Denial Reason	# Apps (Sept.)
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Community Action Kentucky, Inc
101 Burch Court
Frankfort, KY 40601

Duke Energy
Attn: Cindy Givens

Amount Due	\$2,842.99
Invoice #	102021-01
Invoice Date	11/15/21
Invoice Period	October 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$1,092.77	\$1,092.77	\$8,387.47
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$49.10	\$49.10	\$12,025.73
Other Expenses	\$1,896.05	\$212.08	\$212.08	\$1,683.97
Total	\$24,948.00	\$1,353.95	\$1,353.95	\$23,594.05
CAA Admin	\$31,212.00	\$1,489.04	\$1,489.04	\$29,722.96
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$477.04	\$0.00	\$0.00	\$477.04
CAA Crisis Admin	\$1,908.19	\$0.00	\$0.00	\$1,908.19
Total	\$85,545.23	\$2,842.99	\$2,842.99	\$82,702.24

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

October 2021

Only

Summary

Program Participants

Program Applicants

Denied Applicants

Apps (Oct.)

0
230
1



All-Electric					Electric/Natural Gas Combo			Natural Gas		
Agency	County	Allocated	Used (Oct.)	Unused	Allocated	Used (Oct.)	Unused	Allocated	Used (Oct.)	Unused
NKCAC	Boone	116	0	116	64	0	64			
	Campbell	113	0	113	131	0	131			
	Gallatin							18	0	18
	Grant	155	0	155	10	0	10			
	Kenton	214	0	214	230	0	230			
	Pendleton							29	0	29
	Total	598	0	598	435	0	435	47	0	47
Grand Total		598	0	598	435	0	435	47	0	47

Agency	Benefit Type	County	Available	On Waitlist (Oct.)	Approved (Oct.)	Withdrawn (Oct.)	Rejected (Oct.)	Removed (Oct.)
NKCAC	All-Electric	Boone	116	0	13	0	0	0
		Campbell	113	0	41	0	0	0
		Grant	155	0	15	0	0	0
		Kenton	214	0	22	0	0	0
		Total	598	0	91	0	0	0
	Electric/Natural Gas Combo	Boone	64	0	20	0	0	0
		Campbell	131	0	44	0	0	0
		Grant	10	0	7	0	0	0
		Kenton	230	0	64	0	0	0
		Total	435	0	135	0	0	0
	Natural Gas	Gallatin	18					
		Pendleton	29	0	1	0	0	0
		Total	47	0	1	0	0	0
Grand Total			1080	0	227	0	0	0

Agency	Benefit Type	County	Enrolled (Oct.)	On Waitlist (Oct.)	Approved (Oct.)	Withdrawn (Oct.)	Rejected (Oct.)	Removed (Oct.)
NKCAC	Natural Gas	Campbell	0	0	0	0	0	0
		Kenton	0	0	2	0	0	0
		Total	0	0	2	0	0	0
Grand Total			0	0	2	0	0	0

Denial Reason	# Apps (Oct.)
Exceeds Maximum Number of Applications	1



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$2,378.06
Invoice #	112021-01
Invoice Date	12/10/21
Invoice Period	November 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$800.98	\$1,893.75	\$7,586.49
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$317.07	\$366.17	\$11,708.66
Other Expenses	\$1,896.05	\$116.72	\$328.80	\$1,567.25
Total	\$24,948.00	\$1,234.77	\$2,588.72	\$22,359.28
CAA Admin	\$31,212.00	\$1,143.29	\$2,632.33	\$28,579.67
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$477.04	\$0.00	\$0.00	\$477.04
CAA Crisis Admin	\$1,908.19	\$0.00	\$0.00	\$1,908.19
Total	\$85,545.23	\$2,378.06	\$5,221.05	\$80,324.18

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

November 2021 Only



Summary

Program Participants

Program Applicants

Denied Applicants

Apps (Nov.)

0
542
20

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Nov.)	Unused	Allocated	Used (Nov.)	Unused	Allocated	Used (Nov.)	Unused
NKCAC	Boone	116	0	116	64	0	64			
	Campbell	113	0	113	131	0	131			
	Gallatin							18	0	18
	Grant	155	0	155	10	0	10			
	Kenton	214	0	214	230	0	230			
	Pendleton							29	0	29
	Total	598	0	598	435	0	435	47	0	47
Grand Total		598	0	598	435	0	435	47	0	47

Agency	Benefit Type	County	Available	On Waitlist (Nov.)	Approved (Nov.)	Withdrawn (Nov.)	Rejected (Nov.)	Removed (Nov.)
NKCAC	All-Electric	Boone	116	0	19	0	0	0
		Campbell	113	0	58	0	0	0
		Grant	155	0	34	0	0	0
		Kenton	214	0	109	0	0	0
		Total	598	0	220	0	0	0
	Electric/Natural Gas Combo	Boone	64	0	17	0	0	0
		Campbell	131	0	100	0	0	0
		Grant	10	0	15	0	0	0
		Kenton	230	0	135	0	0	0
		Total	435	0	267	0	0	0
	Natural Gas	Gallatin	18					
		Pendleton	29	0	10	0	0	0
		Total	47	0	10	0	0	0
	Grand Total		1080	0	497	0	0	0

Agency	Benefit Type	County	Enrolled (Nov.)	On Waitlist	Approved (Nov.)	Withdrawn (Nov.)	Rejected (Nov.)	Removed (Nov.)
NKCAC	Electric/Natural Gas Combo	Pendleton	0	0	1	0	0	0
		Total	0	0	1	0	0	0
	Natural Gas	Boone	0	0	4	0	0	0
		Campbell	0	0	4	0	0	0
		Grant	0	0	2	0	0	0
		Kenton	0	0	14	0	0	0
		Total	0	0	24	0	0	0
Grand Total			0	0	25	0	0	0

Denial Reason	# Apps (Nov.)
Exceeds Maximum Number of Applications	11
Expired Date	9



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

Duke Energy
Attn: Cindy Givens
Attn: Viva Webb

Amount Due	\$2,402.26
Invoice #	122021-01
Invoice Date	1/15/22
Invoice Period	December 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$538.48	\$2,432.23	\$7,048.01
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$406.50	\$772.67	\$11,302.16
Other Expenses	\$1,896.05	\$32.57	\$361.37	\$1,534.68
Total	\$24,948.00	\$977.55	\$3,566.27	\$21,381.73
CAA Admin	\$31,212.00	\$1,424.71	\$4,057.04	\$27,154.96
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$477.04	\$0.00	\$0.00	\$477.04
CAA Crisis Admin	\$1,908.19	\$0.00	\$0.00	\$1,908.19
Total	\$85,545.23	\$2,402.26	\$7,623.31	\$77,921.92

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

December 2021 Only



Summary

Program Participants

Program Applicants

Denied Applicants

Apps (Dec.)

0
792
73

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Dec.)	Unused	Allocated	Used (Dec.)	Unused	Allocated	Used (Dec.)	Unused
NKCAC	Boone	116	0	116	64	0	64			
	Campbell	140	0	140	131	0	131			
	Gallatin							10	0	10
	Grant	128	0	128	10	0	10			
	Kenton	214	0	214	230	0	230	14	0	14
	Pendleton							23	0	23
	Total	598	0	598	435	0	435	47	0	47
Grand Total		598	0	598	435	0	435	47	0	47

Agency	Benefit Type	County	Available	On Waitlist (Dec.)	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
NKCAC	All-Electric	Boone	116	91	1	0	0	0
		Campbell	140	63	9	0	0	0
		Grant	128	79	0	0	0	0
		Kenton	214	97	17	0	0	0
		Total	598	330	27	0	0	0
	Electric/Nat ural Gas Combo	Boone	64	33	1	0	0	0
		Campbell	131	62	23	0	0	0
		Grant	10	14	0	0	0	0
		Kenton	230	128	19	0	0	0
		Total	435	237	43	0	0	0
	Natural Gas	Gallatin	10	10	0	0	0	0
		Kenton	14	37	1	0	0	0
		Pendleton	23	12	0	0	0	0
		Total	47	59	1	0	0	0
Grand Total			1080	626	71	0	0	0

Agency	Benefit Type	County	Enrolled (Dec.)	On Waitlist	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
NKCAC	Electric/Natural Gas Combo	Gallatin	0	0	1	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	0	1	0	0	0
	Natural Gas	Boone	0	0	12	0	0	0
		Campbell	0	0	6	0	0	0
		Grant	0	0	3	0	0	0
		Total	0	0	21	0	0	0
Grand Total			0	0	22	0	0	0

Denial Reason	# Apps (Dec.)
Exceeds Maximum Allowable Income	2
Exceeds Maximum Number of Applications	69
Expired Date	2



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$28,342.09
Invoice #	012022-01
Invoice Date	2/15/22
Invoice Period	January 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$273.22	\$2,705.45	\$6,774.79
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$198.04	\$970.71	\$11,104.12
Other Expenses	\$1,896.05	\$36.38	\$397.75	\$1,498.30
Total	\$24,948.00	\$507.64	\$4,073.91	\$20,874.09
CAA Admin	\$31,212.00	\$1,210.89	\$5,267.93	\$25,944.07
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$26,125.00	\$26,125.00	\$875.00
Slots Filled	1,080	1,045	1,045	35
CAK Crisis Admin	\$477.04	\$0.00	\$0.00	\$477.04
CAA Crisis Admin	\$1,908.19	\$498.56	\$498.56	\$1,409.63
Total	\$85,545.23	\$28,342.09	\$35,965.40	\$49,579.83

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

Utility Assistance Report - Slots

Duke HEA
FFY 22 (10/1/2021-9/30/2022)
January 2022 Only



Summary	# Apps (Jan.)
Program Participants	1,045
Program Applicants	1,411
Denied Applicants	280

All-Electric					Electric/Natural Gas Combo			Natural Gas		
Agency	County	Allocated	Used (Jan.)	Unused	Allocated	Used (Jan.)	Unused	Allocated	Used (Jan.)	Unused
NKCAC	Boone	107	106	1	64	64	0			
	Campbell	152	148	4	131	131	0			
	Gallatin							8	8	0
	Grant	121	120	1	10	10	0			
	Kenton	218	206	12	230	224	6	17	6	11
	Pendleton							22	22	0
	Total	598	580	18	435	429	6	47	36	11
Grand Total		598	580	18	435	429	6	47	36	11

Agency	Benefit Type	County	Available	On Waitlist (Jan.)	Approved (Jan.)	Withdrawn (Jan.)	Rejected (Jan.)	Removed (Jan.)
NKCAC	All-Electric	Boone	1	0	0	0	21	0
		Campbell	4	1	5	0	31	0
		Grant	1	0	1	0	13	0
		Kenton	12	0	4	0	70	0
		Total	18	1	10	0	135	0
	Electric/Natural Gas Combo	Boone	0	0	3	0	7	0
		Campbell	0	15	18	0	13	0
		Grant	0	1	0	0	0	0
		Kenton	6	18	17	0	43	0
		Total	6	34	38	0	63	0
	Natural Gas	Gallatin	0	0	0	0	2	0
		Kenton	11	0	0	0	20	0
		Pendleton	0	0	0	0	2	0
		Total	11	0	0	0	24	0
		Grand Total	35	35	48	0	222	0

Agency	Benefit Type	County	Enrolled (Jan.)	On Waitlist (Jan.)	Approved (Jan.)	Withdrawn (Jan.)	Rejected (Jan.)	Removed (Jan.)
NKCAC	Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	0	0
		Campbell	0	0	2	0	0	0
		Grant	0	0	1	0	0	0
		Total	0	0	3	0	0	0
Grand Total			0	0	3	0	0	0

Denial Reason	# Apps (Jan.)
Exceeds Maximum Number of Applications	58
System Message: The request was rejected by the vendor because of the following reason: Account Final	96
System Message: The request was rejected by the vendor because of the following reason: Bad Account Number	6
System Message: The request was rejected by the vendor because of the following reason: Client applied Combo S/B Elect	17
System Message: The request was rejected by the vendor because of the following reason: Client applied Combo S/B Gas	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Elect S/B Combo	52
System Message: The request was rejected by the vendor because of the following reason: Client applied Electric S/B Combo	33
System Message: The request was rejected by the vendor because of the following reason: Client applied Electric S/B Gas	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Gas S/B Combo	12
System Message: The request was rejected by the vendor because of the following reason: Duplicate	3
System Message: The request was rejected by the vendor because of the following reason: Wrong Jurisdiction OH act	1



Duke HEA Crisis Funds Remaining

	Total Allocation	Total Benefits Spent	% of Allocation Spent	Remaining Benefits	Daily Avg Benefits	Days Left	Date Running Out	# Apps	Distinct Hhlds
NKCAC	\$21,467.10	\$6,231.95	29.03%	\$15,235.15	\$311.60	68.89	4/9/2022	24	24
Total	\$21,467.10	\$6,231.95	29.03%	\$15,235.15	\$311.60	68.89	4/9/2022	24	24

>75%

less than 10 days

*These are estimated numbers and should not be relied upon for financial decisions.

**Daily Avg Benefits are calculated based on the weekdays that an agency has taken applications.



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$8,842.70
Invoice #	022022-01
Invoice Date	3/15/22
Invoice Period	February 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$392.17	\$3,097.62	\$6,382.62
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$978.90	\$1,949.61	\$10,125.22
Other Expenses	\$1,896.05	\$70.55	\$468.30	\$1,427.75
Total	\$24,948.00	\$1,441.62	\$5,515.53	\$19,432.47
CAA Admin	\$31,212.00	\$5,585.96	\$10,853.89	\$20,358.11
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$550.00	\$26,675.00	\$325.00
Slots Filled	1,080	22	1,067	13
CAK Crisis Admin	\$429.34	\$46.31	\$46.31	\$383.03
CAA Crisis Admin	\$1,717.37	\$1,218.81	\$1,717.37	\$0.00
Total	\$85,306.71	\$8,842.70	\$44,808.10	\$40,498.61

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

February 2022 Only



Summary

Program Participants
Program Applicants
Denied Applicants

Apps (Feb.)

35
271
74

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Feb.)	Unused	Allocated	Used (Feb.)	Unused	Allocated	Used (Feb.)	Unused
NKCAC	Boone	107	1	1	64	0	2			
	Campbell	152	3	2	131	0	2			
	Gallatin							8	0	0
	Grant	121	1	1	10	0	0			
	Kenton	218	10	4	230	5	5	17	2	9
	Pendleton							22	0	0
	Total	598	15	8	435	5	9	47	2	9
Grand Total		598	15	8	435	5	9	47	2	9

Agency	Benefit Type	County	Available	On Waitlist (Feb.)	Approved (Feb.)	Withdrawn (Feb.)	Rejected (Feb.)	Removed (Feb.)
NKCAC	All-Electric	Boone	1	1	0	0	0	1
		Campbell	2	13	0	0	1	1
		Grant	1	7	0	0	0	1
		Kenton	4	31	4	0	2	2
		Total	8	52	4	0	3	5
	Electric/Natural Gas Combo	Boone	2	0	0	0	0	2
		Campbell	2	31	4	0	0	2
		Grant	0	3	0	0	0	0
		Kenton	5	60	5	0	1	4
		Total	9	94	9	0	1	8
	Natural Gas	Gallatin	0	0	0	0	0	0
		Kenton	9	0	0	0	9	0
		Pendleton	0	1	1	0	0	0
		Total	9	1	1	0	9	0
Grand Total			26	147	14	0	13	13

Agency	Benefit Type	County	Enrolled (Feb.)	On Waitlist (Feb.)	Approved (Feb.)	Withdrawn (Feb.)	Rejected (Feb.)	Removed (Feb.)
NKCAC	Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	0	0
		Campbell	0	0	0	0	0	0
		Grant	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps (Feb.)
Exceeds Maximum Number of Applications	60
Expired Date	1
System Message: The request was rejected by the vendor because of the following reason: Account Final	2
System Message: The request was rejected by the vendor because of the following reason: Client applied Combo S/B Gas	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Elect S/B Combo	2
System Message: The request was rejected by the vendor because of the following reason: Client Applied Gas S/B Combo	7
System Message: The request was rejected by the vendor because of the following reason: Client Applied Gas S/B Electric	1



Duke HEA Crisis Funds Remaining

	Total Allocation	Total Benefits Spent	% of Allocation Spent	Remaining Benefits	Daily Avg Benefits	Days Left	Date Running Out	# Apps	Distinct Hhlds
NKCAC	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	3/1/2022	81	81
Total	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	3/1/2022	81	81

>75%

less than 10 days

*These are estimated numbers and should not be relied upon for financial decisions.

**Daily Avg Benefits are calculated based on the weekdays that an agency has taken applications.



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$1,158.43
Invoice #	032022-01
Invoice Date	4/15/22
Invoice Period	March 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$558.74	\$3,656.36	\$5,823.88
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$188.55	\$2,138.16	\$9,936.67
Other Expenses	\$1,896.05	\$86.14	\$554.44	\$1,341.61
Total	\$24,948.00	\$833.43	\$6,348.96	\$18,599.04
CAA Admin	\$31,212.00	\$0.00	\$10,853.89	\$20,358.11
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$325.00	\$27,000.00	\$0.00
Slots Filled	1,080	13	1,080	-
CAK Crisis Admin	\$429.34	\$0.00	\$46.31	\$383.03
CAA Crisis Admin	\$1,717.37	\$0.00	\$1,717.37	\$0.00
Total	\$85,306.71	\$1,158.43	\$45,966.53	\$39,340.18

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

March 2022 Only



Summary

Apps (Mar.)

Program Participants

75

Program Applicants

362

Denied Applicants

72

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Mar.)	Unused	Allocated	Used (Mar.)	Unused	Allocated	Used (Mar.)	Unused
NKCAC	Boone	107	3	1	64	2	1			
	Campbell	152	5	1	131	7	1			
	Gallatin							8	0	0
	Grant	121	4	0	10	0	0			
	Kenton	218	8	1	230	10	1	17	5	4
	Pendleton							22	1	0
	Total	598	20	3	435	19	3	47	6	4
Grand Total		598	20	3	435	19	3	47	6	4

Agency	Benefit Type	County	Available	On Waitlist (Mar.)	Approved (Mar.)	Withdrawn (Mar.)	Rejected (Mar.)	Removed (Mar.)
NKCAC	All-Electric	Boone	1	5	0	0	0	3
		Campbell	1	32	4	0	0	4
		Grant	0	2	0	0	0	3
		Kenton	1	21	4	0	3	5
		Total	3	60	8	0	3	15
	Electric/Natural Gas Combo	Boone	1	3	2	0	0	1
		Campbell	1	40	7	0	0	6
		Grant	0	6	0	0	0	0
		Kenton	1	65	17	0	1	7
		Total	3	114	26	0	1	14
	Natural Gas	Gallatin	0	0	0	0	0	0
		Kenton	4	0	2	0	11	0
		Pendleton	0	2	0	0	0	1
		Total	4	2	2	0	11	1
		Grand Total	10	176	36	0	15	30

Agency	Benefit Type	County	Enrolled (Mar.)	On Waitlist (Mar.)	Approved (Mar.)	Withdrawn (Mar.)	Rejected (Mar.)	Removed (Mar.)
NKCAC	Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Boone	0	0	2	0	0	0
		Campbell	0	0	0	0	0	0
		Grant	0	0	1	0	0	0
		Total	0	0	3	0	0	0
Grand Total			0	0	3	0	0	0

Denial Reason	# Apps (Mar.)
Exceeds Maximum Number of Applications	56
Expired Date	1
System Message: The request was rejected by the vendor because of the following reason: Account Final	6
System Message: The request was rejected by the vendor because of the following reason: Bad Account Number	1
System Message: The request was rejected by the vendor because of the following reason: Client applied Combo S/B Elect	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Elec S/B Combo	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Gas S/B Combo	1
System Message: The request was rejected by the vendor because of the following reason: Client Applied Gas SB Combo	5



Duke HEA Crisis Funds Remaining

	Total Allocation	Total Benefits Spent	% of Allocation Spent	Remaining Benefits	Daily Avg Benefits	Days Left	Date Running Out	# Apps	Distinct Hhlds
NKCAC	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	4/1/2022	81	81
Total	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	4/1/2022	81	81

>75%

less than 10 days

*These are estimated numbers and should not be relied upon for financial decisions.
**Daily Avg Benefits are calculated based on the weekdays that an agency has taken applications.



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$10,065.49
Invoice #	042022-01
Invoice Date	5/15/22
Invoice Period	April 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$241.97	\$3,898.33	\$5,581.91
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$76.58	\$2,214.74	\$9,860.09
Other Expenses	\$1,896.05	\$178.34	\$732.78	\$1,163.27
Total	\$24,948.00	\$496.89	\$6,845.85	\$18,102.15
CAA Admin	\$31,212.00	\$9,567.67	\$20,421.56	\$10,790.44
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$429.34	\$0.93	\$47.24	\$382.10
CAA Crisis Admin	\$1,717.37	\$0.00	\$1,717.37	\$0.00
Total	\$85,306.71	\$10,065.49	\$56,032.02	\$29,274.69

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

April 2022 Only



Summary

Program Participants
Program Applicants
Denied Applicants

Apps (Apr.)

0
37
2

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Apr.)	Unused	Allocated	Used (Apr.)	Unused	Allocated	Used (Apr.)	Unused
NKCAC	Boone	107	0	1	64	0	1			
	Campbell	152	0	1	131	0	1			
	Gallatin							8	0	0
	Grant	121	0	0	10	0	0			
	Kenton	218	0	1	230	0	1	17	0	4
	Pendleton							22	0	0
	Total	598	0	3	435	0	3	47	0	4
Grand Total		598	0	3	435	0	3	47	0	4

Agency	Benefit Type	County	Available	On Waitlist (Apr.)	Approved (Apr.)	Withdrawn (Apr.)	Rejected (Apr.)	Removed (Apr.)
NKCAC	All-Electric	Boone	1	1	0	0	0	0
		Campbell	1	0	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	8	0	0	0	0
		Total	3	9	0	0	0	0
	Electric/Natural Gas Combo	Boone	1	1	0	0	0	0
		Campbell	1	2	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	21	0	0	0	0
		Total	3	24	0	0	0	0
	Natural Gas	Gallatin	0	0	0	0	0	0
		Kenton	4	2	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	4	2	0	0	0	0
Grand Total			10	35	0	0	0	0

Denial Reason	# Apps (Apr.)
Exceeds Maximum Number of Applications	2



Duke HEA Crisis Funds Remaining

	Total Allocation	Total Benefits Spent	% of Allocation Spent	Remaining Benefits	Daily Avg Benefits	Days Left	Date Running Out	# Apps	Distinct Hhlds
NKCAC	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	5/2/2022	81	81
Total	\$21,467.10	\$21,467.10	100.00%	\$0.00	\$795.08	0.00	5/2/2022	81	81

>75%

less than 10 days

*These are estimated numbers and should not be relied upon for financial decisions.
**Daily Avg Benefits are calculated based on the weekdays that an agency has taken applications.



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$479.71
Invoice #	052022-01
Invoice Date	6/15/22
Invoice Period	May 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$263.95	\$4,162.28	\$5,317.96
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$160.25	\$2,374.99	\$9,699.84
Other Expenses	\$1,896.05	\$55.51	\$788.29	\$1,107.76
Total	\$24,948.00	\$479.71	\$7,325.56	\$17,622.44
CAA Admin	\$31,212.00	\$0.00	\$20,421.56	\$10,790.44
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$429.34	\$0.00	\$47.24	\$382.10
CAA Crisis Admin	\$1,717.37	\$0.00	\$1,717.37	\$0.00
Total	\$85,306.71	\$479.71	\$56,511.73	\$28,794.98

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

May 2022 Only



Summary

Program Participants

Program Applicants

Denied Applicants

Apps (May)

0
68
10

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (May)	Unused	Allocated	Used (May)	Unused	Allocated	Used (May)	Unused
NKCAC	Boone	107	0	1	64	0	1			
	Campbell	152	0	1	131	0	1			
	Gallatin							8	0	0
	Grant	121	0	0	10	0	0			
	Kenton	218	0	1	230	0	1	17	0	4
	Pendleton							22	0	0
	Total	598	0	3	435	0	3	47	0	4
Grand Total		598	0	3	435	0	3	47	0	4

Agency	Benefit Type	County	Available	On Waitlist (May)	Approved (May)	Withdrawn (May)	Rejected (May)	Removed (May)
NKCAC	All-Electric	Boone	1	0	1	0	0	0
		Campbell	1	0	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	0	19	0	0	0
		Total	3	0	20	0	0	0
	Electric/Natural Gas Combo	Boone	1	0	2	0	0	0
		Campbell	1	0	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	0	36	0	0	0
		Total	3	0	38	0	0	0
	Natural Gas	Gallatin	0	0	0	0	0	0
		Kenton	4	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	4	0	0	0	0	0
Grand Total			10	0	58	0	0	0

Denial Reason	# Apps (May)
Exceeds Maximum Allowable Income	1
Exceeds Maximum Number of Applications	9



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

Duke Energy
Attn: Cindy Givens

Amount Due	\$492.62
Invoice #	062022-01
Invoice Date	7/15/22
Invoice Period	June 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,480.24	\$238.62	\$4,400.90	\$5,079.34
Legal	\$1,496.88	\$0.00	\$0.00	\$1,496.88
IT R&M	\$12,074.83	\$151.47	\$2,526.46	\$9,548.37
Other Expenses	\$1,896.05	\$103.88	\$892.17	\$1,003.88
Total	\$24,948.00	\$493.97	\$7,819.53	\$17,128.47
CAA Admin	\$31,212.00	\$0.00	\$20,421.56	\$10,790.44
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	1,080	-
CAK Crisis Admin	\$429.34	-\$1.35	\$45.89	\$383.45
CAA Crisis Admin	\$1,717.37	\$0.00	\$1,717.37	\$0.00
Total	\$85,306.71	\$492.62	\$57,004.35	\$28,302.36

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

Utility Assistance Report - Slots

Duke HEA

FFY 22 (10/1/2021-9/30/2022)

June 2022 Only



Summary

Apps (June)

Program Participants

0

Program Applicants

22

Denied Applicants

9

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (June)	Unused	Allocated	Used (June)	Unused	Allocated	Used (June)	Unused
NKCAC	Boone	107	0	1	64	0	1			
	Campbell	152	0	1	131	0	1			
	Gallatin							8	0	0
	Grant	121	0	0	10	0	0			
	Kenton	218	0	1	230	0	1	17	0	4
	Pendleton							22	0	0
	Total	598	0	3	435	0	3	47	0	4
Grand Total		598	0	3	435	0	3	47	0	4

Agency	Benefit Type	County	Available	On Waitlist (June)	Approved (June)	Withdrawn (June)	Rejected (June)	Removed (June)
NKCAC	All-Electric	Boone	1	0	0	0	0	0
		Campbell	1	0	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	0	2	0	0	0
		Total	3	0	2	0	0	0
	Electric/Natural Gas Combo	Boone	1	0	0	0	0	0
		Campbell	1	0	0	0	0	0
		Grant	0	0	0	0	0	0
		Kenton	1	0	11	0	0	0
		Total	3	0	11	0	0	0
	Natural Gas	Gallatin	0	0	0	0	0	0
		Kenton	4	0	0	0	0	0
		Pendleton	0	0	0	0	0	0
		Total	4	0	0	0	0	0
Grand Total			10	0	13	0	0	0

Denial Reason	# Apps (June)
Exceeds Maximum Number of Applications	9

HEA PROGRAM MEETING AGENDAS

NOVEMBER 17, 2021 – CAK/DUKE ENERGY KENTUCKY

Agenda Items -

Cindy Givens' Retirement

Introduction of Viva Webb, Duke Energy HEA Program Manager

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2021

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2021

Community Action Kentucky, Inc.
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Independent Auditor's Report

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

Report on the Financial Statements

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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Kentucky, Inc. as of June 30, 2021, and the changes in its net

To the Board of Directors
Community Action Kentucky, Inc.
March 16, 2022
Page 2 of 2

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

Emphasis of Matter

As discussed in Note 15 to the financial statements, in fiscal year ended June 30, 2021, Community Action Kentucky, Inc. adopted various new accounting guidance that had no financial statement effect. Our opinion is not modified with respect to these matters.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 26 to 30 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is also not a required part of the financial statements. The accompanying supplementary information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022, on our consideration of Community Action Kentucky, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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

Hopkinsville, Kentucky
March 16, 2022

Community Action Kentucky, Inc.
Statement of Financial Position
June 30, 2021

Assets

Current Assets

Cash & Cash Equivalents	\$ 462,472
Reimbursable Costs	4,483,214
Due from Sub-recipients	242,559
Prepaid Expenses	33,858
Total Current Assets	5,222,103

Other Assets

Investments	1,081,771
Notes Receivable (Noncurrent)	2,120
Total Other Assets	1,083,891

Property and Equipment

Property and Equipment Net of Accumulated Depreciation	1,441,200
Land	105,287
Total Property and Equipment	1,546,487
Total Assets	\$ 7,852,481

Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 4,487,501
Accrued Compensation	132,148
Deferred Revenue	486,261
Total Current Liabilities	5,105,910
Total Liabilities	5,105,910

Net Assets

Without Donor Restrictions	2,746,571
With Donor Restrictions	-
Total Net Assets	2,746,571
Total Liabilities and Net Assets	\$ 7,852,481

Community Action Kentucky, Inc.
Statement of Activities
For the Year Ended June 30, 2021

Changes in Net Assets Without Donor Restrictions

	<u>Total</u>
Revenue and Support:	
Grants/Contracts	\$ 100,746,006
Dues	18,116
Rental Income	22,800
Investment Income	218,611
Other	240,989
Total Revenue and Support Without Donor Restrictions	<u>101,246,522</u>
Expenses:	
Programs	
RCAP	560,826
LIHEAP	78,030,727
WX	125,699
CSBG	191,904
OCS	456,516
Kynect	3,923,877
Other	17,475,245
Supporting Services	338,845
Total Expenses	<u>101,103,639</u>
Increase (Decrease) in Net Assets Without Donor Restrictions	142,883
Net Assets at Beginning of the Year	<u>2,603,688</u>
Net Assets at End of Year	<u><u>\$ 2,746,571</u></u>

Community Action Kentucky, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021

	RCAP	LIHEAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 319,233	\$ 241,270	\$ 10,450	\$ 95,686	\$ 63,197	\$ 78,991	\$ 72,163	\$ 39,404	\$ 920,394
Fringe Benefits	138,536	104,681	4,575	41,595	27,441	34,298	31,586	16,994	399,706
Professional Services	-	5,474	-	-	-	-	32,297	47,769	85,540
Consultants / Contracts	-	13,023	6,263	475	318,750	1,856	1,349	44,388	386,104
Education	680	-	-	1,215	4,244	-	-	3,879	10,018
Travel In State	17,631	-	-	119	2,014	-	-	102	19,866
Meeting	-	-	-	-	2,638	-	-	1,746	4,384
Telephone	480	-	-	-	-	-	-	50	530
Postage	20	8	-	-	267	1,765	-	482	2,542
Office Exp & Supplies	1,206	-	-	-	236	-	-	957	2,399
Publications	-	-	-	-	-	-	-	1,000	1,000
Dues/Fees	920	-	-	-	-	-	-	19,098	20,018
Insurance	-	-	-	-	-	-	-	(137)	(137)
Pollution Insurance	-	-	61,989	-	-	-	-	-	61,989
Printing	-	-	-	-	-	832	-	-	832
Marketing/Advertising	-	342	-	-	-	4,814	68	3,911	9,135
Repairs & Maintenance	-	18,859	-	2,851	-	-	201	1,103	23,014
IT Repairs & Maintenance	3,389	222,520	40,702	24,093	23,042	-	93,271	9,439	416,456
Depreciation	-	-	-	-	-	-	-	138,514	138,514
Equipment	6,141	-	-	-	-	-	-	-	6,141
Other	-	-	-	-	1,901	-	-	347	2,248
Indirect	72,590	49,248	1,720	25,870	12,786	16,528	15,143	(699)	193,186
Subrecipients	-	77,375,302	-	-	-	3,784,793	17,229,167	10,498	98,399,760
Total Expenses	<u>\$ 560,826</u>	<u>\$ 78,030,727</u>	<u>\$ 125,699</u>	<u>\$ 191,904</u>	<u>\$ 456,516</u>	<u>\$ 3,923,877</u>	<u>\$ 17,475,245</u>	<u>\$ 338,845</u>	<u>\$ 101,103,639</u>

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

Community Action Kentucky, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2021

Cash Flows From Operating Activities:

Change in Net Assets	\$ 142,883
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	158,274
Unrealized Gain on Investments	(56,585)
Changes in Operating Assets and Liabilities:	
Decrease in Reimbursable Costs	611,293
Increase in Sub-recipient Receivables	(160,769)
Increase in Prepaid Expenses	(33,849)
Decrease in Accounts Payable	(511,597)
Increase in Deferred Revenue	88,572
Increase in Accrued Expenses	10,547
Total Adjustments	105,886
Net Cash Provided by Operating Activities	248,769
Cash Flows From Investing Activities:	
Cash Proceeds from Investments	15,484
Net Increase (Decrease) in Investments	(162,026)
Purchases of Property and Equipment	(63,605)
Net Cash Flows (Used) in Investing Activities	(210,147)
Net Increase in Cash	38,622
Cash and Cash Equivalents at Beginning of Year	423,850
Cash and Cash Equivalents at End of Year	\$ 462,472

Supplemental Disclosure of Cash Flow Information:

There were no noncash investing or financing activities for the year ended June 30, 2021.

Cash Paid During the Year Ended June 30, 2021 for:

Interest Paid	\$ -
Income Taxes	\$ -

**Community Action Kentucky, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2021**

Note 1 – Organization and Nature of the Operations

Community Action Kentucky, Inc. (“the Agency”) (a Kentucky nonprofit organization) is a multi-funded association of twenty-three (23) Community Action Agencies (CAA) in Kentucky. Each of these twenty-three CAA’s, has an Executive Director, or its equivalent, who serve as board members for Community Action Kentucky, Inc. The CAA’s are the predominate recipients of pass through funds from Community Action Kentucky, Inc. and thus related parties (See Note 11 of this report for further details). The Agency was formed in 1968 to provide a link between the CAA’s to better accomplish mutual goals and objectives. The responsibilities of the Agency include the development and administration of grants and contracts providing services in areas such as housing, water, wastewater management, crisis intervention, and low-income home improvements.

In prior years, the organization conducted its activities as Kentucky Association for Community Action, Inc. (KACA). In October 2007, the board approved, and the state granted a change of name to Community Action Kentucky, Inc.

The primary sources for flow through of funds are the Cabinet for Health and Family Services, State of Kentucky, and W.S.O.S. Community Action Commission.

The following programs are administered by the Agency:

Low Income Home Energy Assistance (LIHEAP)

The LIHEAP Grant is provided by the Kentucky Cabinet for Health and Family Services, Department of Social Insurance, to provide energy services including assistance with payment of utility bills, limited repairs of heating systems and provision of fuel, heaters, blankets, and certain other commodities. The Agency serves as a pass-through agency with the program services being provided by 23 sub-recipient organizations.

Water and Wastewater Program (RCAP)

The RCAP Grant is funded by an award from the U.S. Department of Health and Human Services, Office of Community Services. The WSOS Community Action, Inc., sponsor for the Great Lakes Rural Network, Inc., has contracted with the Agency to assist low-income families, small communities, and local officials to deal with water and wastewater problems affecting the poor. The water and wastewater program has activities in Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin.

Kynect Program

The Kynect Program provides assistance in applying for health insurance.

Home Energy Assistance Programs

The Agency, in conjunction with Community Action Agencies, operates energy assistance programs with multiple utilities that help households with utility benefits during the year.

Weatherization

The Weatherization program is funded by the federal Department of Energy (DOE) and, upon approval by CHFS, by a 15% transfer from the Low-Income Home Energy Assistance Program (LIHEAP) to Weatherization. The program is administered by the Kentucky Housing Corporation.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021

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 that 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 did not have any Net Assets With Donor Restrictions during the year ended June 30, 2021.

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, 2021

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, 2021, the Agency had unpaid annual leave and salary of \$132,148.

Functional Expenses – Directly identified expenses are charged to programs and support services. The Agency adheres to the AICPA Industry Audit Guide in reporting expenses by their functional classification. Accordingly, salaries, fringe benefits, professional fees, supplies and other expenses have been allocated to functional classifications based on various factors.

Investments – Investments are presented at their fair value as determined by reference to quoted market prices. Related realized and unrealized gains and losses are reflected in the statement of activities.

Property & Equipment – Property and equipment acquired with unrestricted revenues are stated at cost, if purchased or at fair value at the date of gift, if donated, less accumulated depreciation. Additions with a cost of fair value of less than \$500 are expensed.

Note 3 – Concentrations of Credit Risk

In the current year, a significant amount of funding was provided by a few major contributors. It is always considered reasonably possible that grantors might be lost or funding could be reallocated in the near term. Approximately 99% of the Agency's revenue was earned under various contracts (grants), approximately 77% 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 \$8,526,524. 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, 2021, 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 2019, 2018, and 2017 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, 2021

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, 2021:

	Cost	Fair Value
Stocks	\$ 433,642	\$ 438,871
Bond Funds	449,791	450,744
Equity Funds	156,834	192,156
Total	<u>\$ 1,040,267</u>	<u>\$ 1,081,771</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, 2021, the Agency's trading securities had a fair value of \$1,081,771, 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, 2021 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 33,039
Realized Gains(Losses)	128,987
Unrealized Gains(Losses)	56,585
Total Investment Income	<u>\$ 218,611</u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021

Note 6 – Notes Receivable

The unpaid notes receivable balance was comprised of one revolving loan totaling \$2,120 and management considers it to be noncurrent.

Note 7 – Property and Equipment

Property and equipment consisted of the following at June 30, 2021:

Land	\$ 105,287
Office Equipment	1,465,511
Building	<u>780,540</u>
Total Depreciable Assets	2,351,338
Less: Accumulated Depreciation	<u>(804,851)</u>
Net Property, Plant & Equipment	<u><u>\$ 1,546,487</u></u>

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$158,274, of which \$138,514 was direct and \$19,760 was included in indirect expenses for the year ended June 30, 2021.

Note 8 – Multi-Employer Plans

Plan Description

In connection with the Agency's agreements with Kentucky Retirement Systems – County Employee Retirement System (CERS) and the Insurance Trust Fund (ITF), the Agency participates with other Agencies in the State in a defined benefit pension plan and post-retirement plan. This multi-employer plan covers all of the Agency's employees who are eligible to participate. The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

1. Assets contributed to the multi-employer plans by one employer may be used to provide benefits to employees of other participating employers.
2. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
3. If the Agency chooses to stop participating in its multi-employer plan, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability. At this time, the Agency has not established any liabilities because withdrawal from this plan is not probable.

The amount shown below as "actuarial accrued liability" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems (PERS). The measure is independent of the actuarial funding method used to determine contributions to the System.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021

Note 8 – Multi-Employer Plans (Continued)

Pension Plan

Vesting in the retirement benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest at 3% compounded annually through June 30, 1981, 6% thereafter through June 30, 1986, and 4% thereafter. All required contributions were paid at year end or within thirty (30) days thereafter. The percentage of the Agency's contributions to total employers' contribution in the CERS for the fiscal year ended June 30, 2021, is not known. For the fiscal year ended June 30, 2020, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$14,697,244,000 and the net assets available for the benefits were \$7,027,327,000 as of June 30, 2020, which is the latest information available.

Post-Employment Retirement Benefits

KRS contributes toward the monthly insurance premium based on years of service and type of service. For participants beginning prior to July 1, 2003, KRS will pay a percentage of the monthly contribution rate for medical insurance coverage. For participants beginning between July 1, 2003 and August 31, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 120 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. For participants beginning on or after September 1, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 180 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. The percentage of the Agency's contributions to total employers' contribution in the insurance plan for the fiscal year ended June 30, 2021 is not known. For the fiscal year ended June 30, 2020, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was \$4,996,309,000 and the net assets available for the benefits was \$2,581,613,000 as of June 30, 2020, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2021 and 2020 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 2021 and 2020 is for the plan's year end at June 30, 2020 and 2019, 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, 2021**

Note 8 – Multi-Employer Plans (Continued)

The “FIP/RP Status Pending / Implemented” column indicates a plan for which a financial improvement plan (FIP), as required under the Code to be adopted by a plan in the “yellow” zone, or a Rehabilitation Plan (RP), as required under the Code to be adopted by a plan in the “red” zone, is either pending or has been implemented.

The “Surcharge Imposed” column indicates whether the Agency’s contribution rate for 2021 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 2021 and 2020 contributions.

Pension Fund	EIN/Pension Plan Number	PPA Zone Status		FIP/RP Status Pending/ Implemented	Contributions of Agency		Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		June 30, 2020	June 30, 2019		June 30, 2021	June 30, 2020		
KRS - CERS	32-0041688	Red	Red	N/A	\$ 167,272	\$ 193,033	N/A	N/A
KRSITF	01-0913714	Red	Red	N/A	\$ 41,255	\$ 32,845	N/A	N/A

Note 9 – Non-Compliance with Grantor or Donor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants are subject to specific audit. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. However, management believes that if such audits arise, all steps have been followed to ensure compliance with each grantor or donor restrictions as defined by contractual agreements as of June 30, 2021.

Note 10 – Operating Lease

The Agency entered into a long-term operating lease with Mail Finance for the use of office equipment on August 1, 2016. The lease requires monthly payments of \$65. The lease term is for 63 months, scheduled to expire in 2022. Lease expense during 2020-2021 totaled \$775.

Future minimum rental payments required under this operating lease are as follows:

Year Ended June 30,	
2022	\$ 323
2023	-
2024	-
2025	-
2026	-
Total	<u>\$ 323</u>

**Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021**

Note 11 – 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 \$18,116 for the year ended June 30, 2021. 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 \$98,399,760, of which \$92,221,895 was federal funds for the year ended June 30, 2021.

Note 12 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2021 are:

Financial Assets	
Cash & Cash Equivalents	\$ 462,472
Reimbursable Costs	4,483,214
Due from Sub-recipients	242,559
Prepaid Expenses	<u>33,858</u>
Total Financial Assets	\$ 5,222,103
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>\$ 5,222,103</u></u>

Note 13 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 16, 2022, 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 14 – Net Assets

Net assets consist of the following at June 30, 2021:

Net Assets Without Donor Restrictions	
Undesignated	\$ 1,200,084
Net Investment in Property and Equipment	<u>1,546,487</u>
Total Net Assets Without Donor Restrictions	2,746,571
Total Net Assets	<u><u>\$ 2,746,571</u></u>

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

Undesignated: Undesignated net assets are not restricted by the grantor or donor and are not designated by the Board of Directors. These funds are available to be used at the Board of Director's or Management's discretion for the general operation of the Agency.

Net Investment in Property and Equipment: Fixed assets that are not restricted by the grantor or donor and are not designated by the Board of Directors are considered a net investment in property and equipment.

Net Assets With Donor Restrictions consist of the following:

The Agency did not have any Net Assets With Donor Restrictions at June 30, 2021.

Note 15 – Change in Accounting Principles

For fiscal year ended June 30, 2021, the following accounting standards were implemented by the Agency. The Agency has assessed the new standards and has determined that there was no financial statement impact.

ASC 310-20, Receivables - Nonrefundable Fees and Other Costs

ASU 2017-08 Premium Amortization on Purchased Callable Debt Securities

ASC 606, Revenue from Contracts with Customers

ASC 610-20, Other Income - Gains and Losses from the Derecognition of Nonfinancial Assets

ASU 2014-09 Revenue from Contracts with Customers

ASU 2015-14 Deferral of the Effective Date

ASU 2016-08 Principal versus Agent Considerations (Reporting Revenue Gross versus Net)

ASU 2016-10 Identifying Performance Obligations and Licensing

ASU 2016-12 Narrow-Scope Improvements and Practical Expedients

ASU 2016-20 Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers

ASU 2017-05 Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets

ASU 2020-05 Effective Dates for Certain Entities

ASC 718, Compensation - Stock Compensation

ASU 2018-07 Improvements to Nonemployee Share-Based Payment Accounting

ASU 2019-08

Codification Improvements - Share-Based Consideration Payable to a Customer

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2021

Note 15 – Change in Accounting Principles (Continued)

ASC 815, Derivatives and Hedging

- ASU 2017-11 Accounting for Certain Financial Instruments with Down Round Features
ASU 2018-16 Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes

ASC 820, Fair Value Measurement

- ASU 2018-13 Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement

ASC 825, Financial Instruments

- ASU 2019-04 Codification Improvements to Topic 825

ASC 848, Reference Rate Reform

- ASU 2020-04 Facilitation of the Effects of Reference Rate Reform on Financial Reporting

ASC 853, Service Concession Arrangements

- ASU 2017-10 Determining the Customer of the Operation Services

ASC 958, Not-for-Profit Entities

- ASU 2019-03 Updating the Definition of Collections

Other

- ASU 2018-09 Codification Improvements
ASU 2020-03 Codification Improvements to Financial Instruments



**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 16, 2022.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Kentucky, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Kentucky, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do

To the Board of Directors
Community Action Kentucky, Inc.
March 16, 2022
Page 2 of 2

not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Calhoun & Company

Hopkinsville, Kentucky
March 16, 2022



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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Kentucky, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Kentucky, Inc.'s major federal programs for the year ended June 30, 2021. Community Action Kentucky, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Community Action Kentucky, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

To the Board of Directors
Community Action Kentucky, Inc.
March 16, 2022
Page 2 of 2

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

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

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

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

Calhoun & Company

Hopkinsville, Kentucky
March 16, 2022

SUPPLEMENTAL INFORMATION

Duke Energy Kentucky, Inc.
HEA Annual Report 2021 - 2022 Program Year
Attachment C
Page 25 of 34

Community Action Kentucky, Inc.
Schedule Of Expenditures Of Federal Awards
For the Year Ended June 30, 2021

Grant	Pass-Through Grantor	Federal CFDA Number	Pass Through Grant Number	Grant Period Ending	Sub-recipients	Federal Award Expenditures
U.S. Department of Health and Human Services:						
Community Service Block Grant	KY Cabinet for Health & Family Services	93.569	736-2000001658	6/30/21	\$	\$ 191,878
CSBG - CARES	KY Cabinet for Health & Family Services	93.569	736-2000001658	6/30/21		26
RPIC	Office of Community Services	93.569	90ET047601	9/29/20		116,651
RPIC - CARES	Office of Community Services	93.569	90ET0476013	9/29/20		60,542
RPIC	Office of Community Services	93.569	90ET047602	9/29/21		279,323
				Total 93.569	-	648,420
Low Income Home Energy Assistance Program	KY Cabinet for Health & Family Services	93.568	736-2000001658	6/30/21	77,375,302	78,030,727
LIHEAP-Weatherization	Kentucky Housing Corporation	93.568	LH21-0073-02	6/30/21		79,612
				Total 93.568	77,375,302	78,110,339
HHS-RCAP	W.S.O.S Community Action Comm.	93.570	PY 19/20	9/30/20		39,945
HHS-RCAP	W.S.O.S Community Action Comm.	93.570	PY 20/21	9/30/21		103,037
				Total 93.570	-	142,982
Total U.S. Department of Health and Human Services					77,375,302	78,901,741
U.S. Department of Treasury:						
Healthy at Home	KY Cabinet for Health & Family Services	21.019	736-2000001658	6/30/21	14,846,593	14,873,380
Total U.S. Department of Treasury					14,846,593	14,873,380
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX21-0373-02	6/30/20		46,086
Total U.S. Department of Energy					-	46,086
U.S. Department of Agriculture:						
RCDI-RCAP		10.446	PY 19/22	9/4/22		14,242
				Total 10.446	-	14,242
RCAP-Technitrain	W.S.O.S Community Action Comm.	10.761	PY 19/20	8/31/20		37,605
RCAP-Technitrain	W.S.O.S Community Action Comm.	10.761	PY 20/21	8/31/21		119,188
RCAP-Technitrain GIS	W.S.O.S Community Action Comm.	10.761	PY 19/20	8/31/20		12,849
RCAP-Technitrain GIS	W.S.O.S Community Action Comm.	10.761	PY 20/21	8/31/21		28,410
				Total 10.761	-	198,052
Solid Waste 2 - RCAP	W.S.O.S Community Action Comm.	10.762	PY 19/20	9/30/20		8,920
Solid Waste 2 - RCAP	W.S.O.S Community Action Comm.	10.762	PY 20/21	9/30/21		42,761
				Total 10.762	-	51,681
Community Facilities - RCAP		10.766	PY 17/21	9/21/20		1,826
Community Facilities - RACP		10.766	PY 20/23	9/21/23		4,755
Community Facilities Disasters - RCAP		10.766	PY 20/23	9/21/23		8,599
				Total 10.766	-	15,180
Total U.S. Department of Agriculture					-	279,155
Environmental Protection Agency:						
EPA - DW - RCAP	W.S.O.S Community Action Comm.	66.424	PY 18/21	9/30/21		74,367
EPA - DW - RCAP	W.S.O.S Community Action Comm.	66.424	PY 20/22	9/30/22		30,168
				Total 66.424	-	104,535
EPA - WW - RCAP	W.S.O.S Community Action Comm.	66.436	PY 18/21	9/30/21		15,470
EPA - WW - RCAP	W.S.O.S Community Action Comm.	66.436	PY 20/22	9/30/22		10,393
				Total 66.436	-	25,863
EPA - CD - RCAP	W.S.O.S Community Action Comm.		PY 20/22	9/30/22		3,598
					-	3,598
Total U.S. Environmental Protection Agency					-	133,996
Total Expenditures of Federal Awards					\$ 92,221,895	\$ 94,234,358

CAK
Schedule of Subrecipient Expenditures
For the Year Ended June 30, 2021

	LIHEAP	Healthy at Home	Total Federal	Non-Federal				Total
	93,568	21,019		Kynect	HEA	Team KY Fund	Treasury	
Audubon Area	\$ 3,622,155	\$ 659,353	\$ 4,281,508	\$ 472,967	\$ 3,125	\$ 23,849	\$ -	\$ 4,781,449
Bell-Whitley CAA	1,906,129	364,321	2,270,450	-	5,650	6,804	374	2,283,278
Big Sandy CAP	4,163,622	1,370,726	5,534,348	-	18,450	29,202	633	5,582,633
Blue Grass CAA	3,642,679	559,744	4,202,423	189,897	22,012	77,949	684	4,492,965
Central Ky CAA	3,689,596	681,553	4,371,149	-	7,775	81,262	644	4,460,830
Daniel Boone CAA	5,178,289	898,850	6,077,139	-	5,045	19,611	533	6,102,328
Gateway CAA	1,605,109	442,001	2,047,110	168,324	4,950	22,628	329	2,243,341
Harlan Co CAA	1,262,971	227,134	1,490,105	-	2,250	6,021	330	1,498,706
KCEOC CAP	1,817,965	314,644	2,132,609	-	2,834	3,644	241	2,139,328
Foothills CAP	2,640,617	530,795	3,171,412	332,918	17,199	37,458	466	3,559,453
LKLP CAA	3,576,548	842,628	4,419,176	-	12,375	15,415	382	4,447,348
Lake Cumberland CAA	6,517,740	1,241,596	7,759,336	219,849	5,425	53,756	756	8,039,122
CAC - Lexington	3,213,842	461,317	3,675,159	316,951	129,487	124,283	794	4,246,674
Licking Valley CAP	1,417,896	363,448	1,781,344	115,548	1,000	4,673	185	1,902,750
Louisville Metro	9,720,538	1,785,382	11,505,920	-	86,884	488,477	1,215	12,082,496
Middle Ky CAP	2,258,900	654,298	2,913,198	-	1,750	1,272	271	2,916,491
Multi-Purpose CAA	835,599	121,344	956,943	-	7,632	12,218	406	977,199
Northeast Ky CAA	4,319,048	946,248	5,265,296	249,405	29,584	25,974	216	5,570,475
Northern Ky CAC	3,476,405	470,719	3,947,124	706,240	39,077	119,725	272	4,812,438
Pennyrile Allied	4,158,281	576,869	4,735,150	279,460	10,017	107,027	326	5,131,980
CAA of Southern Ky	4,677,923	774,091	5,452,014	150,753	850	16,290	610	5,620,517
Tri-County CAA	557,471	93,488	650,959	-	6,674	11,981	203	669,817
West Ky Allied	3,115,979	466,044	3,582,023	582,481	1,323	69,207	628	4,235,662
Other	-	-	-	-	-	602,480	-	602,480
	<u>\$ 77,375,302</u>	<u>\$ 14,846,593</u>	<u>\$ 92,221,895</u>	<u>\$ 3,784,793</u>	<u>\$ 421,368</u>	<u>\$ 1,961,206</u>	<u>\$ 10,498</u>	<u>\$ 98,399,760</u>

Community Action Kentucky, Inc.
Notes to the SEFA
For the Year Ended June 30, 2021

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, 2021. The information in this schedule and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of the Agency; it is not intended to and does not present the financial position, changes in net assets and cash flows of the Agency. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2 – Sub-recipient Expenditures – Expenditures reported in the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Oversight Agency – In accordance with the Single Audit Act Amendment of 1996 and Uniform Guidance, the U.S. Department of Health and Human Services is the Oversight Agency for the Agency. The Single Audit Act provides that the Oversight Agency shall have the following responsibilities

- a. Shall provide technical advice to auditees and auditors as requested
- b. May assume all or some of the responsibilities performed by a cognizant agency for audit which include:
 - i. Provide technical audit advice and liaison to auditees and auditors
 - ii. Consider auditee requests for extension to the report submission due date
 - iii. Obtain or conduct quality control reviews of selected auditees made by non-federal auditors, and provide the results, when appropriate, to other interested organizations
 - iv. Promptly inform other affected federal agencies and appropriate federal law enforcement officials of any direct reporting be the auditee or its auditor of irregularities or illegal acts, as required by generally accepted government auditing standards or laws and regulations
 - v. Advise the auditor and, where appropriate, the auditee of and deficiencies found in the audits when the deficiencies require corrective action be the auditor; when advices of deficiencies, the auditee shall work with the auditor to take corrective action; if not, the cognizant agency for audit shall notify the auditor, the auditee and applicable federal awarding agencies and pass-through entities of the facts and make recommendations for follow up action, major inadequacies or repetitive standard performance by auditors shall be referred to appropriate state licensing agencies and professional bodies for disciplinary action
 - vi. Coordinate, to the extent practical, audits, or reviews made by or for federal agencies that are in addition to the audits made pursuant to this part, so that the additional audits or reviews build upon audits performed in accordance with this part
 - vii. Coordinate a management decision for audit findings that affect the federal programs of more than one agency
 - viii. Coordinate the audit work and reporting responsibilities among auditors to achieve the most cost-effective audit

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

Community Action Kentucky, Inc.
Notes to the SEFA, Continued
For the Year Ended June 30, 2021

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2021, 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, 2021**

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:	
CFDA Number	Name of Federal Program or Cluster
93.568	Low Income Home Energy Assistance Program
21.019	Coronavirus Relief Fund – Healthy at Home
Dollar threshold used to distinguish between type A and type B programs	\$ 2,827,031
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

Duke Energy Kentucky, Inc.
HEA Annual Report 2021 - 2022 Program Year
Attachment C
Page 30 of 34

Community Action Kentucky, Inc.
Statement of Activity by Program
For the Year Ended June 30, 2021

Revenues	RCAP	LIHEAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 560,826	\$ 78,030,727	\$ 120,429	\$ 191,904	\$ 456,516	\$ 3,923,277	\$ 17,462,327	\$ -	\$ 100,746,006
Rental Income	-	-	-	-	-	-	-	22,800	22,800
Interest Income	-	-	-	-	-	-	-	33,039	33,039
Dues	-	-	-	-	-	-	-	18,116	18,116
Realized Gain On Inv	-	-	-	-	-	-	-	128,987	128,987
Unrealized Loss On Inv	-	-	-	-	-	-	-	56,585	56,585
Other Income	-	-	-	-	-	-	-	240,989	240,989
Total Revenues	\$ 560,826	\$ 78,030,727	\$ 120,429	\$ 191,904	\$ 456,516	\$ 3,923,277	\$ 17,462,327	\$ 500,516	\$ 101,246,522
Expenses									
Salaries	319,233	241,270	10,450	95,686	63,197	78,991	72,163	39,404	920,394
Fringe Benefits	138,536	104,681	4,575	41,595	27,441	34,298	31,586	16,994	399,706
Professional Services	-	5,474	-	-	-	-	32,297	47,769	85,540
Consultants / Contracts	-	13,023	6,263	475	318,750	1,856	1,349	44,388	386,104
Education	680	-	-	1,215	4,244	-	-	3,879	10,018
Travel In State	17,631	-	-	119	2,014	-	-	102	19,866
Travel Out of State	-	-	-	-	-	-	-	-	-
Meeting	-	-	-	-	2,638	-	-	1,746	4,384
Telephone	480	-	-	-	-	-	-	50	530
Postage	20	8	-	-	267	1,765	-	482	2,542
Office Exp & Supplies	1,206	-	-	-	236	-	-	957	2,399
Publications	-	-	-	-	-	-	-	1,000	1,000
Dues/Fees	920	-	-	-	-	-	-	19,098	20,018
Insurance	-	-	-	-	-	-	-	(137)	(137)
Pollution Insurance	-	-	61,989	-	-	-	-	-	61,989
Printing	-	-	-	-	-	832	-	-	832
Marketing/Advertising	-	342	-	-	-	4,814	68	3,911	9,135
Utilities	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	18,859	-	2,851	-	-	201	1,103	23,014
IT Repairs & Maintenance	3,389	222,520	40,702	24,093	23,042	-	93,271	9,439	416,456
Depreciation	-	-	-	-	-	-	-	138,514	138,514
Equipment	6,141	-	-	-	-	-	-	-	6,141
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,901	-	-	347	2,248
Indirect	72,590	49,248	1,720	25,870	12,786	16,528	15,143	(699)	193,186
Loan Write-Off	-	-	-	-	-	-	-	-	-
Subrecipients	-	77,375,302	-	-	-	3,784,793	17,229,167	10,498	98,399,760
Total Expenses	560,826	78,030,727	125,699	191,904	456,516	3,923,877	17,475,245	338,845	101,103,639
Change in Net Assets	\$ -	\$ -	\$ (5,270)	\$ -	\$ -	\$ (600)	\$ (12,918)	\$ 161,671	\$ 142,883

Community Action Kentucky, Inc.
LIHEAP Grant - CFDA 93.568
CONTRACT #736-2000001658
Statement of Program Expenses
For the Period July 1, 2020 Through June 30, 2021

Payments to Subrecipients

SC Subsidy (CAK records)	\$ 11,326,403	
SC Crisis (CAK records)	16,237,189	
Agency Fall Subsidy Benefits (CAK records)	10,457,244	
Agency Crisis Benefits (CAK records)	24,602,201	
Agency Spring Subsidy Benefits (CAK records)	8,294,494	
Agency Prior Year Adjustments (CAK records)	(42,566)	
Agency Administration (CAK records)	6,500,337	
Total Payments To Subrecipients		<u>77,375,302</u>

CAK Administration

Salaries	246,761	
Fringe Benefits	107,065	
Professional Services	23,086	
Education	71	
Telephone	6,515	
Postage	59	
Supplies	745	
Dues/Fees	383	
Insurance	3,513	
Advertising	180	
Utilities	1,979	
Repairs & Main	259,868	
Marketing	162	
Depreciation	5,038	
Total CAK Administration		<u>655,425</u>

Total Expenditures	<u>78,030,727</u>
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Questioned Costs	<u>-</u>
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Allowable Cost	78,030,727
Less: Amount Received From CHFS – LIHEAP	74,719,272
Less: Accounts Receivable From Funding Sources	3,471,835
Plus: Accounts Payable to Funding Sources	<u>160,380</u>

Excess (Shortage) Receipts over Expenditures	<u><u>\$ -</u></u>
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Community Action Kentucky, Inc.
LIHEAP Grant - CFDA 93.568
CONTRACT #736-2000001658
Statement of Program Expenses
For the Period July 1, 2020 Through June 30, 2021

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 7,433,260	\$ 6,500,337	\$ 932,923
Community Action Kentucky	825,918	655,425	170,493
Total Administrative	8,259,178	7,155,762	1,103,416
Benefits - Direct Assistance			
Direct Assistance	81,332,609	70,917,531	10,415,078
Total Benefits	81,332,609	70,917,531	10,415,078
Other Expenditures			
Prior Year Adjustments	-	(42,566)	42,566
Total Other	-	(42,566)	42,566
Total Contract	\$ 89,591,787	\$ 78,030,727	\$ 11,561,060

Community Action Kentucky, Inc.
Healthy at Home Grant - CFDA 21.019
CONTRACT #736-2000001658
Statement of Program Expenses
For the Period July 1, 2020 Through June 30, 2021

Payments to Subrecipients

Water Crisis (CAK records)	\$ 2,266,106	
Gas Crisis (CAK records)	2,161,893	
Water Subsidy (CAK records)	4,384,955	
Gas Subsidy (CAK records)	5,499,293	
Agency Administration (CAK records)	534,346	
Total Payments To Subrecipients		<u>14,846,593</u>

CAK Administration

Salaries	15,043	
Fringe Benefits	6,761	
Professional Services	1,552	
Education	4	
Telephone	388	
Postage	3	
Supplies	44	
Dues/Fees	23	
Insurance	209	
Utilities	118	
Repairs & Main	2,274	
Marketing	68	
Depreciation	300	
Total CAK Administration		<u>26,787</u>

Total Expenditures	14,873,380
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Questioned Costs	<u>-</u>
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Allowable Cost	14,873,380
Less: Amount Received From CHFS -LIHEAP	14,883,048
Less: Accounts Receivable From Funding Sources	-
Plus: Accounts Payable to Funding Sources	<u>9,668</u>

Excess (Shortage) Receipts over Expenditures	<u><u>\$ -</u></u>
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Community Action, Kentucky, Inc.
CSBG Grant - CFDA # 93.569
CONTRACT #736-2000001658
Statement of Program Expenses
For the Period July 1, 2020 Through June 30, 2021

Expenditures

Salaries	\$ 98,555	
Fringe Benefits	42,841	
Professional Services	2,410	
Consultant/Contract	475	
Education	1,252	
Travel	119	
Telephone	3,422	
Postage	27	
Supplies	391	
Dues/Fees	201	
Insurance	1,845	
Utilities	1,040	
Repairs & Main	36,654	
Depreciation	<u>2,646</u>	
Total Expenditures		191,878
Questioned Cost		<u>-</u>
Allowable Cost		191,878
Less: Contract Payment Received From CHFS - CSBG		164,493
Less: Accounts Receivable from Funding Sources		27,385
Plus: Accounts Payable to Funding Sources		<u>-</u>
Excess (Shortage) Receipts over Expenditures		<u><u>\$ -</u></u>