

COMMONWEALTH OF KENTUCKY
BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

DUKE ENERGY KENTUCKY, INC.'S
JOINT HOME ENERGY ASSISTANCE
ANNUAL REPORT
PROGRAM YEAR 2023 – 2024

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 2023 – 2024 program year.

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.

II. Annual Report for Program Year 2023 – 2024

1. Provided annually and separated by month:

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

2023-2024	Total Funds
July	\$70,538.10
August	\$70,684.80
September	\$70,810.20
October	\$70,883.10
November	\$68,445.90
December	\$71,285.10
January	\$71,448.90
February	\$71,517.30
March	\$71,493.00
April	\$71,724.30
May	\$71,729.40
June	\$71,617.80
Total Funds Collected	\$852,177.90

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.

2023 – 2024	Total # of Residential Customers
July	233,647
August	234,076
September	234,493
October	235,595
November	236,015
December	236,301
January	236,786
February	236,998
March	237,203
April	237,280
May	237,264
June	237,303

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, 2023 to June 30, 2024 program year.

e. The amount of HEA funds distributed to participants.

2023 – 2024	Total Funds Distributed to Participants
July	89,082.00
August	87,993.00
September	84,803.49
October	0
November	0
December	0
January	144,557.04
February	119,183.55
March	104,643.00
April	107,761.50
May	3,564.00
June	0

*Remaining funds of approximately \$87,545.04 were used to reimburse administrative costs.

f. The current balance of the HEA account.

\$372,427.58 as of June 30, 2024*

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.

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

County	Total # of Slots
Boone	185
Campbell	303
Gallatin	6
Grant	121
Kenton	454
Pendleton	11
Total	1080

3. The total number of:

a. Program participants.

1171

b. Program applicants.

3671

c. Denied applicants.

786

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.

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

a. Average balance amount.

2023 – 2024	Average Balance
July	\$79.57
August	\$78.63
September	\$81.75
October	\$66.07
November	\$73.84
December	\$105.70
January	\$147.58
February	\$150.46
March	\$129.28
April	\$102.11
May	\$92.32
June	\$92.70
Annual Average Balance Amount	\$100

b. Average monthly bill amount.

2023 – 2024	Average Monthly Bill
July	\$72.94
August	\$85.51
September	\$84.23
October	\$68.85
November	\$83.46
December	\$118.80
January	\$161.25
February	\$147.57
March	\$102.60
April	\$84.30
May	\$79.81
June	\$77.98
Annual Average Monthly Bill Amount	\$97.27

c. Average monthly payment amount.

2023 – 2024	Average Monthly Payment
July	\$79.29
August	\$90.57
September	\$84.73
October	\$87.23
November	\$76.88
December	\$91.75
January	\$126.64
February	\$152.19
March	\$129.13
April	\$115.24
May	\$93.11
June	\$80.01
Annual Average Monthly Payment Amount	\$100.57

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

2023 – 2024	Electric (kWh)	Gas (CCF)
July	963	10
August	1122	10
September	1016	11
October	710	16
November	667	39
December	855	79
January	1109	120
February	1002	107
March	761	68
April	693	48
May	752	20
June	880	12
Annual Average Monthly Usage	877	45

e. Termination notices issued.

2023– 2024	Termination Notices Issued
July	2,805
August	3,745
September	3,059
October	3,823
November	4,397
December	3,835
January	5,614
February	5,237
March	5,741
April	6,635
May	5,033
June	4,841
Total Termination Notices Issued	54,765

f. Service terminations.

2023 – 2024	Service Terminations
July	491
August	553
September	476
October	588
November	633
December	489
January	481
February	744
March	702
April	564
May	759
June	521
Total Service Terminations	7,001

g. Number 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).

2023 – 2024	Unique Termination Notices for Non-Payment
July	2,805
August	3,745
September	3,059
October	3,823
November	4,397
December	3,835
January	5,614
February	5,237
March	5,741
April	6,635
May	5,033
June	4,841
Total Unique Termination Notices	54,765

- 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).**

2023 – 2024	Unique Service Terminations for Non-Payment
July	491
August	553
September	476
October	588
November	633
December	489
January	481
February	744
March	702
April	564
May	759
June	521
Total Unique Service Terminations	7,001

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

- a. Average balance amount.**

2023 – 2024	Average Balance
July	\$300.59
August	\$299.32
September	\$299.09
October	\$307.04
November	\$322.72
December	\$382.44
January	\$446.13
February	\$431.13
March	\$411.17
April	\$381.26
May	\$389.03
June	\$378.19
Annual Average Balance Amount	\$362.34

b. Average monthly bill amount.

2023 – 2024	Average Monthly Bill
July	\$87.38
August	\$102.07
September	\$99.90
October	\$80.00
November	\$95.26
December	\$146.39
January	\$186.74
February	\$170.05
March	\$121.10
April	\$99.60
May	\$96.36
June	\$92.81
Annual Average Monthly Bill Amount	\$114.80

c. Average monthly payment amount.

2023 – 2024	Average Monthly Payment
July	\$160.24
August	\$149.89
September	\$152.84
October	\$146.76
November	\$139.38
December	\$171.54
January	\$163.77
February	\$278.53
March	\$226.80
April	\$179.52
May	\$171.64
June	\$172.32
Annual Average Monthly Payment Amount	\$176.10

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

2023– 2024	Electric (kWh)	Gas (CCF)
July	1,093	5
August	1,239	6
September	1,109	6
October	799	6
November	771	21
December	1,131	39
January	1,366	56
February	1,248	51
March	923	32
April	809	22
May	829	9
June	913	5
Annual Average Monthly Usage	1,019	21

e. Termination notices issued.

2023-2024	Termination Notices Issued
July	136
August	171
September	132
October	164
November	277
December	140
January	188
February	159
March	171
April	220
May	144
June	190
Total Termination Notices Issued	2,092

f. Service terminations.

2023 – 2024	Service Terminations
July	34
August	41
September	27
October	25
November	44
December	28
January	19
February	24
March	26
April	27
May	37
June	26
Total Service Terminations	358

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).

2023 – 2024	Unique Termination Notices for Non-Payment
July	136
August	171
September	132
October	164
November	277
December	140
January	188
February	159
March	171
April	220
May	144
June	190
Total Unique Termination Notices	2,092

- 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).**

2023– 2024	Unique Service Terminations for Non-Payment
July	34
August	41
September	27
October	25
November	44
December	28
January	19
February	24
March	26
April	27
May	37
June	26
Total Unique Service Terminations	358

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

2023– 2024	
July	\$160.24
August	\$149.89
September	\$152.84
October	\$146.76
November	\$139.38
December	\$171.54
January	\$163.77
February	\$278.53
March	\$226.80
April	\$179.52
May	\$171.64
June	\$172.32
Annual Average Monthly Benefit	\$176.10

- 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, 2024.

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/Rocco D'Ascenzo

Rocco D'Ascenzo (92796)

Deputy General Counsel

Larisa M. Vaysman (98944)

Associate General Counsel

Duke Energy Kentucky, Inc.

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Counsel for Duke Energy Kentucky, Inc.



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

Duke Energy
 Attn: Cindy Givens

Amount Due	\$3,021.95
Invoice #	072023-01
Invoice Date	8/15/23
Invoice Period	July 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,979.20	\$176.77	\$3,025.76	\$6,953.44
Legal	\$2,494.80	\$0.00	\$0.00	\$2,494.80
IT R&M	\$9,979.20	\$0.00	\$103.32	\$9,875.88
Other Expenses	\$2,494.80	\$62.02	\$2,348.14	\$146.66
Total	\$24,948.00	\$238.79	\$5,477.22	\$19,470.78
CAA Admin	\$31,212.00	\$2,783.16	\$33,782.81	-\$2,570.81
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$26,825.00	\$175.00
Slots Filled	1,080	-	1,073	7
CAK Crisis Admin	\$429.34	\$0.00	\$0.00	\$429.34
CAA Crisis Admin	\$1,717.37	\$0.00	\$2,259.56	-\$542.19
Total	\$85,306.71	\$3,021.95	\$68,344.59	\$16,962.12

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



Utility Assistance Report - Slots

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

Summary	# Apps (July)	# Apps
Program Participants	0	1,078
Program Applicants	55	3,688
Denied Applicants	27	919

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas				
		Allocated	Used (July)	Used	Unused	Allocated	Used (July)	Used	Unused	Allocated	Used (July)	Used	Unused	
NKCAC	Boone	79	0	73	6	65	0	62	3					
	Campbell	148	0	138	10	145	0	132	13					
	Gallatin									2	0	2	0	
	Grant	136	0	131	5	20	0	19	1					
	Kenton	199	0	182	17	245	0	229	16					
	Pendleton										41	0	40	1
	Total		562	0	524	38	475	0	442	33	43	0	42	1
Grand Total		562	0	524	38	475	0	442	33	43	0	42	1	

Agency	Benefit Type	County	Available	On Waitlist (July)	On Waitlist	Approved (July)	Approved	Withdrawn (July)	Withdrawn	Rejected (July)	Rejected	Removed (July)	Removed
NKCAC	Electric	Boone	6	0	54	2	25	0	0	0	12	0	6
		Campbell	10	0	153	3	39	0	0	0	13	0	10
		Grant	5	0	7	0	0	0	0	0	34	0	5
		Kenton	17	0	133	8	55	0	0	0	63	0	17
		Total	38	0	347	13	119	0	0	0	122	0	38
	Electric/Natural Gas Combo	Boone	3	0	54	3	20	0	0	0	4	0	3
		Campbell	13	0	336	8	101	0	0	0	21	0	12
		Grant	1	0	20	0	0	0	0	0	4	0	1
		Kenton	16	0	317	3	74	0	0	0	27	0	16
		Total	33	0	727	14	195	0	0	0	56	0	32
	Natural Gas	Gallatin	0	0	3	0	0	0	0	0	0	0	0
		Pendleton	1	0	1	0	0	0	0	0	3	0	0
		Total	1	0	4	0	0	0	0	0	3	0	0
Grand Total			72	0	1078	27	314	0	0	0	181	0	70

Agency	Benefit Type	County	Enrolled (July)	Enrolled	On Waitlist (July)	On Waitlist	Approved (July)	Approved	Withdrawn (July)	Withdrawn	Rejected (July)	Rejected	Removed (July)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0
		Owen	0	0	0	0	0	1	0	0	0	0	0	0

	Pendleton	0	0	0	0	0	112	0	0	0	0	0	0
	Total	0	0	0	0	0	114	0	0	0	0	0	0
Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	1	0	0	0	0	0	0
	Pendleton	0	0	0	0	0	143	0	0	0	0	0	0
	Total	0	0	0	0	0	144	0	0	0	0	0	0
Natural Gas	Boone	0	0	0	0	0	9	0	0	0	0	0	0
	Campbell	0	0	0	0	1	5	0	0	0	0	0	0
	Grant	0	0	0	0	0	6	0	0	0	0	0	0
	Kenton	0	0	0	0	0	20	0	0	0	0	0	0
	Owen	0	0	0	0	0	1	0	0	0	0	0	0
	Total	0	0	0	0	1	41	0	0	0	0	0	0
	Grand Total		0	0	0	0	1	299	0	0	0	0	0

Denial Reason	# Apps (July)	# Apps
Exceeds Maximum Allowable Income	0	30
Exceeds Maximum Number of Applications	27	708
System Message: The request was rejected by the vendor because of the following reason: applied combo, should be electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Bad Account Number	0	27
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Electric	0	8
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Gas	0	1
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Combo SB Electric	0	10
System Message: The request was rejected by the vendor because of the following reason: Cust applied Elec S/B Combo	0	42
System Message: The request was rejected by the vendor because of the following reason: Cust applied Electric SB Combo	0	2
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Gas SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Customer applied Combo S/B Gas	0	1

System Message: The request was rejected by the vendor because of the following reason: Duplicate	0	1
System Message: The request was rejected by the vendor because of the following reason: Final Bill	0	65
System Message: The request was rejected by the vendor because of the following reason: Name and Act # do not match	0	17



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$154.12
Invoice #	082023-01
Invoice Date	9/15/23
Invoice Period	August 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,979.20	\$89.59	\$3,115.35	\$6,863.85
Legal	\$2,494.80	\$0.00	\$0.00	\$2,494.80
IT R&M	\$9,979.20	\$0.00	\$103.32	\$9,875.88
Other Expenses	\$2,494.80	\$64.53	\$2,412.67	\$82.13
Total	\$24,948.00	\$154.12	\$5,631.34	\$19,316.66
CAA Admin	\$31,212.00	\$0.00	\$33,782.81	-\$2,570.81
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$26,825.00	\$175.00
Slots Filled	1,080	-	1,080	-
CAK Crisis Admin	\$429.34	\$0.00	\$0.00	\$429.34
CAA Crisis Admin	\$1,717.37	\$0.00	\$2,259.56	-\$542.19
Total	\$85,306.71	\$154.12	\$68,498.71	\$16,808.00

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

	Pendleton	0	0	0	0	0	112	0	0	0	0	0	0	
	Total	0	0	0	0	0	114	0	0	0	0	0	0	
Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	1	0	0	0	0	0	0	
	Pendleton	0	0	0	0	0	143	0	0	0	0	0	0	
	Total	0	0	0	0	0	144	0	0	0	0	0	0	
Natural Gas	Boone	0	0	0	0	0	9	0	0	0	0	0	0	
	Campbell	0	0	0	0	0	5	0	0	0	0	0	0	
	Grant	0	0	0	0	0	6	0	0	0	0	0	0	
	Kenton	0	0	0	0	0	20	0	0	0	0	0	0	
	Owen	0	0	0	0	0	1	0	0	0	0	0	0	
	Total	0	0	0	0	0	41	0	0	0	0	0	0	0
	Grand Total		0	0	0	0	0	299	0	0	0	0	0	0

Denial Reason	# Apps (Aug.)	# Apps
Exceeds Maximum Allowable Income	0	30
Exceeds Maximum Number of Applications	21	710
System Message: The request was rejected by the vendor because of the following reason: applied combo, should be electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Bad Account Number	0	27
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Electric	0	8
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Gas	0	1
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Combo SB Electric	0	10
System Message: The request was rejected by the vendor because of the following reason: Cust applied Elec S/B Combo	0	42
System Message: The request was rejected by the vendor because of the following reason: Cust applied Electric SB Combo	0	2
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Gas SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Customer applied Combo S/B Gas	0	1

System Message: The request was rejected by the vendor because of the following reason: Duplicate	0	1
System Message: The request was rejected by the vendor because of the following reason: Final Bill	0	65
System Message: The request was rejected by the vendor because of the following reason: Name and Act # do not match	0	17



Community Action Kentucky
 HEA Proposed Budget
 for Fiscal Year 2023-2024

	Duke HEA Slots
Revenues	88,488.35
Expenses	
Salaries/Benefits	10,405.47
IT R&M	10,405.47
Legal	2,601.37
CAA Admin	62,474.68
Other Expenses	2,601.37
Expenses	<u>88,488.35</u>
Project Balance:	-



Utility Assistance Report - Slots

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

<u>Summary</u>	# Apps (Aug.)	# Apps
Program Participants	0	1,078
Program Applicants	50	3,734
Denied Applicants	21	921

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Aug.)	Used	Unused	Allocated	Used (Aug.)	Used	Unused	Allocated	Used (Aug.)	Used	Unused
NKCAC	Boone	79	0	73	6	65	0	62	3				
	Campbell	148	0	138	10	145	0	132	13				
	Gallatin									2	0	2	0
	Grant	136	0	131	5	20	0	19	1				
	Kenton	199	0	182	17	245	0	229	16				
	Pendleton									41	0	40	1
	Total		562	0	524	38	475	0	442	33	43	0	42
Grand Total		562	0	524	38	475	0	442	33	43	0	42	1

Agency	Benefit Type	County	Available	On Waitlist (Aug.)	On Waitlist	Approved (Aug.)	Approved	Withdrawn (Aug.)	Withdrawn	Rejected (Aug.)	Rejected	Removed (Aug.)	Removed
NKCAC	Electric	Boone	6	0	54	6	33	0	0	0	12	0	6
		Campbell	10	0	153	8	49	0	0	0	13	0	10
		Grant	5	0	7	0	0	0	0	0	34	0	5
		Kenton	17	0	133	2	59	0	0	0	63	0	17
		Total	38	0	347	16	141	0	0	0	122	0	38
	Electric/Natural Gas Combo	Boone	3	0	54	5	27	0	0	0	4	0	3
		Campbell	13	0	336	5	111	0	0	0	21	0	12
		Grant	1	0	20	0	0	0	0	0	4	0	1
		Kenton	16	0	317	3	79	0	0	0	27	0	16
		Total	33	0	727	13	217	0	0	0	56	0	32
	Natural Gas	Gallatin	0	0	3	0	0	0	0	0	0	0	0
		Pendleton	1	0	1	0	0	0	0	0	3	0	0
		Total	1	0	4	0	0	0	0	0	3	0	0
Grand Total		72	0	1078	29	358	0	0	0	181	0	70	

Agency	Benefit Type	County	Enrolled (Aug.)	Enrolled	On Waitlist (Aug.)	On Waitlist	Approved (Aug.)	Approved	Withdrawn (Aug.)	Withdrawn	Rejected (Aug.)	Rejected	Removed (Aug.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0
		Owen	0	0	0	0	0	1	0	0	0	0	0	0



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$386.03
Invoice #	092023-01
Invoice Date	10/15/23
Invoice Period	September 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$9,979.20	\$212.99	\$3,328.34	\$6,650.86
Legal	\$2,494.80	\$0.00	\$0.00	\$2,494.80
IT R&M	\$9,979.20	\$0.00	\$103.32	\$9,875.88
Other Expenses	\$2,494.80	\$173.04	\$2,585.71	-\$90.91
Total	\$24,948.00	\$386.03	\$6,017.37	\$18,930.63
CAA Admin	\$31,212.00	\$0.00	\$33,782.81	-\$2,570.81
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$26,825.00	\$175.00
Slots Filled	1,080	-	1,073	7
CAK Crisis Admin	\$429.34	\$0.00	\$0.00	\$429.34
CAA Crisis Admin	\$1,717.37	\$0.00	\$2,259.56	-\$542.19
Total	\$85,306.71	\$386.03	\$68,884.74	\$16,421.97

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



Utility Assistance Report - Slots

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

<u>Summary</u>	# Apps (Sept.)	# Apps
Program Participants	0	1,078
Program Applicants	36	3,745
Denied Applicants	5	925

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused
NKCAC	Boone	79	0	73	6	65	0	62	3				
	Campbell	148	0	138	10	145	0	132	13				
	Gallatin									2	0	2	0
	Grant	136	0	131	5	20	0	19	1				
	Kenton	199	0	182	17	245	0	229	16				
	Pendleton									41	0	40	1
	Total		562	0	524	38	475	0	442	33	43	0	42
Grand Total		562	0	524	38	475	0	442	33	43	0	42	1

Agency	Benefit Type	County	Available	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed
NKCAC	Electric	Boone	6	0	54	3	33	0	0	0	12	0	6
		Campbell	10	0	153	9	52	0	0	0	13	0	10
		Grant	5	0	7	0	0	0	0	0	34	0	5
		Kenton	17	0	133	2	59	0	0	0	63	0	17
		Total	38	0	347	14	144	0	0	0	122	0	38
	Electric/Natural Gas Combo	Boone	3	0	54	5	29	0	0	0	4	0	3
		Campbell	13	0	336	9	112	0	0	0	21	0	12
		Grant	1	0	20	0	0	0	0	0	4	0	1
		Kenton	16	0	317	3	80	0	0	0	27	0	16
		Total	33	0	727	17	221	0	0	0	56	0	32
	Natural Gas	Gallatin	0	0	3	0	0	0	0	0	0	0	0
		Pendleton	1	0	1	0	0	0	0	0	3	0	0
		Total	1	0	4	0	0	0	0	0	3	0	0
Grand Total		72	0	1078	31	365	0	0	0	181	0	70	

Agency	Benefit Type	County	Enrolled (Sept.)	Enrolled	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0
		Owen	0	0	0	0	0	1	0	0	0	0	0	0

	Pendleton	0	0	0	0	0	112	0	0	0	0	0	0
	Total	0	0	0	0	0	114	0	0	0	0	0	0
Electric/Natural Gas Combo	Gallatin	0	0	0	0	0	1	0	0	0	0	0	0
	Pendleton	0	0	0	0	0	143	0	0	0	0	0	0
	Total	0	0	0	0	0	144	0	0	0	0	0	0
Natural Gas	Boone	0	0	0	0	0	9	0	0	0	0	0	0
	Campbell	0	0	0	0	0	5	0	0	0	0	0	0
	Grant	0	0	0	0	0	6	0	0	0	0	0	0
	Kenton	0	0	0	0	0	20	0	0	0	0	0	0
	Owen	0	0	0	0	0	1	0	0	0	0	0	0
	Total	0	0	0	0	0	41	0	0	0	0	0	0
Grand Total		0	0	0	0	0	299	0	0	0	0	0	0

Denial Reason	# Apps (Sept.)	# Apps
Exceeds Maximum Allowable Income	0	30
Exceeds Maximum Number of Applications	5	714
System Message: The request was rejected by the vendor because of the following reason: applied combo, should be electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Bad Account Number	0	27
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Electric	0	8
System Message: The request was rejected by the vendor because of the following reason: Cust applied Combo S/B Gas	0	1
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Combo SB Electric	0	10
System Message: The request was rejected by the vendor because of the following reason: Cust applied Elec S/B Combo	0	42
System Message: The request was rejected by the vendor because of the following reason: Cust applied Electric SB Combo	0	2
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: Cust Applied Gas SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Customer applied Combo S/B Gas	0	1

System Message: The request was rejected by the vendor because of the following reason: Duplicate	0	1
System Message: The request was rejected by the vendor because of the following reason: Final Bill	0	65
System Message: The request was rejected by the vendor because of the following reason: Name and Act # do not match	0	17



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$49.52
Invoice #	102023-01
Invoice Date	11/15/23
Invoice Period	October 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$49.52	\$49.52	\$10,355.95
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$0.00	\$0.00	\$2,601.37
Total	\$26,013.68	\$49.52	\$49.52	\$25,964.16
CAA Admin	\$31,212.00	\$0.00	\$0.00	\$31,212.00
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$0.00	\$0.00	\$0.00	\$0.00
CAA Crisis Admin	\$4,262.68	\$0.00	\$0.00	\$4,262.68
Total	\$88,488.36	\$49.52	\$49.52	\$88,438.84

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



Utility Assistance Report - Slots

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

<u>Summary</u>	# Apps (Oct.)	# Apps
Program Participants	0	0
Program Applicants	186	339
Denied Applicants	0	11

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

Agency	Benefit Type	County	Available	On Waitlist (Oct.)	On Waitlist	Approved (Oct.)	Approved	Withdrawn (Oct.)	Withdrawn	Rejected (Oct.)	Rejected	Removed (Oct.)	Removed
NKCAC	Electric	Boone	116	0	0	8	16	0	0	0	0	0	0
		Campbell	113	0	0	27	62	0	0	0	0	0	0
		Grant	155	0	0	6	31	0	0	0	0	0	0
		Kenton	214	0	0	34	38	0	0	0	0	0	0
		Total	598	0	0	75	147	0	0	0	0	0	0
	Electric/Natural Gas Combo	Boone	64	0	0	4	5	0	0	0	0	0	0
		Campbell	131	0	0	39	78	0	0	0	0	0	0
		Grant	10	0	0	0	13	0	0	0	0	0	0
		Kenton	230	0	0	57	68	0	0	0	0	0	0
		Total	435	0	0	100	164	0	0	0	0	0	0
	Natural Gas	Gallatin	18										
		Pendleton	29	0	0	3	3	0	0	0	0	0	0
		Total	47	0	0	3	3	0	0	0	0	0	0
	Grand Total		1080	0	0	178	314	0	0	0	0	0	0

Agency	Benefit Type	County	Enrolled (Oct.)	Enrolled	On Waitlist (Oct.)	On Waitlist	Approved (Oct.)	Approved	Withdrawn (Oct.)	Withdrawn	Rejected (Oct.)	Rejected	Removed (Oct.)	Removed
NKCAC	Electric	Owen	0	0	0	0	1	1	0	0	0	0	0	0
		Total	0	0	0	0	1	1	0	0	0	0	0	0

	Electric/Natural Gas	Pendleton	0	0	0	0	3	4	0	0	0	0	0	0
		Total	0	0	0	0	3	4	0	0	0	0	0	0
	Natural Gas	Campbell	0	0	0	0	0	3	0	0	0	0	0	0
		Grant	0	0	0	0	2	4	0	0	0	0	0	0
		Total	0	0	0	0	4	9	0	0	0	0	0	0
Grand Total		0	0	0	0	8	14	0	0	0	0	0	0	

Denial Reason	# Apps (Oct.)	# Apps
Exceeds Maximum Number of Applications	0	11



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$7,951.28
Invoice #	112023-01
Invoice Date	12/15/23
Invoice Period	November 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$364.49	\$414.01	\$9,991.46
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$547.60	\$547.60	\$2,053.77
Total	\$26,013.68	\$912.09	\$961.61	\$25,052.07
CAA Admin	\$31,212.00	\$7,039.19	\$13,928.96	\$17,283.04
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$0.00	\$0.00	\$0.00	\$0.00
CAA Crisis Admin	\$4,262.68	\$0.00	\$0.00	\$4,262.68
Total	\$88,488.36	\$7,951.28	\$14,890.57	\$73,597.79

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



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

Duke Energy
 Attn: Viva Webb
 Attn: Viva Webb

Amount Due	\$7,450.37
Invoice #	122023-01
Invoice Date	1/15/24
Invoice Period	December 2023

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$261.26	\$675.27	\$9,730.20
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$299.34	\$846.94	\$1,754.43
Total	\$26,013.68	\$560.60	\$1,522.21	\$24,491.47
CAA Admin	\$31,212.00	\$6,889.77	\$13,928.96	\$17,283.04
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$0.00	\$27,000.00
Slots Filled	1,080	-	-	1,080
CAK Crisis Admin	\$0.00	\$0.00	\$0.00	\$0.00
CAA Crisis Admin	\$4,262.68	\$0.00	\$0.00	\$4,262.68
Total	\$88,488.36	\$7,450.37	\$15,451.17	\$73,037.19

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



Utility Assistance Report - Slots

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

Summary

	# Apps (Dec.)	# Apps
Program Participants	0	0
Program Applicants	768	1,762
Denied Applicants	76	159

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

Agency	Benefit Type	County	Available	On Waitlist (Dec.)	On Waitlist	Approved (Dec.)	Approved	Withdrawn (Dec.)	Withdrawn	Rejected (Dec.)	Rejected	Removed (Dec.)	Removed
NKCAC	Electric	Boone	116	33	86	13	32	0	0	0	0	0	0
		Campbell	113	50	181	8	24	0	0	0	0	0	0
		Grant	155	26	104	6	9	0	0	0	0	0	0
		Kenton	214	141	230	9	38	0	0	0	0	0	0
		Total	598	250	601	36	103	0	0	0	0	0	0
	Electric/Natural Gas Combo	Boone	64	31	78	16	30	0	0	0	0	0	0
		Campbell	131	53	195	17	38	0	0	0	0	0	0
		Grant	10	7	39	4	5	0	0	0	0	0	0
		Kenton	230	227	379	18	73	0	0	0	0	0	0
		Total	435	318	691	55	146	0	0	0	0	0	0
	Natural Gas	Gallatin	18	3	5	0	0	0	0	0	0	0	0
		Pendleton	29	1	7	5	5	0	0	0	0	0	0
		Total	47	4	12	5	5	0	0	0	0	0	0
Grand Total			1080	572	1304	96	254	0	0	0	0	0	

Agency	Benefit Type	County	Enrolled (Dec.)	Enrolled	On Waitlist (Dec.)	On Waitlist	Approved (Dec.)	Approved	Withdrawn (Dec.)	Withdrawn	Rejected (Dec.)	Rejected	Removed (Dec.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	1	1	0	0	0	0	0	0

		Pendleton	0	0	0	0	3	7	0	0	0	0	0	0
		Total	0	0	0	0	4	8	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	1	3	0	0	0	0	0	0
		Campbell	0	0	0	0	1	5	0	0	0	0	0	0
		Grant	0	0	0	0	0	8	0	0	0	0	0	0
		Kenton	0	0	0	0	18	21	0	0	0	0	0	0
		Total	0	0	0	0	20	37	0	0	0	0	0	0
Grand Total			0	0	0	0	24	45	0	0	0	0	0	0

Denial Reason	# Apps (Dec.)	# Apps
Exceeds Maximum Allowable Income	2	6
Exceeds Maximum Number of Applications	74	153



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$43,280.87
Invoice #	012024-01
Invoice Date	2/15/24
Invoice Period	January 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$597.89	\$1,273.16	\$9,132.31
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$655.44	\$1,502.38	\$1,098.99
Total	\$26,013.68	\$1,253.33	\$2,775.54	\$23,238.14
CAA Admin	\$31,212.00	\$13,414.86	\$27,343.82	\$3,868.18
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$24,350.00	\$24,350.00	\$2,650.00
Slots Filled	1,080	974	974	106
CAK Crisis Admin	\$0.00	\$0.00	\$0.00	\$0.00
CAA Crisis Admin	\$4,262.68	\$4,262.68	\$4,262.68	\$0.00
Total	\$88,488.36	\$43,280.87	\$58,732.04	\$29,756.32

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



Utility Assistance Report - Slots

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

<u>Summary</u>	# Apps (Jan.)	# Apps
Program Participants	957	1,066
Program Applicants	1,539	2,417
Denied Applicants	291	477

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Jan.)	Used	Unused	Allocated	Used (Jan.)	Used	Unused	Allocated	Used (Jan.)	Used	Unused
NKCAC	Boone	116	114	116	0	69	63	64	5				
	Campbell	162	110	161	1	141	128	131	10				
	Gallatin									6	5	6	0
	Grant	106	96	106	0	15	10	10	5				
	Kenton	214	201	214	0	240	219	230	10				
	Pendleton									11	11	11	0
	Total		598	521	597	1	465	420	435	30	17	16	17
Grand Total		598	521	597	1	465	420	435	30	17	16	17	0

Agency	Benefit Type	County	Available	On Waitlist (Jan.)	On Waitlist	Approved (Jan.)	Approved	Withdrawn (Jan.)	Withdrawn	Rejected (Jan.)	Rejected	Removed (Jan.)	Removed
NKCAC	Electric	Boone	0	12	27	0	2	0	0	12	12	0	0
		Campbell	1	14	78	0	7	0	0	15	19	0	2
		Grant	0	1	8	0	0	0	0	19	20	0	1
		Kenton	0	20	45	0	7	0	0	64	64	0	3
		Total	1	47	158	0	16	0	0	110	115	0	6
	Electric/Natural Gas Combo	Boone	5	34	74	0	2	0	0	1	1	0	1
		Campbell	10	78	183	0	10	0	0	9	9	0	2
		Grant	5	13	45	0	0	0	0	1	1	0	0
		Kenton	10	100	307	0	9	0	0	34	34	0	8
		Total	30	225	609	0	21	0	0	45	45	0	11
	Natural Gas	Gallatin	0	0	0	0	0	0	0	1	1	0	0
		Pendleton	0	0	1	0	1	0	0	1	1	0	0
		Total	0	0	1	0	1	0	0	2	2	0	0
Grand Total		31	272	768	0	38	0	0	157	162	0	17	

Agency	Benefit Type	County	Enrolled (Jan.)	Enrolled	On Waitlist (Jan.)	On Waitlist	Approved (Jan.)	Approved	Withdrawn (Jan.)	Withdrawn	Rejected (Jan.)	Rejected	Removed (Jan.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0
		Pendleton	0	0	0	0	2	8	0	0	0	0	0	0

	Total	0	0	0	0	2	9	0	0	0	0	0	0
Electric/Natural Gas Combo	Pendleton	0	0	0	0	0	1	0	0	0	0	0	0
	Total	0	0	0	0	0	1	0	0	0	0	0	0
Natural Gas	Boone	0	0	0	0	4	7	0	0	0	0	0	0
	Campbell	0	0	0	0	2	7	0	0	0	0	0	0
	Grant	0	0	0	0	0	8	0	0	0	0	0	0
	Kenton	0	0	0	0	11	36	0	0	0	0	0	0
	Total	0	0	0	0	17	58	0	0	0	0	0	0
Grand Total		0	0	0	0	19	68	0	0	0	0	0	0

Denial Reason	# Apps (Jan.)	# Apps
Exceeds Maximum Allowable Income	2	7
Exceeds Maximum Number of Applications	132	285
Expired Date	0	23
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied combo SB Electric	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	4	4
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	2	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	5	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	9	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	29	29
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	17	17
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	2	4

System Message: The request was rejected by the vendor because of the following reason: <u>INACTIVE/CLOSED ACCT</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>INACTIVE/COMBO</u>	2	2
System Message: The request was rejected by the vendor because of the following reason: <u>INACTIVE/ELECTRIC</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>Inactive/Final</u>	53	53
System Message: The request was rejected by the vendor because of the following reason: <u>INACTIVE/FINAL ACCT</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>Inactive/Final</u> <u>Applied combo SB Gas only</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>Inactive/Final</u> <u>Applied Electric SB Combo</u>	5	5
System Message: The request was rejected by the vendor because of the following reason: <u>INACTIVE/FINAL BILL</u>	4	4
System Message: The request was rejected by the vendor because of the following reason: <u>Invalid Account</u> <u>Number</u>	5	5
System Message: The request was rejected by the vendor because of the following reason: <u>Invalid Act</u> <u>Number</u>	2	2
System Message: The request was rejected by the vendor because of the following reason: <u>Invalid Act</u> <u>Number/Name</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>Invalid Act#</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>INVALID/ACCT</u> <u>NUMBER</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>INVALID/CLOSED ACCT</u>	2	2
System Message: The request was rejected by the vendor because of the following reason: <u>REJECT/COMBO</u>	2	2
System Message: The request was rejected by the vendor because of the following reason: <u>REJECT/COMBO ACCT</u>	1	1
System Message: The request was rejected by the vendor because of the following reason: <u>REJECT/INVALID ACCT #</u>	5	5



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$6,947.39
Invoice #	022024-01
Invoice Date	3/15/24
Invoice Period	February 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$403.76	\$1,676.92	\$8,728.55
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$818.46	\$2,320.84	\$280.53
Total	\$26,013.68	\$1,222.22	\$3,997.76	\$22,015.92
CAA Admin	\$31,212.00	\$3,100.17	\$30,443.99	\$768.01
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$2,625.00	\$26,975.00	\$25.00
Slots Filled	1,080	105	1,079	1
CAK Crisis Admin	\$1,065.67	\$0.00	\$0.00	\$1,065.67
CAA Crisis Admin	\$4,262.68	\$0.00	\$4,262.68	\$0.00
Total	\$89,554.03	\$6,947.39	\$65,679.43	\$23,874.60

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



Utility Assistance Report - Slots

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

Summary

	# Apps (Feb.)	# Apps
Program Participants	139	1,096
Program Applicants	602	2,636
Denied Applicants	128	526

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Feb.)	Used	Unused	Allocated	Used (Feb.)	Used	Unused	Allocated	Used (Feb.)	Used	Unused
NKCAC	Boone	116	2	116	0	69	5	68	1				
	Campbell	162	52	162	0	141	13	141	0				
	Gallatin									6	1	6	0
	Grant	106	10	106	0	15	5	15	0				
	Kenton	214	13	214	0	240	21	240	0				
	Pendleton									11	0	11	0
	Total		598	77	598	0	465	44	464	1	17	1	17
Grand Total		598	77	598	0	465	44	464	1	17	1	17	0

Agency	Benefit Type	County	Available	On Waitlist (Feb.)	On Waitlist	Approved (Feb.)	Approved	Withdrawn (Feb.)	Withdrawn	Rejected (Feb.)	Rejected	Removed (Feb.)	Removed
NKCAC	Electric	Boone	0	25	38	15	16	0	0	0	12	0	0
		Campbell	0	33	94	18	18	0	0	4	19	2	2
		Grant	0	9	10	1	1	0	0	1	20	1	1
		Kenton	0	38	65	20	20	0	0	0	64	3	3
		Total	0	105	207	54	55	0	0	5	115	6	6
	Electric/Natural Gas Combo	Boone	1	18	79	7	7	0	0	1	2	1	1
		Campbell	0	49	200	13	13	0	0	0	9	2	2
		Grant	0	0	40	0	0	0	0	0	1	0	0
		Kenton	0	52	316	23	23	0	0	0	34	8	8
		Total	1	119	635	43	43	0	0	1	46	11	11
	Natural Gas	Gallatin	0	0	0	0	0	0	0	0	1	0	0
		Pendleton	0	4	4	0	0	0	0	0	1	0	0
		Total	0	4	4	0	0	0	0	0	2	0	0
Grand Total		1	228	846	97	98	0	0	6	163	17	17	

Agency	Benefit Type	County	Enrolled (Feb.)	Enrolled	On Waitlist (Feb.)	On Waitlist	Approved (Feb.)	Approved	Withdrawn (Feb.)	Withdrawn	Rejected (Feb.)	Rejected	Removed (Feb.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0

		Pendleton	0	0	0	0	2	9	0	0	0	0	0	0
		Total	0	0	0	0	2	10	0	0	0	0	0	0
	Electric/Natural Gas Combo	Pendleton	0	0	0	0	1	1	0	0	0	0	0	0
		Total	0	0	0	0	1	1	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	2	7	0	0	0	0	0	0
		Campbell	0	0	0	0	0	7	0	0	0	0	0	0
		Grant	0	0	0	0	0	8	0	0	0	0	0	0
		Kenton	0	0	0	0	5	37	0	0	0	0	0	0
		Total	0	0	0	0	7	59	0	0	0	0	0	0
Grand Total			0	0	0	0	10	70	0	0	0	0	0	0

Denial Reason	# Apps (Feb.)	# Apps
Exceeds Maximum Allowable Income	0	7
Exceeds Maximum Number of Applications	99	333
Expired Date	23	23
System Message: The request was rejected by the vendor because of the following reason:	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied combo SB Electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	0	4
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	0	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	0	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	0	29
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	0	1

System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	0	17
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	4	4
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/CLOSED ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/ELECTRIC	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final	0	53
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied combo SB Gas only	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL BILL	0	4
System Message: The request was rejected by the vendor because of the following reason: Invalid Account Number	0	5
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number	1	2
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number/Name	0	1
System Message: The request was rejected by the vendor because of the following reason: Invalid Act#	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/ACCT NUMBER	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/CLOSED ACCT	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO	0	2

System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: REJECT/INVALID ACCT #	0	5



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$1,788.97
Invoice #	032024-01
Invoice Date	4/15/24
Invoice Period	March 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$339.07	\$2,015.99	\$8,389.48
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$656.89	\$2,977.73	-\$376.36
Total	\$26,013.68	\$995.96	\$4,993.72	\$21,019.96
CAA Admin	\$31,212.00	\$768.01	\$31,212.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$25.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	1,080	-
CAK Crisis Admin	\$1,065.67	\$0.00	\$0.00	\$1,065.67
CAA Crisis Admin	\$4,262.68	\$0.00	\$4,262.68	\$0.00
Total	\$89,554.03	\$1,788.97	\$67,468.40	\$22,085.63

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



Utility Assistance Report - Slots

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

<u>Summary</u>	# Apps (Mar.)	# Apps
Program Participants	39	1,132
Program Applicants	652	3,296
Denied Applicants	108	647

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Mar.)	Used	Unused	Allocated	Used (Mar.)	Used	Unused	Allocated	Used (Mar.)	Used	Unused
NKCAC	Boone	116	0	116	0	69	1	69	0				
	Campbell	162	0	160	2	141	0	141	0				
	Gallatin									6	0	6	0
	Grant	106	0	106	0	15	0	15	0				
	Kenton	214	0	214	0	240	1	239	1				
	Pendleton									11	0	11	0
	Total		598	0	596	2	465	2	464	1	17	0	17
Grand Total		598	0	596	2	465	2	464	1	17	0	17	0

Agency	Benefit Type	County	Available	On Waitlist (Mar.)	On Waitlist	Approved (Mar.)	Approved	Withdrawn (Mar.)	Withdrawn	Rejected (Mar.)	Rejected	Removed (Mar.)	Removed
NKCAC	Electric	Boone	0	59	108	3	4	0	0	0	12	5	5
		Campbell	2	42	153	5	10	0	0	0	21	5	7
		Grant	0	70	80	5	5	0	0	0	20	5	6
		Kenton	0	87	167	6	8	0	0	0	64	6	9
		Total	2	258	508	19	27	0	0	0	117	21	27
	Electric/Natural Gas Combo	Boone	0	32	117	3	5	0	0	0	2	0	1
		Campbell	0	45	256	4	5	0	0	0	9	4	6
		Grant	0	6	46	0	0	0	0	0	1	0	0
		Kenton	1	95	433	3	6	0	0	0	35	12	21
		Total	1	178	852	10	16	0	0	0	47	16	28
	Natural Gas	Gallatin	0	0	0	1	1	0	0	0	1	0	0
		Pendleton	0	11	15	0	0	0	0	0	1	0	0
		Total	0	11	15	1	1	0	0	0	2	0	0
Grand Total		3	447	1375	30	44	0	0	0	166	37	55	

Agency	Benefit Type	County	Enrolled (Mar.)	Enrolled	On Waitlist (Mar.)	On Waitlist	Approved (Mar.)	Approved	Withdrawn (Mar.)	Withdrawn	Rejected (Mar.)	Rejected	Removed (Mar.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0
		Pendleton	0	0	0	0	0	9	0	0	0	0	0	0

	Total	0	0	0	0	0	10	0	0	0	0	0	0
Electric/Natural Gas Combo	Pendleton	0	0	0	0	0	1	0	0	0	0	0	0
	Total	0	0	0	0	0	1	0	0	0	0	0	0
Natural Gas	Boone	0	0	0	0	15	22	0	0	0	0	0	0
	Campbell	0	0	0	0	0	7	0	0	0	0	0	0
	Grant	0	0	0	0	0	8	0	0	0	0	0	0
	Kenton	0	0	0	0	13	50	0	0	0	0	0	0
	Total	0	0	0	0	28	87	0	0	0	0	0	0
Grand Total		0	0	0	0	28	98	0	0	0	0	0	

Denial Reason	# Apps (Mar.)	# Apps
Exceeds Maximum Allowable Income	0	7
Exceeds Maximum Number of Applications	107	450
Expired Date	1	24
System Message: The request was rejected by the vendor because of the following reason:	0	1
System Message: The request was rejected by the vendor because of the following reason: Account Inactive	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied combo SB Electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	0	4
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	0	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	0	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	1	30
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	0	1

System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	0	17
System Message: The request was rejected by the vendor because of the following reason: Bad act number	1	1
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	0	4
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/CLOSED ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/ELECTRIC	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final	0	53
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied combo SB Gas only	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL BILL	0	4
System Message: The request was rejected by the vendor because of the following reason: Invalid Account Number	0	5
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number	0	2
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number/Name	0	1
System Message: The request was rejected by the vendor because of the following reason: Invalid Act#	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/ACCT NUMBER	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/CLOSED ACCT	0	2

System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: REJECT/INVALID ACCT #	0	5



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$735.73
Invoice #	042024-01
Invoice Date	5/15/24
Invoice Period	April 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$152.71	\$2,168.70	\$8,236.77
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$583.02	\$3,560.75	-\$959.38
Total	\$26,013.68	\$735.73	\$5,729.45	\$20,284.23
CAA Admin	\$31,212.00	\$0.00	\$31,212.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	1,080	-
CAK Crisis Admin	\$1,065.67	\$0.00	\$0.00	\$1,065.67
CAA Crisis Admin	\$4,262.68	\$0.00	\$4,262.68	\$0.00
Total	\$89,554.03	\$735.73	\$68,204.13	\$21,349.90

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



Utility Assistance Report - Slots

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

Summary

Program Participants
 Program Applicants
 Denied Applicants

	# Apps (Apr.)	# Apps
Program Participants	75	1,167
Program Applicants	267	3,557
Denied Applicants	95	752

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Apr.)	Used	Unused	Allocated	Used (Apr.)	Used	Unused	Allocated	Used (Apr.)	Used	Unused
NKCAC	Boone	116	5	115	1	69	0	68	1				
	Campbell	162	5	162	0	141	4	139	2				
	Gallatin									6	0	6	0
	Grant	106	5	106	0	15	0	15	0				
	Kenton	214	6	214	0	240	12	238	2				
	Pendleton									11	0	11	0
	Total		598	21	597	1	465	16	460	5	17	0	17
Grand Total		598	21	597	1	465	16	460	5	17	0	17	0

Agency	Benefit Type	County	Available	On Waitlist (Apr.)	On Waitlist	Approved (Apr.)	Approved	Withdrawn (Apr.)	Withdrawn	Rejected (Apr.)	Rejected	Removed (Apr.)	Removed
NKCAC	Electric	Boone	1	10	119	0	6	0	0	0	13	4	9
		Campbell	0	23	176	0	14	0	0	2	21	6	13
		Grant	0	3	87	0	2	0	0	0	20	1	7
		Kenton	0	19	193	0	6	0	0	0	64	3	12
		Total	1	55	575	0	28	0	0	2	118	14	41
	Electric/Natural Gas Combo	Boone	1	8	127	0	2	0	0	0	3	1	2
		Campbell	2	10	263	0	3	0	0	0	11	10	16
		Grant	0	0	45	0	0	0	0	0	1	1	1
		Kenton	2	24	453	0	27	0	0	1	37	12	33
		Total	5	42	888	0	32	0	0	1	52	24	52
	Natural Gas	Gallatin	0	0	1	0	0	0	0	0	1	0	0
		Pendleton	0	0	15	0	0	0	0	0	1	0	0
		Total	0	0	16	0	0	0	0	0	2	0	0
Grand Total		6	97	1479	0	60	0	0	3	172	38	93	

Agency	Benefit Type	County	Enrolled (Apr.)	Enrolled	On Waitlist (Apr.)	On Waitlist	Approved (Apr.)	Approved	Withdrawn (Apr.)	Withdrawn	Rejected (Apr.)	Rejected	Removed (Apr.)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0

		Pendleton	0	0	0	0	0	10	0	0	0	0	0	0
		Total	0	0	0	0	0	11	0	0	0	0	0	0
	Electric/Natural Gas Combo	Pendleton	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	0	22	0	0	0	0	0	0
		Campbell	0	0	0	0	0	7	0	0	0	0	0	0
		Grant	0	0	0	0	0	8	0	0	0	0	0	0
		Kenton	0	0	0	0	0	50	0	0	0	0	0	0
		Total	0	0	0	0	0	87	0	0	0	0	0	0
Grand Total			0	0	0	0	0	99	0	0	0	0	0	0

Denial Reason	# Apps (Apr.)	# Apps
Exceeds Maximum Allowable Income	1	8
Exceeds Maximum Number of Applications	91	548
Expired Date	0	24
System Message: The request was rejected by the vendor because of the following reason:	0	1
System Message: The request was rejected by the vendor because of the following reason: Account Inactive	1	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied combo SB Electric	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	0	4
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	0	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	0	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	1	30

System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	0	17
System Message: The request was rejected by the vendor because of the following reason: Bad act number	1	1
System Message: The request was rejected by the vendor because of the following reason: Inactive	1	6
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	0	4
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/CLOSED ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/ELECTRIC	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final	0	53
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied combo SB Gas only	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL BILL	0	4
System Message: The request was rejected by the vendor because of the following reason: Invalid Account Number	0	5
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number	0	2
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number/Name	0	1
System Message: The request was rejected by the vendor because of the following reason: Invalid Act#	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/ACCT NUMBER	0	1

System Message: The request was rejected by the vendor because of the following reason: INVALID/CLOSED ACCT	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: REJECT/INVALID ACCT #	0	5



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

Duke Energy
 Attn: Viva Webb

Amount Due	\$278.49
Invoice #	052024-01
Invoice Date	6/15/24
Invoice Period	May 2024

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$10,405.47	\$101.75	\$2,270.45	\$8,135.02
Legal	\$2,601.37	\$0.00	\$0.00	\$2,601.37
IT R&M	\$10,405.47	\$0.00	\$0.00	\$10,405.47
Other Expenses	\$2,601.37	\$176.74	\$3,737.49	-\$1,136.12
Total	\$26,013.68	\$278.49	\$6,007.94	\$20,005.74
CAA Admin	\$31,212.00	\$0.00	\$31,212.00	\$0.00
Slot Maintenance Fees @ \$25/slot	\$27,000.00	\$0.00	\$27,000.00	\$0.00
Slots Filled	1,080	-	1,080	-
CAK Crisis Admin	\$1,065.67	\$0.00	\$0.00	\$1,065.67
CAA Crisis Admin	\$4,262.68	\$0.00	\$4,262.68	\$0.00
Total	\$89,554.03	\$278.49	\$68,482.62	\$21,071.41

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



Utility Assistance Report - Slots

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

Summary

	# Apps (May)	# Apps
Program Participants	36	1,171
Program Applicants	235	3,664
Denied Applicants	52	781

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (May)	Used	Unused	Allocated	Used (May)	Used	Unused	Allocated	Used (May)	Used	Unused
NKCAC	Boone	116	3	115	1	69	1	69	0				
	Campbell	162	6	162	0	141	9	140	1				
	Gallatin									6	0	6	0
	Grant	106	1	106	0	15	1	15	0				
	Kenton	214	3	214	0	240	12	240	0				
	Pendleton									11	0	11	0
	Total		598	13	597	1	465	23	464	1	17	0	17
Grand Total		598	13	597	1	465	23	464	1	17	0	17	0

Agency	Benefit Type	County	Available	On Waitlist (May)	On Waitlist	Approved (May)	Approved	Withdrawn (May)	Withdrawn	Rejected (May)	Rejected	Removed (May)	Removed
NKCAC	Electric	Boone	1	13	129	3	4	0	0	2	14	0	9
		Campbell	0	21	196	6	6	0	0	0	21	0	13
		Grant	0	2	89	0	0	0	0	0	20	0	7
		Kenton	0	19	210	14	14	0	0	0	64	0	12
		Total	1	55	624	23	24	0	0	2	119	0	41
	Electric/Natural Gas Combo	Boone	0	3	129	2	2	0	0	1	3	0	2
		Campbell	1	8	268	5	5	0	0	3	12	0	16
		Grant	0	1	46	0	0	0	0	0	1	0	1
		Kenton	0	39	489	10	10	0	0	2	37	0	33
		Total	1	51	932	17	17	0	0	6	53	0	52
	Natural Gas	Gallatin	0	0	1	0	0	0	0	0	1	0	0
		Pendleton	0	0	15	0	0	0	0	0	1	0	0
		Total	0	0	16	0	0	0	0	0	2	0	0
Grand Total		2	106	1572	40	41	0	0	8	174	0	93	

Agency	Benefit Type	County	Enrolled (May)	Enrolled	On Waitlist (May)	On Waitlist	Approved (May)	Approved	Withdrawn (May)	Withdrawn	Rejected (May)	Rejected	Removed (May)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0

		Pendleton	0	0	0	0	1	10	0	0	0	0	0	0
		Total	0	0	0	0	1	11	0	0	0	0	0	0
	Electric/Natural Gas Combo	Pendleton	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	0	22	0	0	0	0	0	0
		Campbell	0	0	0	0	0	7	0	0	0	0	0	0
		Grant	0	0	0	0	0	8	0	0	0	0	0	0
		Kenton	0	0	0	0	0	50	0	0	0	0	0	0
		Total	0	0	0	0	0	87	0	0	0	0	0	0
Grand Total			0	0	0	0	1	99	0	0	0	0	0	0

Denial Reason	# Apps (May)	# Apps
Exceeds Maximum Allowable Income	1	9
Exceeds Maximum Number of Applications	43	574
Expired Date	0	24
System Message: The request was rejected by the vendor because of the following reason:	0	1
System Message: The request was rejected by the vendor because of the following reason: Account Inactive	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	1	6
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	0	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	0	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	1	31
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	0	1

System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	0	17
System Message: The request was rejected by the vendor because of the following reason: Bad act number	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive	6	6
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	0	4
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/CLOSED ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/ELECTRIC	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final	0	53
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied combo SB Gas only	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL BILL	0	4
System Message: The request was rejected by the vendor because of the following reason: Invalid Account Number	0	5
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number	0	2
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number/Name	0	1
System Message: The request was rejected by the vendor because of the following reason: Invalid Act#	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/ACCT NUMBER	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/CLOSED ACCT	0	2

System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: REJECT/INVALID ACCT #	0	5



Utility Assistance Report - Slots

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

No Invoice included on June, 2024 report from CAK.

Summary

Program Participants
 Program Applicants
 Denied Applicants

	# Apps (June)	# Apps
Program Participants	0	1,171
Program Applicants	3	3,671
Denied Applicants	2	786

(3)

Agency	County	Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (June)	Used	Unused	Allocated	Used (June)	Used	Unused	Allocated	Used (June)	Used	Unused
NKCAC	Boone	116	0	115	1	69	0	69	0				
	Campbell	162	0	162	0	141	0	140	1				
	Gallatin									6	0	6	0
	Grant	106	0	106	0	15	0	15	0				
	Kenton	214	0	214	0	240	0	240	0				
	Pendleton									11	0	11	0
	Total		598	0	597	1	465	0	464	1	17	0	17
Grand Total		598	0	597	1	465	0	464	1	17	0	17	0

Agency	Benefit Type	County	Available	On Waitlist (June)	On Waitlist	Approved (June)	Approved	Withdrawn (June)	Withdrawn	Rejected (June)	Rejected	Removed (June)	Removed
NKCAC	Electric	Boone	1	0	129	1	6	0	0	0	14	0	9
		Campbell	0	0	196	0	6	0	0	0	21	0	13
		Grant	0	0	89	0	0	0	0	0	20	0	7
		Kenton	0	0	210	0	14	0	0	0	64	0	12
		Total	1	0	624	1	26	0	0	0	119	0	41
	Electric/Natural Gas Combo	Boone	0	0	129	0	2	0	0	0	3	0	2
		Campbell	1	0	268	0	5	0	0	0	12	0	16
		Grant	0	0	46	0	0	0	0	0	1	0	1
		Kenton	0	0	489	0	10	0	0	0	37	0	33
		Total	1	0	932	0	17	0	0	0	53	0	52
	Natural Gas	Gallatin	0	0	1	0	0	0	0	0	1	0	0
		Pendleton	0	0	15	0	0	0	0	0	1	0	0
		Total	0	0	16	0	0	0	0	0	2	0	0
Grand Total		2	0	1572	1	43	0	0	0	174	0	93	

Agency	Benefit Type	County	Enrolled (June)	Enrolled	On Waitlist (June)	On Waitlist	Approved (June)	Approved	Withdrawn (June)	Withdrawn	Rejected (June)	Rejected	Removed (June)	Removed
NKCAC	Electric	Carroll	0	0	0	0	0	1	0	0	0	0	0	0

		Pendleton	0	0	0	0	0	10	0	0	0	0	0	0
		Total	0	0	0	0	0	11	0	0	0	0	0	0
	Electric/Natural Gas Combo	Pendleton	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	1	0	0	0	0	0	0
	Natural Gas	Boone	0	0	0	0	0	22	0	0	0	0	0	0
		Campbell	0	0	0	0	0	7	0	0	0	0	0	0
		Grant	0	0	0	0	0	8	0	0	0	0	0	0
		Kenton	0	0	0	0	0	50	0	0	0	0	0	0
		Total	0	0	0	0	0	87	0	0	0	0	0	0
Grand Total			0	0	0	0	0	99	0	0	0	0	0	0

Denial Reason	# Apps (June)	# Apps
Exceeds Maximum Allowable Income	0	10
Exceeds Maximum Number of Applications	2	578
Expired Date	0	24
System Message: The request was rejected by the vendor because of the following reason:	0	1
System Message: The request was rejected by the vendor because of the following reason: Account Inactive	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Elect/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied combo SB Electric	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric	0	4
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Electric Only	0	2
System Message: The request was rejected by the vendor because of the following reason: Applied Combo SB Gas Only	0	5
System Message: The request was rejected by the vendor because of the following reason: Applied Elec SB Combo	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Elect SB Combo	0	9
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB combo	0	9

System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo	0	22
System Message: The request was rejected by the vendor because of the following reason: Applied Electric SB Combo/Final	0	1
System Message: The request was rejected by the vendor because of the following reason: Applied Electric/SB Combo	0	17
System Message: The request was rejected by the vendor because of the following reason: Bad act number	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive	0	6
System Message: The request was rejected by the vendor because of the following reason: Inactive Final	0	4
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/CLOSED ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/ELECTRIC	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final	0	53
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied combo SB Gas only	0	1
System Message: The request was rejected by the vendor because of the following reason: Inactive/Final Applied Electric SB Combo	0	5
System Message: The request was rejected by the vendor because of the following reason: INACTIVE/FINAL BILL	0	4
System Message: The request was rejected by the vendor because of the following reason: Invalid Account Number	0	5
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number	0	2
System Message: The request was rejected by the vendor because of the following reason: Invalid Act Number/Name	0	1
System Message: The request was rejected by the vendor because of the following reason: Invalid Act#	0	1

System Message: The request was rejected by the vendor because of the following reason: INVALID/ACCT NUMBER	0	1
System Message: The request was rejected by the vendor because of the following reason: INVALID/CLOSED ACCT	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO	0	2
System Message: The request was rejected by the vendor because of the following reason: REJECT/COMBO ACCT	0	1
System Message: The request was rejected by the vendor because of the following reason: REJECT/INVALID ACCT #	0	5

HEA PROGRAM MEETING AGENDA

March 6, 2024 – CAK/DUKE ENERGY KENTUCKY

Agenda Items –

Update with CAK / Duke Energy

HEA credits, the account was not showing

up on the enrollment file

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2023

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2023

Community Action Kentucky, Inc.
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action Kentucky, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Kentucky, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Kentucky, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

To the Board of Directors
Community Action Kentucky, Inc.
March 29, 2024
Page 2 of 3

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Emphasis of Matter

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2024, on our consideration of Community Action Kentucky, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Kentucky, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Kentucky, Inc.'s internal control over financial reporting and compliance.

Calhoun & Company

Calhoun & Company, PLLC
Hopkinsville, Kentucky
March 29, 2024

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

Assets

Current Assets

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

Other Assets

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

Property and Equipment

Property and Equipment Net of Accumulated Depreciation		1,242,810
Total Property and Equipment		1,242,810

Total Assets

\$ 11,490,102

Liabilities and Net Assets

Current Liabilities

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

Long Term Liabilities

-

Total Liabilities

8,522,195

Net Assets

Without Donor Restrictions		2,967,907
With Donor Restrictions		-
Total Net Assets		2,967,907

Total Liabilities and Net Assets

\$ 11,490,102

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

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

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

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

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

Cash Flows From Operating Activities:

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

Supplemental Disclosure of Cash Flow Information:

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

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

Interest Paid	\$ -
Income Taxes	\$ -

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

Note 1 – Organization and Nature of the Operations

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

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

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

The following programs are administered by the Agency:

Low Income Home Energy Assistance (LIHEAP)

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

Low Income Household Water Assistance Program (LIHWAP)

The LIHWAP Grant is provided by the Kentucky Cabinet for Health and Family Services, to provide water and sewer cost services. The Agency serves as a pass-through agency with the program services.

Water and Wastewater Program (RCAP)

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

Kynect Program

The Kynect Program provides assistance in applying for health insurance.

Home Energy Assistance Programs

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

Weatherization

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

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

Note 2 – Summary of Significant Accounting Principles

Basis of Presentation – The financial statements are prepared using the accrual basis of accounting. Revenues and the related assets are recognized when earned rather than when received. Expense and the related liabilities are recognized when incurred rather than when the disbursements are made.

Resources are classified for accounting and financial reporting purposes into categories established according to their nature and purposes to ensure observance of limitations and restrictions placed on their use. The assets, liabilities, and net assets of the Agency are reported in two categories as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The only limits on net assets without donor restrictions are those resulting from the nature of the Agency and its purposes.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are transitory in nature, such as those that will be met by the passage of time other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time period has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency had no Net Assets With Donor Restrictions at the year ended June 30, 2023.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reported period. Actual events and results could differ from those assumptions and estimates.

Expenses – Expenses are reported using the accrual basis of accounting.

Revenue Recognition – Program service revenue is considered available for the Agency's general programs unless specifically restricted by donors or grantors. Interest income related to housing notes is recorded when received. Accrued interest on such notes is considered immaterial and is not disclosed. Grant and contract revenue under cost reimbursement grants or contracts is recorded when an expense is incurred for specific grant or contract supported programs or projects in a manner defined by applicable grants or contracts. Grant or contract funding received that does not meet the criteria for revenue recognition described above are deferred using the deposit method. Under the deposit method, cash received from grants or contracts is classified as deferred revenue (a refundable deposit) in the liability section of the statements of financial position, and revenue recognition is deferred until the requirements detailed above are met.

Cash and Cash Equivalents – For the purposes of the statement of cash flows, highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

Accounts and Notes Receivable – Accounts and notes receivable are stated at their outstanding principal. Both accounts and notes receivable are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. In making that determination, management evaluated the financial condition of the borrowers, the estimated value of the underlying collateral and current economic conditions. Based on management's assessment of the credit history and current, the Agency, believes realization of losses, if any, will be immaterial.

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

Note 2 – Summary of Significant Accounting Principles (Continued)

Accrued Compensation – It is the policy of the Agency that annual leave time is accrued and payable on termination of employment and sick leave is not accrued since it is not paid upon termination of employment. As of June 30, 2023, the Agency had unpaid annual leave and salary of \$94,957.

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

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

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

Note 3 – Concentrations of Credit Risk

In the current year, a significant amount of funding was provided by a few major contributors. It is always considered reasonably possible that grantors might be lost or funding could be reallocated in the near term. Approximately 99% of the Agency's revenue was earned under various contracts (grants), approximately 95% from US Department of Health and Human Services. The Agency's market is concentrated in the geographic area of Kentucky.

The Agency maintains its cash balances in local bank deposit accounts. The daily balances for most of the year were uncollateralized, and at times were uninsured by as much as \$11,873,161. When the Agency receives funding, it is usually spent within least three days of receipt.

Note 4 – Income Taxes

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue code, except from income derived from unrelated business activities. At June 30, 2023, the Agency has no estimated liability on unrelated business activities. The Agency believes that it has appropriate support for any tax position taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Agency's Federal Exempt Organization Business Income Tax Return (Form 990) for 2021, 2020, and 2019 are subject to examination by the IRS, generally for three years after they were filed.

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

Note 5 – Investments

Community Action Kentucky, Inc. determines fair value based on the price that would be received to sell the asset or paid to transfer the liability to a market participant. Investments consisted of the following at June 30, 2023:

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

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

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

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

At June 30, 2023, the Agency’s trading securities had a fair value of \$1,000,374, of which, all was determined based on quoted prices in active markets for identical assets (Level 1).

Realized and unrealized gains and losses included in the change in net assets for the year ended June 30, 2023 are reported in the accompanying statement of activities as follow:

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

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

Note 6 – Notes Receivable

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

Note 7 – Property and Equipment

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

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

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

Note 8 – Multi-Employer Plans

Plan Description

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

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

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

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

Note 8 – Multi-Employer Plans (Continued)

Pension Plan

Vesting in the retirement benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest at 3% compounded annually through June 30, 1981, 6% thereafter through June 30, 1986, and 4% thereafter. All required contributions were paid at year end or within thirty (30) days thereafter. The percentage of the Agency's contributions to total employers' contribution in the CERS for the fiscal year ended June 30, 2023, is not known. For the fiscal year ended June 30, 2022, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$15,192,599,000 and the net assets available for the benefits were \$7,963,586,000 as of June 30, 2022, which is the latest information available.

Post-Employment Retirement Benefits

KRS contributes toward the monthly insurance premium based on years of service and type of service. For participants beginning prior to July 1, 2003, KRS will pay a percentage of the monthly contribution rate for medical insurance coverage. For participants beginning between July 1, 2003 and August 31, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 120 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. For participants beginning on or after September 1, 2008, eligibility for insurance benefits shall not be provided until the member has earned at least 180 months of service. For non-hazardous members, KRS will contribute \$10 per month for insurance for each year of earned service. The percentage of the Agency's contributions to total employers' contribution in the insurance plan for the fiscal year ended June 30, 2023 is not known. For the fiscal year ended June 30, 2022, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was \$5,053,498,000 and the net assets available for the benefits was \$3,079,984,000 as of June 30, 2022, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2023 and 2022 is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number assigned to the plan by the Internal Revenue Service.

Form 5500 is not required for this plan.

Unless otherwise noted, the most recent "Pension Protection Act (PPA) Zone Status" available in 2022 and 2021 is for the plan's year end at June 30, 2021 and 2020, respectively. The zone status is based on information that the Agency received from the Plan. A plan in the "red" zone has been determined to be in "critical status", based on the criteria established in the Tax Code and is generally less than 65% funded. A plan in the "yellow" zone has been determined to be in "endangered status", based on criteria established in the Tax Code and is generally less than 80% funded. A plan in the "green" zone is generally at least 80% funded.

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

Note 8 – Multi-Employer Plans (Continued)

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

The “Surcharge Imposed” column indicates whether the Agency’s contribution rate for 2022 included an amount in addition to the contribution rate specified in the applicable collective bargaining agreement, as imposed by a plan in “critical status”, in accordance with the requirements of the Code. The last column lists the expiration dates of the collective bargaining agreements to which the plan is subject. Finally, there have been no significant changes that affect the comparability of 2022 and 2021 contributions.

Pension Fund	EIN/Pension Plan Number	PPA Zone Status		FIP/RP Status	Contributions of Agency			Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		June 30, 2022	June 30, 2021		June 30, 2023	2022	2021		
KRS - CERS	32-0041688	Red	Red	N/A	\$ 258,685	\$ 188,226	N/A	N/A	
KRSITF	01-0913714	Red	Red	N/A	\$ 37,476	\$ 46,422	N/A	N/A	

Note 9 – Non-Compliance with Grantor or Donor Restrictions

Financial awards from federal, state, and local governmental entities in the form of grants are subject to specific audit. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. However, management believes that if such audits arise, all steps have been followed to ensure compliance with each grantor or donor restrictions as defined by contractual agreements as of June 30, 2023.

Note 10 – Related Entities

There are 23 Community Action Agencies that make up 6 congressional districts. Community Action Kentucky, Inc.’s Board of Directors is also the executive director or an authorized agent of one of these 23 community action agencies. The Agency provides technical support, lobbying and administrative support and in return receives membership dues totaling \$146,256 for the year ended June 30, 2023. The Agency has no ownership or voting interests in these local chapters with limited control over how the local chapters carry out certain activities by means of subcontract agreements. Subcontract expense passed-through to related community action agencies totaled \$66,454,041, of which \$60,418,878 was federal funds for the year ended June 30, 2023.

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

Note 11 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2023 are:

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

Note 12 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 29, 2024, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

Note 13 – Net Assets

Net assets consist of the following at June 30, 2023:

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

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

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

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

Net Assets With Donor Restrictions consist funds that had not been spent as of June 30, 2023 for programs that have a different period than the agency.

Note 15 – Change in Accounting Principles

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

ASU 2016-02 Leases Topic 842

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

ASU 2018-10 Codification Improvements to Topic 842, Leases

ASU 2018-11 Targeted Improvements

ASU 2018-20 Narrow-Scope Improvements for Lessors

ASU 2019-10 Effective Dates

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2024.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

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

Purpose of this Report

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

Calhoun & Company

Hopkinsville, Kentucky
March 29, 2024



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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Kentucky, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Kentucky, Inc.'s major federal programs for the year ended June 30, 2023. Community Action Kentucky, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

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

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

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

Calhoun & Company

Hopkinsville, Kentucky
March 29, 2024

SUPPLEMENTAL INFORMATION

Duke Energy Kentucky, Inc.
HEA Annual Report 2023 - 2024 Program Year
Attachment C
Page 25 of 34

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

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-recipients	Federal Award Expenditures
U.S. Department of Health and Human Services:						
KWCS	KY Cabinet for Health & Family Services	93.263	728 2000003319	6/30/2024	\$ -	\$ 1,435
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH22-0373-02	6/30/2023	-	38,365
LIHWAP ARPA	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	395,506	399,298
LIHWAP CRRSA	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	1,203,610	1,220,276
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	48,765,990	49,246,665
LIHEAP (ARPA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	775,177	783,933
LIHEAP (IIJA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	2,244,251	2,249,189
LIHEAP (CAA)	KY Cabinet for Health & Family Services	93.568	736 2200003098	6/30/2023	6,573,710	6,602,456
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2200003098	6/30/2023	-	244,311
CSBG - CARES	KY Cabinet for Health & Family Services	93.569	736 2200003098	6/30/2023	-	98,544
RPIC	Office of Community Services	93.569	90ET0476-03-02	9/29/2023	-	253,121
RPIC	Office of Community Services	93.569	90ET0476-03-00	9/29/2022	-	190,523
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 21/22	9/29/2022	-	17,489
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 22/23	9/30/2023	-	161,200
Total U.S. Department of Health and Human Services					<u>59,958,244</u>	<u>61,506,805</u>
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX22-0373-02	6/30/23	-	43,015
Total U.S. Department of Energy					<u>-</u>	<u>43,015</u>
U.S. Department of Agriculture:						
RCDI - RCAP	N/A	10.446	PY 19/23	9/4/23	-	20,229
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	24,173
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 22/23	8/31/23	-	138,061
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	1,201
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 21/22	9/30/22	-	12,121
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 22/23	9/30/23	-	35,343
Community Facilities - RCAP	N/A	10.766	PY 20/23	8/21/23	-	4,151
Community Facilities Disaster - RCAP	N/A	10.766	PY 20/23	8/21/23	-	8,842
Total U.S. Department of Agriculture					<u>-</u>	<u>244,121</u>
Environmental Protection Agency:						
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 21/23	3/31/23	-	64,643
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 22/24	3/31/24	-	140,972
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.446	PY 22/23	3/31/23	-	82,000
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.446	PY 22/24	3/31/24	-	2,350
Division of Water - Lincoln Co	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21419	9/30/23	-	211,807
Division of Water - Bacon Creek	KY Energy and Environment Cabinet	66.605	PPG-BG-00D21422	9/30/24	-	49,140
Total Environmental Protection Agency:					<u>-</u>	<u>550,912</u>
U.S. Department of Homeland Security						
FEMA Tornado	KY Cabinet for Health & Family Services	97.088	FEMA DR-4630-KY	12/12/23	47,947	96,493
Fema Flood	KY Cabinet for Health & Family Services	97.088	FEMA DR-4630-KY	6/30/24	412,687	468,824
Total U.S. Department of Agriculture					<u>460,634</u>	<u>565,317</u>
Total Expenditures of Federal Awards					<u>\$ 60,418,878</u>	<u>\$ 62,910,170</u>

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

	LIHEAP	LIHWAP	FEMA	Total Federal	Non-Federal			Total
	93.568	93.568	97.088		Kynect	HEA	Treasury	
Audubon Area	\$ 2,455,660	\$ 57,605	\$ -	\$ 2,513,265	\$ 423,256	\$ 2,525	\$ -	\$ 2,939,046
Bell-Whitley CAA	1,605,333	61,075	-	1,666,408	-	4,900	355	1,671,663
Big Sandy CAP	3,461,317	226,946	50,144	3,738,407	-	21,486	625	3,760,518
Blue Grass CAA	2,559,080	-	-	2,559,080	361,633	25,435	934	2,947,082
Central Ky CAA	2,534,306	59,519	-	2,593,825	-	15,049	519	2,609,393
Daniel Boone CAA	3,553,346	61,230	-	3,614,576	-	5,798	469	3,620,843
Gateway CAA	1,549,287	(1,070)	-	1,548,217	281,690	7,418	281	1,837,606
Harlan Co CAA	844,476	-	-	844,476	-	1,825	269	846,570
KCEOC CAP	1,341,571	-	-	1,341,571	-	2,062	257	1,343,890
Foothills CAP	1,835,849	-	-	1,835,849	386,213	20,193	387	2,242,642
LKLP CAA	2,950,036	245,567	250,000	3,445,603	-	16,513	403	3,462,519
Lake Cumberland CAA	5,066,546	-	-	5,066,546	523,698	3,450	708	5,594,402
CAC - Lexington	1,710,355	-	-	1,710,355	414,469	40,150	635	2,165,609
Licking Valley CAP	1,079,489	(121)	-	1,079,368	205,292	2,325	90	1,287,075
Louisville Metro	7,553,449	-	-	7,553,449	-	84,525	1,210	7,639,184
Middle Ky CAP	2,564,734	122,820	112,543	2,800,097	-	1,892	258	2,802,247
Multi-Purpose CAA	545,937	-	-	545,937	-	8,800	338	555,075
Northeast Ky CAA	4,222,100	-	-	4,222,100	531,660	28,642	186	4,782,588
Northern Ky CAC	2,296,837	-	-	2,296,837	892,840	72,125	128	3,261,930
Pennyrile Allied	3,171,383	291,997	10,714	3,474,094	381,202	9,201	7,535	3,872,032
CAA of Southern Ky	3,112,348	245,225	2,791	3,360,364	322,870	1,342	8,113	3,692,689
Tri-County CAA	363,856	-	-	363,856	-	9,264	163	373,283
West Ky Allied	1,981,833	228,323	34,442	2,244,598	599,908	1,150	10,498	2,856,154
Other	-	-	-	-	-	-	290,000	290,000
	<u>\$ 58,359,128</u>	<u>\$ 1,599,116</u>	<u>\$ 460,634</u>	<u>\$ 60,418,878</u>	<u>\$ 5,324,731</u>	<u>\$ 386,070</u>	<u>\$ 324,361</u>	<u>\$ 66,454,040</u>

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

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

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Kentucky, Inc. (“the Agency”) under programs of the federal government for the year ended June 30, 2023. The information in this schedule and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of the Agency; it is not intended to and does not present the financial position, changes in net assets and cash flows of the Agency. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

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

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

Note 4 – Indirect Cost Rate – The Agency does not maintain an indirect cost pool and therefore has not adopted a federally-negotiated indirect cost rate nor has it elected to use the 10% de minimis indirect cost rate. The Agency has elected a cost allocation plan which allocated shared costs based on direct charged payroll. Any costs that are unable to be shared based on direct charged labor and are considered to be indirect in nature are direct charged to the Agency treasury.

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2023, there were no loan or loan guarantee funds received from federal funding, nor were there any loan or loan guarantee federal fund expenditures.

Section I – Summary of Auditor’s Results

Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiency identified that are not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiency identified that are not considered to be material weaknesses	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low Income Home Energy Assistance Program
93.568	Low Income Household Water Assistance Program

Dollar threshold used to distinguish between type A and type B programs	\$ 3,000,000
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Auditee qualified as low-risk auditee?	Yes
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Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

Duke Energy Kentucky, Inc.
HEA Annual Report 2023 - 2024 Program Year
Attachment C
Page 30 of 34

Community Action Kentucky, Inc.
Statement of Activity by Program
For the Year Ended June 30, 2023

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

The accompanying notes are an integral part of the financial statements.
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Community Action Kentucky, Inc.
 LIHEAP Grant - AL # 93.568
 CONTRACT #736-2200003098
 Statement of Program Expenses
 For the Period July 1, 2022 Through June 30, 2023

Payments to Subrecipients

Summer Subsidy	IIJA	\$	1,226,561	
Summer Crisis	ARPA		775,295	
Summer Subsidy	Reg		9,721,718	
Summer Crisis	Reg		2,664,726	
Fall Subsidy	Reg		6,697,611	
Winter Crisis	Reg		25,653,292	
Spring Subsidy	Reg		6,573,521	
Agency Prior Year Adjustments			(8,602)	
Agency Administration	Reg		5,055,006	
Total Payments To Subrecipients				58,359,128

CAK Administration

Salaries	155,828
Fringe Benefits	107,658
Professional Services	7,027
Accounting & Payroll	1,375
Telephone	133
Technology	25,600
Other Professional Services	260
Legal Fees	80
Travel	448
Publications / Subscriptions	135
Marketing	98
Shared Costs	224,472
Total CAK Administration	523,114

Total Expenditures 58,882,242

Questioned Costs -

Allowable Cost	58,882,242
Less: Amount Received From CHFS – LIHEAP	58,356,104
Less: Accounts Receivable From Funding Sources	534,740
Less: Accounts Payable To Funding Sources	(8,602)

Excess (Shortage) Receipts over Expenditures **\$ (8,602)**

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

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

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

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

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

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