

Louisville Gas and Electric Company
 2021 Home Energy Assistance Annual Report
 Table of Contents

Item	Page
1. Provided annually and separated by month: a. Total funds collected from ratepayers via a meter-charge. b. Donations collected from ratepayers for the HEA program. c. The total amount of residential customers. d. The amount of shareholder funds allocated for the program. e. The amount of HEA funds distributed to participants. f. The current balance of the HEA account. g. The amount, if any, of “rolled-over” and unspent HEA funds.	1
2. The total number of slots, total and by county.	2
3. The total number of: a. Program participants. b. Program applicants. c. Denied applicants.	3
4. Copies of each Monthly HEA Report: Affordable Energy Corporations Monthly Revenue and Expense Statements Community Action Kentucky Monthly Reports	4 5 – 12 13 – 66
5. Agendas of any meeting between the administrator and utility, including any discussed or proposed program changes.	67 – 74
6. The following information for all residential customers, annually and by month: a. Average balance amount. b. Average monthly bill amount. c. Average monthly payment amount. d. Average monthly usage (where applicable Gas and Electric are separate) e. Termination notices issued. f. Service terminations. 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). 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).	75 – 76

Louisville Gas and Electric Company
2021 Home Energy Assistance Annual Report
Table of Contents

Item	Page
7. The information set forth in Item 6 for HEA program participants, annually and by month.	77 – 78
8. The average monthly benefit provided to participants through the program.	79
9. Copies of any outside independent audit conducted during the program year.	80 – 114
10. A brief description of the current shareholder funding levels and any future plans to increase the shareholder contribution amount.	115

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

1. Provide annually and Separated by Month:

	a. Total funds collected from ratepayers via a meter-charge	b. Donations collected from ratepayers for the HEA program	c. The total amount of residential customers	d. The amount of shareholder funds allocated for the program	e. The amount of HEA funds distributed to participants ¹	f. The current balance of the HEA account ²	g. The amount, if any, of rolled-over and unspent HEA funds account ³
Prior Balance						\$ 425,762	\$ 425,762
Oct-20	\$ 203,672	Not Applicable	399,578	-	\$ 219,655	\$ 392,980	\$ 392,980
Nov-20	\$ 203,411	Not Applicable	399,750	-	\$ 192,451	\$ 376,464	\$ 376,464
Dec-20	\$ 204,698	Not Applicable	400,570	-	\$ 177,827	\$ 360,297	\$ 360,297
Jan-21	\$ 203,931	Not Applicable	401,020	-	\$ 298,782	\$ 232,328	\$ 232,328
Feb-21	\$ 194,033	Not Applicable	401,343	-	\$ 307,459	\$ 50,245	\$ 50,245
Mar-21	\$ 215,763	Not Applicable	401,409	\$ 180,000	\$ 312,403	\$ 120,159	\$ 120,159
Apr-21	\$ 205,365	Not Applicable	401,933	-	\$ 311,255	\$ 6,930	\$ 6,930
May-21	\$ 205,396	Not Applicable	401,947	-	\$ -	\$ 207,514	\$ 207,514
Jun-21	\$ 206,131	Not Applicable	401,515	-	\$ -	\$ 410,287	\$ 410,287
Jul-21	\$ 206,020	Not Applicable	401,299	-	\$ 290,397	\$ 321,722	\$ 321,722
Aug-21	\$ 206,499	Not Applicable	401,127	-	\$ 287,963	\$ 240,257	\$ 240,257
Sep-21	\$ 205,739	Not Applicable	401,243	-	\$ 291,411	\$ 153,617	\$ 153,617
Annually	\$ 2,460,660	Not Applicable		\$ 180,000	\$ 2,689,603		

Note:

1. October 2020 through December 2020 are amounts distributed under the previous HEA program. Benefit disbursements under the new program start in January 2021.
2. The current HEA account balance in column F includes monthly administration fees paid out. Administration fees paid out are not detailed in the columns above. Summing a prior period HEA account balance in column F with current period columns A and D less column E will not agree to the current period column F. The difference is the monthly administration fees paid out.
3. Balance decline is related to efforts to make more funding available to participants.

Louisville Gas and Electric Company
 HEA Annual Report
 12 Months Ending September 2021
 Case No. 2019-00366

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

County	Benefit Type	Total number of slots ²
Bullitt	Electric only	11
	Gas Only	18
	Combination	47
Hardin	Electric only	1
	Gas Only	15
	Combination	2
Henry	Electric only	-
	Gas Only	10
	Combination	-
Jefferson	Electric only	361
	Gas Only	144
	Combination	1,793
Larue	Electric only	-
	Gas Only	6
	Combination	-
Marion	Electric only	-
	Gas Only	5
	Combination	-
Meade	Electric only	4
	Gas Only	3
	Combination	4
Nelson	Electric only	-
	Gas Only	6
	Combination	-
Oldham	Electric only	33
	Gas Only	8
	Combination	24
Trimble	Electric only	-
	Gas Only	4
	Combination	-
Total	Electric only	410
	Gas Only	219
	Combination	1,870

Note:

1. Each county that had used slots is broken into Electric Only, Gas Only, or Combination.
2. The number of slots used from those allocated. Numbers provided by CAK.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

	Program Participants ¹	Program applicants ¹	Denied applicants ²
3. Total number of:	2,927	6,459	3,532

Note:

1. Number provided by CAK.
2. Number provided by CAK. The number reflects customers denied or on a wait list.

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

The monthly HEA reports provided to the Company by AEC and CAK are attached. Please note that the CAK Administrative Fee is significantly higher in January 2021. The increase in January is due to costs incurred by CAA for filling the majority of all program slots and billed to/through CAK.

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
October 2020

	Oct 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · LGE Admin payments	16,800.00	16,800.00	0.00	100.0%
4010 · True-up Payment	0.00	1,719.84	-1,719.84	0.0%
Total Income	16,800.00	18,519.84	-1,719.84	90.7%
Gross Profit	16,800.00	18,519.84	-1,719.84	90.7%
Expense				
6000 · Contracts				
6100 · Accounting				
6102 · Monthly Reporting	287.50	400.00	-112.50	71.9%
6100 · Accounting - Other	1,400.00			
Total 6100 · Accounting	1,687.50	400.00	1,287.50	421.9%
6140 · Computer Technical Assistance				
6145 · Technology-IT Frontdesk	350.00	350.00	0.00	100.0%
6141 · Database Development and Update	250.00	0.00	250.00	100.0%
6142 · Database Support-ED2	0.00	300.00	-300.00	0.0%
6143 · Hard Drive Support-Mirazon	0.00	300.00	-300.00	0.0%
6144 · Website, Internet Support-GoDad	0.00	35.00	-35.00	0.0%
Total 6140 · Computer Technical Assistance	600.00	985.00	-385.00	60.9%
6160 · Payroll Services	166.69	166.00	0.69	100.4%
6180 · Temp Services	0.00	2,500.00	-2,500.00	0.0%
Total 6000 · Contracts	2,454.19	4,051.00	-1,596.81	60.6%
7000 · General Office				
7150 · Insurance- BOD/Liability/Tenant	1,344.38	0.00	1,344.38	100.0%
7400 · Mileage	0.00	12.75	-12.75	0.0%
7600 · Miscellaneous	0.00	75.00	-75.00	0.0%
7700 · Office Supplies				
7720 · Office	241.57	300.00	-58.43	80.5%
Total 7700 · Office Supplies	241.57	300.00	-58.43	80.5%
7800 · PNC Bank Service Charge / Fees	3.00	3.00	0.00	100.0%
7950 · Training and/ or Conferences	0.00	360.00	-360.00	0.0%
8000 · Printing/Copier Expense	0.00	350.00	-350.00	0.0%
8100 · Rent/Utilities	550.00	550.00	0.00	100.0%
8200 · Telephone				
8210 · Internet / DSL Service	134.97	100.00	34.97	135.0%
8220 · Phones	63.96	200.00	-136.04	32.0%
8230 · Telephone - Director	0.00	64.00	-64.00	0.0%
Total 8200 · Telephone	198.93	364.00	-165.07	54.7%
Total 7000 · General Office	2,337.88	2,014.75	323.13	116.0%
8300 · Intake Training				
8350 · Weatherization	195.00	0.00	195.00	100.0%
Total 8300 · Intake Training	195.00	0.00	195.00	100.0%
9000 · Personnel				
9500 · Salaries				
9501 · Salary ED	3,807.70	4,038.34	-230.64	94.3%
9502 · Salary 2nd	2,652.38	2,731.46	-79.08	97.1%
9503 · Salary 3rd	0.00	2,276.35	-2,276.35	0.0%
Total 9500 · Salaries	6,460.08	9,046.15	-2,586.07	71.4%
9100 · Fringe Benefits				
9110 · Health Insurance				
9111 · Employee 1	576.53	813.26	-236.73	70.9%
9112 · Employee 2	0.00	480.72	-480.72	0.0%
9113 · Employee 3	0.00	414.06	-414.06	0.0%
Total 9110 · Health Insurance	576.53	1,708.04	-1,131.51	33.8%
9200 · HSA-AEC Contributions				
9201 · HSA-AEC contribution #1	125.00	125.00	0.00	100.0%
9202 · HSA-AEC contribution #2	125.00	125.00	0.00	100.0%
9203 · HSA-AEC Contribution #3	0.00	125.00	-125.00	0.0%
Total 9200 · HSA-AEC Contributions	250.00	375.00	-125.00	66.7%
9400 · Retirement				
9401 · Retirement 1	288.75	282.68	6.07	102.1%
9402 · Retirement 2	200.20	191.20	9.00	104.7%
9403 · Retirement 3	0.00	159.34	-159.34	0.0%
Total 9400 · Retirement	488.95	633.22	-144.27	77.2%
Total 9100 · Fringe Benefits	1,315.48	2,716.26	-1,400.78	48.4%

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
October 2020

	Oct 20	Budget	\$ Over Budget	% of Budget
9300 · Payroll Taxes	531.61	692.03	-160.42	76.8%
Total 9900 · Personnel	8,307.17	12,454.44	-4,147.27	66.7%
Total Expense	13,294.24	18,520.19	-5,225.95	71.8%
Net Ordinary Income	3,505.76	-0.35	3,506.11	-1,001,645.7%
Other Income/Expense				
Other Income				
9900 · Interest Income	0.06	0.35	-0.29	17.1%
Total Other Income	0.06	0.35	-0.29	17.1%
Net Other Income	0.06	0.35	-0.29	17.1%
Net Income	3,505.82	0.00	3,505.82	100.0%

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
November 2020

	Nov 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · LGE Admin payments	16,800.00	16,800.00	0.00
Total Income	16,800.00	16,800.00	0.00
Gross Profit	16,800.00	16,800.00	0.00
Expense			
6000 · Contracts			
6100 · Accounting			
6102 · Monthly Reporting	250.00	325.00	-75.00
Total 6100 · Accounting	250.00	325.00	-75.00
6140 · Computer Technical Assistance			
6145 · Technology-IT Frontdesk	350.00	350.00	0.00
6141 · Database Development and Update	250.00	0.00	250.00
6142 · Database Support-ED2	0.00	250.00	-250.00
6143 · Hard Drive Support-Mirazon	0.00	135.00	-135.00
Total 6140 · Computer Technical Assistance	600.00	735.00	-135.00
6160 · Payroll Services	193.36	200.00	-6.64
6180 · Temp Services	0.00	1,200.00	-1,200.00
Total 6000 · Contracts	1,043.36	2,460.00	-1,416.64
7000 · General Office			
7400 · Mileage	0.00	30.00	-30.00
7700 · Office Supplies			
7720 · Office	12.00	300.00	-288.00
7730 · Printed Materials	800.00	800.00	0.00
Total 7700 · Office Supplies	812.00	1,100.00	-288.00
7800 · PNC Bank Service Charge / Fees	3.00	3.00	0.00
7900 · Postage			
7910 · Postage - Bulk Mailing	0.00	55.00	-55.00
Total 7900 · Postage	0.00	55.00	-55.00
8000 · Printing/Copier Expense	194.55	441.00	-246.45
8100 · Rent/Utilities	550.00	550.00	0.00
8200 · Telephone			
8210 · Internet / DSL Service	134.97	135.00	-0.03
8220 · Phones	60.00	60.00	0.00
8230 · Telephone - Director	44.13	60.00	-15.87
Total 8200 · Telephone	239.10	255.00	-15.90
Total 7000 · General Office	1,798.65	2,434.00	-635.35
8300 · Intake Training			
8310 · Interpretation Services	0.00	250.00	-250.00
8320 · Invitations	340.69	0.00	340.69
Total 8300 · Intake Training	340.69	250.00	90.69
9000 · Personnel			
9500 · Salaries			
9501 · Salary ED	4,413.48	4,500.00	-86.52

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
November 2020

	Nov 20	Budget	\$ Over Budget
9502 · Salary 2nd	2,923.32	2,720.00	203.32
Total 9500 · Salaries	7,336.80	7,220.00	116.80
9100 · Fringe Benefits			
9110 · Health Insurance			
9111 · Employee 1	811.37	612.00	199.37
9112 · Employee 2	2,775.22	959.00	1,816.22
Total 9110 · Health Insurance	3,586.59	1,571.00	2,015.59
9200 · HSA-AEC Contributions			
9201 · HSA-AEC contribution #1	125.00	125.00	0.00
9202 · HSA-AEC contribution #2	125.00	125.00	0.00
Total 9200 · HSA-AEC Contributions	250.00	250.00	0.00
9400 · Retirement			
9401 · Retirement 1	294.82	315.00	-20.18
9402 · Retirement 2	298.15	190.00	108.15
Total 9400 · Retirement	592.97	505.00	87.97
Total 9100 · Fringe Benefits	4,429.56	2,326.00	2,103.56
9300 · Payroll Taxes	606.63	693.00	-86.37
Total 9000 · Personnel	12,372.99	10,239.00	2,133.99
Total Expense	15,555.69	15,383.00	172.69
Net Ordinary Income	1,244.31	1,417.00	-172.69
Net Income	1,244.31	1,417.00	-172.69

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
November 2020

	<u><u>% of Budget</u></u>
Ordinary Income/Expense	
Income	
4000 · LGE Admin payments	100.0%
Total Income	<u>100.0%</u>
Gross Profit	100.0%
Expense	
6000 · Contracts	
6100 · Accounting	
6102 · Monthly Reporting	76.92%
Total 6100 · Accounting	<u>76.92%</u>
6140 · Computer Technical Assistance	
6145 · Technology-IT Frontdesk	100.0%
6141 · Database Development and Update	100.0%
6142 · Database Support-ED2	0.0%
6143 · Hard Drive Support-Mirazon	0.0%
Total 6140 · Computer Technical Assistance	<u>81.63%</u>
6160 · Payroll Services	96.68%
6180 · Temp Services	0.0%
Total 6000 · Contracts	<u>42.41%</u>
7000 · General Office	
7400 · Mileage	0.0%
7700 · Office Supplies	
7720 · Office	4.0%
7730 · Printed Materials	100.0%
Total 7700 · Office Supplies	<u>73.82%</u>
7800 · PNC Bank Service Charge / Fees	100.0%
7900 · Postage	
7910 · Postage - Bulk Mailing	0.0%
Total 7900 · Postage	<u>0.0%</u>
8000 · Printing/Copier Expense	44.12%
8100 · Rent/Utilities	100.0%
8200 · Telephone	
8210 · Internet / DSL Service	99.96%
8220 · Phones	100.0%
8230 · Telephone - Director	73.55%
Total 8200 · Telephone	<u>93.77%</u>
Total 7000 · General Office	73.9%
8300 · Intake Training	
8310 · Interpretation Services	0.0%
8320 · Invitations	100.0%
Total 8300 · Intake Training	<u>136.28%</u>
9000 · Personnel	
9500 · Salaries	
9501 · Salary ED	98.08%

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
November 2020

	<u>% of Budget</u>
9502 · Salary 2nd	<u>107.48%</u>
Total 9500 · Salaries	<u>101.62%</u>
9100 · Fringe Benefits	
9110 · Health Insurance	
9111 · Employee 1	132.58%
9112 · Employee 2	<u>289.39%</u>
Total 9110 · Health Insurance	<u>228.3%</u>
9200 · HSA-AEC Contributions	
9201 · HSA-AEC contribution #1	100.0%
9202 · HSA-AEC contribution #2	<u>100.0%</u>
Total 9200 · HSA-AEC Contributions	<u>100.0%</u>
9400 · Retirement	
9401 · Retirement 1	93.59%
9402 · Retirement 2	<u>156.92%</u>
Total 9400 · Retirement	<u>117.42%</u>
Total 9100 · Fringe Benefits	<u>190.44%</u>
9300 · Payroll Taxes	<u>87.54%</u>
Total 9000 · Personnel	<u>120.84%</u>
Total Expense	<u>101.12%</u>
Net Ordinary Income	<u>87.81%</u>
Net Income	<u><u>87.81%</u></u>

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
December 2020

	Dec 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · LGE Admin payments	16,800.00	16,800.00	0.00	100.0%
Total Income	16,800.00	16,800.00	0.00	100.0%
Gross Profit	16,800.00	16,800.00	0.00	100.0%
Expense				
6000 · Contracts				
6100 · Accounting				
6102 · Monthly Reporting	162.50	325.00	-162.50	50.0%
Total 6100 · Accounting	162.50	325.00	-162.50	50.0%
6140 · Computer Technical Assistance				
6145 · Technology-IT Frontdesk	350.00	350.00	0.00	100.0%
6141 · Database Development and Update	375.00	0.00	375.00	100.0%
6142 · Database Support-ED2	0.00	250.00	-250.00	0.0%
6143 · Hard Drive Support-Mirazon	0.00	135.00	-135.00	0.0%
Total 6140 · Computer Technical Assistance	725.00	735.00	-10.00	98.6%
6160 · Payroll Services	184.70	200.00	-5.30	97.4%
6180 · Temp Services	0.00	1,200.00	-1,200.00	0.0%
Total 6000 · Contracts	1,082.20	2,460.00	-1,377.80	44.0%
7000 · General Office				
7150 · Insurance-BOD/Liability/Tenant	-84.39	0.00	-84.39	100.0%
7400 · Mileage	0.00	30.00	-30.00	0.0%
7600 · Miscellaneous	0.00	150.00	-150.00	0.0%
7700 · Office Supplies				
7720 · Office	155.96	300.00	-144.04	52.0%
Total 7700 · Office Supplies	155.96	300.00	-144.04	52.0%
7800 · PNC Bank Service Charge / Fees	3.00	3.00	0.00	100.0%
8000 · Printing/Copier Expense	0.00	441.00	-441.00	0.0%
8100 · Rent/Utilities	0.00	550.00	-550.00	0.0%
8200 · Telephone				
8210 · Internet / DSL Service	134.87	135.00	-0.03	100.0%
8220 · Phones	60.00	60.00	0.00	100.0%
8230 · Telephone - Director	66.44	60.00	28.44	147.4%
Total 8200 · Telephone	263.41	255.00	28.41	111.1%
Total 7000 · General Office	357.98	1,728.00	-1,371.02	20.7%
8300 · Intake Training				
8310 · Interpretation Services	70.00	250.00	-180.00	28.0%
8320 · Invitations	184.55	0.00	184.55	100.0%
Total 8300 · Intake Training	264.55	250.00	14.55	105.8%
9000 · Personnel				
9500 · Salaries				
9501 · Salary ED	6,000.30	4,500.00	1,500.30	133.3%
9502 · Salary 2nd	4,286.27	2,720.00	1,566.27	157.6%
Total 9500 · Salaries	10,286.57	7,220.00	3,066.57	142.5%
9100 · Fringe Benefits				
9110 · Health Insurance				
9111 · Employee 1	509.62	612.00	-102.38	83.3%
9112 · Employee 2	941.55	958.00	-17.45	98.2%
Total 9110 · Health Insurance	1,451.17	1,571.00	-119.83	92.4%
9200 · HSA-AEC Contributions				
9201 · HSA-AEC contribution #1	125.00	125.00	0.00	100.0%
9202 · HSA-AEC contribution #2	125.00	125.00	0.00	100.0%
Total 9200 · HSA-AEC Contributions	250.00	250.00	0.00	100.0%
9400 · Retirement				
9401 · Retirement 1	0.00	315.00	-315.00	0.0%
9402 · Retirement 2	0.00	190.00	-190.00	0.0%
Total 9400 · Retirement	0.00	505.00	-505.00	0.0%
Total 9100 · Fringe Benefits	1,701.17	2,326.00	-624.83	73.1%
9300 · Payroll Taxes	766.83	693.00	93.83	113.6%
Total 9000 · Personnel	12,774.67	10,239.00	2,535.67	124.8%
Total Expense	14,479.40	14,678.00	-198.60	98.6%
Net Ordinary Income	2,320.60	2,122.00	198.60	109.4%

Affordable Energy Corporation
Statement of Revenue and Expenses Budget vs. Actual
December 2020

	Dec 20	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
8900 - Interest Income	0.07	0.00	0.07	100.0%
Total Other Income	0.07	0.00	0.07	100.0%
Net Other Income	0.07	0.00	0.07	100.0%
Net Income	2,320.67	2,122.00	198.67	109.4%

LG&E did not receive a summary invoice page, as was provided in subsequent months, from CAK for October 2020 due to new program documents being established. LG&E received a detail invoice document for October 2020 found on page 14. Summary and detail invoice pages provided by CAK started in November 2020.

Community Action Kentucky
LG&E - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 10/31/20

Utility Program Funding

	Budget	Oct	Remaining
# of Slots	2772	0	2772
\$ per Slot	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$69,300.00	\$0.00	\$69,300.00
Max Additional Admin	\$111,992.81	\$0.00	\$111,992.81

	Budget	Oct-20	Variance
Revenues	\$ 258,989.72	\$ 10,676.79	\$ 248,312.93
Expenses			
Salaries/Benefits	31,159.64	1,476.84	29,682.80
IT R&M	32,111.51	87.41	32,024.10
Legal	6,635.85	8,971.64	(2,335.79)
CAA Admin	181,292.81	-	181,292.81
Other Expenses	7,789.91	140.90	7,649.01
Expenses	\$ 258,989.72	\$ 10,676.79	\$ 248,312.93

Project Balance: - - -

CAK Admin Exp	\$ 77,696.91	\$ 10,676.79	\$ 67,020.12
---------------	--------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Applications

Program Participants
 Program Applicants
 Denied Applicants

0
2,605
79

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used	Unused	Allocated	Used	Unused	Allocated	Used	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	1	2	0	2	29	0	29
	Larue							10	0	10
	Marion							3	0	3
	Meade	4	0	4	5	0	5	3	0	3
	Nelson							27	0	27
	Washington							2	0	2
	Total		5	0	5	7	0	7	74	0
Louisville Metro Community Services	Jefferson	396	0	396	1937	0	1937	11	0	11
	Total	396	0	396	1937	0	1937	11	0	11
Multi-Purpose CAA	Bullitt	10	0	10	53	0	53	102	0	102
	Shelby	1	0	1	1	0	1	11	0	11
	Spencer	1	0	1				1	0	1
	Total	12	0	12	54	0	54	114	0	114
Tri County	Henry	1	0	1				13	0	13
	Oldham	35	0	35	80	0	80	30	0	30
	Trimble	1	0	1				2	0	2
	Total	37	0	37	80	0	80	45	0	45
Grand Total		450	0	450	2078	0	2078	244	0	244

Utility Assistance Report - Slots

LG&E HEA

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



Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	1					
		Meade	4					
		Total	5					
	Electric/Natural Gas Combo	Hardin	2					
		Meade	5					
		Total	7					
	Natural Gas	Hardin	29					
		Larue	10					
		Marion	3					
		Meade	3					
		Nelson	27					
		Washington	2					
		Total	74					
Louisville Metro Community Services	All-Electric	Jefferson	396	0	431	0	0	0
		Total	396	0	431	0	0	0
	Electric/Natural Gas Combo	Jefferson	1937	0	1936	0	0	0
		Total	1937	0	1936	0	0	0
	Natural Gas	Jefferson	11	0	123	0	0	0
		Total	11	0	123	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	10					
		Shelby	1					
		Spencer	1					
		Total	12					
	Electric/Natural Gas Combo	Bullitt	53					
		Shelby	1					
		Total	54					
	Natural Gas	Bullitt	102					
		Shelby	11					
		Spencer	1					
		Total	114					
	Tri County	All-Electric	Henry	1				
Oldham			35	0	20	0	0	0
Trimble			1					
Total			37	0	20	0	0	0
Electric/Natural Gas Combo		Oldham	80	0	10	0	0	0
		Total	80	0	10	0	0	0
Natural Gas		Henry	13					
		Oldham	30	0	1	0	0	0
		Trimble	2	0	1	0	0	0
		Total	45	0	2	0	0	0
Grand Total			2772	0	2526	0	0	

Utility Assistance Report - Slots

LG&E HEA

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



Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	3	0	0	0
		Total	0	0	3	0	0	0
Tri County	Electric/Natural Gas Combo	Trimble	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	4	0	0	0

Denial Reason	# Apps
Exceeds Maximum Allowable Income	31
Exceeds Maximum Number of Applications	43
Expired Date	2
Incompatible benefit type	1
Other	2

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 12/14/20

PERIOD: 11/01/20-11/30/20

AMOUNT: \$26,238.35

Breakdown:

Salaries/Fringe	\$1,024.36
IT R&M	\$3,234.01
Legal	\$1,680.14
CAA Admin	\$20,080.96
Other Expenses	\$218.88
Total	\$26,238.35

Community Action Kentucky
LG&E - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 11/30/20

Utility Program Funding

	Budget	Nov	YTD	Remaining
# of Slots	2772	0		2772
\$ per Slot	\$25.00	\$25.00		\$25.00
Max Slot Admin Maintenance Fee	\$69,300.00	\$0.00		\$69,300.00
Max Additional Admin	\$111,992.81	\$20,080.96	\$20,080.96	\$91,911.85

	Budget	Nov	YTD	Variance
Revenues	\$ 258,989.72	26,238.35	\$ 36,915.14	\$ 232,751.37
Expenses				
Salaries/Benefits	31,159.64	1,024.36	2,501.20	30,135.28
IT R&M	32,111.51	3,234.01	3,321.42	28,877.50
Legal	6,635.85	1,680.14	10,651.78	4,955.71
CAA Admin	181,292.81	20,080.96	20,080.96	161,211.85
Other Expenses	7,789.91	218.88	359.78	7,571.03
Expenses	\$ 258,989.72	\$ 26,238.35	\$ 36,915.14	\$ 232,751.37

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 6,157.39	\$ 16,834.18	\$ 71,539.52
---------------	--------------	-------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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

November Only

Summary

Program Participants

Program Applicants

Denied Applicants

Applications

Program Participants	0
Program Applicants	1,879
Denied Applicants	271

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used	Unused	Allocated	Used	Unused	Allocated	Used	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	1	2	0	2	29	0	29
	Larue							10	0	10
	Marion							3	0	3
	Meade	4	0	4	5	0	5	3	0	3
	Nelson							27	0	27
	Washington							2	0	2
	Total		5	0	5	7	0	7	74	0
Louisville Metro Community Services	Jefferson	396	0	396	1937	0	1937	11	0	11
	Total	396	0	396	1937	0	1937	11	0	11
Multi-Purpose CAA	Bullitt	10	0	10	53	0	53	102	0	102
	Shelby	1	0	1	1	0	1	11	0	11
	Spencer	1	0	1				1	0	1
	Total	12	0	12	54	0	54	114	0	114
Tri County	Henry	1	0	1				13	0	13
	Oldham	35	0	35	80	0	80	30	0	30
	Trimble	1	0	1				2	0	2
	Total	37	0	37	80	0	80	45	0	45
Grand Total		450	0	450	2078	0	2078	244	0	244

Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Central Kentucky Community	All-Electric	Hardin	1	0	0	0	0	0

Action Council, Inc.		Meade	4	0	1	0	0	0
		Total	5	0	1	0	0	0
	Electric/Natural Gas Combo	Hardin	2	0	2	0	0	0
		Meade	5	0	4	0	0	0
		Total	7	0	6	0	0	0
	Natural Gas	Hardin	29	0	0	0	0	0
		Larue	10	0	0	0	0	0
		Marion	3	0	0	0	0	0
		Meade	3	0	1	0	0	0
		Nelson	27	0	1	0	0	0
Washington		2	0	0	0	0	0	
Total		74	0	2	0	0	0	
Louisville Metro Community Services	All-Electric	Jefferson	396	0	236	0	0	0
		Total	396	0	236	0	0	0
	Electric/Natural Gas Combo	Jefferson	1937	0	1152	0	0	0
		Total	1937	0	1152	0	0	0
	Natural Gas	Jefferson	11	0	137	0	0	0
		Total	11	0	137	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	10	0	7	0	0	0
		Shelby	1	0	0	0	0	0
		Spencer	1	0	0	0	0	0
		Total	12	0	7	0	0	0
	Electric/Natural Gas Combo	Bullitt	53	0	18	0	0	0
		Shelby	1	0	0	0	0	0
		Total	54	0	18	0	0	0
	Natural Gas	Bullitt	102	0	4	0	0	0
		Shelby	11	0	0	0	0	0
		Spencer	1	0	0	0	0	0
		Total	114	0	4	0	0	0
	Tri County	All-Electric	Henry	1	0	0	0	0
Oldham			35	0	24	0	0	0
Trimble			1	0	3	0	0	0
Total			37	0	27	0	0	0
Electric/Natural Gas Combo		Oldham	80	0	11	0	0	0

		Total	80	0	11	0	0	0
	Natural Gas	Henry	13	0	4	0	0	0
		Oldham	30	0	2	0	0	0
		Trimble	2	0	0	0	0	0
		Total	45	0	6	0	0	0
Grand Total			2772	0	1607	0	0	0

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	Electric/Natural Gas Combo	Trimble	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Allowable Income	12
Exceeds Maximum Number of Applications	257
Expired Date	2

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 1/13/21

PERIOD: 12/01/20-12/31/20

AMOUNT: \$16,317.86

Breakdown:

Salaries/Fringe	\$1,915.74
IT R&M	\$4,305.21
Legal	\$0.00
CAA Admin	\$9,751.01
Other Expenses	\$345.90
Total	\$16,317.86

Community Action Kentucky
LG&E - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 12/31/20

Utility Program Funding

	Budget	Dec	YTD	Remaining
# of Slots	2772	0	0	2772
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$69,300.00	\$0.00	\$0.00	\$69,300.00
Max Additional Admin	\$111,992.81	\$9,751.01	\$29,831.97	\$82,160.84

	Budget	Dec	YTD	Variance
Revenues	\$ 258,989.72	16,317.86	\$ 53,233.00	\$ 242,671.86
Expenses				
Salaries/Benefits	31,159.64	1,915.74	4,416.94	29,243.90
IT R&M	32,111.51	4,305.21	7,626.63	27,806.30
Legal	6,635.85	-	10,651.78	6,635.85
CAA Admin	181,292.81	9,751.01	29,831.97	171,541.80
Other Expenses	7,789.91	345.90	705.68	7,444.01
Expenses	\$ 258,989.72	\$ 16,317.86	\$ 53,233.00	\$ 242,671.86

Project Balance:	-	-	-	-
------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 6,566.85	\$ 23,401.03	\$ 71,130.06
---------------	--------------	-------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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

December Only



Summary

Apps (Dec.)

Program Participants

0

Program Applicants

1,790

Denied Applicants

322

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Dec.)	Unused	Allocated	Used (Dec.)	Unused	Allocated	Used (Dec.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	10		1	2	0	2	29	0	29
	Larue							10	0	10
	Marion							3	0	3
	Meade	40		4	5	0	5	3	0	3
	Nelson							27	0	27
	Washington							2	0	2
	Total		50		5	7	0	7	74	0
Louisville Metro Community Services	Jefferson	3960		396	1937	0	1937	11	0	11
	Total	3960		396	1937	0	1937	11	0	11
Multi-Purpose CAA	Bullitt	100		10	53	0	53	102	0	102
	Shelby	10		1	1	0	1	11	0	11
	Spencer	10		1				1	0	1
	Total	120		12	54	0	54	114	0	114
Tri County	Henry	10		1				13	0	13
	Oldham	350		35	80	0	80	30	0	30
	Trimble	10		1				2	0	2
	Total	370		37	80	0	80	45	0	45
Grand Total		4500		450	2078	0	2078	244	0	244

Agency	Benefit Type	County	Available	On Waitlist (Dec.)	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	1	0	1	0	0	0
		Meade	4	0	4	0	0	0
		Total	5	0	5	0	0	0
	Electric/Natu	Hardin	2	0	0	0	0	0

25 of 115

	Natural Gas	Meade	5	0	4	0	0	0	
	Combo	Total	7	0	4	0	0	0	
	Natural Gas	Hardin	29						
		Larue	10	0	1	0	0	0	
		Marion	3						
		Meade	3	0	1	0	0	0	
		Nelson	27	0	1	0	0	0	
		Washington	2						
	Total	74	0	3	0	0	0		
Louisville Metro Community Services	All-Electric	Jefferson	396	0	162	0	0	0	
		Total	396	0	162	0	0	0	
	Electric/Natural Gas Combo	Jefferson	1937	0	1123	0	0	0	
		Total	1937	0	1123	0	0	0	
	Natural Gas	Jefferson	11	0	101	0	0	0	
		Total	11	0	101	0	0	0	
Multi-Purpose CAA	All-Electric	Bullitt	10	0	9	0	0	0	
		Shelby	1						
		Spencer	1						
		Total	12	0	9	0	0	0	
	Electric/Natural Gas Combo	Bullitt	53	0	23	0	0	0	
		Shelby	1						
		Total	54	0	23	0	0	0	
	Natural Gas	Bullitt	102	0	10	0	0	0	
		Shelby	11						
		Spencer	1						
Total		114	0	10	0	0	0		
Tri County	All-Electric	Henry	1						
		Oldham	35	0	11	0	0	0	
		Trimble	1	0	1	0	0	0	
		Total	37	0	12	0	0	0	
	Electric/Natural Gas Combo	Oldham	80	0	7	0	0	0	
		Total	80	0	7	0	0	0	
	Natural Gas	Henry	13	0	1	0	0	0	
		Oldham	30	0	5	0	0	0	
		Trimble	2	0	3	0	0	0	
		Total	45	0	9	0	0	0	
Grand Total		2772	0	1468	0	0	0		

Agency	Benefit Type	County	Enrolled (Dec.)	On Waitlist (Dec.)	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	Electric/Natural Gas Combo	Trimble	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			0	0	0	0	0	0

Denial Reason	# Apps
Exceeds Maximum Allowable Income	12
Exceeds Maximum Number of Applications	274
Expired Date	3
Incompatible benefit type	0
Insufficient Information	28
No Crisis	4
Other	0
Voluntarily Withdrew	1

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 2/10/21

PERIOD: 1/01/21-1/31/21

AMOUNT: \$68,657.98

Breakdown:

Salaries/Fringe	\$2,975.51
IT R&M	\$4,872.01
Legal	\$0.00
CAA Admin	\$60,286.04
Other Expenses	\$524.42
Total	\$68,657.98

Community Action Kentucky
LG&E - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 1/31/21

Utility Program Funding

	Budget	Jan	YTD	Remaining
# of Slots	2510	2405	2405	105
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$62,750.00	\$60,125.00	\$60,125.00	\$2,625.00
Max Additional Admin	\$111,992.81	\$161.04	\$29,993.01	\$81,999.80

	Budget	Jan	YTD	Variance
Revenues	\$ 258,989.72	68,657.98	\$ 121,890.98	\$ 190,331.74
Expenses				
Salaries/Benefits	31,159.64	2,975.51	7,392.45	28,184.13
IT R&M	32,111.51	4,872.01	12,498.64	27,239.50
Legal	6,635.85	-	10,651.78	6,635.85
CAA Admin	181,292.81	\$60,286.04	\$90,118.01	121,006.77
Other Expenses	7,789.91	524.42	1,230.10	7,265.49
Expenses	\$ 258,989.72	\$ 68,657.98	\$ 121,890.98	\$ 190,331.74

Project Balance:	-	-	-	-
------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 8,371.94	\$ 31,772.97	\$ 69,324.97
---------------	--------------	-------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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

January 2021 Only



Summary

Apps

Program Participants

2,405

Program Applicants

2,790

Denied Applicants

357

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Jan.)	Unused	Allocated	Used (Jan.)	Unused	Allocated	Used (Jan.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	1	0	2	2	0	12	10	2
	Larue							7	6	1
	Marion							7	6	1
	Meade	4	4	0	4	4	0	3	3	0
	Nelson							6	4	2
	Washington							1	0	1
	Total		5	5	0	6	6	0	36	29
Louisville Metro Community Services	Jefferson	358	357	1	1754	1753	1	127	104	23
	Total	358	357	1	1754	1753	1	127	104	23
Multi-Purpose CAA	Bullitt	11	11	0	49	48	1	18	18	0
	Total	11	11	0	49	48	1	18	18	0
Tri County	Henry							12	4	8
	Oldham	32	32	0	70	27	43	24	8	16
	Trimble	1	0	1	2	0	2	5	3	2
	Total	33	32	1	72	27	45	41	15	26
Grand Total		407	405	2	1881	1834	47	222	166	56

Agency	Benefit Type	County	Available	On Waitlist (Jan.)	Approved	Withdrawn (Jan.)	Rejected (Jan.)	Removed (Jan.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	3	0	0	0	0
		Meade	0	9	0	0	1	0
		Total	0	12	0	0	1	0
	Electric/Natural Gas Combo	Hardin	0	1	0	0	0	0
		Meade	0	4	0	0	0	0
Total		0	5	0	0	0	0	

30 of 115

	Natural Gas	Hardin	2	0	1	0	1	0
		Larue	1	0	0	0	0	0
		Marion	1	0	0	0	1	0
		Meade	0	0	0	0	0	0
		Nelson	2	0	0	0	0	0
		Washington	1					
		Total	7	0	1	0	2	0
Louisville Metro Community Services	All-Electric	Jefferson	1	0	0	0	18	0
		Total	1	0	0	0	18	0
	Electric/Natu ral Gas	Jefferson	1	0	0	0	278	0
		Total	1	0	0	0	278	0
	Natural Gas	Jefferson	23	0	0	0	25	0
		Total	23	0	0	0	25	0
Multi-Purpose CAA	All-Electric	Bullitt	0	4	0	0	1	0
		Total	0	4	0	0	1	0
	Electric/Natu ral Gas	Bullitt	1	0	4	0	11	0
		Total	1	0	4	0	11	0
	Natural Gas	Bullitt	0	1	0	0	0	0
		Total	0	1	0	0	0	0
Tri County	All-Electric	Oldham	0	0	1	0	1	0
		Trimble	1	0	0	0	3	0
		Total	1	0	1	0	4	0
	Electric/Natu ral Gas	Oldham	43	0	0	0	2	0
		Trimble	2	0	0	0	2	0
		Total	45	0	0	0	4	0
	Natural Gas	Henry	8	0	0	0	1	0
		Oldham	16	0	0	0	0	0
		Trimble	2	0	0	0	1	0
		Total	26	0	0	0	2	0
Grand Total		105	22	6	0	346	0	

Agency	Benefit Type	County	Enrolled (Jan.)	On Waitlist (Jan.)	Approved	Withdrawn (Jan.)	Rejected (Jan.)	Removed (Jan.)
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			0	0	0	0	0	0

Denial Reason	# Apps (Jan.)
Exceeds Maximum Allowable Income	0
Exceeds Maximum Number of Applications	10
Expired Date	0
Incompatible benefit type	0
Insufficient Information	0
No Crisis	0
Other	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account Already enrolled	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL	3
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts	4
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	122
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	176
System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LGE account	5
System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected	3
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected	9
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	21
Voluntarily Withdrew	0

32 of 115

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 3/11/21

PERIOD: 2/01/21-2/28/21

AMOUNT: \$6,884.08

Breakdown:

Salaries/Fringe	\$1,924.80
IT R&M	\$1,514.70
Legal	\$412.40
CAA Admin	\$2,580.70
Other Expenses	\$451.48
Total	\$6,884.08

Utility Assistance Report - Slots

LG&E HEA

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

February 2021 Only



Summary

Program Participants
 Program Applicants
 Denied Applicants

Apps (Feb.)

Program Participants	167
Program Applicants	212
Denied Applicants	14

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Feb.)	Unused	Allocated	Used (Feb.)	Unused	Allocated	Used (Feb.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	5	1
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	0	4	0	0	3	0	0
	Nelson							6	2	0
	Total		5	0	0	6	0	0	36	7
Louisville Metro Community	Jefferson	358	7	0	1789	65	4	142	40	0
	Total	358	7	0	1789	65	4	142	40	0
Multi-Purpose CAA	Bullitt	11	0	0	49	1	0	18	0	0
	Total	11	0	0	49	1	0	18	0	0
Tri County	Henry							12	0	8
	Oldham	33	2	0	35	1	8	9	0	1
	Trimble				2	0	2	5	0	2
	Total	33	2	0	37	1	10	26	0	11
Grand Total		407	9	0	1881	67	14	222	47	13

Agency	Benefit Type	County	Available	On Waitlist (Feb.)	Approved (Feb.)	Withdrawn (Feb.)	Rejected (Feb.)	Removed (Feb.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	0	5	0	0	0	0
		Total	0	5	0	0	0	0
	Electric/Natural Gas Combo	Hardin	0	0	0	0	0	0
		Meade	0	1	0	0	0	0
		Total	0	1	0	0	0	0
	Natural Gas	Hardin	1	0	0	0	0	0
		Larue	0	0	0	0	0	0
		Marion	1	0	0	0	0	1
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	

34 of 115

		Total	2	0	0	0	0	1
Louisville Metro Community Services	All-Electric	Jefferson	0	0	0	0	0	6
		Total	0	0	0	0	0	6
	Electric/Nat ural Gas	Jefferson	4	1	0	0	5	33
		Total	4	1	0	0	5	33
	Natural Gas	Jefferson	0	0	0	0	5	2
		Total	0	0	0	0	5	2
Multi-Purpose CAA	All-Electric	Bullitt	0	4	0	0	0	0
		Total	0	4	0	0	0	0
	Electric/Nat ural Gas	Bullitt	0	16	2	0	0	0
		Total	0	16	2	0	0	0
	Natural Gas	Bullitt	0	1	0	0	0	0
		Total	0	1	0	0	0	0
Tri County	All-Electric	Oldham	0	1	0	0	0	1
		Total	0	1	0	0	0	1
	Electric/Nat ural Gas	Oldham	8	0	0	0	0	1
		Trimble	2	0	0	0	0	0
		Total	10	0	0	0	0	1
	Natural Gas	Henry	8	0	0	0	0	0
		Oldham	1	0	0	0	0	0
		Trimble	2	0	0	0	0	0
Total		11	0	0	0	0	0	
Grand Total		27	29	2	0	10	44	

Agency	Benefit Type	County	Enrolled (Feb.)	On Waitlist (Feb.)	Approved (Feb.)	Withdrawn (Feb.)	Rejected (Feb.)	Removed (Feb.)
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Trimble	0	0	0	0	1	0
		Total	0	0	0	0	1	0
Grand Total			0	0	0	0	1	0

Denial Reason	# Apps (Feb.)
Exceeds Maximum Number of Applications	3
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	4
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	5

35 of 115

System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	2
--	---

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 4/13/21

PERIOD: 3/01/21-3/31/21

AMOUNT: \$7,338.36

Breakdown:

Salaries/Fringe	\$2,102.12
IT R&M	\$3,658.53
Legal	\$0.00
CAA Admin	\$1,220.13
Other Expenses	\$357.58
Total	\$7,338.36

Community Action Kentucky
LG&E - HEA Program Invoice
 for Fiscal Year 2020-2021
 For the period ending 3/31/21

Utility Program Funding

	Budget	March	YTD	Remaining
# of Slots	2541	43	2526	15
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$1,075.00	\$63,150.00	\$375.00
Max Additional Admin	\$111,992.81	\$145.13	\$30,768.84	\$81,223.97

	Budget	March	YTD	Variance
Revenues	\$ 258,989.72	7,338.36	\$ 136,113.42	\$ 251,651.36
Expenses				
Salaries/Benefits	31,159.64	2,102.12	11,419.37	29,057.52
IT R&M	32,111.51	3,658.53	17,671.87	28,452.98
Legal	6,635.85	-	11,064.18	6,635.85
CAA Admin	181,292.81	\$1,220.13	\$93,918.84	180,072.68
Other Expenses	7,789.91	357.58	2,039.16	7,432.33
Expenses	\$ 258,989.72	\$ 7,338.36	\$ 136,113.42	\$ 251,651.36

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 6,118.23	\$ 42,194.58	\$ 71,578.68
---------------	--------------	-------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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

March 2021 Only



Summary

Apps
(Mar.)

Program Participants

140

Program Applicants

168

Denied Applicants

14

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Mar.)	Unused	Allocated	Used (Mar.)	Unused	Allocated	Used (Mar.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	1	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	0	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	0	0	6	0	0	36	1
Louisville Metro Community Services	Jefferson	364	15	0	1812	59	1	144	5	0
	Total	364	15	0	1812	59	1	144	5	0
Multi-Purpose CAA	Bullitt	11	1	0	49	1	0	18	0	0
	Total	11	1	0	49	1	0	18	0	0
Tri County	Henry							12	6	2
	Oldham	33	0	0	35	0	9	8	0	0
	Trimble				2	0	2	6	3	0
	Total	33	0	0	37	0	11	26	9	2
Grand Total		413	16	0	1904	60	12	224	15	3

Agency	Benefit Type	County	Available	On Waitlist (Mar.)	Approved (Mar.)	Withdrawn (Mar.)	Rejected (Mar.)	Removed (Mar.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	0	1	0	0	0	
		Total	0	1	0	0	0	
	Electric/Natural Gas Combo	Hardin	0	3	0	0	0	
		Meade	0	0	0	0	0	
		Total	0	3	0	0	0	
Natural Gas	Hardin	0	0	0	0	1		

39 of 115

		Larue	0	0	0	0	0	0
		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	0	0	0	0	1
Louisville Metro Community Services	All-Electric	Jefferson	0	0	0	0	1	9
		Total	0	0	0	0	1	9
	Electric/Natural Gas Combo	Jefferson	1	0	0	0	10	33
		Total	1	0	0	0	10	33
	Natural Gas	Jefferson	0	0	0	0	0	3
		Total	0	0	0	0	0	3
Multi-Purpose CAA	All-Electric	Bullitt	0	3	0	0	0	1
		Total	0	3	0	0	0	1
	Electric/Natural Gas Combo	Bullitt	0	7	0	0	0	1
		Total	0	7	0	0	0	1
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Oldham	9	0	0	0	0	1
		Trimble	2	0	0	0	0	0
		Total	11	0	0	0	0	1
	Natural Gas	Henry	2	0	0	0	1	0
		Oldham	0	0	0	0	0	0
		Trimble	0	0	0	0	0	0
		Total	2	0	0	0	1	0
Grand Total		15	14	0	0	12	49	

Denial Reason	# Apps (Mar.)
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	3

System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	7
System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LGE account	1

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 5/12/21

PERIOD: 4/01/21-4/30/21

AMOUNT: \$4,812.36

Breakdown:

Salaries/Fringe	\$995.34
IT R&M	\$2,022.54
Legal	\$0.00
CAA Admin	\$1,782.58
Other Expenses	\$11.90
Total	\$4,812.36

**Community Action Kentucky
 LG&E - HEA Program Invoice
 for Fiscal Year 2020-2021
 For the period ending 4/30/21**

Utility Program Funding

	Budget	April	YTD	Remaining
# of Slots	2541	43	2529	12
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$1,075.00	\$63,225.00	\$300.00
Max Additional Admin	\$111,992.81	\$707.58	\$31,476.42	\$80,516.39

	Budget	April	YTD	Variance
Revenues	\$ 258,989.72	4,812.36	\$ 140,925.78	\$ 254,177.36
Expenses				
Salaries/Benefits	31,159.64	995.34	12,414.71	30,164.30
IT R&M	32,111.51	2,022.54	19,694.41	30,088.97
Legal	8,635.85	-	11,064.18	6,635.85
CAA Admin	181,292.81	\$1,782.58	\$94,701.42	179,510.23
Other Expenses	7,789.91	11.90	2,051.06	7,778.01
Expenses	\$ 258,989.72	\$ 4,812.36	\$ 139,925.78	\$ 254,177.36

Project Balance:	-	-	1,000.00	-
-------------------------	---	---	----------	---

CAK Admin Exp	\$ 77,696.91	\$ 3,029.78	\$ 45,224.36	\$ 74,667.13
----------------------	---------------------	--------------------	---------------------	---------------------

Utility Assistance Report - Slots

LG&E HEA

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

April 2021 Only



Summary

Apps (Apr.)

Program Participants

124

Program Applicants

138

Denied Applicants

12

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Apr.)	Unused	Allocated	Used (Apr.)	Unused	Allocated	Used (Apr.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	0	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	1	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	0	1	6	0	0	36	0
Louisville Metro Community Services	Jefferson	364	7	4	1812	45	6	144	3	1
	Total	364	7	4	1812	45	6	144	3	1
Multi-Purpose CAA	Bullitt	11	0	0	49	0	0	18	0	0
	Total	11	0	0	49	0	0	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	1	0	35	1	8	8	0	0
	Trimble				2	0	2	6	0	0
	Total	33	1	0	37	1	10	26	0	2
Grand Total		413	8	5	1904	46	16	224	3	4

Agency	Benefit Type	County	Available	On Waitlist (Apr.)	Approved (Apr.)	Withdrawn (Apr.)	Rejected (Apr.)	Removed (Apr.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	1	0	0	0	0
		Meade	1	0	0	0	1	1
		Total	1	1	0	0	1	1
	Electric/Natural Gas Combo	Hardin	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Natural Gas	Hardin	0	0	0	0	0	0	
	Larue	0	0	0	0	0	0	

44 of 115

		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	0	0	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	4	0	0	0	4	11
		Total	4	0	0	0	4	11
	Electric/Natural Gas	Jefferson	6	0	0	0	6	50
		Total	6	0	0	0	6	50
	Natural Gas	Jefferson	1	0	0	0	1	4
		Total	1	0	0	0	1	4
Multi-Purpose CAA	All-Electric	Bullitt	0	1	0	0	0	0
		Total	0	1	0	0	0	0
	Electric/Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	1
		Total	0	0	0	0	0	1
	Electric/Natural Gas	Oldham	8	0	0	0	0	0
		Trimble	2	0	0	0	0	0
	Natural Gas	Total	10	0	0	0	0	0
		Henry	2	0	0	0	0	0
	Oldham	0	0	0	0	0	0	
	Trimble	0	0	0	0	0	0	
Total	2	0	0	0	0	0		
Grand Total		25	2	0	0	12	67	

Denial Reason	# Apps (Apr.)
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no <u>ACTIVE gas contracts</u> .	3
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL <u>ACCOUNT</u> .	7
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is <u>disconnected</u> .	1

45 of 115

System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	1
--	---

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 6/13/21

PERIOD: 5/01/21-5/31/21

AMOUNT: \$3,358.05

Breakdown:

Salaries/Fringe	\$884.71
IT R&M	\$3,381.00
Legal	\$0.00
CAA Admin	-\$969.76
Other Expenses	\$62.10
Total	\$3,358.05

Community Action Kentucky
LG&E - HEA Program Invoice
for Fiscal Year 2020-2021
For the period ending 5/31/21

Utility Program Funding

	Budget	May	YTD	Remaining
# of Slots	2541	0	2529	12
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$0.00	\$63,225.00	\$300.00
Max Additional Admin	\$111,992.81	-\$969.76	\$31,506.66	\$80,486.15

	Budget	May	YTD	Variance
Revenues	\$ 258,989.72	3,358.05	\$ 144,283.83	\$ 255,631.67
Expenses				
Salaries/Benefits	31,159.64	884.71	13,299.42	30,274.93
IT R&M	32,111.51	3,381.00	23,075.41	28,730.51
Legal	6,635.85	-	11,064.18	6,635.85
CAA Admin	181,292.81	-\$969.76	\$94,731.66	182,262.57
Other Expenses	7,789.91	62.10	2,113.16	7,727.81
Expenses	\$ 258,989.72	\$ 3,358.05	\$ 144,283.83	\$ 255,631.67

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 4,327.81	\$ 49,552.17	\$ 28,144.74
---------------	--------------	-------------	--------------	--------------

Utility Assistance Report - Slots

LG&E HEA

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

May 2021 Only



Summary

Apps (May)

Program Participants

0

Program Applicants

2

Denied Applicants

1

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (May)	Unused	Allocated	Used (May)	Unused	Allocated	Used (May)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	0	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	1	4	0	0	3	0	0
	Nelson							6	0	0
	Total	5	0	1	6	0	0	36	0	1
Louisville Metro Community Services	Jefferson	364	0	4	1812	0	6	144	0	1
	Total	364	0	4	1812	0	6	144	0	1
Multi-Purpose CAA	Bullitt	11	0	0	49	0	0	18	0	0
	Total	11	0	0	49	0	0	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	0	0	35	0	8	8	0	0
	Trimble				2	0	2	6	0	0
	Total	33	0	0	37	0	10	26	0	2
Grand Total		413	0	5	1904	0	16	224	0	4

Agency	Benefit Type	County	Available	On Waitlist (May)	Approved (May)	Withdrawn (May)	Rejected (May)	Removed (May)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	1	0	0	0	0	0
		Total	1	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Hardin	0	0	1	0	0	0
		Larue	0	0	0	0	0	0

49 of 115

		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	0	1	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	4	0	0	0	0	0
		Total	4	0	0	0	0	0
	Electric/Natural Gas Combo	Jefferson	6	0	0	0	0	0
		Total	6	0	0	0	0	0
	Natural Gas	Jefferson	1	0	0	0	0	0
		Total	1	0	0	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Oldham	8	0	0	0	0	0
		Trimble	2	0	0	0	0	0
	Total	10	0	0	0	0	0	
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	0	0	0	0	0	0
		Trimble	0	0	0	0	0	0
Total		2	0	0	0	0	0	
Grand Total		25	0	1	0	0	0	

Denial Reason	# Apps (May)
Exceeds Maximum Allowable Income	1

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 7/12/21

PERIOD: 6/01/21-6/30/21

AMOUNT: \$4,187.76

Breakdown:

Salaries/Fringe	\$926.54
IT R&M	\$3,104.64
Legal	\$0.00
CAA Admin	\$69.29
Other Expenses	\$87.29
Total	\$4,187.76

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

Utility Program Funding

	Budget	June	YTD	Remaining
# of Slots	2541	0	2529	12
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$0.00	\$63,225.00	\$300.00
Max Additional Admin	\$111,992.81	\$69.29	\$31,575.95	\$80,416.86

	Budget	June	YTD	Variance
Revenues	\$ 258,989.72	4,187.76	\$ 148,471.59	\$ 254,801.96
Expenses				
Salaries/Benefits	31,159.64	926.54	14,225.96	30,233.10
IT R&M	32,111.51	3,104.64	26,180.05	29,006.87
Legal	6,635.85	-	11,064.18	6,635.85
CAA Admin	181,292.81	\$69.29	\$94,800.95	181,223.52
Other Expenses	7,789.91	87.29	2,200.45	7,702.62
Expenses	\$ 258,989.72	\$ 4,187.76	\$ 148,471.59	\$ 254,801.96

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 4,118.47	\$ 53,670.64	\$ 24,026.27
----------------------	---------------------	--------------------	---------------------	---------------------

Utility Assistance Report - Slots

LG&E HEA

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

June 2021 Only



Summary

Apps (June)

Program Participants

0

Program Applicants

4

Denied Applicants

1

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (June)	Unused	Allocated	Used (June)	Unused	Allocated	Used (June)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	0	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	1	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	0	1	6	0	0	36	0
Louisville Metro Community Services	Jefferson	364	0	4	1812	0	6	144	0	1
	Total	364	0	4	1812	0	6	144	0	1
Multi-Purpose CAA	Bullitt	11	0	0	49	0	0	18	0	0
	Total	11	0	0	49	0	0	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	0	0	35	0	8	8	0	0
	Trimble				2	0	2	6	0	0
	Total	33	0	0	37	0	10	26	0	2
Grand Total		413	0	5	1904	0	16	224	0	4

Agency	Benefit Type	County	Available	On Waitlist (June)	Approved (June)	Withdrawn (June)	Rejected (June)	Removed (June)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	1	0	0	0	0	0
		Total	1	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	0	0	2	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	2	0	0	0
Natural Gas	Hardin	0	0	0	0	0	0	
	Larue	0	0	0	0	0	0	

53 of 115

		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	0	0	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	4	0	0	0	0	0
		Total	4	0	0	0	0	0
	Electric/Natural Gas	Jefferson	6	0	0	0	0	0
		Total	6	0	0	0	0	0
	Natural Gas	Jefferson	1	0	0	0	0	0
		Total	1	0	0	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Oldham	8	0	0	0	0	0
		Trimble	2	0	0	0	0	0
		Total	10	0	0	0	0	0
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	0	0	0	0	0	0
		Trimble	0	0	0	0	0	0
Total		2	0	0	0	0	0	
Grand Total		25	0	2	0	0	0	

Agency	Benefit Type	County	Enrolled (June)	On Waitlist	Approved (June)	Withdrawn (June)	Rejected (June)	Removed (June)
Central Kentucky Community Action Council, Inc.	All-Electric	Larue	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Marion	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

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

LG&E was not invoiced by CAK for July 2021 due to lack of activity in the program.

Utility Assistance Report - Slots

LG&E HEA

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

July 2021 Only



Summary

Apps (July)

Program Participants
 Program Applicants
 Denied Applicants

89
91
0

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (July)	Unused	Allocated	Used (July)	Unused	Allocated	Used (July)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	0	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	1	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	0	1	6	0	0	36	0
Louisville Metro Community Services	Jefferson	364	0	23	1812	0	68	144	0	4
	Total	364	0	23	1812	0	68	144	0	4
Multi-Purpose CAA	Bullitt	11	0	0	49	0	3	18	0	0
	Total	11	0	0	49	0	3	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	0	0	35	0	10	8	0	0
	Trimble				2	0	2	6	0	0
	Total	33	0	0	37	0	12	26	0	2
Grand Total		413	0	24	1904	0	83	224	0	7

Agency	Benefit Type	County	Available	On Waitlist (July)	Approved (July)	Withdrawn (July)	Rejected (July)	Removed (July)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	1	0	0	0	0	0
		Total	1	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	0	1	0	0	0	0
		Meade	0	0	0	0	0	0
	Total	0	1	0	0	0	0	0
Natural Gas	Hardin	0	1	0	0	0	0	
	Larue	0	0	0	0	0	0	

56 of 115

		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	1	0	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	23	0	0	0	0	19
		Total	23	0	0	0	0	19
	Electric/Natural Gas	Jefferson	68	0	0	0	0	62
		Total	68	0	0	0	0	62
	Natural Gas Combo	Jefferson	4	0	0	0	0	3
		Total	4	0	0	0	0	3
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Bullitt	3	0	0	0	0	3
		Total	3	0	0	0	0	3
	Natural Gas Combo	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Oldham	10	0	0	0	0	2
		Trimble	2	0	0	0	0	0
		Total	12	0	0	0	0	2
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	0	0	0	0	0	0
		Trimble	0	0	0	0	0	0
Total		2	0	0	0	0	0	
Grand Total		114	2	0	0	0	89	

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 9/29/21

PERIOD: 8/01/21-8/31/21

AMOUNT: \$968.29

Breakdown:

Salaries/Fringe	\$665.65
IT R&M	\$0.00
Legal	\$0.00
CAA Admin	\$0.00
Other Expenses	\$302.64
Total	\$968.29

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

Utility Program Funding

	Budget	August	YTD	Remaining
# of Slots	2541	0	2529	12
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$0.00	\$63,225.00	\$300.00
Max Additional Admin	\$111,992.81	\$0.00	\$31,575.95	\$80,416.86

	Budget	August	YTD	Variance
Revenues	\$ 258,989.72	968.29	\$ 149,439.88	\$ 109,549.84
Expenses				
Salaries/Benefits	31,159.64	665.65	14,891.61	16,268.03
IT R&M	32,111.51	-	26,180.05	5,931.46
Legal	6,635.85	-	11,064.18	(4,428.33)
CAA Admin	181,292.81	\$0.00	\$94,800.95	86,491.86
Other Expenses	7,789.91	302.64	2,503.09	5,286.82
Expenses	\$ 258,989.72	\$ 968.29	\$ 149,439.88	\$ 109,549.84

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 968.29	\$ 54,638.93	\$ 23,057.98
----------------------	---------------------	------------------	---------------------	---------------------

Utility Assistance Report - Slots

LG&E HEA

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

August 2021 Only



Summary

Apps (Aug.)

Program Participants

200

Program Applicants

240

Denied Applicants

39

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Aug.)	Unused	Allocated	Used (Aug.)	Unused	Allocated	Used (Aug.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	0	2	0	0	15	0	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	1	0	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	1	0	6	0	0	36	0
Louisville Metro Community Services	Jefferson	364	19	25	1812	55	97	144	4	10
	Total	364	19	25	1812	55	97	144	4	10
Multi-Purpose CAA	Bullitt	11	0	1	49	1	3	18	0	0
	Total	11	0	1	49	1	3	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	0	1	35	0	10	8	0	0
	Trimble				2	0	2	6	0	0
	Total	33	0	1	37	0	12	26	0	2
Grand Total		413	20	27	1904	56	112	224	4	13

Agency	Benefit Type	County	Available	On Waitlist (Aug.)	Approved (Aug.)	Withdrawn (Aug.)	Rejected (Aug.)	Removed (Aug.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Natural Gas	Hardin	0	1	0	0	0	0	

		Larue	0	0	0	0	0	0
		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	1	0	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	25	0	0	0	7	22
		Total	25	0	0	0	7	22
	Electric/Natural Gas Combo	Jefferson	97	0	0	0	27	85
		Total	97	0	0	0	27	85
	Natural Gas	Jefferson	10	0	0	0	3	10
		Total	10	0	0	0	3	10
Multi-Purpose CAA	All-Electric	Bullitt	1	0	0	0	0	1
		Total	1	0	0	0	0	1
	Electric/Natural Gas Combo	Bullitt	3	0	0	0	2	1
		Total	3	0	0	0	2	1
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	1	0	0	0	0	1
		Total	1	0	0	0	0	1
	Electric/Natural Gas Combo	Oldham	10	0	0	0	0	0
		Trimble	2	0	0	0	0	0
		Total	12	0	0	0	0	0
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	0	0	0	0	0	0
		Trimble	0	0	0	0	0	0
		Total	2	0	0	0	0	0
Grand Total		152	1	0	0	39	120	

Denial Reason	# Apps (Aug.)
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	12
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	23
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected	1

System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID.	3
---	---

Invoice

TO: LG&E - HEA Program Invoice

FOR: Community Action Kentucky

DATE: 10/21/21

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

AMOUNT: \$21,629.95

Breakdown:

Salaries/Fringe	\$4,164.95
IT R&M	\$15,042.48
Legal	\$0.00
CAA Admin	\$1,946.75
Other Expenses	\$475.77
Total	\$21,629.95

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

Utility Program Funding

	Budget	September	YTD	Remaining
# of Slots	2541		2534	7
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$63,525.00	\$125.00	\$63,350.00	\$175.00
Max Additional Admin	\$111,992.81	\$1,821.75	\$33,397.70	\$78,595.11

	Budget	September	YTD	Variance
Revenues	\$ 258,989.72	21,629.95	\$ 171,069.83	\$ 87,919.89
Expenses				
Salaries/Benefits	31,159.64	4,164.95	19,056.56	12,103.08
IT R&M	32,111.51	15,042.48	41,222.53	(9,111.02)
Legal	6,635.85	-	11,064.18	(4,428.33)
CAA Admin	181,292.81	\$1,946.75	\$96,747.70	84,545.11
Other Expenses	7,789.91	475.77	2,978.86	4,811.05
Expenses	\$ 258,989.72	\$ 21,629.95	\$ 171,069.83	\$ 87,919.89

Project Balance:	-	-	-	-
-------------------------	---	---	---	---

CAK Admin Exp	\$ 77,696.91	\$ 19,683.20	\$ 74,322.13	\$ 3,374.78
----------------------	---------------------	---------------------	---------------------	--------------------

Utility Assistance Report - Slots

LG&E HEA

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

September 2021 Only



Summary

Apps (Sept.)

Program Participants

147

Program Applicants

177

Denied Applicants

30

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Sept.)	Unused	Allocated	Used (Sept.)	Unused	Allocated	Used (Sept.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	1	0	2	0	0	15	1	0
	Larue							6	0	0
	Marion							6	0	1
	Meade	4	0	0	4	0	0	3	0	0
	Nelson							6	0	0
	Total		5	1	0	6	0	0	36	1
Louisville Metro Community Services	Jefferson	364	15	0	1812	67	6	144	3	0
	Total	364	15	0	1812	67	6	144	3	0
Multi-Purpose CAA	Bullitt	11	0	0	49	1	1	18	0	0
	Total	11	0	0	49	1	1	18	0	0
Tri County	Henry							12	0	2
	Oldham	33	0	0	35	0	11	8	0	0
	Trimble				2	0	2	6	0	2
	Total	33	0	0	37	0	13	26	0	4
Grand Total		413	16	0	1904	68	20	224	4	5

Agency	Benefit Type	County	Available	On Waitlist (Sept.)	Approved (Sept.)	Withdrawn (Sept.)	Rejected (Sept.)	Removed (Sept.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	1
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	1
	Electric/Natural Gas Combo	Hardin	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Natural Gas	Hardin	0	0	0	0	0	1
		Larue	0	0	0	0	0	0

65 of 115

		Marion	1	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	1	0	0	0	0	1
Louisville Metro Community Services	All-Electric	Jefferson	0	0	0	0	3	8
		Total	0	0	0	0	3	8
	Electric/Natural Gas	Jefferson	6	0	0	0	24	46
		Total	6	0	0	0	24	46
	Natural Gas	Jefferson	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Bullitt	1	0	0	0	3	0
		Total	1	0	0	0	3	0
	Natural Gas	Bullitt	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Tri County	All-Electric	Oldham	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas	Oldham	11	0	0	0	0	1
		Trimble	2	0	0	0	0	0
		Total	13	0	0	0	0	1
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	0	0	0	0	0	0
		Trimble	2	0	0	0	0	2
Total		4	0	0	0	0	2	
Grand Total		25	0	0	0	30	59	

Denial Reason	# Apps (Sept.)
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	6
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	23
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	1

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

2020-2021 LG&E and KU Home Energy Assistance Program Meetings and Discussions

Date: December 3, 2020

Method: Virtual with CAK

Topics: Gas only slot allocation

Program Changes: Allow CAK to move slot allocation from county to county to fill number of gas only program slots

Date: December 15, 2020

Method: Virtual with CAK

Topics: HEA next steps; new HEA program prioritization requirements; and gas only slot allocations

Program Changes: For 2020-2021 HEA program year, poverty level will be the only parameter for program participant prioritizations

Date: December 17, 2020

Method: Virtual with CAK

Topics: Discuss program participant slot allocations for LG&E and KU HEA programs

Program Changes: Agreed to revised slot allocation totals per available HEA program funding – Exhibit A documents revised for LG&E and KU

Date: December 18, 2020

Method: Email with CAK (attached)

Topics: HEA Program report definitions

Program Changes: None

Date: January 8, 2021

Method: Virtual with CAK

Topics: HEA slot and enrollment process

Program Changes: Continue to work to fill all program slots

Date: February 5, 2021

Method: Virtual with CAK

Topics: Proper processing of annual shareholder contributions to the LG&E and KU HEA programs

Program: Reviewed process, no changes

Date: February 22, 2021

Method: Virtual with CAK

Topics: Discussion on HEA participants who move and does whole program participant removal process

Program Changes: None

Date: March 4, 2021

Method: Virtual with CAK

Topics: Discuss revised funding amounts for 2020-2021 LG&E and KU HEA programs

Program Changes: Revised Exhibit A documents for LG&E and KU

Date: June 11, 2021

Method: Virtual with CAK

Topics: Discuss 2020-2021 HEA programs and look for any improvements

Program Changes: None

Date: August 18, 2021

Method: Virtual with CAK

Topics: Discussed completion processes for 2020-2021 program year; Process improvements for transient customers; Re-allocation process for program slots; and Program prioritization

Program Changes: Agreed to make changes for transient customers and have program IT development in production by December 2021 before new program payments begin in January 2022.

Date: August 31, 2021

Method: Email with CAK

Topics: Program funding and slots for 2021-2022 HEA Program and 2021-2022 LG&E and KU HEA program marketing strategy

Program Changes: Will send initial program funding Exhibit A documents and Marketing Strategy for LG&E and KU HEA programs

Melton, Timothy

From: Danielle Childress (CAK)
Sent: Friday, December 18, 2020 9:23 AM
To: Melton, Timothy
Subject: CAK Reporting Definitions

Follow Up Flag: Follow up
Due By: Tuesday, December 22, 2020 7:00 AM
Flag Status: Flagged

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning Tim,

To follow up on our conversation from yesterday, I pulled together these definitions of terms that are shown on the daily slots report:

Approved / Approved Application - an Applicant who is approved after having applied and being determined as *eligible* to participate in an HEA program. To be Approved does not mean that Applicant will receive a benefit. An Approved Applicant is eligible to either placed into a SLOT when it becomes available or be provided another available benefit.

Enrolled / Enrollee- a status that indicates a Household's utility account has been assigned to a SLOT, pledge voucher or some other mechanism by which they will receive a benefit.

Removed- a status that indicates a Household who was Enrolled has been unenrolled. This may occur when a Household closes an account or moves out of a service territory. Typically occurs because of a utility action.

Withdrawn- A status that indicates a Household has opted to leave an HEA program. This is usually assumed to be voluntary. This may occur when a Household closes an account or moves out of a service territory.

Waitlist- A list of Households or utility accounts, who have applied and been determined to be eligible for a "SLOT". Applicants on a waitlist are prioritized. Applicants are selected and placed in a SLOT based on their Priority.

Rejected- An applicant that was approved based on eligibility and submitted to a utility but was not accepted or rejected for enrollment into a benefit program. This may occur when an Applicant was placed onto a waitlist and then their account closed.

Void / Voided Application- The status of an Application. Typically, an Application is Void or Voided because it contains an error and is "voided" so that it can be replaced with another Application

Definitions of denial reasons:

Reason	Desc
Excess Income	User selected
Excess Resources	User selected
Previous Assistance	User selected

No Crisis	User selected
Insufficient Information	User selected
Voluntarily Withdrew	User selected
Funds Expended	User selected
Other	User selected
Exceeds Maximum Benefit	Has received the full amount of benefits allowed for household, can also be user selected
Exceeds Maximum Number of Applications	Has received the max # apps allowed for household, can also be user selected
Exceeds Liquid Resources	Has more liquid resources than allowed per program, can also be user selected.
Incompatible benefit type	Used when an application was done with a benefit type/unit of measure that is not allowable per program, can also be user selected.
Expired Date	Pending app automatically denied based on the expired dates for the program type, can also be user selected.
Income outside of allowable income range	POP is below minimum threshold set by program, can also be user selected.
Exceeds maximum allowable income	POP is above max threshold set by program, can also be user selected.

Another note about the maximum application denial that you asked about yesterday. If a person is denied based on exceeding the maximum number of applications, they would already be on the waitlist, and would continue to be up for a slot. The max application denial would mean that they were already approved previously.

Please let me know if you have any other questions or concerns. Reach out anytime!

Thank you,

Danielle Childress
Technical Assistance Provider
Community Action Kentucky, Inc.



Melton, Timoth

From: Melton, Timothy
Sent: Wednesday, December 23, 2020 2:43 PM
To: roger [REDACTED] 'Danielle Childress (CAK)'
Cc: Melton, Timothy; Schroeder, Andrea; Stethen, Julie
Subject: LG&E and KU Slot Adjustments
Attachments: Exhibit A - Program Funding - LGE - Revised Dec 2020 Final v1.docx; Exhibit A - Program Funding - KU - Revised Dec 2020 Final v1_.docx

Roger and Danielle,

I have worked internally to see what actual funding LG&E and KU will have available for the 2020-2021 HEA programs after sunsetting the existing programs. It looks like we will have approximately \$400,000 more for KU and approximately \$250,000 less for LG&E for the HEA programs when compared to the original exhibits A's that we provided in August.

I have had the analyst who did the original Exhibit As prepare revised Exhibit As per the funding available. Please look at the new slot allotments and compare to what we have approved and see how we make sure all slots are filled. It appears that KU will have no problem filling the extra slots. Please review LG&E and compare to the adjusted slot allotment per county. For example, we could re-allocate what gas only slots not filled outside Jefferson County to Jefferson County since they have been more successful in accepting approved applications.

After reviewing, please share any concerns and also we wanted to do any slot adjustments before we did the prioritization.

If you have questions, please contact me. Wishing you a Happy Holiday season.

Timothy A. Melton
Manager | Customer Commitment | LG&E and KU



Melton, Timoth

From: Melton, Timothy
Sent: Tuesday, March 16, 2021 11:53 AM
To: 'Danielle Childress (CAK)'
Cc: roger [REDACTED] Schroeder, Andrea; Melton, Timothy
Subject: Corrected Exhibit A's for LG&E and KU
Attachments: 2021 LGE and KU HEA Program Funding-March 2021.xlsx; Exhibit A - Program Funding - LGE - Revised Mar 2021 Final .docx; Exhibit A - Program Funding - KU - Revised Mar 2021 Final .docx

Danielle,

Per our recent discussion, I have attached corrected Exhibit A documents for LG&E and KU. The spreadsheet shows how we calculated the revised allowable administrative expense amounts and then transferred over to the new Exhibit A documents.

If you have any questions after reviewing, please contact me.

Thanks

Timothy A. Melton
Manager | Customer Commitment | LG&E and KU



Melton, Timothy

From: Danielle Childress (CAK)
Sent: Wednesday, March 24, 2021 11:55 AM
To: Melton, Timothy
Cc: Roger McCann (CAK)
Subject: KU/LGE HEA Funding

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning Tim,

Thank you for getting us those new exhibit A's. Due to the administrative funding correction, there were fewer total slots available on the KU side.

As of today, we have more customers enrolled into slots that are allowed for on the new exhibit A.

Exhibit A total slots: 3608
Total enrollments as of 3/24: 3620

We could remedy this by letting the natural drop off of customers continue and not replacing them with new clients until we get below 3608, and then maintain at that number by adding new clients when appropriate.

Inversely with LG&E there are now 31 more slots allowed than on the previous exhibit A, but we shouldn't have a problem filling those with existing applications.

Let me know how you want to proceed.

Danielle Childress
Technical Assistance Provider
Community Action Kentucky, Inc.



Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

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

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations ⁴	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁴
Oct-20	\$ 122.25	\$ 73.83		634	14,501	-	14,493	-
Nov-20	\$ 121.43	\$ 80.59		702	11,682	-	11,673	-
Dec-20	\$ 153.45	\$ 117.33		1,043	10,639	-	10,635	-
Jan-21	\$ 179.20	\$ 152.80		1,380	13,815	-	13,809	-
Feb-21	\$ 204.00	\$ 155.19		1,436	15,523	-	15,513	-
Mar-21	\$ 204.69	\$ 124.65		1,125	19,225	-	17,340	-
Apr-21	\$ 148.82	\$ 82.52		725	13,030	-	13,020	-
May-21	\$ 130.18	\$ 77.63		645	12,788	-	12,774	-
Jun-21	\$ 142.83	\$ 89.33		767	12,375	748	12,106	748
Jul-21	\$ 144.34	\$ 105.78		903	13,030	667	13,020	667
Aug-21	\$ 149.83	\$ 105.69		905	16,457	1,061	15,736	1,061
Sep-21	\$ 140.84	\$ 96.81		876	14,595	1,812	13,828	1,810
Annually	\$ 152.54	\$ 105.05		927	167,660	4,288	40,677	3,853

Gas Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations ⁴	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁴
Oct-20	\$ 48.41	\$ 32.42		14	659	-	659	-
Nov-20	\$ 71.84	\$ 50.01		35	654	-	654	-
Dec-20	\$ 102.86	\$ 79.24		69	624	-	624	-
Jan-21	\$ 127.18	\$ 116.97		113	2,100	-	2,025	-
Feb-21	\$ 128.47	\$ 111.15		120	2,608	-	2,597	-
Mar-21	\$ 111.04	\$ 92.47		97	4,205	-	3,304	-
Apr-21	\$ 79.20	\$ 61.07		48	1,082	-	1,079	-
May-21	\$ 62.54	\$ 41.72		26	1,522	-	1,518	-
Jun-21	\$ 53.50	\$ 33.66		14	1,173	59	1,051	59
Jul-21	\$ 49.97	\$ 30.30		9	722	119	722	119
Aug-21	\$ 46.66	\$ 29.96		9	1,205	179	978	179
Sep-21	\$ 46.71	\$ 31.74		9	375	161	373	161
Annually	\$ 76.03	\$ 59.12		47	16,929	518	5,550	508

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

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

Electric/Gas Combo

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations ⁴	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁴
				Electric kWh	Gas CCF				
Oct-20	\$ 187.28	\$ 118.58		755	17	48,872	-	48,853	-
Nov-20	\$ 187.62	\$ 131.16		675	41	41,307	-	41,264	-
Dec-20	\$ 230.81	\$ 181.65		796	86	40,579	-	40,522	-
Jan-21	\$ 255.25	\$ 227.60		907	126	42,367	-	42,307	-
Feb-21	\$ 270.83	\$ 213.40		844	135	45,749	-	45,714	-
Mar-21	\$ 279.99	\$ 176.39		733	96	57,028	-	49,871	-
Apr-21	\$ 213.81	\$ 131.37		641	46	38,060	-	37,995	-
May-21	\$ 182.30	\$ 123.49		681	28	42,923	-	42,860	-
Jun-21	\$ 219.78	\$ 150.52		1,051	15	44,106	2,441	41,905	2,441
Jul-21	\$ 221.94	\$ 183.08		1,365	12	40,293	1,761	40,235	1,760
Aug-21	\$ 238.24	\$ 187.47		1,409	11	52,296	2,423	48,471	2,419
Sep-21	\$ 221.51	\$ 169.14		1,288	12	41,441	3,873	41,351	3,869
Annually	\$ 224.11	\$ 166.18		929	52	535,021	10,498	105,897	9,422

Notes:

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

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

- Electric Tariff Sheet No. 5 Residential Service
- Electric Tariff Sheet No. 6 Residential Time-of-Day Energy Service
- Electric Tariff Sheet No. 7 Residential Time-of-Day Demand Service
- Gas Tariff Sheet No. 5 Residential Gas Service.

Also, the overlap with the previous filing for the Oct-20 through Dec-20 period will show different values for this filing due to billing adjustments.

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

Oct-20	\$ 175.75
Nov-20	\$ 146.36
Dec-20	\$ 168.93
Jan-21	\$ 212.82
Feb-21	\$ 254.55
Mar-21	\$ 243.61
Apr-21	\$ 198.05
May-21	\$ 168.04
Jun-21	\$ 167.57
Jul-21	\$ 187.54
Aug-21	\$ 211.38
Sep-21	\$ 214.42
Annually	\$ 196.50

4. A termination moratorium was placed in effect starting Mid-March 2020, going until June 2021.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

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

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ⁴	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations ⁵	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁵
Oct-20	\$ 44.81	\$ 98.14		891	92	-	92	-
Nov-20	\$ 31.07	\$ 110.95		1,019	64	-	64	-
Dec-20	\$ 101.11	\$ 160.23		1,479	36	-	36	-
Jan-21	\$ 171.02	\$ 193.10		1,787	256	-	256	-
Feb-21	\$ 298.32	\$ 197.07		1,863	264	-	264	-
Mar-21	\$ 372.85	\$ 168.91		1,577	375	-	330	-
Apr-21	\$ 263.80	\$ 108.54		1,001	215	-	215	-
May-21	\$ 169.66	\$ 100.92		879	202	-	202	-
Jun-21	\$ 216.65	\$ 108.70		966	254	10	246	10
Jul-21	\$ 204.07	\$ 128.25		1,132	256	9	256	9
Aug-21	\$ 207.10	\$ 130.74		1,149	209	16	199	16
Sep-21	\$ 133.08	\$ 121.04		1,132	124	13	124	13
Annually	\$ 220.58	\$ 134.22		1,226	2,347	48	661	43

Gas Only

	a. Average Balance Amount ^{1,3}	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ⁴	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations ⁵	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁵
Oct-20	\$ (301.48)	\$ 42.41		28	-	-	-	-
Nov-20	\$ (452.50)	\$ 69.51		62	-	-	-	-
Dec-20	\$ (250.67)	\$ 122.45		123	-	-	-	-
Jan-21	\$ 134.81	\$ 116.38		113	16	-	15	-
Feb-21	\$ 137.50	\$ 109.14		118	19	-	19	-
Mar-21	\$ 87.63	\$ 88.91		91	15	-	14	-
Apr-21	\$ 36.16	\$ 64.20		52	10	-	10	-
May-21	\$ (20.61)	\$ 42.52		27	10	-	10	-
Jun-21	\$ 9.23	\$ 32.47		12	10	-	10	-
Jul-21	\$ 70.38	\$ 28.47		7	6	1	6	1
Aug-21	\$ 58.84	\$ 28.20		7	14	2	12	2
Sep-21	\$ 118.99	\$ 30.10		7	7	1	7	1
Annually	\$ 80.30	\$ 58.76		46	107	4	40	4

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

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

Electric/Gas Combo	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ⁴	d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations ⁵	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one) ⁵
				Electric kWh	Gas CCF				
Oct-20	\$ 170.47	\$ 131.35		\$ 892.43	\$ 17.01	673	-	673	-
Nov-20	\$ 150.03	\$ 138.20		\$ 750.69	\$ 42.52	503	-	503	-
Dec-20	\$ 201.51	\$ 191.37		\$ 884.36	\$ 85.76	388	-	388	-
Jan-21	\$ 289.14	\$ 236.88		\$ 980.89	\$ 128.54	1,606	-	1,605	-
Feb-21	\$ 393.26	\$ 228.87		\$ 944.48	\$ 138.75	1,690	-	1,690	-
Mar-21	\$ 512.46	\$ 199.71		\$ 853.40	\$ 117.72	2,401	-	2,052	-
Apr-21	\$ 380.88	\$ 146.52		\$ 707.63	\$ 56.02	1,285	-	1,279	-
May-21	\$ 270.22	\$ 131.54		\$ 714.91	\$ 34.62	1,399	-	1,397	-
Jun-21	\$ 348.18	\$ 149.84		\$ 1,016.10	\$ 19.24	1,968	111	1,794	111
Jul-21	\$ 337.35	\$ 188.04		\$ 1,422.70	\$ 12.49	1,524	87	1,524	87
Aug-21	\$ 341.47	\$ 197.45		\$ 1,500.63	\$ 11.65	1,581	84	1,459	83
Sep-21	\$ 264.92	\$ 185.73		\$ 1,457.69	\$ 12.56	1,010	91	1,008	91
Annually	\$ 346.53	\$ 176.25		\$ 993.96	\$ 57.42	16,028	373	3,816	345

Notes:

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

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

- Electric Tariff Sheet No. 5 Residential Service
- Electric Tariff Sheet No. 6 Residential Time-of-Day Energy Service
- Electric Tariff Sheet No. 7 Residential Time-of-Day Demand Service
- Gas Tariff Sheet No. 5 Residential Gas Service.

Also, the overlap with the previous filing for the Oct-20 through Dec-20 period will show different values for this filing due to billing adjustments.

3. Negative averages are due to customer payments and HEA assistance payments exceeding billed amounts within a small customer base.

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

Oct-20	\$ 89.59
Nov-20	\$ 82.27
Dec-20	\$ 103.45
Jan-21	\$ 139.07
Feb-21	\$ 157.31
Mar-21	\$ 180.76
Apr-21	\$ 176.68
May-21	\$ 211.10
Jun-21	\$ 171.46
Jul-21	\$ 152.38
Aug-21	\$ 192.15
Sep-21	\$ 182.22
Annually	\$ 157.68

5. A termination moratorium was placed in effect starting Mid-March 2020, going until June 2021.

Louisville Gas and Electric Company
 HEA Annual Report
 12 Months Ending September 2021
 Case No. 2019-00366

The average monthly benefit provided to participants through the
 program¹

8.

	Electric Only	Gas Only	Combo
Oct-20	\$ -	\$ -	\$ -
Nov-20	\$ -	\$ -	\$ -
Dec-20	\$ -	\$ -	\$ -
Jan-21	\$ 106.00	\$ 94.00	\$ 131.00
Feb-21	\$ 106.00	\$ 94.00	\$ 131.00
Mar-21	\$ 106.00	\$ 94.00	\$ 131.00
Apr-21	\$ 106.00	\$ 94.00	\$ 131.00
May-21	\$ -	\$ -	\$ -
Jun-21	\$ -	\$ -	\$ -
Jul-21	\$ 106.00	\$ -	\$ 131.00
Aug-21	\$ 106.00	\$ -	\$ 131.00
Sep-21	\$ 106.00	\$ -	\$ 131.00
Annually	\$ 742.00	\$ 376.00	\$ 917.00

Note:

1. New Program is for seven months of the year. Benefit disbursements under the new program start in January 2021.

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

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2021

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2021

Community Action Kentucky, Inc.
Table of Contents
June 30, 2021

Independent Auditor’s Report..... 1-2

Financial Statements:

Statement of Financial Position 3
Statement of Activities..... 4
Statement of Functional Expenses 5
Statement of Cash Flows..... 6
Notes to the Financial Statements 7-16

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..... 17-18

Single Audit:

Independent Auditor’s Report on Compliance for Each Major Program and Report
on Internal Control Over Compliance in Accordance with the Uniform
Guidance 19-20

Supplementary Information

Schedule of Expenditures of Federal Awards 22
Schedule of Subrecipient Expenditures 23
Notes to the Schedule of Expenditures of Federal Awards..... 24-25
Schedule of Findings & Questioned Costs..... 26

Other Supplementary Schedules 27-31

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Kentucky, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

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

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

Emphasis of Matter

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

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

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

Calhoun & Company

Hopkinsville, Kentucky
March 16, 2022

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

Assets

Current Assets

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

Other Assets

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

Property and Equipment

Property and Equipment Net of Accumulated Depreciation		1,441,200
Land		105,287
Total Property and Equipment		1,546,487

Total Assets	\$	7,852,481
---------------------	-----------	------------------

Liabilities and Net Assets

Current Liabilities

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

Total Liabilities		5,105,910
--------------------------	--	-----------

Net Assets

Without Donor Restrictions		2,746,571
With Donor Restrictions		-
Total Net Assets		2,746,571

Total Liabilities and Net Assets	\$	7,852,481
---	-----------	------------------

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

Changes in Net Assets Without Donor Restrictions

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

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

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

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

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

Cash Flows From Operating Activities:

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

Supplemental Disclosure of Cash Flow Information:

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

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

Interest Paid	\$ -
Income Taxes	\$ -

Note 1 – Organization and Nature of the Operations

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

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

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

The following programs are administered by the Agency:

Low Income Home Energy Assistance (LIHEAP)

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

Water and Wastewater Program (RCAP)

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

Kynect Program

The Kynect Program provides assistance in applying for health insurance.

Home Energy Assistance Programs

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

Weatherization

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

Note 2 – Summary of Significant Accounting Principles

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

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

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

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are transitory in nature, such as those that will be met by the passage of time other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time period has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency did not have any Net Assets With Donor Restrictions during the year ended June 30, 2021.

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

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

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

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

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

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

Note 2 – Summary of Significant Accounting Principles (Continued)

Accrued Compensation – It is the policy of the Agency that annual leave time is accrued and payable on termination of employment and sick leave is not accrued since it is not paid upon termination of employment. As of June 30, 2021, the Agency had unpaid annual leave and salary of \$132,148.

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

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

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

Note 3 – Concentrations of Credit Risk

In the current year, a significant amount of funding was provided by a few major contributors. It is always considered reasonably possible that grantors might be lost or funding could be reallocated in the near term. Approximately 99% of the Agency's revenue was earned under various contracts (grants), approximately 77% from US Department of Health and Human Services. The Agency's market is concentrated in the geographic area of Kentucky.

The Agency maintains its cash balances in local bank deposit accounts. The daily balances for most of the year were uncollateralized, and at times were uninsured by as much as \$8,526,524. When the Agency receives funding, it is usually spent within least three days of receipt.

Note 4 – Income Taxes

The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue code, except from income derived from unrelated business activities. At June 30, 2021, the Agency has no estimated liability on unrelated business activities. The Agency believes that it has appropriate support for any tax position taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Agency's Federal Exempt Organization Business Income Tax Return (Form 990) for 2019, 2018, and 2017 are subject to examination by the IRS, generally for three years after they were filed.

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

Note 5 – Investments

Community Action Kentucky, Inc. determines fair value based on the price that would be received to sell the asset or paid to transfer the liability to a market participant. Investments consisted of the following at June 30, 2021:

	Cost	Fair Value
Stocks	\$ 433,642	\$ 438,871
Bond Funds	449,791	450,744
Equity Funds	156,834	192,156
Total	\$ 1,040,267	\$ 1,081,771

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

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

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

At June 30, 2021, the Agency’s trading securities had a fair value of \$1,081,771, of which, all was determined based on quoted prices in active markets for identical assets (Level 1).

Realized and unrealized gains and losses included in the change in net assets for the year ended June 30, 2021 are reported in the accompanying statement of activities as follow:

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

Note 6 – Notes Receivable

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

Note 7 – Property and Equipment

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

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

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

Note 8 – Multi-Employer Plans

Plan Description

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

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

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

Note 8 – Multi-Employer Plans (Continued)

Pension Plan

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

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

Post-Employment Retirement Benefits

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

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

Other Information

The Agency's participation in the plan for the years ended June 30, 2021 and 2020 is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number assigned to the plan by the Internal Revenue Service.

Form 5500 is not required for this plan.

Unless otherwise noted, the most recent "Pension Protection Act (PPA) Zone Status" available in 2021 and 2020 is for the plan's year end at June 30, 2020 and 2019, respectively. The zone status is based on information that the Agency received from the Plan. A plan in the "red" zone has been determined to be in "critical status", based on the criteria established in the Tax Code and is generally less than 65% funded. A plan in the "yellow" zone has been determined to be in "endangered status", based on criteria established in the Tax Code and is generally less than 80% funded. A plan in the "green" zone is generally at least 80% funded.

Note 8 – Multi-Employer Plans (Continued)

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

The “Surcharge Imposed” column indicates whether the Agency’s contribution rate for 2021 included an amount in addition to the contribution rate specified in the applicable collective bargaining agreement, as imposed by a plan in “critical status”, in accordance with the requirements of the Code. The last column lists the expiration dates of the collective bargaining agreements to which the plan is subject. Finally, there have been no significant changes that affect the comparability of 2021 and 2020 contributions.

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

Note 9 – Non-Compliance with Grantor or Donor Restrictions

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

Note 10 – Operating Lease

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

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

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

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

Note 11 – Related Entities

There are 23 Community Action Agencies that make up 6 congressional districts. Community Action Kentucky, Inc.’s Board of Directors is also the executive director or an authorized agent of one of these 23 community action agencies. The Agency provides technical support, lobbying and administrative support and in return receives membership dues totaling \$18,116 for the year ended June 30, 2021. The Agency has no ownership or voting interests in these local chapters with limited control over how the local chapters carry out certain activities by means of subcontract agreements. Subcontract expense passed-through to related community action agencies totaled \$98,399,760, of which \$92,221,895 was federal funds for the year ended June 30, 2021.

Note 12 – Liquidity

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

Financial Assets	
Cash & Cash Equivalents	\$ 462,472
Reimbursable Costs	4,483,214
Due from Sub-recipients	242,559
Prepaid Expenses	33,858
Total Financial Assets	\$ 5,222,103
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	-
Amounts available for general expenses within one year	\$ 5,222,103

Note 13 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 16, 2022, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

Note 14 – Net Assets

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

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

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

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

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

Net Assets With Donor Restrictions consist of the following:

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

Note 15 – Change in Accounting Principles

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

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

ASU 2017-08 Premium Amortization on Purchased Callable Debt Securities

ASC 606, Revenue from Contracts with Customers

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

ASU 2014-09 Revenue from Contracts with Customers

ASU 2015-14 Deferral of the Effective Date

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

ASU 2016-10 Identifying Performance Obligations and Licensing

ASU 2016-12 Narrow-Scope Improvements and Practical Expedients

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

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

ASU 2020-05 Effective Dates for Certain Entities

ASC 718, Compensation - Stock Compensation

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

ASU 2019-08

Codification Improvements - Share-Based Consideration Payable to a Customer

Note 15 – Change in Accounting Principles (Continued)

ASC 815, Derivatives and Hedging

ASU 2017-11 Accounting for Certain Financial Instruments with Down Round Features

ASU 2018-16 Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes

ASC 820, Fair Value Measurement

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

ASC 825, Financial Instruments

ASU 2019-04 Codification Improvements to Topic 825

ASC 848, Reference Rate Reform

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

ASC 853, Service Concession Arrangements

ASU 2017-10 Determining the Customer of the Operation Services

ASC 958, Not-for-Profit Entities

ASU 2019-03 Updating the Definition of Collections

Other

ASU 2018-09 Codification Improvements

ASU 2020-03 Codification Improvements to Financial Instruments

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

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

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

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

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

Purpose of this Report

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

Calhoun & Company

Hopkinsville, Kentucky
March 16, 2022

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

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

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

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

Calhoun & Company

Hopkinsville, Kentucky
March 16, 2022

SUPPLEMENTAL INFORMATION

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

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

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

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

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

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

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Kentucky, Inc. (“the Agency”) under programs of the federal government for the year ended June 30, 2021. The information in this schedule and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of the Agency; it is not intended to and does not present the financial position, changes in net assets and cash flows of the Agency. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

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

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

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

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

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

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2021, there were no loan or loan guarantee funds received from federal funding, nor were there any loan or loan guarantee federal fund expenditures.

**Community Action Kentucky, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021**

Section I – Summary of Auditor’s Results

Summary of Auditor’s Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
93.568	Low Income Home Energy Assistance Program
21.019	Coronavirus Relief Fund – Healthy at Home

Dollar threshold used to distinguish between type A and type B programs	\$ 2,827,031
---	--------------

Auditee qualified as low-risk auditee?	Yes
--	-----

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

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

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

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

Payments to Subrecipients		
SC Subsidy (CAK records)	\$ 11,326,403	
SC Crisis (CAK records)	16,237,189	
Agency Fall Subsidy Benefits (CAK records)	10,457,244	
Agency Crisis Benefits (CAK records)	24,602,201	
Agency Spring Subsidy Benefits (CAK records)	8,294,494	
Agency Prior Year Adjustments (CAK records)	(42,566)	
Agency Administration (CAK records)	6,500,337	
Total Payments To Subrecipients	<u>6,500,337</u>	<u>77,375,302</u>
CAK Administration		
Salaries	246,761	
Fringe Benefits	107,065	
Professional Services	23,086	
Education	71	
Telephone	6,515	
Postage	59	
Supplies	745	
Dues/Fees	383	
Insurance	3,513	
Advertising	180	
Utilities	1,979	
Repairs & Main	259,868	
Marketing	162	
Depreciation	5,038	
Total CAK Administration	<u>5,038</u>	<u>655,425</u>
Total Expenditures		<u>78,030,727</u>
Questioned Costs		<u>-</u>
Allowable Cost		78,030,727
Less: Amount Received From CHFS – LIHEAP		74,719,272
Less: Accounts Receivable From Funding Sources		3,471,835
Plus: Accounts Payable to Funding Sources		160,380
		<u>160,380</u>
Excess (Shortage) Receipts over Expenditures		<u>\$ -</u>

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

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

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

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

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

Payments to Subrecipients

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

CAK Administration

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

Total Expenditures 14,873,380

Questioned Costs -

Allowable Cost 14,873,380

Less: Amount Received From CHFS -LIHEAP 14,883,048

Less: Accounts Receivable From Funding Sources -

Plus: Accounts Payable to Funding Sources 9,668

Excess (Shortage) Receipts over Expenditures \$ -

Community Action, Kentucky, Inc.
CSBG Grant - CFDA # 93.569
CONTRACT #736-2000001658
Statement of Program Expenses
For the Period July 1, 2020 Through June 30, 2021

Expenditures

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

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2021
Case No. 2019-00366

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

The Companies' shareholders have contributed over \$6.9 million (LG&E - \$2.56 million, KU - \$4.34 million) to the Home Energy Assistance ("HEA") programs of LG&E and KU during the period of 2009 - 2021. The companies agreed to increase shareholder contributions seven (7) percent beginning in 2022 in its last rate case.