

Louisville Gas and Electric Company
 2022 Home Energy Assistance Annual Report
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Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2022
Case No. 2019-00366

1. Provide annually and Separated by Month:

	a. Total funds collected from ratepayers via a meter-charge	b. Donations collected from ratepayers for the HEA program	c. The total amount of residential customers	d. The amount of shareholder funds allocated for the program	e. The amount of HEA funds distributed to participants	f. The current balance of the HEA account ¹	g. The amount, if any, of rolled-over and unspent HEA funds account
Prior Balance						\$ 153,617	\$ 153,617
Oct-21	\$ 205,977	Not Applicable	402,092	-	\$ 1,438	\$ 336,526	\$ 336,526
Nov-21	\$ 205,255	Not Applicable	402,633	-	\$ 1,109	\$ 537,622	\$ 537,622
Dec-21	\$ 206,025	Not Applicable	403,368	-	\$ 923	\$ 737,624	\$ 737,624
Jan-22	\$ 205,602	Not Applicable	403,500	-	\$ 351,512	\$ 588,481	\$ 588,481
Feb-22	\$ 195,606	Not Applicable	403,756	\$ 192,600	\$ 353,176	\$ 551,031	\$ 551,031
Mar-22	\$ 215,808	Not Applicable	403,507	-	\$ 357,052	\$ 399,730	\$ 399,730
Apr-22	\$ 205,982	Not Applicable	403,790	-	\$ 354,765	\$ 245,532	\$ 245,532
May-22	\$ 206,047	Not Applicable	403,205	-	\$ -	\$ 449,932	\$ 449,932
Jun-22	\$ 206,153	Not Applicable	403,219	-	\$ -	\$ 654,508	\$ 654,508
Jul-22	\$ 205,310	Not Applicable	403,864	-	\$ 330,338	\$ 527,961	\$ 527,961
Aug-22	\$ 207,019	Not Applicable	403,840	-	\$ 333,749	\$ 399,917	\$ 399,917
Sep-22	\$ 205,780	Not Applicable	404,444	-	\$ 334,783	\$ 269,407	\$ 269,407 ²
Annually	\$ 2,470,564	Not Applicable		\$ 192,600	\$ 2,418,844		

Note:

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

Louisville Gas and Electric Company
 HEA Annual Report
 12 Months Ending September 2022
 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	29
	Gas Only	11
	Combination	43
Hardin	Electric Only	-
	Gas Only	15
	Combination	2
Henry	Electric Only	-
	Gas Only	12
	Combination	-
Jefferson	Electric Only	461
	Gas Only	104
	Combination	2,000
Larue	Electric Only	-
	Gas Only	6
	Combination	-
Marion	Electric Only	-
	Gas Only	6
	Combination	-
Meade	Electric Only	8
	Gas Only	2
	Combination	5
Nelson	Electric Only	-
	Gas Only	12
	Combination	-
Oldham	Electric Only	52
	Gas Only	14
	Combination	44
Trimble	Electric Only	-
	Gas Only	3
	Combination	-
Total	Electric Only	550
	Gas Only	185
	Combination	2,094

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 2022
Case No. 2019-00366

	Program Participants ¹	Program Applicants ¹	Denied Applicants ²
3. Total number of:	3,612	6,180	2,568

Note:

1. Number provided by CAK.
2. Number provided by CAK. The number reflects customers who did not receive a benefit, including those who were denied or on a wait list.

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



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$3,050.26
Invoice #	102021-01
Invoice Date	11/15/21
Invoice Period	October 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$2,335.64	\$2,335.64	\$27,792.42
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$38,373.63	\$151.80	\$151.80	\$38,221.83
Other Expenses	\$6,025.61	\$446.27	\$446.27	\$5,579.34
Total	\$79,284.36	\$2,933.71	\$2,933.71	\$76,350.65
CAA Admin	\$114,446.84	\$116.55	\$116.55	\$114,330.29
Slot Maintenance Fees @ \$25/slot	\$70,550.00	\$0.00	\$0.00	\$70,550.00
Slots Filled	2,822	-	-	2,822
Total	\$264,281.20	\$3,050.26	\$3,050.26	\$261,230.94

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

Utility Assistance Report - Slots

LG&E HEA

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

October 2021

Only



Summary

Apps (Oct.)

Program Participants

0

Program Applicants

1,519

Denied Applicants

53

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Oct.)	Unused	Allocated	Used (Oct.)	Unused	Allocated	Used (Oct.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	1	2	0	2	30	0	30
	Larue							10	0	10
	Marion							2	0	2
	Meade	4	0	4	5	0	5	3	0	3
	Nelson							28	0	28
	Washington							1	0	1
	Total		5	0	5	7	0	7	74	0
Louisville Metro Community Services	Jefferson	438	0	438	1925	0	1925	21	0	21
	Total	438	0	438	1925	0	1925	21	0	21
Multi-Purpose CAA	Bullitt	11	0	11	53	0	53	105	0	105
	Shelby	1	0	1	1	0	1	11	0	11
	Spencer	1	0	1				1	0	1
	Total	13	0	13	54	0	54	117	0	117
Tri County	Henry	1	0	1	1	0	1	14	0	14
	Oldham	38	0	38	80	0	80	31	0	31
	Trimble	1	0	1				2	0	2
	Total	40	0	40	81	0	81	47	0	47
Grand Total		496	0	496	2067	0	2067	259	0	259

Agency	Benefit Type	County	Available	On Waitlist (Oct.)	Approved (Oct.)	Withdrawn (Oct.)	Rejected (Oct.)	Removed (Oct.)
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	1					
		Meade	4	0	13	0	0	0
		Total	5	0	13	0	0	0

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	Electric/Natural Gas Combo	Hardin	2	0	3	0	0	0
		Meade	5	0	5	0	0	0
		Total	7	0	8	0	0	0
	Natural Gas	Hardin	30	0	2	0	0	0
		Larue	10	0	1	0	0	0
		Marion	2	0	2	0	0	0
		Meade	3					
		Nelson	28	0	6	0	0	0
		Washington	1					
		Total	74	0	11	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	438	0	264	0	0	0
		Total	438	0	264	0	0	0
	Electric/Natural Gas Combo	Jefferson	1925	0	1088	0	0	0
		Total	1925	0	1088	0	0	0
	Natural Gas	Jefferson	21	0	12	0	0	0
		Total	21	0	12	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	11	0	1	0	0	0
		Shelby	1					
		Spencer	1					
		Total	13	0	1	0	0	0
	Electric/Natural Gas Combo	Bullitt	53	0	5	0	0	0
		Shelby	1					
		Total	54	0	5	0	0	0
	Natural Gas	Bullitt	105	0	0	0	0	0
		Shelby	11					
		Spencer	1					
Total		117	0	0	0	0	0	
Tri County	All-Electric	Henry	1					
		Oldham	38	0	29	0	0	0
		Trimble	1					
		Total	40	0	29	0	0	0
	Electric/Natural Gas Combo	Henry	1					
		Oldham	80	0	26	0	0	0
		Total	81	0	26	0	0	0
	Natural Gas	Henry	14	0	0	0	0	0
		Oldham	31	0	7	0	0	0

	Trimble	2	0	2	0	0	0
	Total	47	0	9	0	0	0
Grand Total		2822	0	1466	0	0	0

Denial Reason	# Apps (Oct.)
Exceeds Maximum Allowable Income	12
Exceeds Maximum Number of Applications	41
Previous Assistance	0



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$5,100.41
Invoice #	112021-01
Invoice Date	12/10/21
Invoice Period	November 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$2,586.13	\$4,921.77	\$25,206.29
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$38,373.63	\$1,008.30	\$1,160.10	\$37,213.53
Other Expenses	\$6,025.61	\$391.23	\$837.50	\$5,188.11
Total	\$79,284.36	\$3,985.66	\$6,919.37	\$72,364.99
CAA Admin	\$114,446.84	\$1,114.75	\$1,231.30	\$113,215.54
Slot Maintenance Fees @ \$25/slot	\$70,550.00	\$0.00	\$0.00	\$70,550.00
Slots Filled	2,822	-	-	2,822
Total	\$264,281.20	\$5,100.41	\$8,150.67	\$256,130.53

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

Utility Assistance Report - Slots

LG&E HEA
FFY 22 (10/1/2021-9/30/2022)
November 2021 Only



Summary

Apps (Nov.)

Program Participants	0
Program Applicants	3,089
Denied Applicants	239

Agency	County	All-Electric			Electric/Natural Gas Combo			Natural Gas		
		Allocated	Used (Nov.)	Unused	Allocated	Used (Nov.)	Unused	Allocated	Used (Nov.)	Unused
Central Kentucky Community Action Council, Inc.	Hardin	1	0	1	2	0	2	30	0	30
	Larue							10	0	10
	Marion							2	0	2
	Meade	4	0	4	5	0	5	3	0	3
	Nelson							28	0	28
	Washington							1	0	1
Total		5	0	5	7	0	7	74	0	74
Louisville Metro Community Services	Jefferson	438	0	438	1925	0	1925	21	0	21
	Total	438	0	438	1925	0	1925	21	0	21
Multi-Purpose CAA	Bullitt	11	0	11	53	0	53	105	0	105
	Shelby	1	0	1	1	0	1	11	0	11
	Spencer	1	0	1				1	0	1
	Total	13	0	13	54	0	54	117	0	117
Tri County	Henry	1	0	1	1	0	1	14	0	14
	Oldham	38	0	38	80	0	80	31	0	31
	Trimble	1	0	1				2	0	2
	Total	40	0	40	81	0	81	47	0	47
Grand Total		496	0	496	2067	0	2067	259	0	259

Agency	Benefit Type	County	Available	On Waitlist (Nov.)	Approved (Nov.)	Withdrawn (Nov.)	Rejected (Nov.)	Removed (Nov.)	
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	1						
		Meade	4	0	22	0	0	0	
		Total	5	0	22	0	0	0	
	Electric/Natural Gas Combo	Hardin	2	0	3	0	0	0	
		Meade	5	0	3	0	0	0	
		Total	7	0	6	0	0	0	
		Natural Gas	Hardin	30	0	2	0	0	0
			Larue	10	0	8	0	0	0
			Marion	2	0	3	0	0	0
			Meade	3	0	2	0	0	0
			Nelson	28	0	4	0	0	0
	Washington		1						
	Total	74	0	19	0	0	0		
Louisville Metro Community Services	All-Electric	Jefferson	438	0	575	0	0	0	
		Total	438	0	575	0	0	0	
	Electric/Natural Gas Combo	Jefferson	1925	0	2038	0	0	0	
		Total	1925	0	2038	0	0	0	
Natural Gas	Jefferson	21	0	64	0	0	0		
	Total	21	0	64	0	0	0		
Multi-Purpose CAA	All-Electric	Bullitt	11	0	27	0	0	0	
		Shelby	1						
		Spencer	1						
	Total	13	0	27	0	0	0		
	Electric/Natural Gas Combo	Bullitt	53	0	38	0	0	0	
		Shelby	1						
		Total	54	0	38	0	0	0	
	Natural Gas	Bullitt	105	0	9	0	0	0	
		Shelby	11						
		Spencer	1						
Total		117	0	9	0	0	0		
Tri County	All-Electric	Henry	1	0	0	0	0	0	
		Oldham	38	0	23	0	0	0	
		Trimble	1						
		Total	40	0	23	0	0	0	
	Electric/Natural Gas Combo	Henry	1						
		Oldham	80	0	13	0	0	0	
		Total	81	0	13	0	0	0	
		Natural Gas	Henry	14	0	6	0	0	0
	Oldham		31	0	5	0	0	0	
	Trimble		2	0	2	0	0	0	
	Total		47	0	13	0	0	0	
	Grand Total			2822	0	2847	0	0	0

Agency	Benefit Type	County	Enrolled (Nov.)	On Waitlist	Approved (Nov.)	Withdrawn (Nov.)	Rejected (Nov.)	Removed (Nov.)
Central Kentucky Community Action Council, Inc.	All-Electric	Washington	0	0	1	0	0	0
		Total	0	0	1	0	0	0
	Electric/Natural Gas Combo	Washington	0	0	2	0	0	0
Total			0	0	2	0	0	0

Denial Reason	# Apps (Nov.)
Exceeds Maximum Allowable Income	14
Exceeds Maximum Number of Applications	208
Expired Date	15
Incompatible benefit type	1
Other	0
Previous Assistance	1



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$3,233.00
Invoice #	122021-01
Invoice Date	1/15/22
Invoice Period	December 2021

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$1,602.36	\$6,524.13	\$23,603.93
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$38,373.63	\$1,292.74	\$2,452.84	\$35,920.79
Other Expenses	\$6,025.61	\$107.00	\$944.50	\$5,081.11
Total	\$79,284.36	\$3,002.10	\$9,921.47	\$69,362.89
CAA Admin	\$114,446.84	\$230.90	\$1,462.20	\$112,984.64
Slot Maintenance Fees @ \$25/slot	\$70,550.00	\$0.00	\$0.00	\$70,550.00
Slots Filled	2,822	-	-	2,822
Total	\$264,281.20	\$3,233.00	\$11,383.67	\$252,897.53

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)
 December 2021 Only



Summary	# Apps (Dec.)
Program Participants	0
Program Applicants	1,507
Denied Applicants	135

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	1	0	1	2	0	2	30	0	30
	Larue							10	0	10
	Marion							2	0	2
	Meade	4	0	4	5	0	5	3	0	3
	Nelson							28	0	28
	Washington							1	0	1
Total		5	0	5	7	0	7	74	0	74
Louisville Metro Community Services	Jefferson	438	0	438	1925	0	1925	21	0	21
	Total	438	0	438	1925	0	1925	21	0	21
Multi-Purpose CAA	Bullitt	11	0	11	53	0	53	105	0	105
	Shelby	1	0	1	1	0	1	11	0	11
	Spencer	1	0	1				1	0	1
	Total	13	0	13	54	0	54	117	0	117
Tri County	Henry	1	0	1	1	0	1	14	0	14
	Oldham	38	0	38	80	0	80	31	0	31
	Trimble	1	0	1				2	0	2
	Total	40	0	40	81	0	81	47	0	47
Grand Total		496	0	496	2067	0	2067	259	0	259

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						
		Meade	4	0	7	0	0	0	
		Total	5	0	7	0	0	0	
	Electric/Natural Gas Combo	Hardin	2	0	4	0	0	0	
		Meade	5	0	1	0	0	0	
		Total	7	0	5	0	0	0	
		Natural Gas	Hardin	30	0	7	0	0	0
			Larue	10	0	0	0	0	0
			Marion	2	0	0	0	0	0
			Meade	3	0	0	0	0	0
Nelson			28	0	2	0	0	0	
Washington	1								
Total	74		0	9	0	0	0		
Louisville Metro Community Services	All-Electric	Jefferson	438	0	274	0	0		
		Total	438	0	274	0	0		
	Electric/Natural Gas Combo	Jefferson	1925	0	982	0	0		
		Total	1925	0	982	0	0		
	Natural Gas	Jefferson	21	0	75	0	0		
		Total	21	0	75	0	0		
Multi-Purpose CAA	All-Electric	Bullitt	11	0	2	0	0		
		Shelby	1						
		Spencer	1						
		Total	13	0	2	0	0		
	Electric/Natural Gas Combo	Bullitt	53	0	3	0	0		
		Shelby	1						
	Total	54	0	3	0	0			
	Natural Gas	Bullitt	105	0	3	0	0		
		Shelby	11						
		Spencer	1						
Total		117	0	3	0	0			
Tri County	All-Electric	Henry	1	0	0	0	0		
		Oldham	38	0	1	0	0		
		Trimble	1						
		Total	40	0	1	0	0		
	Electric/Natural Gas Combo	Henry	1						
		Oldham	80	0	5	0	0		
		Total	81	0	5	0	0		
	Natural Gas	Henry	14	0	5	0	0		
		Oldham	31	0	1	0	0		
		Trimble	2	0	0	0	0		
Total		47	0	6	0	0			
Grand Total		2822	0	1372	0	0			

Denial Reason	# Apps (Dec.)
Exceeds Maximum Allowable Income	11
Exceeds Maximum Number of Applications	120
Expired Date	2
Insufficient Information	1
Other	1



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$72,478.98
Invoice #	012022-01
Invoice Date	2/15/22
Invoice Period	January 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$945.90	\$7,470.03	\$22,658.03
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$629.81	\$3,082.65	\$38,668.98
Other Expenses	\$6,025.61	\$137.32	\$1,081.82	\$4,943.79
Total	\$82,662.36	\$1,713.03	\$11,634.50	\$71,027.86
CAA Admin	\$119,328.84	\$115.95	\$1,578.15	\$117,750.69
Slot Maintenance Fees @ \$25/slot	\$73,550.00	\$70,650.00	\$70,650.00	\$2,900.00
Slots Filled	2,942	2,826	2,826	116
Total	\$275,541.20	\$72,478.98	\$83,862.65	\$191,678.55

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

Utility Assistance Report - Slots

LG&E HEA
FFY 22 (10/1/2021-9/30/2022)
January 2021 Only



Summary	# Apps (Jan.)
Program Participants	2,826
Program Applicants	3,233
Denied Applicants	403

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				2	2		24	17	7
	Larue							11	9	2
	Marion							5	5	0
	Meade	5	5	0	5	5		3	2	1
	Nelson							12	12	0
	Washington						1	0	1	
Total	5	5	0	7	7		56	45	11	
Louisville Metro Community	Jefferson	456	456	0	2009	2005		143	129	14
	Total	456	456	0	2009	2005		143	129	14
Multi-Purpose CAA	Bullitt	14	14	0	55	43		20	12	8
	Shelby				1	0		2	0	2
	Spencer							1	0	1
	Total	14	14	0	56	43		23	12	11
Tri County	Henry				1	0		14	12	2
	Oldham	41	41	0	83	39		30	13	17
	Trimble							4	4	0
	Total	41	41	0	84	39		48	29	19
Grand Total		516	516	0	2156	2094		270	215	55

Agency	Benefit Type	County	Available	On Waitlist (Jan.)	Approved (Jan.)	Withdrawn (Jan.)	Rejected (Jan.)	Removed (Jan.)
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	3	0
		Total	0	0	0	0	3	0
	Electric/Natural Gas Combo	Hardin	0	1	0	0	1	0
		Total	0	1	0	0	1	0
	Natural Gas	Hardin	7	0	1	0	1	0
		Larue	2	0	0	0	3	0
		Marion	0	1	0	0	0	0
		Meade	1	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Washington	1					
Total		11	1	1	0	4	0	
Louisville Metro Community Services	All-Electric	Jefferson	0	0	0	0	25	0
	Total	0	0	0	0	25	0	
	Electric/Natural Gas	Jefferson	4	0	0	0	333	1
Total	4	0	0	0	333	1		
Natural Gas	Jefferson	14	0	0	0	22	0	
	Total	14	0	0	0	22	0	
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	1	0
		Total	0	0	0	0	1	0
	Electric/Natural Gas	Bullitt	12	0	0	0	4	0
		Shelby	1					
	Total	13	0	0	0	4	0	
	Natural Gas	Bullitt	8	0	0	0	0	0
Shelby		2						
Spencer		1						
Total	11	0	0	0	0	0		
Tri County	All-Electric	Oldham	0	0	0	0	3	0
		Total	0	0	0	0	3	0
	Electric/Natural Gas	Henry	1					
		Oldham	44	0	0	0	5	0
Total	45	0	0	0	5	0		
Natural Gas	Henry	2	0	0	0	0	0	
	Oldham	17	0	0	0	0	0	
	Trimble	0	0	0	0	0	0	
	Total	19	0	0	0	0	0	
Grand Total		117	2	1	0	401	1	

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

Denial Reason	# Apps (Jan.)
Exceeds Maximum Number of Applications	2
System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL	5
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE_elec/nas_contracts	4
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	139
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	165
System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LG&E account	1
System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected	2
System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected	30
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected	22
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	29



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$10,057.90
Invoice #	LGE-022022-01
Invoice Date	3/15/22
Invoice Period	February 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$1,016.09	\$8,486.12	\$21,641.94
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$3,113.01	\$6,195.66	\$35,555.97
Other Expenses	\$6,025.61	\$174.87	\$1,256.69	\$4,768.92
Total	\$82,662.36	\$4,303.97	\$15,938.47	\$66,723.89
CAA Admin	\$119,328.84	\$4,628.93	\$6,207.08	\$113,121.76
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$1,125.00	\$71,775.00	\$1,325.00
Slots Filled	2,924	45	2,826	98
Total	\$275,091.20	\$10,057.90	\$93,920.55	\$181,170.65

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)
 February 2022 Only



Summary	# Apps (Feb.)
Program Participants	213
Program Applicants	236
Denied Applicants	18

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				2	0	0	18	1	0
	Larue							10	1	0
	Marion							7	2	0
	Meade	8	3	0	5	0	0	2	0	0
	Nelson							12	0	0
Total	8	3	0	7	0	0	49	4	0	
Louisville Metro Community Services	Jefferson	462	16	13	2009	62	25	129	0	5
	Total	462	16	13	2009	62	25	129	0	5
Multi-Purpose CAA	Bullitt	19	5	0	55	0	13	12	0	0
	Shelby				1	0	1			
	Total	19	5	0	56	0	14	12	0	0
Tri County	Henry				1	0	1	14	1	1
	Oldham	61	17	5	63	5	19	30	1	16
	Trimble							4	0	1
	Total	61	17	5	64	5	20	48	2	18
Grand Total		550	41	18	2136	67	59	238	6	23

Agency	Benefit Type	County	Available	On Waitlist (Feb.)	Approved (Feb.)	Withdrawn (Feb.)	Rejected (Feb.)	Removed (Feb.)	
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	0	0	
		Total	0	0	0	0	0	0	
	Electric/Natural Gas Combo	Hardin	0	1	0	0	0	0	
		Meade	0	1	0	0	0	0	
		Total	0	2	0	0	0	0	
		Natural Gas	Hardin	0	0	1	0	0	0
			Larue	0	0	0	0	0	0
			Marion	0	0	0	0	0	0
			Total	0	0	1	0	0	0
	Louisville Metro Community Services	All-Electric	Jefferson	13	0	0	0	3	
Total			13	0	0	0	3		
Electric/Natural Gas Combo		Jefferson	25	0	0	0	11		
		Total	25	0	0	0	11		
Multi-Purpose CAA	All-Electric	Bullitt	0	0	0	0	0		
		Total	0	0	0	0	0		
	Electric/Natural Gas Combo	Bullitt	13	0	0	0	0		
		Total	14	0	0	0	0		
Tri County	All-Electric	Oldham	5	0	1	0	1		
		Total	5	0	1	0	1		
	Electric/Natural Gas Combo	Henry	1	0	0	0	0		
		Total	20	0	0	0	0		
	Natural Gas	Henry	1	0	0	0	0		
		Oldham	16	0	0	0	0		
		Trimble	1	0	0	0	1		
		Total	18	0	0	0	1		
	Grand Total		100	2	2	0	15	99	

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	Hardin	0	0	1	0	0	
		Total	0	0	1	0	0	
	Electric/Natural Gas Combo	Washington	0	0	0	0	0	
Total	0	0	0	0	0	0		
Grand Total		0	0	1	0	0	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	7
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	5
System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected	1
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	1



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$5,414.54
Invoice #	LGE-032022-01
Invoice Date	4/15/22
Invoice Period	March 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$1,630.20	\$10,116.32	\$20,011.74
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$599.59	\$6,795.25	\$34,956.38
Other Expenses	\$6,025.61	\$242.61	\$1,499.30	\$4,526.31
Total	\$82,662.36	\$2,472.40	\$18,410.87	\$64,251.49
CAA Admin	\$119,328.84	\$2,367.14	\$8,574.22	\$110,754.62
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$575.00	\$72,350.00	\$750.00
Slots Filled	2,924	23	2,894	30
Total	\$275,091.20	\$5,414.54	\$99,335.09	\$175,756.11

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)
 March 2022 Only



Summary	# Apps (Mar.)
Program Participants	263
Program Applicants	296
Denied Applicants	28

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				2	0	0	18	0	0
	Larue							10	0	0
	Marion							7	0	0
	Meade	8	0	0	5	2	0	2	0	0
	Nelson							12	0	0
Total	8	0	0	7	2	0	49	0	0	
Louisville Metro Community Services	Jefferson	462	35	14	2009	89	36	129	0	10
	Total	462	35	14	2009	89	36	129	0	10
Multi-Purpose CAA	Bullitt	30	10	1	45	3	0	12	0	0
	Total	30	10	1	45	3	0	12	0	0
Tri County	Henry				1	0	1	14	0	2
	Oldham	61	5	2	63	3	16	30	2	14
	Trimble							4	0	1
	Total	61	5	2	64	3	17	48	2	17
Grand Total		561	50	17	2125	97	53	238	2	27

Agency	Benefit Type	County	Available	On Waitlist (Mar.)	Approved (Mar.)	Withdrawn (Mar.)	Rejected (Mar.)	Removed (Mar.)
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin		0	0	0	0	0
			Meade	0	0	0	0	2
		Total	0	0	0	0	2	
		Natural Gas	Hardin	0	1	0	0	0
			Larue	0	0	0	0	0
			Marion	0	0	0	0	0
			Meade	0	0	0	0	0
	Nelson		0	0	0	0	0	
Total	0	1	0	0	0			
Louisville Metro Community Services	All-Electric	Jefferson	14	0	0	0	8	
		Total	14	0	0	0	8	
	Electric/Natural Gas Combo	Jefferson	36	0	0	0	15	
		Total	36	0	0	0	15	
Multi-Purpose CAA	All-Electric	Bullitt	1	0	0	0	2	
		Total	1	0	0	0	2	
	Electric/Natural Gas Combo	Bullitt	0	0	0	0	0	
		Total	0	0	0	0	0	
Tri County	All-Electric	Oldham	2	0	0	0	2	
		Total	2	0	0	0	2	
	Electric/Natural Gas Combo	Henry	1	0	0	0	0	
		Oldham	16	0	0	0	0	
		Total	17	0	0	0	0	
	Natural Gas	Henry	2	0	0	0	0	
		Oldham	14	0	0	0	0	
		Trimble	1	0	0	0	0	
Total	17	0	0	0	0			
Grand Total		97	2	0	0	25	114	

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

Denial Reason	# Apps (Mar.)
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 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	2
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	13
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: Electric service is disconnected	2
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	3



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$1,647.64
Invoice #	LGE-042022-01
Invoice Date	5/15/22
Invoice Period	April 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$779.32	\$10,895.64	\$19,232.42
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$243.57	\$7,038.82	\$34,712.81
Other Expenses	\$6,025.61	\$507.35	\$2,006.65	\$4,018.96
Total	\$82,662.36	\$1,530.24	\$19,941.11	\$62,721.25
CAA Admin	\$119,328.84	\$42.40	\$8,616.62	\$110,712.22
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$75.00	\$72,425.00	\$675.00
Slots Filled	2,924	3	2,897	27
Total	\$275,091.20	\$1,647.64	\$100,982.73	\$174,108.47

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

Utility Assistance Report - Slots

LG&E HEA
FFY 22 (10/1/2021-9/30/2022)
April 2022 Only



Summary	# Apps (Apr.)
Program Participants	197
Program Applicants	218
Denied Applicants	19

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			2	0	0	18	0	0	
	Larue						10	0	1	
	Marion						7	0	0	
	Meade	8	2	0	5	0	0	2	0	
	Nelson							12	0	0
Total	8	2	0	7	0	0	49	0	1	
Louisville Metro Community Services	Jefferson	462	17	5	2009	67	21	129	0	11
	Total	462	17	5	2009	67	21	129	0	11
Multi-Purpose CAA	Bullitt	30	0	1	45	0	0	12	0	0
	Total	30	0	1	45	0	0	12	0	0
Tri County	Henry			1	0	1	14	0	2	
	Oldham	61	0	3	63	3	13	30	14	
	Trimble						4	0	1	
	Total	61	0	3	64	3	14	48	0	17
Grand Total	561	19	9	2125	70	35	238	0	29	

Agency	Benefit Type	County	Available	On Waitlist (Apr.)	Approved (Apr.)	Withdrawn (Apr.)	Rejected (Apr.)	Removed (Apr.)
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	0	2
		Total	0	0	0	0	0	2
	Electric/Natural Gas Combo	Hardin	Meade	0	0	0	0	0
			Total	0	0	0	0	0
		Natural Gas	Hardin	0	1	0	0	0
			Larue	1	0	0	0	0
			Marion	0	0	0	0	0
			Meade	0	0	0	0	0
			Nelson	0	0	0	0	0
			Total	1	1	0	0	0
Louisville Metro Community Services	All-Electric	Jefferson	5	0	0	0	4	
		Total	5	0	0	0	4	
	Electric/Natural Gas Combo	Jefferson	21	0	0	0	14	
		Total	21	0	0	0	14	
Multi-Purpose CAA	All-Electric	Bullitt	1	0	0	0	0	
		Total	1	0	0	0	0	
	Electric/Natural Gas Combo	Bullitt	0	0	0	0	0	
		Total	0	0	0	0	0	
Tri County	All-Electric	Oldham	3	0	0	0	1	
		Total	3	0	0	0	1	
	Electric/Natural Gas Combo	Henry	1					
		Oldham	13	0	0	0	0	
		Total	14	0	0	0	0	
	Natural Gas	Henry	2	0	0	0	1	
		Oldham	14	0	0	0	0	
		Trimble	1	0	0	0	0	
Total		17	0	0	0	1		
Grand Total		73	1	0	0	18	103	

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

Denial Reason	# Apps (Apr.)
Expired Date	1
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.	9
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected.	2
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID.	3



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$1,577.41
Invoice #	LGE-052022-01
Invoice Date	6/15/22
Invoice Period	May 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$850.33	\$11,745.97	\$18,382.09
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$509.61	\$7,548.43	\$34,203.20
Other Expenses	\$6,025.61	\$182.16	\$2,188.81	\$3,836.80
Total	\$82,662.36	\$1,542.10	\$21,483.21	\$61,179.15
CAA Admin	\$119,328.84	\$35.31	\$8,651.93	\$110,676.91
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$0.00	\$72,425.00	\$675.00
Slots Filled	2,924	-	-	2,924
Total	\$275,091.20	\$1,577.41	\$102,560.14	\$172,531.06

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)
 May 2022 Only



Summary	# Apps (May)
Program Participants	93
Program Applicants	96
Denied Applicants	0

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				2	0	1	18	0	0
	Larue							10	0	2
	Marion							7	0	0
	Meade	8	0	0	5	0	0	2	0	0
	Nelson							12	0	0
	Total	8	0	0	7	0	1	49	0	2
Louisville Metro Community Services	Jefferson	462	0	22	2009	0	81	129	0	15
	Total	462	0	22	2009	0	81	129	0	15
Multi-Purpose CAA	Bullitt	30	0	1	45	0	3	12	0	0
	Total	30	0	1	45	0	3	12	0	0
Tri County	Henry				1	0	1	14	0	2
	Oldham	61	0	4	63	0	14	30	0	14
	Trimble							4	0	1
	Total	61	0	4	64	0	15	48	0	17
Grand Total		561	0	27	2125	0	100	238	0	34

Agency	Benefit Type	County	Available	On Waitlist (May)	Approved (May)	Withdrawn (May)	Rejected (May)	Removed (May)
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	1	0	0	0	0	1
		Total	1	0	0	0	0	1
	Natural Gas	Hardin	0	0	0	0	0	0
		Larue	2	0	0	0	0	1
		Marion	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
		Total	2	0	0	0	0	1
Total		2	0	0	0	0	0	
Louisville Metro Community Services	All-Electric	Jefferson	22	0	0	0	0	18
		Total	22	0	0	0	0	18
	Electric/Natural Gas Combo	Jefferson	81	0	0	0	0	64
		Total	81	0	0	0	0	64
Natural Gas	Jefferson	15	0	0	0	0	4	
	Total	15	0	0	0	0	4	
Multi-Purpose CAA	All-Electric	Bullitt	1	0	1	0	0	0
		Total	1	0	1	0	0	0
	Electric/Natural Gas Combo	Bullitt	3	0	1	0	0	3
		Total	3	0	1	0	0	3
Natural Gas	Bullitt	0	0	0	0	0	0	
	Total	0	0	0	0	0	0	
Tri County	All-Electric	Oldham	4	0	1	0	0	1
		Total	4	0	1	0	0	1
	Electric/Natural Gas Combo	Henry	1					
		Oldham	14	0	0	0	0	1
		Total	15	0	0	0	0	1
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	14	0	0	0	0	0
Trimble		1	0	0	0	0	0	
Total	17	0	0	0	0	0		
Grand Total		161	0	3	0	0	93	



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$1,518.24
Invoice #	LGE-062022-01
Invoice Date	7/15/22
Invoice Period	June 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$693.31	\$12,439.28	\$17,688.78
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$481.69	\$8,030.12	\$33,721.51
Other Expenses	\$6,025.61	\$301.52	\$2,490.33	\$3,535.28
Total	\$82,662.36	\$1,476.52	\$22,959.73	\$59,702.63
CAA Admin	\$119,328.84	\$41.72	\$8,693.65	\$110,635.19
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$0.00	\$72,425.00	\$675.00
Slots Filled	2,924	-	2,897	27
Total	\$275,091.20	\$1,518.24	\$104,078.38	\$171,012.82

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

Utility Assistance Report - Slots

LG&E HEA
FFY 22 (10/1/2021-9/30/2022)



June 2022 Only

Summary	# Apps (June)
Program Participants	104
Program Applicants	105
Denied Applicants	0

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			2	0	1	18	0	1	
	Larue						10	0	4	
	Marion						7	0	0	
	Meade	8	0	0	5	0	1	2	0	
	Nelson							12	0	0
	Total	8	0	0	7	0	2	49	0	5
Louisville Metro Community Services	Jefferson	462	0	48	2009	0	178	129	0	21
	Total	462	0	48	2009	0	178	129	0	21
Multi-Purpose CAA	Bullitt	30	0	1	45	0	3	12	0	1
	Total	30	0	1	45	0	3	12	0	1
Tri County	Henry			1	0	1	14	0	2	
	Oldham	61	0	7	63	0	19	30	0	15
	Trimble							4	0	1
	Total	61	0	7	64	0	20	48	0	18
Grand Total		561	0	56	2125	0	203	238	0	45

Agency	Benefit Type	County	Available	On Waitlist (June)	Approved (June)	Withdrawn (June)	Rejected (June)	Removed (June)
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	0	0	0	0
		Total	0	0	0	0	0	0
	Electric/Natural Gas Combo	Hardin	1	0	0	0	0	0
		Meade	1	0	0	0	0	1
		Total	2	0	0	0	0	1
	Natural Gas	Hardin	1	0	0	0	0	1
		Larue	4	0	0	0	0	1
		Marion	0	0	0	0	0	0
		Meade	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0
Total		5	0	0	0	0	2	
Louisville Metro Community Services	All-Electric	Jefferson	48	0	0	0	0	18
		Total	48	0	0	0	0	18
	Electric/Natural Gas Combo	Jefferson	178	0	0	0	0	72
		Total	178	0	0	0	0	72
Natural Gas	Jefferson	21	0	0	0	0	4	
	Total	21	0	0	0	0	4	
Multi-Purpose CAA	All-Electric	Bullitt	1	0	1	0	0	0
		Total	1	0	1	0	0	0
	Electric/Natural Gas Combo	Bullitt	3	0	0	0	0	0
		Total	3	0	0	0	0	0
Natural Gas	Bullitt	1	0	0	0	0	1	
	Total	1	0	0	0	0	1	
Tri County	All-Electric	Oldham	7	0	0	0	0	1
		Total	7	0	0	0	0	1
	Electric/Natural Gas Combo	Henry	1					
		Oldham	19	0	0	0	0	4
		Total	20	0	0	0	0	4
	Natural Gas	Henry	2	0	0	0	0	0
		Oldham	15	0	0	0	0	1
Trimble		1	0	0	0	0	0	
Total		18	0	0	0	0	1	
Grand Total		304	0	1	0	0	104	



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$1,314.35
Invoice #	2300004
Invoice Date	8/15/22
Invoice Period	July 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$187.35	\$12,626.63	\$17,501.43
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$0.00	\$8,030.12	\$33,721.51
Other Expenses	\$6,025.61	\$0.00	\$2,490.33	\$3,535.28
Total	\$82,662.36	\$187.35	\$23,147.08	\$59,515.28
CAA Admin	\$119,328.84	\$1,127.00	\$9,820.65	\$109,508.19
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$0.00	\$72,425.00	\$675.00
Slots Filled	2,924	-	2,897	27
Total	\$275,091.20	\$1,314.35	\$105,392.73	\$169,698.47

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)

July 2022 Only



Summary	# Apps (July)
Program Participants	326
Program Applicants	373
Denied Applicants	47

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				2	1	0	18	1	2
	Larue							10	0	4
	Marion							7	0	0
	Meade	8	0	0	5	1	0	2	0	0
	Nelson							12	0	0
Total		8	0	0	7	2	0	49	1	6
Louisville Metro Community Services	Jefferson	462	52	16	2009	177	63	129	0	24
	Total	462	52	16	2009	177	63	129	0	24
Multi-Purpose CAA	Bullitt	30	0	2	45	0	3	12	1	1
	Total	30	0	2	45	0	3	12	1	1
Tri County	Henry				1	0	1	14	0	2
	Oldham	61	0	8	63	0	19	30	0	16
	Trimble							4	0	1
	Total	61	0	8	64	0	20	48	0	19
Grand Total		561	52	26	2125	179	86	238	2	50

Agency	Benefit Type	County	Available	On Waitlist (July)	Approved (July)	Withdrawn (July)	Rejected (July)	Removed (July)	
Central Kentucky Community Action Council, Inc.	All-Electric	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	2	0	0	0	1	1
			Larue	4	0	0	0	0	0
			Marion	0	0	0	0	0	0
Meade	0		0	0	0	0	0		
Total	6	0	0	0	1	1			
Louisville Metro Community Services	All-Electric	Jefferson	16	0	0	0	9	19	
		Total	16	0	0	0	9	19	
	Electric/Natural Gas Combo	Jefferson	63	0	0	0	37	60	
		Total	63	0	0	0	37	60	
Multi-Purpose CAA	All-Electric	Bullitt	2	0	0	0	0	1	
		Total	2	0	0	0	0	1	
	Electric/Natural Gas Combo	Bullitt	3	0	0	0	0	0	
		Total	3	0	0	0	0	0	
Tri County	All-Electric	Oldham	8	0	0	0	0	3	
		Total	8	0	0	0	0	3	
	Electric/Natural Gas Combo	Henry	1						
		Oldham	19	0	0	0	0	1	
	Total	20	0	0	0	0	1		
	Natural Gas	Henry	2	0	0	0	0	0	
		Oldham	16	0	0	0	0	1	
		Trimble	1	0	0	0	0	0	
Total		19	0	0	0	0	1		
Grand Total		162	0	0	0	47	91		

Denial Reason	# Apps (July)
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no <u>ACTIVE elec/gas contracts</u>	2
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no <u>ACTIVE gas contracts</u>	10
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a <u>FINAL ACCOUNT</u>	30
System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is <u>disconnected</u>	1
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is <u>disconnected</u>	1
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is <u>NOT VALID</u>	3



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

LG&E
 Attn: Timothy A. Melton

Amount Due	\$1,506.64
Invoice #	LGE-082022-01
Invoice Date	9/15/22
Invoice Period	August 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$809.65	\$13,436.28	\$16,691.78
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$0.00	\$8,030.12	\$33,721.51
Other Expenses	\$6,025.61	\$646.99	\$3,137.32	\$2,888.29
Total	\$82,662.36	\$1,456.64	\$24,603.72	\$58,058.64
CAA Admin	\$119,328.84	\$0.00	\$9,820.65	\$109,508.19
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$50.00	\$72,475.00	\$625.00
Slots Filled	2,924	-	2,899	25
Total	\$275,091.20	\$1,506.64	\$106,899.37	\$168,191.83

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

Utility Assistance Report - Slots

LG&E HEA
 FFY 22 (10/1/2021-9/30/2022)
 August 2022 Only



Summary	# Apps (Aug.)
Program Participants	228
Program Applicants	245
Denied Applicants	17

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				2	0	0	18	1	3
	Larue							10	0	4
	Marion							7	0	0
	Meade	8	0	0	5	0	0	2	0	0
	Nelson							12	0	0
Total		8	0	0	7	0	0	49	1	7
Louisville Metro Community Services	Jefferson	462	24	10	2009	95	38	129	0	24
	Total	462	24	10	2009	95	38	129	0	24
Multi-Purpose CAA	Bullitt	30	2	1	45	2	1	12	0	1
	Total	30	2	1	45	2	1	12	0	1
Tri County	Henry				1	0	1	14	0	2
	Oldham	61	1	8	63	1	19	30	0	16
	Trimble							4	0	1
Total	61	1	8	64	1	20	48	0	19	
Grand Total		561	27	19	2125	98	59	238	1	51

Agency	Benefit Type	County	Available	On Waitlist (Aug.)	Approved (Aug.)	Withdrawn (Aug.)	Rejected (Aug.)	Removed (Aug.)
Central Kentucky Community Action Council, Inc.	All-Electric	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	0
	Natural Gas	Hardin	3	0	0	0	0	3
		Larue	4	0	0	0	0	0
		Marion	0	0	0	0	0	0
Meade		0	0	0	0	0	0	
Nelson		0	0	0	0	0	0	
Total	7	0	0	0	0	0	3	
Louisville Metro Community Services	All-Electric	Jefferson	10	0	0	0	4	19
	Total	10	0	0	0	0	4	19
	Electric/Natural Gas Combo	Jefferson	38	0	0	0	13	76
Total	38	0	0	0	0	13	76	
Natural Gas	Jefferson	24	0	0	0	0	1	
	Total	24	0	0	0	0	1	
	Multi-Purpose CAA	All-Electric	Bullitt	1	0	0	0	1
Total	1	0	0	0	0	0	1	
Electric/Natural Gas Combo	Bullitt	1	0	0	0	0	0	
	Total	1	0	0	0	0	0	
	Natural Gas	Bullitt	1	0	0	0	0	0
Total		1	0	0	0	0	0	
Tri County		All-Electric	Oldham	8	0	0	0	1
	Total		8	0	0	0	1	
	Electric/Natural Gas Combo	Henry	1					
		Oldham	19	0	0	0	1	
	Total	20	0	0	0	1		
	Natural Gas	Henry	2	0	0	0	0	
		Oldham	16	0	0	0	0	
Trimble		1	0	0	0	0		
Total	19	0	0	0	0	0		
Grand Total			129	0	0	0	17	102

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	2
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	13
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	2



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

LG&E
 Attn: Gus Thomas

Amount Due	\$2,426.89
Invoice #	LGE-092022-01
Invoice Date	10/15/22
Invoice Period	September 2022

Description	Budget	Current	YTD	Remaining
CAK Admin				
Staffing	\$30,128.06	\$1,078.63	\$14,514.91	\$15,613.15
Legal	\$4,757.06	\$0.00	\$0.00	\$4,757.06
IT R&M	\$41,751.63	\$0.00	\$8,030.12	\$33,721.51
Other Expenses	\$6,025.61	\$798.26	\$3,935.58	\$2,090.03
Total	\$82,662.36	\$1,876.89	\$26,480.61	\$56,181.75
CAA Admin	\$119,328.84	\$0.00	\$9,820.65	\$109,508.19
Slot Maintenance Fees @ \$25/slot	\$73,100.00	\$550.00	\$73,025.00	\$75.00
Slots Filled	2,924	-	2,921	3
Total	\$275,091.20	\$2,426.89	\$109,326.26	\$165,764.94

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Program Participants
 Program Applicants
 Denied Applicants

	# Apps (Sept.)	# Apps
Program Participants	136	3,612
Program Applicants	155	6,180
Denied Applicants	19	978

Agency	County	All-Electric				Electric/Natural Gas Combo				Natural Gas			
		Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused	Allocated	Used (Sept.)	Used	Unused
Central Kentucky Community Action Council, Inc.	Hardin					2	0	2	0	18	0	15	3
	Larue									10	0	6	4
	Marion									7	0	6	1
	Meade	8	0	8	0	5	0	5	0	2	0	2	0
	Nelson									12	0	12	0
	Total	8	0	8	0	7	0	7	0	49	0	41	8
Louisville Metro Community Services	Jefferson	462	15	461	1	2009	57	2000	9	129	0	104	25
	Total	462	15	461	1	2009	57	2000	9	129	0	104	25
Multi-Purpose CAA	Bullitt	30	0	29	1	45	0	43	2	12	0	11	1
	Total	30	0	29	1	45	0	43	2	12	0	11	1
Tri County	Henry					1	0	0	1	14	0	12	2
	Oldham	61	0	52	9	63	0	44	19	30	0	14	16
	Trimble									4	0	3	1
	Total	61	0	52	9	64	0	44	20	48	0	29	19
Grand Total		561	15	550	11	2125	57	2094	31	238	0	185	53

Agency	Benefit Type	County	Available	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed	
Central Kentucky Community Action Council, Inc.	All-Electric	Meade	0	0	29	0	0	0	0	0	3	0	2	
		Total	0	0	29	0	0	0	0	0	3	0	2	
	Electric/Natural Gas Combo	Hardin	0	0	9	0	0	0	0	0	0	1	0	1
		Meade	0	0	2	0	0	0	0	0	0	0	0	3
	Total	0	0	11	0	0	0	0	0	0	1	0	4	
	Natural	Hardin	3	0	0	0	0	0	0	0	2	0	5	

As of 10/15/2022

Utility Assistance Report - Slots

LG&E HEA

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



	Gas	Larue	4	0	0	0	0	0	0	0	3	0	4
		Marion	1	0	0	0	0	0	0	0	0	1	1
		Meade	0	0	0	0	0	0	0	0	0	0	0
		Nelson	0	0	0	0	0	0	0	0	0	0	0
		Total	8	0	0	0	0	0	0	0	0	5	1
Louisville Metro Community Services	All-Electric	Jefferson	1	0	441	0	0	0	0	2	55	12	155
		Total	1	0	441	0	0	0	0	2	55	12	155
	Electric/Na tural Gas Combo	Jefferson	9	0	1100	0	0	0	0	17	440	48	555
		Total	9	0	1100	0	0	0	0	17	440	48	555
	Natural Gas	Jefferson	25	0	0	0	0	0	0	0	22	1	25
		Total	25	0	0	0	0	0	0	0	22	1	25
Multi-Purpose CAA	All-Electric	Bullitt	1	0	0	0	0	0	0	3	0	2	
		Total	1	0	0	0	0	0	0	3	0	2	
	Electric/Na tural Gas Combo	Bullitt	2	0	0	0	0	0	0	0	4	1	5
		Total	2	0	0	0	0	0	0	0	4	1	5
	Natural Gas	Bullitt	1	0	0	0	0	0	0	0	0	0	2
		Total	1	0	0	0	0	0	0	0	0	0	2
Tri County	All-Electric	Oldham	9	0	0	0	0	0	0	4	1	12	
		Total	9	0	0	0	0	0	0	4	1	12	
	Electric/Na tural Gas Combo	Henry	1										
		Oldham	19	0	0	0	0	0	0	0	5	0	7
		Total	20	0	0	0	0	0	0	0	5	0	7
	Natural Gas	Henry	2	0	0	0	0	0	0	0	0	0	1
		Oldham	16	0	0	0	0	0	0	0	0	0	2
		Trimble	1	0	0	0	0	0	0	0	0	0	1
Total		19	0	0	0	0	0	0	0	0	0	4	
Grand Total		95	0	1581	0	0	0	0	19	542	64	783	

Utility Assistance Report - Slots

LG&E HEA

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



Agency	Benefit Type	County	Enrolled (Sept.)	Enrolled	On Waitlist (Sept.)	On Waitlist	Approved (Sept.)	Approved	Withdrawn (Sept.)	Withdrawn	Rejected (Sept.)	Rejected	Removed (Sept.)	Removed
Central Kentucky Community Action Council, Inc.	All-Electric	Hardin	0	0	0	0	0	6	0	0	0	0	0	0
		Washington	0	0	0	0	0	1	0	0	0	0	0	0
		Total	0	0	0	0	0	7	0	0	0	0	0	0
	Electric/Natural Gas Combo	Washington	0	0	0	0	0	2	0	0	0	0	0	0
		Total	0	0	0	0	0	2	0	0	0	0	0	0
Grand Total			0	0	0	0	9	0	0	0	0	0	0	

Denial Reason	# Apps (Sept.)	# Apps
Exceeds Maximum Allowable Income	0	37
Exceeds Maximum Number of Applications	0	377
Expired Date	0	18
Incompatible benefit type	0	1
Insufficient Information	0	1
Other	0	1
Previous Assistance	0	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL	0	5
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts	0	7
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts	0	6
System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts	2	167
System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT	14	249

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Utility Assistance Report - Slots

LG&E HEA

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



System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA	0	1
System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LGE account	0	1
System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected	0	2
System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected	2	36
System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected	1	27
System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID	0	41

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

2021-2022 LG&E and KU Home Energy Assistance Program Meetings and Discussions

Date: December 6, 2021

Method: Email with CAK

Topic: Program benefits

Program Changes: Updated Exhibit A to reflect increase of shareholder contributions by 7% for both KU and LG&E programs as agreed to in 2020 rate case settlement. Also included surplus of \$100,000 in administrative fees for both KU and LG&E

Date: February 2, 2022

Method: Email with CAK

Topic: Slot reallocation

Program Changes: Agreed for CAK to move a small number of combo electric/gas slots to all electric slots within the same agency

Date: February 4, 2022

Method: Email with CAK

Topic: Slot reallocation

Program Changes: CAK notified LG&E and KU that gas only slots were reallocated from one agency to another during initial enrollment phase due to difficulty filling gas only slots

Date: February 16, 2022

Method: Email with CAK

Topic: Slot reallocation

Program Changes: Agreed for CAK to move gas only slots to electric only slots within the same customer area

Date: March 8, 2022

Method: In person

Topic: Introductions and program overview

Program Changes: None

Date: March 24, 2022

Method: Email with CAK

Topic: Slot reallocation

Program Changes: CAK requested to reallocate combination electric/gas slots to electric only to cover approved applications on the waitlist

Date: August 12, 2022

Method: Email with CAK

Topics: Program funding and slots for 2022-2023 HEA Program

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

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2022
Case No. 2019-00366

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

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-21	\$ 127.46	\$ 79.73		655	13,145	1,236	12,604	1,236
Nov-21	\$ 103.96	\$ 88.24		735	11,993	634	11,682	634
Dec-21	\$ 143.44	\$ 118.67		1,001	10,860	960	10,849	960
Jan-22	\$ 177.31	\$ 145.19		1,259	15,714	633	14,905	631
Feb-22	\$ 195.05	\$ 156.89		1,372	15,629	983	15,612	983
Mar-22	\$ 178.34	\$ 122.02		1,021	18,072	1,419	16,833	1,405
Apr-22	\$ 137.98	\$ 97.53		795	15,456	960	15,435	960
May-22	\$ 115.82	\$ 84.31		680	14,573	1,131	14,551	1,131
Jun-22	\$ 131.66	\$ 97.52		814	13,515	940	13,203	930
Jul-22	\$ 142.67	\$ 115.37		946	14,195	735	14,181	735
Aug-22	\$ 169.98	\$ 118.21		886	15,585	1,405	14,615	1,399
Sep-22	\$ 148.20	\$ 105.00		811	16,445	1,272	16,429	1,271
Annually	\$ 147.63	\$ 110.66		914	175,182	12,308	41,485	8,876

Gas Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-21	\$ 46.11	\$ 33.39		11	562	104	555	104
Nov-21	\$ 63.41	\$ 56.70		31	570	65	567	65
Dec-21	\$ 116.64	\$ 111.27		74	886	94	884	94
Jan-22	\$ 160.72	\$ 151.51		94	2,574	44	2,467	44
Feb-22	\$ 168.28	\$ 149.60		115	2,664	200	2,664	200
Mar-22	\$ 140.25	\$ 119.30		83	3,496	248	3,146	248
Apr-22	\$ 100.42	\$ 83.00		57	2,308	152	2,305	152
May-22	\$ 68.96	\$ 50.44		24	1,989	239	1,986	239
Jun-22	\$ 51.60	\$ 37.59		11	995	155	927	154
Jul-22	\$ 46.04	\$ 34.03		9	584	29	584	29
Aug-22	\$ 49.65	\$ 32.23		8	918	161	744	161
Sep-22	\$ 49.11	\$ 34.60		9	306	100	306	100
Annually	\$ 88.84	\$ 74.87		44	17,852	1,591	6,154	1,299

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2022
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6. The following information for all residential customers, annually and by month:

Electric/Gas Combo	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
				Electric kWh	Gas CCF				
Oct-21	\$ 184.78	\$ 132.93		840	14	42,010	2,877	41,899	2,877
Nov-21	\$ 166.98	\$ 154.24		704	45	36,419	1,262	36,347	1,262
Dec-21	\$ 249.72	\$ 216.98		766	84	37,939	1,848	37,870	1,847
Jan-22	\$ 304.02	\$ 263.30		836	111	49,289	1,807	46,897	1,806
Feb-22	\$ 301.37	\$ 253.96		799	128	46,675	2,240	46,564	2,240
Mar-22	\$ 290.29	\$ 204.03		696	84	55,293	3,451	50,096	3,414
Apr-22	\$ 213.50	\$ 159.27		635	57	45,751	2,260	45,657	2,260
May-22	\$ 178.36	\$ 142.49		756	25	47,752	2,883	47,554	2,882
Jun-22	\$ 215.26	\$ 168.51		1,142	13	47,690	2,098	45,134	2,090
Jul-22	\$ 231.64	\$ 205.05		1,458	11	42,991	1,637	42,932	1,637
Aug-22	\$ 283.55	\$ 208.89		1,365	10	52,310	3,341	47,229	3,329
Sep-22	\$ 241.39	\$ 181.65		1,173	11	48,517	3,186	48,401	3,186
Annually	\$ 238.46	\$ 190.98		931	49	552,636	28,890	106,185	20,889

Notes:

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

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

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

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

Oct-21	\$ 196.36
Nov-21	\$ 173.17
Dec-21	\$ 203.41
Jan-22	\$ 249.61
Feb-22	\$ 291.66
Mar-22	\$ 279.01
Apr-22	\$ 231.46
May-22	\$ 192.69
Jun-22	\$ 182.96
Jul-22	\$ 204.24
Aug-22	\$ 233.22
Sep-22	\$ 230.60
Annually	\$ 223.32

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

Electric Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-21	\$ 308.71	\$ 98.51		840	197	37	184	37
Nov-21	\$ 206.39	\$ 103.34		883	202	24	194	24
Dec-21	\$ 242.39	\$ 138.13		1,184	86	13	86	13
Jan-22	\$ 269.34	\$ 159.68		1,397	241	14	234	13
Feb-22	\$ 276.58	\$ 174.22		1,535	150	19	150	19
Mar-22	\$ 260.03	\$ 140.02		1,190	202	20	180	19
Apr-22	\$ 173.27	\$ 113.58		946	161	9	160	9
May-22	\$ 111.23	\$ 99.52		824	126	15	125	15
Jun-22	\$ 211.13	\$ 111.84		951	176	15	174	15
Jul-22	\$ 212.70	\$ 130.69		1,090	190	14	190	14
Aug-22	\$ 219.16	\$ 137.84		1,048	155	10	146	10
Sep-22	\$ 153.93	\$ 121.37		954	126	14	126	14
Annually	\$ 222.16	\$ 127.60		1,074	2,012	204	423	132

Gas Only

	a. Average Balance Amount ¹	b. Average Monthly Bill Amount ²	c. Average Monthly Payment Amount ³	d. Average Monthly Usage - Gas CCF ²	e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
Oct-21	\$ 105.02	\$ 33.33		11	13	1	13	1
Nov-21	\$ 116.29	\$ 59.60		33	9	1	9	1
Dec-21	\$ 189.03	\$ 119.51		80	16	1	16	1
Jan-22	\$ 210.46	\$ 156.09		99	22	1	22	1
Feb-22	\$ 176.89	\$ 145.65		112	14	1	14	1
Mar-22	\$ 131.50	\$ 122.98		86	13	1	11	1
Apr-22	\$ 50.33	\$ 84.84		58	8	-	8	-
May-22	\$ 17.60	\$ 50.91		25	4	-	4	-
Jun-22	\$ 22.85	\$ 35.03		9	7	2	6	2
Jul-22	\$ 45.62	\$ 31.66		6	3	-	3	-
Aug-22	\$ 50.55	\$ 30.03		6	6	1	5	1
Sep-22	\$ 90.26	\$ 31.06		6	6	1	6	1
Annually	\$ 101.98	\$ 76.28		45	121	10	43	10

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2022
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 ³	d. Average Monthly Usage ²		e. Termination Notices Issued	f. Service Terminations	g. Amount of unique customers receiving a termination notice for nonpayment (i.e., if a customer receives one or more termination notices, this customer would only be counted as one)	h. Amount of unique customers with service terminated for nonpayment (i.e., if a customer has service terminated once, this customer would only be counted as one)
				Electric kWh	Gas CCF				
Oct-21	\$ 420.54	\$ 144.59		955	14	1,383	105	1,367	105
Nov-21	\$ 368.52	\$ 153.73		779	37	1,206	88	1,197	88
Dec-21	\$ 466.35	\$ 218.11		827	82	933	83	933	83
Jan-22	\$ 528.91	\$ 258.80		869	101	2,068	91	1,972	91
Feb-22	\$ 557.83	\$ 264.13		877	129	1,438	99	1,437	99
Mar-22	\$ 517.71	\$ 222.53		788	93	1,961	104	1,750	103
Apr-22	\$ 370.22	\$ 172.09		695	61	1,256	73	1,252	73
May-22	\$ 260.88	\$ 152.18		774	32	1,243	88	1,239	88
Jun-22	\$ 380.11	\$ 170.50		1,138	15	1,711	80	1,552	80
Jul-22	\$ 385.19	\$ 210.34		1,503	12	1,466	63	1,464	63
Aug-22	\$ 471.61	\$ 220.78		1,459	11	1,401	96	1,258	96
Sep-22	\$ 364.90	\$ 193.54		1,271	12	1,175	77	1,173	77
Annually	\$ 426.33	\$ 198.78		983	52	17,241	1,047	3,073	711

Notes:

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

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

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

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

Oct-21	\$ 260.79
Nov-21	\$ 259.70
Dec-21	\$ 169.31
Jan-22	\$ 164.06
Feb-22	\$ 160.73
Mar-22	\$ 182.49
Apr-22	\$ 164.71
May-22	\$ 152.53
Jun-22	\$ 161.07
Jul-22	\$ 152.71
Aug-22	\$ 139.23
Sep-22	\$ 171.01
Annually	\$ 172.63

Louisville Gas and Electric Company
 HEA Annual Report
 12 Months Ending September 2022
 Case No. 2019-00366

The average monthly benefit provided to participants through the program¹

8.

	Electric Only	Gas Only	Combo
Oct-21	\$ -	\$ -	\$ -
Nov-21	\$ -	\$ -	\$ -
Dec-21	\$ -	\$ -	\$ -
Jan-22	\$ 103.00	\$ 93.00	\$ 133.00
Feb-22	\$ 103.00	\$ 93.00	\$ 133.00
Mar-22	\$ 103.00	\$ 93.00	\$ 133.00
Apr-22	\$ 103.00	\$ 93.00	\$ 133.00
May-22	\$ -	\$ -	\$ -
Jun-22	\$ -	\$ -	\$ -
Jul-22	\$ 103.00	\$ -	\$ 133.00
Aug-22	\$ 103.00	\$ -	\$ 133.00
Sep-22	\$ 103.00	\$ -	\$ 133.00
Annually	\$ 721.00	\$ 372.00	\$ 931.00

Note:

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

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

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2022

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2022

Community Action Kentucky, Inc.
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June 30, 2022

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Kentucky, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action Kentucky, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note 15 to the financial statements, in fiscal year ended June 30, 2022, the Agency adopted various new accounting guidance that had no financial statement effect. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

To the Board of Directors
Community Action Kentucky, Inc.
March 20, 2023
Page 3 of 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2023, on our consideration of Community Action Kentucky, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Kentucky, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Kentucky, Inc.'s internal control over financial reporting and compliance.

Calhoun & Company

Calhoun & Company, PLLC
Hopkinsville, Kentucky
March 20, 2023

Community Action Kentucky, Inc.
Statement of Financial Position
June 30, 2022

Assets

Current Assets

Cash & Cash Equivalents	\$	513,540
Reimbursable Costs		5,447,005
Due from Sub-Recipients		206,636
Accounts Receivable - Other		31,247
Prepaid Expenses		8,336
Total Current Assets		6,206,764

Other Assets

Investments		925,558
Notes Receivable (Noncurrent)		1,120
Total Other Assets		926,678

Property and Equipment

Property and Equipment Net of Accumulated Depreciation		1,399,363
Total Property and Equipment		1,399,363

Total Assets	\$	8,532,805
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$	5,289,823
Accrued Liabilities		130,315
Deferred Revenue		351,358
Total Current Liabilities		5,771,496

Long Term Liabilities		-
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Total Liabilities		5,771,496
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Net Assets

Without Donor Restrictions		2,614,417
With Donor Restrictions		146,892
Total Net Assets		2,761,309

Total Liabilities and Net Assets	\$	8,532,805
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The accompanying notes are an integral part of the financial statements.

Community Action Kentucky, Inc.
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Grants/Contracts	\$ -	\$ 124,974,219	\$ 124,974,219
Dues	41,545		41,545
Rental Income	23,160		23,160
Investment Income	(135,319)		(135,319)
Other	355,244		355,244
Net Assets Released From Restrictions	124,827,327	(124,827,327)	-
	125,111,957	146,892	125,258,849
Expenses:			
Programs			
RCAP	628,795	-	628,795
LIHEAP	101,741,327	-	101,741,327
LIHWAP	16,947,103	-	16,947,103
WX	98,590	-	98,590
CSBG	228,471	-	228,471
OCS	401,947	-	401,947
Kynect	4,039,186	-	4,039,186
Other	741,907	-	741,907
Supporting Services	416,785	-	416,785
	125,244,111	-	125,244,111
Increase (Decrease) in Net Assets	(132,154)	146,892	14,738
Net Assets at Beginning of the Year	2,746,571	-	2,746,571
Net Assets at End of Year	\$ 2,614,417	\$ 146,892	\$ 2,761,309

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

Community Action Kentucky, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 322,098	\$ 222,677	\$ 57,562	\$ 4,299	\$ 85,678	\$ 54,681	\$ 57,541	\$ 38,732	\$ 20,909	\$ 864,177
Fringe Benefits	166,923	113,713	31,138	2,199	43,779	30,368	29,377	22,320	408	440,225
Professional Services	-	-	-	-	-	-	-	6,869	22,008	28,877
Consultants / Contracts	-	55,815	2,710	2,433	7,185	285,500	15,864	2,497	57,553	429,557
Education	2,650	594	-	24	(103)	3,035	-	167	4,748	11,115
Travel In State	32,080	-	-	-	864	2,350	-	-	1,054	36,348
Travel Out of State	10,298	-	-	-	-	-	-	-	-	10,298
Meeting	-	-	-	-	-	450	-	-	71,835	72,285
Telephone	480	-	-	-	-	-	300	-	-	780
Postage	-	-	-	-	11	-	155	-	-	166
Office Exp & Supplies	1,849	70	-	-	-	-	-	-	580	2,499
Equipment	6,926	-	-	-	-	-	-	-	-	6,926
Dues/Fees	(1,457)	-	-	-	-	25	-	-	17,380	15,948
Pollution Insurance	-	-	-	74,120	-	-	-	-	-	74,120
Printing	552	260	-	-	-	-	-	-	50	862
Marketing/Advertising	-	498	-	-	-	-	16,478	178	827	17,981
Repairs & Maintenance	-	-	-	-	-	-	-	-	12,492	12,492
IT Repairs & Maintenance	812	196,263	52,415	14,724	68,971	13,905	386	87,236	16,468	451,180
Depreciation	-	-	-	-	-	-	-	-	138,963	138,963
Interest	-	-	-	-	-	-	-	-	352	352
Other	-	2	-	-	-	1,003	-	-	17,163	18,168
Indirect	85,584	55,278	8,735	791	22,086	10,630	17,282	12,177	24,065	236,628
Subrecipients	-	101,096,157	16,794,543	-	-	-	3,901,803	571,731	9,930	122,374,164
Total Expenses	\$ 628,795	\$ 101,741,327	\$ 16,947,103	\$ 98,590	\$ 228,471	\$ 401,947	\$ 4,039,186	\$ 741,907	\$ 416,785	\$ 125,244,111

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, 2022

Cash Flows From Operating Activities:

Change in Net Assets	\$ 14,738
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	158,720
Unrealized Gain on Investments	151,834
Changes in Operating Assets and Liabilities:	
Increase in Reimbursable Costs	(963,791)
Decrease in Sub-recipient Receivables	35,923
Increase in Accounts Receivable - other	(31,247)
Decrease in Prepaid Expenses	25,522
Increase in Accounts Payable	802,322
Decrease in Deferred Revenue	(134,903)
Decrease in Accrued Expenses	(1,833)
Total Adjustments	42,547
Net Cash Provided by Operating Activities	57,285
Cash Flows From Investing Activities:	
Collections of Notes Receivable	1,000
Cash Proceeds from Investments	22,951
Net Increase (Decrease) in Investments	(18,568)
Purchases of Property and Equipment	(11,600)
Net Cash Flows (Used) in Investing Activities	(6,217)
Cash flows From Financing Activities:	
Payments on Debt	-
Cash Flows (Used) In Financing Activities	-
Net Increase in Cash	51,068
Cash and Cash Equivalents at Beginning of Year	462,472
Cash and Cash Equivalents at End of Year	\$ 513,540

Supplemental Disclosure of Cash Flow Information:

There were no noncash investing or financing activities for the year ended June 30, 2022.

Cash Paid During the Year Ended June 30, 2022 for:

Interest Paid	\$ -
Income Taxes	\$ -

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

Note 1 – Organization and Nature of the Operations

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

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

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

The following programs are administered by the Agency:

Low Income Home Energy Assistance (LIHEAP)

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

Low Income Household Water Assistance Program (LIHWAP)

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

Water and Wastewater Program (RCAP)

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

Kynect Program

The Kynect Program provides assistance in applying for health insurance.

Home Energy Assistance Programs

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

Weatherization

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

Note 2 – Summary of Significant Accounting Principles

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

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

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

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are transitory in nature, such as those that will be met by the passage of time other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time period has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency had \$146,892 Net Assets With Donor Restrictions during the year ended June 30, 2022.

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.

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, 2022, the Agency had unpaid annual leave and salary of \$81,397.

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

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

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

Note 3 – Concentrations of Credit Risk

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

The Agency maintains its cash balances in local bank deposit accounts. The daily balances for most of the year were uncollateralized, and at times were uninsured by as much as \$15,622,717. 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, 2022, 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 2020, 2019, and 2018 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, 2022

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, 2022:

	Cost	Fair Value
Stocks	\$ 409,646	\$ 358,078
Stock Funds	165,881	160,049
Bond Funds	460,376	407,431
Total	\$ 1,035,903	\$ 925,558

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, 2022, the Agency’s trading securities had a fair value of \$925,558, 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, 2022 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 22,951
Realized Gains(Losses)	(6,436)
Unrealized Gains(Losses)	(151,834)
Total Investment Income	\$ (135,319)

Note 6 – Notes Receivable

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

Note 7 – Property and Equipment

Property and equipment consisted of the following at June 30, 2022:

Land	\$	105,287
Office Equipment		1,477,111
Building		780,540
Total Depreciable Assets		2,362,938
Less: Accumulated Depreciation		(963,575)
Net Property, Plant & Equipment	\$	1,399,363

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$158,724, of which \$138,963 was direct and \$19,761 was included in indirect expenses for the year ended June 30, 2022.

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, 2022, is not known. For the fiscal year ended June 30, 2021, the Agency provided less than 1% of the total contributions to the plan.

The CERS Non-Hazardous total actuarial accrued liability was \$14,941,437,000 and the net assets available for the benefits were \$8,565,652,000 as of June 30, 2021, 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, 2022 is not known. For the fiscal year ended June 30, 2021, the Agency provided less than 1% of the total contributions to the plan.

The ITF Non-Hazardous total actuarial accrued liability was 5,161,251,000 and the net assets available for the benefits was \$3,246,801,000 as of June 30, 2021, which is the latest information available.

Other Information

The Agency's participation in the plan for the years ended June 30, 2022 and 2021 is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number assigned to the plan by the Internal Revenue Service.

Form 5500 is not required for this plan.

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

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2022

Note 8 – Multi-Employer Plans (Continued)

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

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

Pension Fund	EIN/Pension Plan Number	PPA Zone Status		FIP/RP Status	Contributions of Agency			Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		June 30, 2021	June 30, 2020		June 30, 2021	June 30, 2022	June 30, 2021		
KRS - CERS	32-0041688	Red	Red	N/A	\$ 188,226	\$ 167,271	N/A	N/A	
KRSITF	01-0913714	Red	Red	N/A	\$ 46,422	\$ 41,255	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, 2022.

Note 10 – Related Entities

There are 23 Community Action Agencies that make up 6 congressional districts. Community Action Kentucky, Inc.’s Board of Directors is also the executive director or an authorized agent of one of these 23 community action agencies. The Agency provides technical support, lobbying and administrative support and in return receives membership dues totaling \$39,745 for the year ended June 30, 2022. 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 \$122,380,659, of which \$117,890,700 was federal funds for the year ended June 30, 2022.

Community Action Kentucky, Inc.
Notes to the Financial Statements, Continued
For the Year Ended June 30, 2022

Note 11 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2022 are:

Financial Assets	
Cash & Cash Equivalents	\$ 513,540
Reimbursable Costs	5,447,005
Due from Sub-recipients	206,636
Prepaid Expenses	<u>8,336</u>
Total Financial Assets	\$ 6,175,517
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	<u>-</u>
Amounts available for general expenses within one year	<u><u>\$ 6,175,517</u></u>

Note 12 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through March 20, 2023, which is the date the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.

Note 13 – Net Assets

Net assets consist of the following at June 30, 2022:

Net Assets Without Donor Restrictions	
Undesignated	\$ 1,215,054
Net Investment in Property and Equipment	<u>1,399,363</u>
Total Net Assets Without Donor Restrictions	2,614,417
Net Assets With Donor Restrictions	
Grant Funds with Purpose Restrictions	<u>146,892</u>
Total Net Assets With Donor Restrictions	<u>146,892</u>
Total Net Assets	<u><u>\$2,761,309</u></u>

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

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

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

Net Assets With Donor Restrictions consist funds that had not been spent as of June 30, 2022 for programs that have a different period than the agency.

Note 15 – Change in Accounting Principles

For fiscal year ended June 30, 2022, the following accounting standards were implemented by the Agency. The Agency has assessed the new standards and has determined that there was no financial statement impact.

- ASU 2017-12 Targeted Improvements to Accounting for Hedging Activities
- ASU 2018-15 Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract
- 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
- ASU 2018-17 Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities
- ASU 2018-18 Collaborative Arrangements (Topic 808), Clarifying the Interaction between Topic 808 and Topic 606
- ASU 2019-02 Improvements to Accounting for Costs of Films and License Agreements for Program Materials
- ASU 2021-01 Reference Rate Reform
- ASU 2021-02 Franchisors - Revenue from Contracts with Customers (Subtopic 952-606), Practical Expedient



**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, 2022, 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 15, 2023.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

To the Board of Directors
Community Action Kentucky, Inc.
March 20, 2023
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 20, 2023

**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, 2022. 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, 2022.

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 20, 2023
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 20, 2023

SUPPLEMENTAL INFORMATION

Community Action Kentucky, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Grant	Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Grant Number	Grant Period Ending	Sub-reipients	Federal Award Expenditures
U.S. Department of Health and Human Services:						
KWCS	KY Cabinet for Health & Family Services	93.283	728 2000001962	6/30/2022	\$ -	\$ 3,997
Weatherization - LIHEAP	Kentucky Housing Corporation	93.568	LH22-0373-02	6/30/2022	-	41,230
LIHWAP ARPA	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	7,698,333	7,776,001
LIHWAP CRRSA	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	9,096,210	9,171,102
LIHEAP (Regular)	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	41,129,881	41,406,387
LIHEAP (ARPA)	KY Cabinet for Health & Family Services	93.568	736 2100001642	6/30/2022	59,966,276	60,348,965
Community Services Block Grant	KY Cabinet for Health & Family Services	93.569	736 2100001642	6/30/2022	-	161,718
CSBG - CARES	KY Cabinet for Health & Family Services	93.569	736 2100001642	6/30/2022	-	66,753
RPIC	Office of Community Services	93.569	90ET0476-02-00	9/29/2021	-	120,677
RPIC	Office of Community Services	93.569	90ET0476-03-00	9/29/2022	-	191,640
RPIC - CARES	Office of Community Services	93.569	90ET0476-02-C3	9/29/2022	-	89,630
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 21/22	9/29/2022	-	131,011
HHS - RCAP	Great Lakes Community Action Partnership	93.570	PY 20/21	9/30/2021	-	42,063
Total U.S. Department of Health and Human Services					<u>117,890,700</u>	<u>119,551,174</u>
U.S. Department of Energy:						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX22-0373-02	6/30/22	-	57,360
Total U.S. Department of Energy					<u>-</u>	<u>57,360</u>
U.S. Department of Agriculture:						
RCDI - RCAP	N/A	10.446	PY 19/23	9/4/23	-	44,767
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	138,448
Technitrain - RCAP	Great Lakes Community Action Partnership	10.761	PY 20/21	8/31/21	-	26,312
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 21/22	8/31/22	-	39,782
Technitrain GIS - RCAP	Great Lakes Community Action Partnership	10.761	PY 20/21	8/31/21	-	11,590
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 21/22	9/30/22	-	27,479
Technitrain Solid Waste 2 - RCAP	Great Lakes Community Action Partnership	10.762	PY 20/21	9/30/21	-	3,839
Community Facilities - RCAP	N/A	10.766	PY 20/23	8/21/23	-	3,159
Community Facilities Disaster - RCAP	N/A	10.766	PY 20/23	8/21/23	-	6,047
Total U.S. Department of Agriculture					<u>-</u>	<u>301,423</u>
Environmental Protection Agency:						
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 20/22	3/31/22	-	68,832
EPA-CD - RCAP	Great Lakes Community Action Partnership	66.424	PY 20/22	3/31/22	-	39,302
EPA-DW - RCAP	Great Lakes Community Action Partnership	66.424	PY 21/23	3/31/23	-	39,357
EPA-WW - RCAP	Great Lakes Community Action Partnership	66.436	PY 20/22	3/31/22	-	6,807
Total Environmental Protection Agency:					<u>-</u>	<u>154,298</u>
Total Expenditures of Federal Awards					<u>\$ 117,890,700</u>	<u>\$ 120,064,255</u>

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

Community Action Kentucky, Inc.
Schedule of Subrecipient Expenditures
For the Year Ended June 30, 2022

	LIHEAP		LIHWAP		Non-Federal			Total					
	93.568		93.568		Total Federal	Kynect	HEA		Treasury				
Audubon Area	\$ 4,640,257	\$	850,034	\$	5,490,291	\$	408,045	\$	2,675	\$	-	\$	5,901,011
Bell-Whitley CAA	2,669,916		373,986		3,043,902		-		5,200		393		3,049,495
Big Sandy CAP	5,561,953		796,025		6,357,978		-		84,924		606		6,443,508
Blue Grass CAA	4,879,019		1,143,115		6,022,134		169,156		42,942		689		6,234,921
Central Ky CAA	4,955,060		780,516		5,735,576		-		7,325		649		5,743,550
Daniel Boone CAA	6,771,003		630,420		7,401,423		-		7,362		471		7,409,256
Gateway CAA	2,227,330		411,127		2,638,457		174,234		8,003		322		2,821,016
Harlan Co CAA	1,537,602		146,505		1,684,107		-		3,552		326		1,687,985
KCEOC CAP	2,384,071		388,716		2,772,787		-		1,400		251		2,774,438
Foothills CAP	3,333,391		546,777		3,880,168		332,946		23,402		(67)		4,236,449
LKLP CAA	4,902,379		959,895		5,862,274		-		79,279		403		5,941,956
Lake Cumberland CAA	8,581,149		1,648,990		10,230,139		211,187		3,650		811		10,445,787
CAC - Lexington	3,226,381		471,020		3,697,401		327,072		70,083		676		4,095,232
Licking Valley CAP	1,875,443		157,726		2,033,169		148,570		2,575		170		2,184,484
Louisville Metro	13,752,998		3,200,602		16,953,600		-		65,000		1,363		17,019,963
Middle Ky CAP	3,399,396		616,542		4,015,938		-		4,401		269		4,020,608
Multi-Purpose CAA	991,017		117,512		1,108,529		-		9,571		264		1,118,364
Northeast Ky CAA	5,997,394		657,431		6,654,825		307,287		56,926		188		7,019,226
Northern Ky CAC	3,871,629		529,855		4,401,484		723,524		70,725		240		5,195,973
Pennyrite Allied	5,410,926		1,144,320		6,555,246		282,240		9,488		557		6,847,531
CAA of Southern Ky	5,599,897		733,548		6,333,445		309,010		1,391		617		6,644,463
Tri-County CAA	715,997		88,970		804,967		-		17,106		274		822,347
West Ky Allied	3,811,949		400,911		4,212,860		508,532		1,246		458		4,723,096
	\$ 101,096,157	\$	16,794,543	\$	117,890,700	\$	3,901,803	\$	578,226	\$	9,930	\$	122,380,659

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

Community Action Kentucky, Inc.
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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, 2022. 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 Schedule of Expenditures of Federal Awards, Continued
For the Year Ended June 30, 2022

Note 5 – Loan and Loan Guarantee Programs – For the fiscal year ended June 30, 2022, 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, 2022**

Section I – Summary of Auditor’s Results

Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiency identified that are not considered to be material weaknesses None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? No
- Significant deficiency identified that are not considered to be material weaknesses None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

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

Dollar threshold used to distinguish between type A and type B programs \$ 3,000,000

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, 2022

Revenues	RCAP	LIHEAP	LIHWAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 793,828	\$ 101,741,327	\$ 16,947,103	\$ 98,590	\$ 228,471	\$ 400,775	\$ 4,039,186	\$ 724,939	\$ -	\$ 124,974,219
Rental Income	-	-	-	-	-	-	-	-	23,160	23,160
Interest Income	-	-	-	-	-	-	-	-	22,951	22,951
Dues	-	-	-	-	-	-	-	-	41,545	41,545
Realized Gain On Inv	-	-	-	-	-	-	-	-	(6,436)	(6,436)
Unrealized Loss On Inv	-	-	-	-	-	-	-	-	(151,834)	(151,834)
Other Income	-	-	-	-	-	-	-	-	355,244	355,244
Total Revenues	793,828	101,741,327	16,947,103	98,590	228,471	400,775	4,039,186	724,939	284,630	125,258,849
Expenses										
Salaries	322,098	222,677	57,562	4,299	85,678	54,681	57,541	38,732	20,909	864,177
Fringe Benefits	166,923	113,713	31,138	2,199	43,779	30,368	29,377	22,320	408	440,225
Professional Services	-	-	-	-	-	-	-	6,869	22,008	28,877
Consultants / Contracts	-	55,815	2,710	2,433	7,185	285,500	15,864	2,497	57,553	429,557
Education	2,650	594	-	24	(103)	3,035	-	167	4,748	11,115
Travel In State	32,080	-	-	-	864	2,350	-	-	1,054	36,348
Travel Out of State	10,298	-	-	-	-	-	-	-	-	10,298
Meeting	-	-	-	-	-	450	-	-	71,835	72,285
Telephone	480	-	-	-	-	-	300	-	-	780
Postage	-	-	-	-	11	-	155	-	-	166
Office Exp & Supplies	1,849	70	-	-	-	-	-	-	580	2,499
Equipment	6,926	-	-	-	-	-	-	-	-	6,926
Dues/Fees	(1,457)	-	-	-	-	25	-	-	17,380	15,948
Pollution Insurance	-	-	-	74,120	-	-	-	-	-	74,120
Printing	552	260	-	-	-	-	-	-	50	862
Marketing/Advertising	-	498	-	-	-	-	16,478	178	827	17,981
Repairs & Maintenance	-	-	-	-	-	-	-	-	12,492	12,492
IT Repairs & Maintenance	812	196,263	52,415	14,724	68,971	13,905	386	87,236	16,468	451,180
Depreciation	-	-	-	-	-	-	-	-	138,963	138,963
Interest	-	-	-	-	-	-	-	-	352	352
Other	-	2	-	-	-	1,003	-	-	17,163	18,168
Indirect	85,584	55,278	8,735	791	22,086	10,630	17,282	12,177	24,065	236,628
Subrecipients	-	101,096,157	16,794,543	-	-	-	3,901,803	571,731	9,930	122,374,164
Total Expenses	628,795	101,741,327	16,947,103	98,590	228,471	401,947	4,039,186	741,907	416,785	125,244,111
Change in Net Assets	\$ 165,033	\$ -	\$ -	\$ -	\$ -	\$ (1,172)	\$ -	\$ (16,968)	\$ (132,155)	\$ 14,738

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

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Payments to Subrecipients

SC Subsidy (CAK records)	ARPA	\$ 27,680,641	
SC Crisis (CAK records)	ARPA	14,294,152	
Agency Fall Subsidy Benefits (CAK records)	ARPA	10,505,092	
Agency Crisis Benefits (CAK records)	Reg	31,925,680	
Agency Spring Subsidy Benefits (CAK records)	Reg	6,586,558	
Agency Spring Subsidy Benefits (CAK records)	ARPA	2,441,086	
Agency Prior Year Adjustments (CAK records)		(14,025)	
Agency Administration (CAK records)	Reg	2,864,691	
Agency Administration (CAK records)	ARPA	4,812,282	
Total Payments To Subrecipients			<u>101,096,157</u>

CAK Administration

Salaries		227,689	
Fringe Benefits		116,271	
Professional Services		73,587	
Education		594	
Telephone		5,156	
Postage		14	
Supplies		956	
Dues/Fees		368	
Insurance		4,410	
Utilities		1,643	
Repairs & Main		209,085	
Marketing		781	
Depreciation		4,616	
Total CAK Administration			<u>645,170</u>

Total Expenditures

Questioned Costs		-	
Allowable Cost		101,741,327	
Less: Amount Received From CHFS – LIHEAP		97,768,175	
Less: Accounts Receivable From Funding Sources		3,973,152	
Less: Accounts Payable To Funding Sources		170,417	
Excess (Shortage) Receipts over Expenditures		<u>\$ -</u>	

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 10,763,813	\$ 7,676,973	\$ 3,086,840
Community Action Kentucky	1,176,549	645,170	531,379
Total Administrative	11,940,362	8,322,143	3,618,219
Benefits - Direct Assistance			
Direct Assistance	107,482,085	93,433,209	14,048,876
Total Benefits	107,482,085	93,433,209	14,048,876
Other Expenditures			
Prior Year Adjustments	-	(14,025)	14,025
Total Other	-	(14,025)	14,025
Total Contract	\$ 119,422,447	\$ 101,741,327	\$ 17,681,120

Community Action Kentucky, Inc.
LIHWAP Program - AL # 93.568
CONTRACT #736-2100001642
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Payments to Subrecipients

Water Crisis (CAK records)	CRRSA	\$	2,850,232	
Water Subsidy (CAK records)	CRRSA		5,397,846	
Water Crisis (CAK records)	ARPA		2,015,904	
Water Subsidy (CAK records)	ARPA		4,924,604	
Agency Administration (CAK records)	CRRSA		848,132	
Agency Administration (CAK records)	ARPA		757,825	
Total Payments To Subrecipients			16,794,543	

CAK Administration

	ARPA	CRRSA	
Salaries	29,133	29,221	
Fringe Benefits	16,624	14,918	
Professional Services	624	4,894	
Telephone	181	634	
Postage	-	2	
Supplies	31	109	
Dues/Fees	13	45	
Insurance	155	542	
Utilities	58	202	
Repairs & Main	30,686	23,755	
Marketing	1	3	
Depreciation	162	567	
Total CAK Administration		152,560	

Total Expenditures

	17,021,995
Questioned Costs	-
Allowable Cost	17,021,995
Less: Amount Received From CHFS - LIHWAP	16,757,994
Less: Accounts Receivable From Funding Sources	291,242
Accounts Payable To Funding Sources	27,241
Excess (Shortage) Receipts over Expenditures	\$ -

Community Action, Kentucky, Inc.
CSBG Grant - CFDA # 93.569
CONTRACT #736-200001658
Statement of Program Expenses
For the Period July 1, 2021 Through June 30, 2022

Expenditures	Regular	CARES
Salaries	\$ 77,443	\$ 10,237
Fringe Benefits	39,570	5,232
Professional Services	2,971	389
Consultant/Contract	8,283	2,643
Education	(103)	-
Travel	864	-
Telephone	1,822	238
Postage	16	1
Supplies	313	41
Dues/Fees	130	17
Insurance	1,558	204
Utilities	580	76
Repairs & Main	26,633	47,461
Marketing	7	1
Depreciation	1,631	213
	<hr/>	<hr/>
Total Expenditures	161,718	66,753
Questioned Cost	<hr/> -	<hr/> -
Allowable Cost	161,718	66,753
Less: Contract Payment Received From CHFS - CSBG	126,396	3,378
Less: Accounts Receivable from Funding Sources	35,322	63,375
Plus: Accounts Payable to Funding Sources	<hr/> -	<hr/> -
Excess (Shortage) Receipts over Expenditures	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2022
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 \$7.59 million (LG&E - \$2.75 million, KU - \$4.84 million) to the Home Energy Assistance ("HEA") programs of LG&E and KU during the period of 2009 - 2022. The shareholder contribution was increased by 7% beginning this program year. There are currently no future plans to increase shareholder contributions.