

Louisville Gas and Electric Company
2023 Home Energy Assistance Annual Report
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Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
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 | | | | | | \$ 269,407 | \$ 269,407 |
| Oct-22 | \$ 205,766 | Not Applicable | 405,063 | - | \$ - | \$ 472,747 | \$ 472,747 |
| Nov-22 | \$ 205,547 | Not Applicable | 405,983 | - | \$ - | \$ 678,294 | \$ 678,294 |
| Dec-22 | \$ 206,488 | Not Applicable | 406,906 | - | \$ - | \$ 877,962 | \$ 877,962 |
| Jan-23 | \$ 206,845 | Not Applicable | 406,901 | - | \$ 432,723 | \$ 650,332 | \$ 650,332 |
| Feb-23 | \$ 205,840 | Not Applicable | 407,143 | - | \$ 438,314 | \$ 329,962 | \$ 329,962 |
| Mar-23 | \$ 208,949 | Not Applicable | 407,584 | - | \$ 436,217 | \$ 101,675 | \$ 101,675 |
| Apr-23 | \$ 206,587 | Not Applicable | 407,303 | - | \$ 434,301 | \$ (127,232) | \$ (127,232) ² |
| May-23 | \$ 205,971 | Not Applicable | 406,749 | - | \$ (1) | \$ 77,054 | \$ 77,054 |
| Jun-23 | \$ 207,016 | Not Applicable | 407,207 | - | \$ (4) | \$ 284,232 | \$ 284,232 |
| Jul-23 | \$ 208,216 | Not Applicable | 407,375 | - | \$ 396,732 | \$ 95,575 | \$ 95,575 |
| Aug-23 | \$ 208,739 | Not Applicable | 407,634 | - | \$ 313,063 | \$ (8,986) | \$ (8,986) ² |
| Sep-23 | \$ 204,687 | Not Applicable | 408,345 | \$ 192,600 | \$ 344,383 | \$ (35,300) | \$ (35,300) ² |
| Annually | \$ 2,480,652 | Not Applicable | | \$ 192,600 | \$ 2,795,727 | | |

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. HEA account balance is negative due to timing of the shareholder funds being applied and over application of HEA funds to participants. As of October 2023, the account balance returned to being positive.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
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 | 19 |
| | Gas Only | 10 |
| | Combination | 48 |
| Hardin | Electric Only | 4 |
| | Gas Only | 5 |
| | Combination | - |
| Henry | Electric Only | - |
| | Gas Only | 23 |
| | Combination | - |
| Jefferson | Electric Only | 590 |
| | Gas Only | 368 |
| | Combination | 2,423 |
| Larue | Electric Only | - |
| | Gas Only | 8 |
| | Combination | - |
| Marion | Electric Only | - |
| | Gas Only | 2 |
| | Combination | - |
| Meade | Electric Only | 32 |
| | Gas Only | 5 |
| | Combination | 7 |
| Nelson | Electric Only | - |
| | Gas Only | 1 |
| | Combination | - |
| Oldham | Electric Only | 33 |
| | Gas Only | 10 |
| | Combination | 31 |
| Trimble | Electric Only | - |
| | Gas Only | 3 |
| | Combination | - |
| Total | Electric Only | 678 |
| | Gas Only | 435 |
| | Combination | 2,509 |

Note:

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

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
Case No. 2019-00366

| | Program Participants ¹ | Program Applicants ¹ | Denied Applicants ² |
|---------------------|-----------------------------------|---------------------------------|--------------------------------|
| 3. Total number of: | 4,465 | 8,332 | 3,867 |

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: Gus Thomas

| | |
|-------------------|-------------------|
| Amount Due | \$6,489.95 |
| Invoice # | LGE102022-01 |
| Invoice Date | 11/15/22 |
| Invoice Period | October 2022 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-------------------|-------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$240.86 | \$240.86 | \$31,690.96 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$0.00 | \$31,931.82 |
| Other Expenses | \$7,982.96 | \$94.90 | \$94.90 | \$7,888.06 |
| Total | \$79,829.56 | \$335.76 | \$335.76 | \$79,493.80 |
| CAA Admin | \$95,718.96 | \$6,154.19 | \$6,154.19 | \$89,564.77 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$0.00 | \$90,550.00 |
| Slots Filled | 3,622 | - | - | 3,622 |
| Total | \$266,098.52 | \$6,489.95 | \$6,489.95 | \$259,608.57 |

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



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-----------------|
| Amount Due | \$329.93 |
| Invoice # | LGE112022-01 |
| Invoice Date | 12/15/22 |
| Invoice Period | November 2022 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-----------------|-------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$126.47 | \$367.33 | \$31,564.49 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$0.00 | \$31,931.82 |
| Other Expenses | \$7,982.96 | \$147.64 | \$242.54 | \$7,740.42 |
| Total | \$79,829.56 | \$274.11 | \$609.87 | \$79,219.69 |
| CAA Admin | \$95,718.96 | \$55.82 | \$6,210.01 | \$89,508.95 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$0.00 | \$90,550.00 |
| Slots Filled | 3,622 | - | - | 3,622 |
| Total | \$266,098.52 | \$329.93 | \$6,819.88 | \$259,278.64 |

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



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-------------------|
| Amount Due | \$1,752.36 |
| Invoice # | LGE002023-01 |
| Invoice Date | 1/15/23 |
| Invoice Period | December 2022 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-------------------|-------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$819.59 | \$1,186.92 | \$30,744.90 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$49.26 | \$49.26 | \$31,882.56 |
| Other Expenses | \$7,982.96 | \$883.51 | \$1,126.05 | \$6,856.91 |
| Total | \$79,829.56 | \$1,752.36 | \$2,362.23 | \$77,467.33 |
| CAA Admin | \$95,718.96 | \$0.00 | \$6,210.01 | \$89,508.95 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$0.00 | \$90,550.00 |
| Slots Filled | 3,622 | - | - | 3,622 |
| Total | \$266,098.52 | \$1,752.36 | \$8,572.24 | \$257,526.28 |

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



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|--------------------|
| Amount Due | \$87,896.83 |
| Invoice # | LGE012023-01 |
| Invoice Date | 2/15/23 |
| Invoice Period | January 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|--------------------|--------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$368.13 | \$1,555.05 | \$30,376.77 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$49.26 | \$31,882.56 |
| Other Expenses | \$7,982.96 | \$107.95 | \$1,234.00 | \$6,748.96 |
| Total | \$79,829.56 | \$476.08 | \$2,838.31 | \$76,991.25 |
| CAA Admin | \$95,718.96 | -\$2,979.25 | \$3,230.76 | \$92,488.20 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$90,400.00 | \$90,400.00 | \$150.00 |
| Slots Filled | 3,622 | 3,616 | 3,616 | 6 |
| Total | \$266,098.52 | \$87,896.83 | \$96,469.07 | \$169,629.45 |

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (Jan.) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 323 | 3,747 |
| Program Applicants | 378 | 8,306 |
| Denied Applicants | 32 | 815 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|-----------|-------------|-------------|------------|----------|
| | | Allocated | Used (Jan.) | Used | Unused | Allocated | Used (Jan.) | Used | Unused | Allocated | Used (Jan.) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 5 | 0 |
| | Larue | | | | | | | | | 8 | 1 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 3 | 31 | 1 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | 36 | 3 | 34 | 2 | 7 | 0 | 7 | 0 | 21 | 1 | 20 | 1 |
| Louisville Metro Community Services | Jefferson | 590 | 21 | 575 | 15 | 2423 | 102 | 2358 | 65 | 368 | 11 | 365 | 3 |
| | Total | 590 | 21 | 575 | 15 | 2423 | 102 | 2358 | 65 | 368 | 11 | 365 | 3 |
| Multi-Purpose CAA | Bullitt | 19 | 1 | 19 | 0 | 48 | 2 | 46 | 2 | 10 | 1 | 8 | 2 |
| | Total | 19 | 1 | 19 | 0 | 48 | 2 | 46 | 2 | 10 | 1 | 8 | 2 |
| Tri County | Henry | | | | | | | | | 23 | 1 | 22 | 1 |
| | Oldham | 33 | 2 | 33 | 0 | 31 | 1 | 30 | 1 | 10 | 1 | 8 | 2 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 2 | 33 | 0 | 31 | 1 | 30 | 1 | 36 | 2 | 33 | 3 |
| Grand Total | | 678 | 27 | 661 | 17 | 2509 | 105 | 2441 | 68 | 435 | 15 | 426 | 9 |

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

Utility Assistance Report - Slots

LG&E HEA

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



| | | | | | | | | | | | | | |
|-------------------------------------|----------------------------|--------------|-----------|-------------|-------------|-----------|-----------|----------|-----------|------------|------------|------------|------------|
| | Natural Gas | Hardin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Louisville Metro Community Services | Electric | Jefferson | 15 | 0 | 670 | 0 | 0 | 0 | 0 | 2 | 39 | 32 | 37 |
| | | Total | 15 | 0 | 670 | 0 | 0 | 0 | 0 | 2 | 39 | 32 | 37 |
| | Electric/Natural Gas Combo | Jefferson | 65 | 0 | 2952 | 0 | 0 | 0 | 0 | 22 | 484 | 126 | 162 |
| | | Total | 65 | 0 | 2952 | 0 | 0 | 0 | 0 | 22 | 484 | 126 | 162 |
| | Natural Gas | Jefferson | 3 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 56 | 11 | 13 |
| | | Total | 3 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 56 | 11 | 13 |
| Multi-Purpose CAA | Electric | Bullitt | 0 | 2 | 2 | 0 | 3 | 0 | 0 | 0 | 0 | 1 | 1 |
| | | Total | 0 | 2 | 2 | 0 | 3 | 0 | 0 | 0 | 0 | 1 | 1 |
| | Electric/Natural Gas Combo | Bullitt | 2 | 0 | 0 | 5 | 8 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 2 | 0 | 0 | 5 | 8 | 0 | 0 | 0 | 5 | 0 | 0 |
| | Natural Gas | Bullitt | 2 | 0 | 0 | 1 | 3 | 0 | 0 | 2 | 5 | 0 | 0 |
| | | Total | 2 | 0 | 0 | 1 | 3 | 0 | 0 | 2 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 0 | 2 | 2 | 1 | 2 | 0 | 0 | 0 | 1 | 1 | 1 |
| | | Total | 0 | 2 | 2 | 1 | 2 | 0 | 0 | 0 | 1 | 1 | 1 |
| | Electric/Natural Gas Combo | Oldham | 1 | 2 | 2 | 4 | 11 | 0 | 0 | 0 | 1 | 1 | 1 |
| | | Total | 1 | 2 | 2 | 4 | 11 | 0 | 0 | 0 | 1 | 1 | 1 |
| | Natural Gas | Henry | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | | Oldham | 2 | 0 | 0 | 2 | 3 | 0 | 0 | 1 | 1 | 3 | 3 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 3 | 0 | 0 | 2 | 3 | 0 | 0 | 1 | 3 | 3 | 3 | |
| Grand Total | | 94 | 10 | 3708 | 13 | 30 | 0 | 0 | 28 | 601 | 176 | 219 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Agency | Benefit Type | County | Enrolled (Jan.) | Enrolled | On Waitlist (Jan.) | On Waitlist | Approved (Jan.) | Approved | Withdrawn (Jan.) | Withdrawn | Rejected (Jan.) | Rejected | Removed (Jan.) | Removed |
|---|----------------------------|--------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Natural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grand Total | | | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |

Utility Assistance Report - Slots

LG&E HEA

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



| Denial Reason | # Apps (Jan.) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 4 | 153 |
| Insufficient Information | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 1 | 8 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts | 0 | 5 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts | 8 | 238 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 10 | 210 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA | 1 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LGE account | 1 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 2 | 56 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 1 | 23 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 4 | 53 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-------------------|
| Amount Due | \$1,018.86 |
| Invoice # | LGE022023-01 |
| Invoice Date | 3/15/23 |
| Invoice Period | February 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-------------------|--------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$176.49 | \$1,731.54 | \$30,200.28 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$54.07 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$202.83 | \$1,436.83 | \$6,546.13 |
| Total | \$79,829.56 | \$433.39 | \$3,271.70 | \$76,557.86 |
| CAA Admin | \$95,718.96 | \$585.47 | \$3,816.23 | \$91,902.73 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,400.00 | \$150.00 |
| Slots Filled | 3,622 | 45 | 3,616 | 6 |
| Total | \$266,098.52 | \$1,018.86 | \$97,487.93 | \$168,610.59 |

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Program Participants
 Program Applicants
 Denied Applicants

| | # Apps (Feb.) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 108 | 3,747 |
| Program Applicants | 133 | 8,314 |
| Denied Applicants | 1 | 815 |

| Agency | County | Allocated | Used (Feb.) | Used | Unused |
|---|--------------|-------------|-------------|-------------|------------|
| Central Kentucky Community Action Council, Inc. | Hardin | 9 | 0 | 8 | 1 |
| | Larue | 8 | 0 | 8 | 0 |
| | Marion | 2 | 0 | 1 | 1 |
| | Meade | 44 | 0 | 42 | 2 |
| | Nelson | 1 | 0 | 1 | 0 |
| | Total | 64 | 0 | 60 | 4 |
| Louisville Metro Community Services | Jefferson | 3381 | 0 | 3200 | 181 |
| | Total | 3381 | 0 | 3200 | 181 |
| Multi-Purpose CAA | Bullitt | 77 | 0 | 73 | 4 |
| | Total | 77 | 0 | 73 | 4 |
| Tri County | Henry | 23 | 0 | 22 | 1 |
| | Oldham | 74 | 0 | 70 | 4 |
| | Trimble | 3 | 0 | 3 | 0 |
| | Total | 100 | 0 | 95 | 5 |
| Grand Total | | 3622 | 0 | 3428 | 194 |

Utility Assistance Report - Slots

LG&E HEA

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



| Agency | Benefit Type | County | Available | On Waitlist (Feb.) | On Waitlist | Approved (Feb.) | Approved | Withdrawn (Feb.) | Withdrawn | Rejected (Feb.) | Rejected | Removed (Feb.) | Removed |
|---|--------------|--------------|------------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|------------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 2 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 1 | 2 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 7 | 1 | 2 |
| Louisville Metro Community Services | | Jefferson | 181 | 0 | 3698 | 0 | 0 | 0 | 0 | 579 | 106 | 310 | |
| | | Total | 181 | 0 | 3698 | 0 | 0 | 0 | 0 | 579 | 106 | 310 | |
| Multi-Purpose CAA | | Bullitt | 4 | 12 | 20 | 0 | 2 | 0 | 0 | 0 | 10 | 0 | 1 |
| | | Total | 4 | 12 | 20 | 0 | 2 | 0 | 0 | 0 | 10 | 0 | 1 |
| Tri County | | Henry | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| | | Oldham | 4 | 10 | 21 | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 6 |
| | | Trimble | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 5 | 11 | 22 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 6 |
| Grand Total | | | 194 | 23 | 3744 | 0 | 2 | 0 | 0 | 601 | 108 | 319 | |

| Agency | Benefit Type | County | Enrolled (Feb.) | Enrolled | On Waitlist (Feb.) | On Waitlist | Approved (Feb.) | Approved | Withdrawn (Feb.) | Withdrawn | Rejected (Feb.) | Rejected | Removed (Feb.) | Removed |
|---|--------------|--------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | | Marion | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 1 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Denial Reason | # Apps (Feb.) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 1 | 153 |
| Insufficient Information | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 8 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts | 0 | 5 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts | 0 | 238 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 0 | 210 |
| 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: Electric service is disconnected | 0 | 56 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 23 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 53 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-------------------|
| Amount Due | \$1,192.81 |
| Invoice # | LGE032023-01 |
| Invoice Date | 4/15/23 |
| Invoice Period | March 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-------------------|--------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$162.32 | \$1,893.86 | \$30,037.96 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$104.46 | \$1,541.29 | \$6,441.67 |
| Total | \$79,829.56 | \$266.78 | \$3,538.48 | \$76,291.08 |
| CAA Admin | \$95,718.96 | \$851.03 | \$4,667.26 | \$91,051.70 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$75.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | 3 | 3,619 | 3 |
| Total | \$266,098.52 | \$1,192.81 | \$98,680.74 | \$167,417.78 |

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

Utility Assistance Report - Slots

LG&E HEA
FFY 23 (10/1/2022-9/30/2023)



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (Mar.) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 226 | 4,465 |
| Program Applicants | 259 | 8,340 |
| Denied Applicants | 25 | 1,003 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|-------------|-------------|-------------|-----------|------------|
| | | Allocated | Used (Mar.) | Used | Unused | Allocated | Used (Mar.) | Used | Unused | Allocated | Used (Mar.) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 1 | 3 | | | | | 5 | 0 | 3 | 2 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 0 | 2 |
| | Meade | 32 | 0 | 19 | 13 | 7 | 0 | 14 | -7 | 5 | 0 | 1 | 4 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | 36 | 0 | 20 | 16 | 7 | 0 | 14 | -7 | 21 | 0 | 13 | 8 |
| Louisville Metro Community Services | Jefferson | 590 | 23 | 516 | 74 | 2423 | 66 | 2626 | -203 | 368 | 0 | 2 | 366 |
| | Total | 590 | 23 | 516 | 74 | 2423 | 66 | 2626 | -203 | 368 | 0 | 2 | 366 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 13 | 6 | 48 | 0 | 50 | -2 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 13 | 6 | 48 | 0 | 50 | -2 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 20 | 3 |
| | Oldham | 33 | 0 | 31 | 2 | 31 | 1 | 30 | 1 | 10 | 0 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 31 | 2 | 31 | 1 | 30 | 1 | 36 | 0 | 33 | 3 |
| Grand Total | | 678 | 23 | 580 | 98 | 2509 | 67 | 2720 | -211 | 435 | 0 | 58 | 377 |

| Agency | Benefit Type | County | Available | On Waitlist (Mar.) | On Waitlist | Approved (Mar.) | Approved | Withdrawn (Mar.) | Withdrawn | Rejected (Mar.) | Rejected | Removed (Mar.) | Removed | |
|---|----------------------------|--------------|-----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Hardin | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | |
| | | Meade | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 2 | 8 | |
| | | Total | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 2 | 8 | |
| | Electric/Natural Gas Combo | Meade | -7 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | | Total | -7 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Natural Gas | Hardin | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Larue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | |
| Marion | | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | |
| Meade | | 4 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | | |
|---|-----------------------------------|--------------|-------------|-------------|-------------|----------|----------|----------|-----------|------------|------------|-------------|------------|
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 8 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 3 |
| Louisville Metro Community Services | Electric | Jefferson | 74 | 0 | 493 | 0 | 0 | 0 | 0 | 5 | 66 | 26 | 214 |
| | | Total | 74 | 0 | 493 | 0 | 0 | 0 | 0 | 5 | 66 | 26 | 214 |
| | Electric/Nat ural Gas Combo | Jefferson | -203 | 0 | 2308 | 0 | 0 | 0 | 0 | 19 | 625 | 97 | 770 |
| | | Total | -203 | 0 | 2308 | 0 | 0 | 0 | 0 | 19 | 625 | 97 | 770 |
| Natural Gas | Jefferson | 366 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 9 | 58 | |
| | Total | 366 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 9 | 58 | |
| Multi-Purpose CAA | Electric | Bullitt | 6 | 5 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | | Total | 6 | 5 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | Electric/Nat ural Gas Combo | Bullitt | -2 | 1 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| | | Total | -2 | 1 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| Natural Gas | Bullitt | 0 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | |
| | Total | 0 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | |
| Tri County | Electric | Oldham | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 7 |
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 7 |
| | Electric/Nat ural Gas Combo | Oldham | 1 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 8 |
| | | Total | 1 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 8 |
| | Natural Gas | Henry | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| | | Oldham | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 7 | |
| Grand Total | | 264 | 8 | 2865 | 0 | 0 | 0 | 0 | 24 | 777 | 136 | 1085 | |

| Agency | Benefit Type | County | Enrolled (Mar.) | Enrolled | On Waitlist (Mar.) | On Waitlist | Approved (Mar.) | Approved | Withdrawn (Mar.) | Withdrawn | Rejected (Mar.) | Rejected | Removed (Mar.) | Removed |
|---|-----------------------------------|--------------|-----------------|-----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Grayson | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Nat ural Gas Combo | Hardin | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Marion | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Louisville Metro Community Services | All-Electric | Jefferson | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Total | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Multi-Purpose CAA | All-Electric | Bullitt | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 0 | 21 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

| Denial Reason | # Apps (Mar.) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 1 | 157 |
| Expired Date | 0 | 8 |
| Insufficient Information | 0 | 6 |
| System Message: Client is already Enrolled. | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| 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 | 9 | 283 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 11 | 313 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA | 0 | 2 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an LGE account | 0 | 3 |
| System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 2 | 68 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 2 | 27 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 58 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-----------------|
| Amount Due | \$662.18 |
| Invoice # | LGE042023-01 |
| Invoice Date | 5/15/23 |
| Invoice Period | April 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-----------------|--------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$445.80 | \$2,339.66 | \$29,592.16 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$216.38 | \$1,757.67 | \$6,225.29 |
| Total | \$79,829.56 | \$662.18 | \$4,200.66 | \$75,628.90 |
| CAA Admin | \$95,718.96 | \$0.00 | \$4,667.26 | \$91,051.70 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$662.18 | \$99,342.92 | \$166,755.60 |

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

| | # Apps (Apr.) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 121 | 4,034 |
| Program Applicants | 124 | 8,328 |
| Denied Applicants | 1 | 865 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|------------|-------------|-------------|------------|-----------|
| | | Allocated | Used (Apr.) | Used | Unused | Allocated | Used (Apr.) | Used | Unused | Allocated | Used (Apr.) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 4 | 1 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 0 | 28 | 4 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | | 36 | 0 | 31 | 5 | 7 | 0 | 7 | 0 | 21 | 0 | 19 |
| Louisville Metro Community Services | Jefferson | 590 | 0 | 551 | 39 | 2423 | 0 | 2310 | 113 | 368 | 0 | 364 | 4 |
| | Total | 590 | 0 | 551 | 39 | 2423 | 0 | 2310 | 113 | 368 | 0 | 364 | 4 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 18 | 1 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 18 | 1 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 21 | 2 |
| | Oldham | 33 | 0 | 32 | 1 | 31 | 0 | 29 | 2 | 10 | 0 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 32 | 1 | 31 | 0 | 29 | 2 | 36 | 0 | 34 | 2 |
| Grand Total | | 678 | 0 | 632 | 46 | 2509 | 0 | 2393 | 116 | 435 | 0 | 427 | 8 |

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

Utility Assistance Report - Slots

LG&E HEA

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



| | | | | | | | | | | | | | |
|-------------------------------------|----------------------------|--------------|------------|----------|-------------|----------|----------|----------|----------|----------|------------|------------|------------|
| | Natural Gas | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| Louisville Metro Community Services | Electric | Jefferson | 39 | 0 | 601 | 0 | 0 | 0 | 0 | 0 | 51 | 30 | 118 |
| | | Total | 39 | 0 | 601 | 0 | 0 | 0 | 0 | 0 | 51 | 30 | 118 |
| | Electric/Natural Gas Combo | Jefferson | 113 | 0 | 2715 | 0 | 0 | 0 | 0 | 0 | 518 | 80 | 413 |
| | | Total | 113 | 0 | 2715 | 0 | 0 | 0 | 0 | 0 | 518 | 80 | 413 |
| | Natural Gas | Jefferson | 4 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 3 | 30 |
| | | Total | 4 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 3 | 30 |
| Multi-Purpose CAA | Electric | Bullitt | 1 | 0 | 12 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 2 |
| | | Total | 1 | 0 | 12 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 2 |
| | Electric/Natural Gas Combo | Bullitt | 1 | 1 | 13 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 1 |
| | | Total | 1 | 1 | 13 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 1 |
| | Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 1 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 3 |
| | | Total | 1 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 3 |
| | Electric/Natural Gas Combo | Oldham | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 4 |
| | | Total | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 4 |
| | Natural Gas | Henry | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 2 |
| | | Oldham | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 3 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 5 | |
| Grand Total | | | 170 | 1 | 3421 | 1 | 2 | 0 | 0 | 0 | 649 | 121 | 582 |

Utility Assistance Report - Slots

LG&E HEA

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



| Agency | Benefit Type | County | Enrolled (Apr.) | Enrolled | On Waitlist (Apr.) | On Waitlist | Approved (Apr.) | Approved | Withdrawn (Apr.) | Withdrawn | Rejected (Apr.) | Rejected | Removed (Apr.) | Removed |
|---|----------------------------|--------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Natural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grand Total | | | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |

Utility Assistance Report - Slots

LG&E HEA

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



| Denial Reason | # Apps (Apr.) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 1 | 155 |
| Insufficient Information | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts | 0 | 5 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts | 0 | 256 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 0 | 233 |
| 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: Electric service is disconnected | 0 | 59 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 25 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 54 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-----------------|
| Amount Due | \$865.51 |
| Invoice # | LGE052023-01 |
| Invoice Date | 6/15/23 |
| Invoice Period | May 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-----------------|---------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$269.53 | \$2,609.19 | \$29,322.63 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$257.76 | \$2,015.43 | \$5,967.53 |
| Total | \$79,829.56 | \$527.29 | \$4,727.95 | \$75,101.61 |
| CAA Admin | \$95,718.96 | \$338.22 | \$5,005.48 | \$90,713.48 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$865.51 | \$100,208.43 | \$165,890.09 |

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (May) | # Apps |
|----------------------|--------------|--------|
| Program Participants | 0 | 4,034 |
| Program Applicants | 2 | 8,331 |
| Denied Applicants | 1 | 866 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|------------|------------|-----------|----------------------------|------------|-------------|------------|-------------|------------|------------|-----------|
| | | Allocated | Used (May) | Used | Unused | Allocated | Used (May) | Used | Unused | Allocated | Used (May) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 4 | 1 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 0 | 28 | 4 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | | 36 | 0 | 31 | 5 | 7 | 0 | 7 | 0 | 21 | 0 | 19 |
| Louisville Metro Community Services | Jefferson | 590 | 0 | 551 | 39 | 2423 | 0 | 2310 | 113 | 368 | 0 | 364 | 4 |
| | Total | 590 | 0 | 551 | 39 | 2423 | 0 | 2310 | 113 | 368 | 0 | 364 | 4 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 18 | 1 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 18 | 1 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 21 | 2 |
| | Oldham | 33 | 0 | 32 | 1 | 31 | 0 | 29 | 2 | 10 | 0 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 32 | 1 | 31 | 0 | 29 | 2 | 36 | 0 | 34 | 2 |
| Grand Total | | 678 | 0 | 632 | 46 | 2509 | 0 | 2393 | 116 | 435 | 0 | 427 | 8 |

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

Utility Assistance Report - Slots

LG&E HEA

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



| | | | | | | | | | | | | | |
|-------------------------------------|----------------------------|--------------|------------|-------------|-------------|----------|----------|----------|----------|------------|------------|------------|------------|
| | Natural Gas | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Louisville Metro Community Services | Electric | Jefferson | 39 | 0 | 601 | 0 | 0 | 0 | 0 | 0 | 51 | 0 | 118 |
| | | Total | 39 | 0 | 601 | 0 | 0 | 0 | 0 | 0 | 51 | 0 | 118 |
| | Electric/Natural Gas Combo | Jefferson | 113 | 0 | 2715 | 0 | 0 | 0 | 0 | 0 | 518 | 0 | 413 |
| | | Total | 113 | 0 | 2715 | 0 | 0 | 0 | 0 | 0 | 518 | 0 | 413 |
| | Natural Gas | Jefferson | 4 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 30 |
| | | Total | 4 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 0 | 30 |
| Multi-Purpose CAA | Electric | Bullitt | 1 | 0 | 12 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | Total | 1 | 0 | 12 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 |
| | Electric/Natural Gas Combo | Bullitt | 1 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 1 |
| | | Total | 1 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 1 |
| | Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 1 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 3 |
| | | Total | 1 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 3 |
| | Electric/Natural Gas Combo | Oldham | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| | | Total | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| | Natural Gas | Henry | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| | | Oldham | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 3 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 5 | |
| Grand Total | | 170 | 0 | 3421 | 1 | 3 | 0 | 0 | 0 | 649 | 0 | 582 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Agency | Benefit Type | County | Enrolled (May) | Enrolled | On Waitlist (May) | On Waitlist | Approved (May) | Approved | Withdrawn (May) | Withdrawn | Rejected (May) | Rejected | Removed (May) | Removed |
|---|----------------------------|--------------|----------------|----------|-------------------|-------------|----------------|----------|-----------------|-----------|----------------|----------|---------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Grayson | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Natural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Denial Reason | # Apps (May) | # Apps |
|---|--------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 1 | 156 |
| Insufficient Information | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE electric contracts | 0 | 5 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE gas contracts | 0 | 256 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 0 | 233 |
| 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: Electric service is disconnected | 0 | 59 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 25 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 54 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-----------------|
| Amount Due | \$142.57 |
| Invoice # | LGE062023-01 |
| Invoice Date | 7/15/23 |
| Invoice Period | June 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-----------------|---------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$64.01 | \$2,673.20 | \$29,258.62 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$55.93 | \$2,071.36 | \$5,911.60 |
| Total | \$79,829.56 | \$119.94 | \$4,847.89 | \$74,981.67 |
| CAA Admin | \$95,718.96 | \$22.63 | \$5,028.11 | \$90,690.85 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$142.57 | \$100,351.00 | \$165,747.52 |

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

Utility Assistance Report - Slots

LG&E HEA

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



Summary

Program Participants
 Program Applicants
 Denied Applicants

| | # Apps (June) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 87 | 4,159 |
| Program Applicants | 89 | 8,331 |
| Denied Applicants | 0 | 902 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|------------|-------------|-------------|------------|-----------|
| | | Allocated | Used (June) | Used | Unused | Allocated | Used (June) | Used | Unused | Allocated | Used (June) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 4 | 1 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 0 | 25 | 7 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | | 36 | 0 | 28 | 8 | 7 | 0 | 7 | 0 | 21 | 0 | 19 |
| Louisville Metro Community Services | Jefferson | 590 | 0 | 543 | 47 | 2423 | 0 | 2218 | 205 | 368 | 0 | 348 | 20 |
| | Total | 590 | 0 | 543 | 47 | 2423 | 0 | 2218 | 205 | 368 | 0 | 348 | 20 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 19 | 0 | 48 | 0 | 46 | 2 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 19 | 0 | 48 | 0 | 46 | 2 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 21 | 2 |
| | Oldham | 33 | 0 | 32 | 1 | 31 | 0 | 28 | 3 | 10 | 0 | 9 | 1 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 32 | 1 | 31 | 0 | 28 | 3 | 36 | 0 | 33 | 3 |
| Grand Total | | 678 | 0 | 622 | 56 | 2509 | 0 | 2299 | 210 | 435 | 0 | 410 | 25 |

| Agency | Benefit Type | County | Available | On Waitlist (June) | On Waitlist | Approved (June) | Approved | Withdrawn (June) | Withdrawn | Rejected (June) | Rejected | Removed (June) | Removed |
|---|----------------------------|----------|-----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|---------|
| Central Kentucky Community Action Council, Inc. | Electric | Hardin | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1 | 7 |
| | Total | 8 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 5 | 1 | 7 | |
| | Electric/Natural Gas Combo | Meade | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | |

Utility Assistance Report - Slots

LG&E HEA

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



| | | | | | | | | | | | | | |
|-------------------------------------|----------------------------|--------------|------------|-------------|-------------|----------|----------|----------|----------|------------|------------|------------|------------|
| | Natural Gas | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Louisville Metro Community Services | Electric | Jefferson | 47 | 0 | 562 | 0 | 0 | 0 | 0 | 0 | 55 | 16 | 161 |
| | | Total | 47 | 0 | 562 | 0 | 0 | 0 | 0 | 0 | 55 | 16 | 161 |
| | Electric/Natural Gas Combo | Jefferson | 205 | 0 | 2602 | 0 | 0 | 0 | 0 | 0 | 550 | 64 | 586 |
| | | Total | 205 | 0 | 2602 | 0 | 0 | 0 | 0 | 0 | 550 | 64 | 586 |
| | Natural Gas | Jefferson | 20 | 0 | 54 | 0 | 0 | 0 | 0 | 0 | 58 | 3 | 50 |
| | | Total | 20 | 0 | 54 | 0 | 0 | 0 | 0 | 0 | 58 | 3 | 50 |
| Multi-Purpose CAA | Electric | Bullitt | 0 | 0 | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | Total | 0 | 0 | 11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 |
| | Electric/Natural Gas Combo | Bullitt | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 3 |
| | | Total | 2 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 3 |
| | Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 4 |
| | | Total | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 1 | 1 | 4 |
| | Electric/Natural Gas Combo | Oldham | 3 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 7 |
| | | Total | 3 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 7 |
| | Natural Gas | Henry | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| | | Oldham | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 4 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 6 | |
| Grand Total | | 291 | 0 | 3260 | 1 | 3 | 0 | 0 | 0 | 685 | 87 | 828 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Agency | Benefit Type | County | Enrolled (June) | Enrolled | On Waitlist (June) | On Waitlist | Approved (June) | Approved | Withdrawn (June) | Withdrawn | Rejected (June) | Rejected | Removed (June) | Removed |
|---|----------------------------|------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|---------|
| Central Kentucky Community Action Council, Inc. | Electric | Grayson | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Electric/Natural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | | 0 | 0 | 0 | 0 | 1 | 7 | 0 | 0 | 0 | 0 | 0 | |

Utility Assistance Report - Slots

LG&E HEA

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



| Denial Reason | # Apps (June) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 0 | 156 |
| Insufficient Information | 0 | 6 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| 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 | 0 | 268 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 0 | 252 |
| 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 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 0 | 62 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 25 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 54 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-----------------|
| Amount Due | \$237.10 |
| Invoice # | LGE072023-01 |
| Invoice Date | 8/15/23 |
| Invoice Period | July 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-----------------|---------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$176.78 | \$2,849.98 | \$29,081.84 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$60.32 | \$2,131.68 | \$5,851.28 |
| Total | \$79,829.56 | \$237.10 | \$5,084.99 | \$74,744.57 |
| CAA Admin | \$95,718.96 | \$0.00 | \$5,028.11 | \$90,690.85 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$237.10 | \$100,588.10 | \$165,510.42 |

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

Utility Assistance Report - Slots

LG&E HEA
FFY 23 (10/1/2022-9/30/2023)



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (July) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 412 | 4,472 |
| Program Applicants | 497 | 8,332 |
| Denied Applicants | 85 | 988 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|-----------|-------------|-------------|------------|-----------|
| | | Allocated | Used (July) | Used | Unused | Allocated | Used (July) | Used | Unused | Allocated | Used (July) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 4 | 1 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 0 | 25 | 7 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| | Total | | 36 | 0 | 28 | 8 | 7 | 0 | 7 | 0 | 21 | 0 | 19 |
| Louisville Metro Community Services | Jefferson | 590 | 58 | 584 | 6 | 2423 | 225 | 2372 | 51 | 368 | 21 | 365 | 3 |
| | Total | 590 | 58 | 584 | 6 | 2423 | 225 | 2372 | 51 | 368 | 21 | 365 | 3 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 19 | 0 | 48 | 2 | 47 | 1 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 19 | 0 | 48 | 2 | 47 | 1 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 21 | 2 |
| | Oldham | 33 | 2 | 32 | 1 | 31 | 3 | 31 | 0 | 10 | 1 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 2 | 32 | 1 | 31 | 3 | 31 | 0 | 36 | 1 | 34 | 2 |
| Grand Total | | 678 | 60 | 663 | 15 | 2509 | 230 | 2457 | 52 | 435 | 22 | 428 | 7 |

| Agency | Benefit Type | County | Available | On Waitlist (July) | On Waitlist | Approved (July) | Approved | Withdrawn (July) | Withdrawn | Rejected (July) | Rejected | Removed (July) | Removed | |
|---|----------------------------|--------------|-----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | |
| | | Meade | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 7 | |
| | | Total | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 6 | 0 | 7 |
| | Electric/Natural Gas Combo | Meade | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Total | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | Natural Gas | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Larue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | |
| Marion | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | |
| Meade | | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Nelson | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | | | | | | |
|---|-----------------------------------|--------------|-----------|-------------|-------------|----------|----------|----------|-----------|------------|------------|------------|------------|
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 |
| Louisville Metro Community Services | Electric | Jefferson | 6 | 0 | 493 | 0 | 0 | 0 | 0 | 11 | 66 | 16 | 178 |
| | | Total | 6 | 0 | 493 | 0 | 0 | 0 | 0 | 11 | 66 | 16 | 178 |
| | Electric/Nat ural Gas Combo | Jefferson | 51 | 0 | 2308 | 0 | 0 | 0 | 0 | 67 | 618 | 78 | 658 |
| | | Total | 51 | 0 | 2308 | 0 | 0 | 0 | 0 | 67 | 618 | 78 | 658 |
| Natural Gas | Jefferson | 3 | 0 | 29 | 0 | 0 | 0 | 0 | 4 | 62 | 4 | 54 | |
| | Total | 3 | 0 | 29 | 0 | 0 | 0 | 0 | 4 | 62 | 4 | 54 | |
| Multi-Purpose CAA | Electric | Bullitt | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | Total | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | Electric/Nat ural Gas Combo | Bullitt | 1 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| | | Total | 1 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | |
| | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | |
| Tri County | Electric | Oldham | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 2 | 6 | |
| | | Total | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 2 | 6 | |
| | Electric/Nat ural Gas Combo | Oldham | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 7 |
| | | Total | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 1 | 2 | 0 | 7 |
| | Natural Gas | Henry | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| | | Oldham | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| Trimble | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 6 | |
| Grand Total | | 74 | 0 | 2865 | 0 | 0 | 0 | 0 | 84 | 770 | 100 | 924 | |

| Agency | Benefit Type | County | Enrolled (July) | Enrolled | On Waitlist (July) | On Waitlist | Approved (July) | Approved | Withdrawn (July) | Withdrawn | Rejected (July) | Rejected | Removed (July) | Removed |
|---|-----------------------------------|------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Grayson | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Nat ural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grand Total | | | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Denial Reason | # Apps (July) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 1 | 157 |
| Insufficient Information | 0 | 6 |
| System Message: Client is already Enrolled. | 0 | 1 |

| | | |
|---|----|-----|
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| 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 | 15 | 283 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOLINT | 58 | 310 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA | 1 | 2 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an I GE account | 2 | 3 |
| System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 2 | 64 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 2 | 27 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 4 | 58 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|----------------|
| Amount Due | \$37.34 |
| Invoice # | LGE082023-01 |
| Invoice Date | 9/15/23 |
| Invoice Period | August 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|----------------|---------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$29.61 | \$2,879.59 | \$29,052.23 |
| Legal | \$7,982.96 | \$0.00 | \$0.00 | \$7,982.96 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$7.73 | \$2,139.41 | \$5,843.55 |
| Total | \$79,829.56 | \$37.34 | \$5,122.33 | \$74,707.23 |
| CAA Admin | \$95,718.96 | \$0.00 | \$5,028.11 | \$90,690.85 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$37.34 | \$100,625.44 | \$165,473.08 |

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

Utility Assistance Report - Slots

LG&E HEA
FFY 23 (10/1/2022-9/30/2023)



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (Aug.) | # Apps |
|----------------------|---------------|--------|
| Program Participants | 25 | 4,472 |
| Program Applicants | 25 | 8,332 |
| Denied Applicants | 0 | 988 |

| Agency | County | Electric | | | | Electric/Natural Gas Combo | | | | Natural Gas | | | |
|---|--------------|------------|-------------|------------|-----------|----------------------------|-------------|-------------|-----------|-------------|-------------|------------|----------|
| | | Allocated | Used (Aug.) | Used | Unused | Allocated | Used (Aug.) | Used | Unused | Allocated | Used (Aug.) | Used | Unused |
| Central Kentucky Community Action Council, Inc. | Hardin | 4 | 0 | 3 | 1 | | | | | 5 | 0 | 4 | 1 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 1 | 1 |
| | Meade | 32 | 0 | 25 | 7 | 7 | 0 | 7 | 0 | 5 | 0 | 5 | 0 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| Total | | 36 | 0 | 28 | 8 | 7 | 0 | 7 | 0 | 21 | 0 | 19 | 2 |
| Louisville Metro Community Services | Jefferson | 590 | 0 | 584 | 6 | 2423 | 0 | 2372 | 51 | 368 | 0 | 365 | 3 |
| | Total | 590 | 0 | 584 | 6 | 2423 | 0 | 2372 | 51 | 368 | 0 | 365 | 3 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 19 | 0 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 19 | 0 | 48 | 0 | 47 | 1 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 21 | 2 |
| | Oldham | 33 | 0 | 32 | 1 | 31 | 0 | 31 | 0 | 10 | 0 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 32 | 1 | 31 | 0 | 31 | 0 | 36 | 0 | 34 | 2 |
| Grand Total | | 678 | 0 | 663 | 15 | 2509 | 0 | 2457 | 52 | 435 | 0 | 428 | 7 |

| Agency | Benefit Type | County | Available | On Waitlist (Aug.) | On Waitlist | Approved (Aug.) | Approved | Withdrawn (Aug.) | Withdrawn | Rejected (Aug.) | Rejected | Removed (Aug.) | Removed | |
|---|----------------------------|--------------|-----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | |
| | | Meade | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 7 | |
| | | Total | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 7 | |
| | Electric/Natural Gas Combo | Meade | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Total | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | Natural Gas | Hardin | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Meade | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | |
|---|-----------------------------------|--------------|-----------|-------------|-------------|----------|----------|----------|----------|------------|------------|------------|------------|
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 |
| Louisville Metro Community Services | Electric | Jefferson | 6 | 0 | 493 | 0 | 0 | 0 | 0 | 0 | 66 | 4 | 178 |
| | | Total | 6 | 0 | 493 | 0 | 0 | 0 | 0 | 0 | 66 | 4 | 178 |
| | Electric/Nat ural Gas Combo | Jefferson | 51 | 0 | 2308 | 0 | 0 | 0 | 0 | 0 | 618 | 19 | 658 |
| | | Total | 51 | 0 | 2308 | 0 | 0 | 0 | 0 | 0 | 618 | 19 | 658 |
| | Natural Gas | Jefferson | 3 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 1 | 54 |
| | | Total | 3 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 1 | 54 |
| Multi-Purpose CAA | Electric | Bullitt | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | | Total | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| | Electric/Nat ural Gas Combo | Bullitt | 1 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 4 |
| | | Total | 1 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 1 | 4 |
| | Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | |
| | | Total | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | |
| | Electric/Nat ural Gas Combo | Oldham | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 7 |
| | | Total | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 7 |
| | Natural Gas | Henry | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| | | Oldham | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| | | Trimble | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 6 |
| Grand Total | | 74 | 0 | 2865 | 0 | 0 | 0 | 0 | 0 | 770 | 25 | 924 | |

| Agency | Benefit Type | County | Enrolled (Aug.) | Enrolled | On Waitlist (Aug.) | On Waitlist | Approved (Aug.) | Approved | Withdrawn (Aug.) | Withdrawn | Rejected (Aug.) | Rejected | Removed (Aug.) | Removed |
|---|-----------------------------------|--------------|-----------------|----------|--------------------|-------------|-----------------|----------|------------------|-----------|-----------------|----------|----------------|----------|
| Central Kentucky Community Action Council, Inc. | Electric | Grayson | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Nat ural Gas Combo | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | |

| Denial Reason | # Apps (Aug.) | # Apps |
|---|---------------|--------|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 0 | 157 |
| Insufficient Information | 0 | 6 |
| System Message: Client is already Enrolled. | 0 | 1 |

| | | |
|---|---|-----|
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| 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 | 0 | 283 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 0 | 310 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA | 0 | 2 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an I GE account | 0 | 3 |
| System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 0 | 64 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 27 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 58 |



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

LG&E
 Attn: Gus Thomas

| | |
|-------------------|-------------------|
| Amount Due | \$3,165.65 |
| Invoice # | LGE092023-01 |
| Invoice Date | 10/15/23 |
| Invoice Period | September 2023 |

| Description | Budget | Current | YTD | Remaining |
|--|---------------------|-------------------|---------------------|---------------------|
| CAK Admin | | | | |
| Staffing | \$31,931.82 | \$473.43 | \$3,353.02 | \$28,578.80 |
| Legal | \$7,982.96 | \$1,009.37 | \$1,009.37 | \$6,973.59 |
| IT R&M | \$31,931.82 | \$0.00 | \$103.33 | \$31,828.49 |
| Other Expenses | \$7,982.96 | \$352.09 | \$2,491.50 | \$5,491.46 |
| Total | \$79,829.56 | \$1,834.89 | \$6,957.22 | \$72,872.34 |
| CAA Admin | \$95,718.96 | \$1,330.76 | \$6,358.87 | \$89,360.09 |
| Slot Maintenance Fees @ \$25/slot | \$90,550.00 | \$0.00 | \$90,475.00 | \$75.00 |
| Slots Filled | 3,622 | - | 3,619 | 3 |
| Total | \$266,098.52 | \$3,165.65 | \$103,791.09 | \$162,307.43 |

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

Utility Assistance Report - Slots

LG&E HEA
FFY 23 (10/1/2022-9/30/2023)



Summary

Program Participants
Program Applicants
Denied Applicants

| | # Apps (Sept.) | # Apps |
|----------------------|----------------|--------|
| Program Participants | 490 | 4,465 |
| Program Applicants | 497 | 8,332 |
| Denied Applicants | 7 | 995 |

| Agency | County | 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 | 4 | 0 | 1 | 3 | | | | | 5 | 0 | 3 | 2 |
| | Larue | | | | | | | | | 8 | 0 | 8 | 0 |
| | Marion | | | | | | | | | 2 | 0 | 0 | 2 |
| | Meade | 32 | 0 | 19 | 13 | 7 | 9 | 14 | -7 | 5 | 0 | 1 | 4 |
| | Nelson | | | | | | | | | 1 | 0 | 1 | 0 |
| Total | | 36 | 0 | 20 | 16 | 7 | 9 | 14 | -7 | 21 | 0 | 13 | 8 |
| Louisville Metro Community Services | Jefferson | 590 | 0 | 516 | 74 | 2423 | 369 | 2626 | -203 | 368 | 0 | 2 | 366 |
| | Total | 590 | 0 | 516 | 74 | 2423 | 369 | 2626 | -203 | 368 | 0 | 2 | 366 |
| Multi-Purpose CAA | Bullitt | 19 | 0 | 13 | 6 | 48 | 4 | 50 | -2 | 10 | 0 | 10 | 0 |
| | Total | 19 | 0 | 13 | 6 | 48 | 4 | 50 | -2 | 10 | 0 | 10 | 0 |
| Tri County | Henry | | | | | | | | | 23 | 0 | 20 | 3 |
| | Oldham | 33 | 0 | 31 | 2 | 31 | 0 | 30 | 1 | 10 | 0 | 10 | 0 |
| | Trimble | | | | | | | | | 3 | 0 | 3 | 0 |
| | Total | 33 | 0 | 31 | 2 | 31 | 0 | 30 | 1 | 36 | 0 | 33 | 3 |
| Grand Total | | 678 | 0 | 580 | 98 | 2509 | 382 | 2720 | -211 | 435 | 0 | 58 | 377 |

| 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. | Electric | Hardin | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | |
| | | Meade | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1 | 8 | |
| | | Total | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 1 | 8 | |
| | Electric/Natural Gas Combo | Meade | -7 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 3 |
| | | Total | -7 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 3 |
| | Natural Gas | Hardin | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 |
| | | Larue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| | | Marion | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| | | Meade | 4 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Nelson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | |
|---|-----------------------------------|--------------|-------------|-------------|-------------|----------|----------|----------|----------|------------|------------|-------------|------------|
| | | Total | 8 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| Louisville Metro Community Services | Electric | Jefferson | 74 | 0 | 493 | 0 | 0 | 0 | 0 | 0 | 66 | 18 | 214 |
| | | Total | 74 | 0 | 493 | 0 | 0 | 0 | 0 | 0 | 66 | 18 | 214 |
| | Electric/Nat ural Gas Combo | Jefferson | -203 | 0 | 2308 | 0 | 0 | 0 | 0 | 7 | 625 | 60 | 770 |
| | | Total | -203 | 0 | 2308 | 0 | 0 | 0 | 0 | 7 | 625 | 60 | 770 |
| | Natural Gas | Jefferson | 366 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 0 | 58 |
| | | Total | 366 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 62 | 0 | 58 |
| Multi-Purpose CAA | Electric | Bullitt | 6 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 3 |
| | | Total | 6 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 3 |
| | Electric/Nat ural Gas Combo | Bullitt | -2 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| | | Total | -2 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 4 |
| | Natural Gas | Bullitt | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| | | Total | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Tri County | Electric | Oldham | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 7 |
| | | Total | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 7 |
| | Electric/Nat ural Gas Combo | Oldham | 1 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 8 |
| | | Total | 1 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 8 |
| | Natural Gas | Henry | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| | | Oldham | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 4 |
| | | Trimble | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 1 | 7 | |
| Grand Total | | 264 | 0 | 2865 | 0 | 0 | 0 | 0 | 7 | 777 | 86 | 1085 | |

| 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. | Electric | Grayson | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Marion | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Washington | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Electric/Nat ural Gas Combo | Hardin | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Louisville Metro Community Services | All-Electric | Jefferson | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| | | Total | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Multi-Purpose CAA | All-Electric | Bullitt | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Total | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 21 | 21 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 1 | 1 |

| Denial Reason | # Apps (Sept.) | # Apps |
|---------------|----------------|--------|
|---------------|----------------|--------|

| | | |
|---|---|-----|
| Exceeds Maximum Allowable Income | 0 | 55 |
| Exceeds Maximum Number of Applications | 0 | 157 |
| Insufficient Information | 0 | 6 |
| System Message: Client is already Enrolled. | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account class in CCS not RESIDENTIAL | 0 | 9 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account has no ACTIVE elec/gas contracts | 0 | 6 |
| 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 | 0 | 283 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is a FINAL ACCOUNT | 3 | 313 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is already enrolled on HEA | 0 | 2 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Account is not an I GE account | 0 | 3 |
| System Message: The request was rejected by the vendor because of the following reason: Error: ALL services have been disconnected | 0 | 1 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Electric service is disconnected | 4 | 68 |
| System Message: The request was rejected by the vendor because of the following reason: Error: Gas service is disconnected | 0 | 27 |
| System Message: The request was rejected by the vendor because of the following reason: Input Error: Account number is NOT VALID | 0 | 58 |

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

2022 – 2023 LG&E Home Energy Assistance Program Meetings and Discussions

Date: August 17, 2022

Method: Virtual with CAK

Topic: Discussed 2022-2023 HEA programs and look for any improvements

Program Changes: None

Date: September 12, 2022

Method: Virtual with CAK

Topics: Discussed Exhibit A for HEA program funding for 2022-2023 program year

Program Changes: None

Date: December 13, 2022

Method: Virtual with CAK

Topics: Discussed program improvements

Program Changes: None

Date: December 19, 2022

Method: Email with CAK

Topics: Slot reallocation

Program Changes: CAK notified LG&E that slots were reallocated from one agency to another during initial enrollment phase due to difficulty filling slots. 11 electric only slots were moved from Louisville Metro Community Services to Central Kentucky CAC, Multi-Purpose CAA and Tri County CAA.

Date: October 1, 2023

Method: Email with CAK

Topics: Slot reallocation

Program Changes: CAK notified LG&E that slots were reallocated from one county to another in an effort to apply those benefits before program end. 1 gas only slot was moved from Hart County to Henry County and 2 gas only slots were moved from Metcalf County and 1 from Green County to Oldham County.

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
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-22 | \$ 117.93 | \$ 83.35 | | 620 | 15,203 | 1,010 | 15,187 | 1,010 |
| Nov-22 | \$ 119.76 | \$ 94.22 | | 705 | 12,096 | 868 | 12,087 | 868 |
| Dec-22 | \$ 166.13 | \$ 142.95 | | 1,096 | 14,007 | 1,142 | 13,988 | 1,142 |
| Jan-23 | \$ 189.13 | \$ 156.54 | | 1,272 | 16,791 | 1,871 | 16,624 | 1,869 |
| Feb-23 | \$ 180.06 | \$ 131.35 | | 1,088 | 15,685 | 1,604 | 15,651 | 1,603 |
| Mar-23 | \$ 159.71 | \$ 106.32 | | 838 | 16,704 | 1,679 | 15,625 | 1,662 |
| Apr-23 | \$ 126.59 | \$ 98.21 | | 756 | 14,949 | 1,549 | 14,924 | 1,541 |
| May-23 | \$ 116.51 | \$ 87.90 | | 670 | 14,017 | 1,437 | 13,978 | 1,437 |
| Jun-23 | \$ 124.06 | \$ 93.44 | | 727 | 12,575 | 1,243 | 12,547 | 1,243 |
| Jul-23 | \$ 128.37 | \$ 102.93 | | 827 | 13,507 | 602 | 13,469 | 602 |
| Aug-23 | \$ 143.56 | \$ 105.31 | | 867 | 16,817 | 889 | 15,925 | 883 |
| Sep-23 | \$ 130.45 | \$ 103.17 | | 838 | 13,903 | 1,195 | 13,881 | 1,195 |
| Annually | \$ 141.75 | \$ 108.72 | | 858 | 176,254 | 15,089 | 42,448 | 10,845 |

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-22 | \$ 48.62 | \$ 43.71 | | 15 | 488 | 15 | 487 | 15 |
| Nov-22 | \$ 81.38 | \$ 73.90 | | 35 | 546 | 32 | 545 | 32 |
| Dec-22 | \$ 143.23 | \$ 139.63 | | 76 | 1,500 | 50 | 1,495 | 50 |
| Jan-23 | \$ 198.06 | \$ 184.86 | | 99 | 2,685 | 120 | 2,675 | 120 |
| Feb-23 | \$ 180.62 | \$ 157.84 | | 89 | 2,808 | 87 | 2,804 | 87 |
| Mar-23 | \$ 148.20 | \$ 111.63 | | 63 | 3,634 | 136 | 3,165 | 136 |
| Apr-23 | \$ 95.34 | \$ 82.41 | | 49 | 2,717 | 165 | 2,706 | 165 |
| May-23 | \$ 71.94 | \$ 52.19 | | 26 | 1,827 | 64 | 1,822 | 64 |
| Jun-23 | \$ 50.63 | \$ 35.50 | | 12 | 793 | 79 | 791 | 79 |
| Jul-23 | \$ 44.23 | \$ 31.23 | | 9 | 796 | 47 | 794 | 47 |
| Aug-23 | \$ 43.17 | \$ 29.21 | | 8 | 891 | 44 | 743 | 44 |
| Sep-23 | \$ 41.47 | \$ 31.96 | | 9 | 396 | 22 | 396 | 22 |
| Annually | \$ 96.02 | \$ 81.58 | | 41 | 19,081 | 861 | 6,068 | 772 |

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
Case No. 2019-00366

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

| Electric/Gas Combo | a. Average Balance Amount ¹ | b. Average Monthly Bill Amount ² | 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-22 | \$ 186.04 | \$ 142.39 | 733 | 18 | 48,385 | 2,638 | 48,228 | 2,638 |
| Nov-22 | \$ 203.52 | \$ 170.84 | 629 | 43 | 40,259 | 1,784 | 40,156 | 1,784 |
| Dec-22 | \$ 281.53 | \$ 267.94 | 788 | 94 | 45,470 | 2,857 | 45,328 | 2,857 |
| Jan-23 | \$ 339.80 | \$ 304.53 | 840 | 111 | 49,256 | 3,755 | 48,691 | 3,753 |
| Feb-23 | \$ 314.97 | \$ 247.77 | 702 | 96 | 46,807 | 3,180 | 46,615 | 3,180 |
| Mar-23 | \$ 280.37 | \$ 192.15 | 618 | 67 | 54,910 | 3,655 | 49,674 | 3,615 |
| Apr-23 | \$ 204.67 | \$ 163.63 | 628 | 50 | 49,620 | 3,924 | 49,414 | 3,920 |
| May-23 | \$ 178.97 | \$ 142.60 | 707 | 27 | 46,106 | 3,135 | 45,910 | 3,135 |
| Jun-23 | \$ 192.95 | \$ 154.62 | 973 | 14 | 40,295 | 3,007 | 40,224 | 3,007 |
| Jul-23 | \$ 207.87 | \$ 176.11 | 1,214 | 12 | 43,003 | 1,293 | 42,853 | 1,293 |
| Aug-23 | \$ 232.20 | \$ 182.23 | 1,313 | 11 | 52,780 | 1,606 | 48,089 | 1,594 |
| Sep-23 | \$ 208.74 | \$ 174.94 | 1,219 | 11 | 40,201 | 2,433 | 40,108 | 2,433 |
| Annually | \$ 236.02 | \$ 193.35 | 863 | 46 | 557,092 | 33,267 | 104,910 | 23,758 |

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-22 | \$ 204.99 |
| Nov-22 | \$ 185.78 |
| Dec-22 | \$ 221.06 |
| Jan-23 | \$ 290.40 |
| Feb-23 | \$ 315.83 |
| Mar-23 | \$ 265.71 |
| Apr-23 | \$ 224.96 |
| May-23 | \$ 193.71 |
| Jun-23 | \$ 178.96 |
| Jul-23 | \$ 185.57 |
| Aug-23 | \$ 205.61 |
| Sep-23 | \$ 205.58 |
| Annually | \$ 224.55 |

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
Case No. 2019-00366

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

Electric Only

| | a. Average Balance Amount ¹ | b. Average Monthly Bill Amount ² | c. Average Monthly Payment Amount 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-22 | \$ 75.33 | \$ 97.59 | | 745 | 352 | 23 | 352 | 23 |
| Nov-22 | \$ 117.01 | \$ 107.82 | | 821 | 314 | 25 | 311 | 25 |
| Dec-22 | \$ 196.47 | \$ 154.81 | | 1,193 | 260 | 36 | 259 | 36 |
| Jan-23 | \$ 276.56 | \$ 166.61 | | 1,357 | 381 | 23 | 374 | 23 |
| Feb-23 | \$ 290.02 | \$ 140.02 | | 1,169 | 196 | 21 | 196 | 21 |
| Mar-23 | \$ 312.91 | \$ 117.29 | | 937 | 283 | 14 | 253 | 14 |
| Apr-23 | \$ 198.81 | \$ 113.42 | | 893 | 184 | 15 | 184 | 15 |
| May-23 | \$ 220.18 | \$ 101.58 | | 794 | 137 | 11 | 137 | 11 |
| Jun-23 | \$ 234.23 | \$ 108.27 | | 862 | 212 | 15 | 211 | 15 |
| Jul-23 | \$ 222.31 | \$ 117.20 | | 960 | 268 | 21 | 267 | 21 |
| Aug-23 | \$ 254.19 | \$ 121.49 | | 1,017 | 187 | 8 | 177 | 8 |
| Sep-23 | \$ 198.71 | \$ 118.38 | | 982 | 122 | 10 | 121 | 10 |
| Annually | \$ 213.61 | \$ 122.26 | | 977 | 2,896 | 222 | 637 | 164 |

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-22 | \$ 66.00 | \$ 43.55 | | 14 | 5 | - | 5 | - |
| Nov-22 | \$ 117.67 | \$ 77.75 | | 37 | 6 | - | 6 | - |
| Dec-22 | \$ 184.57 | \$ 136.37 | | 74 | 12 | 2 | 10 | 2 |
| Jan-23 | \$ 287.63 | \$ 184.34 | | 99 | 30 | - | 30 | - |
| Feb-23 | \$ 311.03 | \$ 156.97 | | 87 | 15 | - | 15 | - |
| Mar-23 | \$ 292.74 | \$ 110.70 | | 63 | 23 | - | 22 | - |
| Apr-23 | \$ 215.21 | \$ 85.64 | | 51 | 12 | 1 | 12 | 1 |
| May-23 | \$ 124.88 | \$ 53.87 | | 27 | 8 | - | 8 | - |
| Jun-23 | \$ 70.03 | \$ 33.59 | | 10 | 4 | - | 4 | - |
| Jul-23 | \$ 115.03 | \$ 28.99 | | 7 | 5 | 1 | 5 | 1 |
| Aug-23 | \$ 122.78 | \$ 27.92 | | 6 | 12 | - | 12 | - |
| Sep-23 | \$ 130.88 | \$ 29.48 | | 7 | 4 | 1 | 4 | 1 |
| Annually | \$ 173.97 | \$ 84.97 | | 43 | 136 | 5 | 36 | 4 |

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
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 | 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-22 | \$ 190.85 | \$ 152.61 | 849 | 16 | 2,021 | 134 | 2,012 | 134 |
| Nov-22 | \$ 288.81 | \$ 170.88 | 685 | 40 | 1,494 | 105 | 1,491 | 105 |
| Dec-22 | \$ 420.21 | \$ 262.77 | 842 | 87 | 1,596 | 170 | 1,586 | 170 |
| Jan-23 | \$ 555.53 | \$ 307.37 | 918 | 108 | 2,259 | 145 | 2,225 | 145 |
| Feb-23 | \$ 621.31 | \$ 261.51 | 784 | 97 | 1,414 | 128 | 1,407 | 128 |
| Mar-23 | \$ 640.64 | \$ 198.54 | 677 | 65 | 2,043 | 135 | 1,794 | 135 |
| Apr-23 | \$ 411.26 | \$ 177.77 | 688 | 58 | 1,328 | 126 | 1,320 | 126 |
| May-23 | \$ 359.52 | \$ 149.19 | 713 | 32 | 1,042 | 80 | 1,037 | 80 |
| Jun-23 | \$ 379.84 | \$ 156.99 | 984 | 15 | 1,270 | 93 | 1,270 | 93 |
| Jul-23 | \$ 332.91 | \$ 175.70 | 1,209 | 12 | 1,762 | 73 | 1,760 | 73 |
| Aug-23 | \$ 407.84 | \$ 189.31 | 1,377 | 11 | 1,351 | 45 | 1,223 | 45 |
| Sep-23 | \$ 342.96 | \$ 187.79 | 1,342 | 12 | 895 | 55 | 893 | 55 |
| Annually | \$ 412.24 | \$ 200.24 | 909 | 47 | 18,475 | 1,289 | 3,155 | 903 |

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-22 | \$ 183.73 |
| Nov-22 | \$ 172.50 |
| Dec-22 | \$ 163.69 |
| Jan-23 | \$ 151.16 |
| Feb-23 | \$ 164.88 |
| Mar-23 | \$ 164.24 |
| Apr-23 | \$ 152.72 |
| May-23 | \$ 147.49 |
| Jun-23 | \$ 142.69 |
| Jul-23 | \$ 139.52 |
| Aug-23 | \$ 121.16 |
| Sep-23 | \$ 121.36 |
| Annually | \$ 149.89 |

Louisville Gas and Electric Company
 HEA Annual Report
 12 Months Ending September 2023
 Case No. 2019-00366

The average monthly benefit provided to participants through the
 program¹

8.

| | Electric Only | Gas Only | Combo |
|----------|---------------|-----------|------------------------|
| Oct-22 | \$ - | \$ - | \$ - |
| Nov-22 | \$ - | \$ - | \$ - |
| Dec-22 | \$ - | \$ - | \$ - |
| Jan-23 | \$ 103.00 | \$ 93.00 | \$ 133.00 |
| Feb-23 | \$ 103.00 | \$ 93.00 | \$ 133.00 |
| Mar-23 | \$ 103.00 | \$ 93.00 | \$ 133.00 |
| Apr-23 | \$ 103.00 | \$ 93.00 | \$ 133.00 |
| May-23 | \$ - | \$ - | \$ - |
| Jun-23 | \$ - | \$ - | \$ - |
| Jul-23 | \$ 103.00 | \$ - | \$ 133.00 |
| Aug-23 | \$ 77.00 | \$ - | \$ 110.00 ² |
| Sep-23 | \$ 77.00 | \$ - | \$ 110.00 ² |
| Annually | \$ 669.00 | \$ 372.00 | \$ 885.00 |

Note:

1. Program is for seven months of the year for electric only and combo customers and 4 months for gas only.
2. Incorrect higher benefit amounts were applied from January - July, these were adjusted to the correct benefit amounts starting in August. No retroactive adjustments to the benefit amount were made.

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

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

FINANCIAL AND COMPLIANCE AUDIT

JUNE 30, 2023

Community Action Kentucky, Inc.

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

For the Year Ended June 30, 2023

Community Action Kentucky, Inc.
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June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Emphasis of Matter

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

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

Calhoun & Company

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

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

Assets

Current Assets

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

Other Assets

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

Property and Equipment

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

Total Assets

\$ 11,490,102

Liabilities and Net Assets

Current Liabilities

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

Long Term Liabilities

-

Total Liabilities

8,522,195

Net Assets

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

Total Liabilities and Net Assets

\$ 11,490,102

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

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

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

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

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

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, 2023

Cash Flows From Operating Activities:

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

Supplemental Disclosure of Cash Flow Information:

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

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

| | |
|---------------|------|
| Interest Paid | \$ - |
| Income Taxes | \$ - |

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 no Net Assets With Donor Restrictions at the year ended June 30, 2023.

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

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

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

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

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

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

Note 2 – Summary of Significant Accounting Principles (Continued)

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

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

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

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

Note 3 – Concentrations of Credit Risk

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

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

Note 4 – Income Taxes

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

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

Note 5 – Investments

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

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

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

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

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

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

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

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

Note 6 – Notes Receivable

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

Note 7 – Property and Equipment

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

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

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

Note 8 – Multi-Employer Plans

Plan Description

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

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

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

Note 8 – Multi-Employer Plans (Continued)

Pension Plan

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

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

Post-Employment Retirement Benefits

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

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

Other Information

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

Form 5500 is not required for this plan.

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

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

Note 8 – Multi-Employer Plans (Continued)

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

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

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

Note 9 – Non-Compliance with Grantor or Donor Restrictions

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

Note 10 – Related Entities

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

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

Note 11 – Liquidity

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

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

Note 12 – Subsequent Events

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

Note 13 – Net Assets

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

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

Note 14 – Net Assets, (Continued)

Net Assets Without Donor Restrictions consist of the following:

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

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

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

Note 15 – Change in Accounting Principles

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

ASU 2016-02 Leases Topic 842

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

ASU 2018-10 Codification Improvements to Topic 842, Leases

ASU 2018-11 Targeted Improvements

ASU 2018-20 Narrow-Scope Improvements for Lessors

ASU 2019-10 Effective Dates

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



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

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

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

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

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

Purpose of this Report

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

Calhoun & Company

Hopkinsville, Kentucky
March 29, 2024

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

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

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

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

Calhoun & Company

Hopkinsville, Kentucky
March 29, 2024

SUPPLEMENTAL INFORMATION

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

| Grant | Pass-Through Grantor | Federal Assistance Listing Number | Pass Through Grant Number | Grant Period Ending | Sub-reipients | Federal Award Expenditures |
|---|--|-----------------------------------|---------------------------|---------------------|----------------------|----------------------------|
| U.S. Department of Health and Human Services: | | | | | | |
| KWCS | KY Cabinet for Health & Family Services | 93.283 | 728 2000003319 | 6/30/2024 | \$ - | \$ 1,435 |
| Weatherization - LIHEAP | Kentucky Housing Corporation | 93.568 | LH22-0373-02 | 6/30/2023 | - | 38,365 |
| LIHWAP ARPA | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 395,506 | 399,298 |
| LIHWAP CRRSA | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 1,203,610 | 1,220,276 |
| LIHEAP (Regular) | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 48,765,990 | 49,246,665 |
| LIHEAP (ARPA) | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 775,177 | 783,933 |
| LIHEAP (IIJA) | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 2,244,251 | 2,249,189 |
| LIHEAP (CAA) | KY Cabinet for Health & Family Services | 93.568 | 736 2200003098 | 6/30/2023 | 6,573,710 | 6,602,456 |
| Community Services Block Grant | KY Cabinet for Health & Family Services | 93.569 | 736 2200003098 | 6/30/2023 | - | 244,311 |
| CSBG - CARES | KY Cabinet for Health & Family Services | 93.569 | 736 2200003098 | 6/30/2023 | - | 98,544 |
| RPIC | Office of Community Services | 93.569 | 90ET0476-03-02 | 9/29/2023 | - | 253,121 |
| RPIC | Office of Community Services | 93.569 | 90ET0476-03-00 | 9/29/2022 | - | 190,523 |
| HHS - RCAP | Great Lakes Community Action Partnership | 93.570 | PY 21/22 | 9/29/2022 | - | 17,489 |
| HHS - RCAP | Great Lakes Community Action Partnership | 93.570 | PY 22/23 | 9/30/2023 | - | 161,200 |
| Total U.S. Department of Health and Human Services | | | | | <u>59,958,244</u> | <u>61,506,805</u> |
| U.S. Department of Energy: | | | | | | |
| Weatherization - DOE | Kentucky Housing Corporation | 81.042 | WX22-0373-02 | 6/30/23 | - | 43,015 |
| Total U.S. Department of Energy | | | | | <u>-</u> | <u>43,015</u> |
| U.S. Department of Agriculture: | | | | | | |
| RCDI - RCAP | N/A | 10.446 | PY 19/23 | 9/4/23 | - | 20,229 |
| Technitrain - RCAP | Great Lakes Community Action Partnership | 10.761 | PY 21/22 | 8/31/22 | - | 24,173 |
| Technitrain - RCAP | Great Lakes Community Action Partnership | 10.761 | PY 22/23 | 8/31/23 | - | 138,061 |
| Technitrain GIS - RCAP | Great Lakes Community Action Partnership | 10.761 | PY 21/22 | 8/31/22 | - | 1,201 |
| Technitrain Solid Waste 2 - RCAP | Great Lakes Community Action Partnership | 10.762 | PY 21/22 | 9/30/22 | - | 12,121 |
| Technitrain Solid Waste 2 - RCAP | Great Lakes Community Action Partnership | 10.762 | PY 22/23 | 9/30/23 | - | 35,343 |
| Community Facilities - RCAP | N/A | 10.766 | PY 20/23 | 8/21/23 | - | 4,151 |
| Community Facilities Disaster - RCAP | N/A | 10.766 | PY 20/23 | 8/21/23 | - | 8,842 |
| Total U.S. Department of Agriculture | | | | | <u>-</u> | <u>244,121</u> |
| Environmental Protection Agency: | | | | | | |
| EPA-DW - RCAP | Great Lakes Community Action Partnership | 66.424 | PY 21/23 | 3/31/23 | - | 64,643 |
| EPA-DW - RCAP | Great Lakes Community Action Partnership | 66.424 | PY 22/24 | 3/31/24 | - | 140,972 |
| EPA-WW - RCAP | Great Lakes Community Action Partnership | 66.446 | PY 22/23 | 3/31/23 | - | 82,000 |
| EPA-WW - RCAP | Great Lakes Community Action Partnership | 66.446 | PY 22/24 | 3/31/24 | - | 2,350 |
| Division of Water - Lincoln Co | KY Energy and Environment Cabinet | 66.605 | PPG-BG-00D21419 | 9/30/23 | - | 211,807 |
| Division of Water - Bacon Creek | KY Energy and Environment Cabinet | 66.605 | PPG-BG-00D21422 | 9/30/24 | - | 49,140 |
| Total Environmental Protection Agency: | | | | | <u>-</u> | <u>550,912</u> |
| U.S. Department of Homeland Security | | | | | | |
| FEMA Tornado | KY Cabinet for Health & Family Services | 97.088 | FEMA DR-4630-KY | 12/12/23 | 47,947 | 96,493 |
| Fema Flood | KY Cabinet for Health & Family Services | 97.088 | FEMA DR-4630-KY | 6/30/24 | 412,687 | 468,824 |
| Total U.S. Department of Agriculture | | | | | <u>460,634</u> | <u>565,317</u> |
| Total Expenditures of Federal Awards | | | | | <u>\$ 60,418,878</u> | <u>\$ 62,910,170</u> |

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

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

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

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

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

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

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

- a. Shall provide technical advice to auditees and auditors as requested
- b. May assume all or some of the responsibilities performed by a cognizant agency for audit which include:
 - i. Provide technical audit advice and liaison to auditees and auditors.
 - ii. Consider auditee requests for extension to the report submission due date.
 - iii. Obtain or conduct quality control reviews of selected auditees made by non-federal auditors, and provide the results, when appropriate, to other interested organizations
 - iv. Promptly inform other affected federal agencies and appropriate federal law enforcement officials of any direct reporting 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

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

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

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

**Community Action Kentucky, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

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, 2023

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

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

Community Action Kentucky, Inc.
LIHEAP Grant - AL # 93.568
CONTRACT #736-220003098
Statement of Program Expenses
For the Period July 1, 2022 Through June 30, 2023

Payments to Subrecipients

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

CAK Administration

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

Total Expenditures

| | | | | |
|--|--|--|------------|--|
| | | | 58,882,242 | |
| Questioned Costs | | | - | |
| Allowable Cost | | | 58,882,242 | |
| Less: Amount Received From CHFS – LIHEAP | | | 58,356,104 | |
| Less: Accounts Receivable From Funding Sources | | | 534,740 | |
| Less: Accounts Payable To Funding Sources | | | (8,602) | |
| Excess (Shortage) Receipts over Expenditures | | | \$ (8,602) | |

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

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

Community Action Kentucky, Inc.
LIHWAP Program - AL # 93.568
CONTRACT #736-220003098
Statement of Program Expenses
For the Period July 1, 2022 Through June 30, 2023

Payments to Subrecipients

| | | | | |
|--|-------|----|-----------|-----------|
| Water Subsidy | CRRSA | \$ | 1,206,681 | |
| Water Subsidy | ARPA | | 392,434 | |
| Total Payments To Subrecipients | | | | 1,599,115 |

CAK Administration

| | | | ARPA | CRRSA |
|-----------------------|--|--|-------|-------|
| Salaries | | | 6,155 | - |
| Fringe Benefits | | | 2,779 | - |
| Professional Services | | | 68 | - |
| Shared Costs | | | 8,457 | - |

Total CAK Administration 17,459

Total Expenditures 1,616,574

Questioned Costs -

Allowable Cost 1,616,574

Less: Amount Received From CHFS - LIHWAP 976,032

Less: Accounts Receivable From Funding Sources 640,542

Accounts Payable To Funding Sources -

Excess (Shortage) Receipts over Expenditures \$ -

Community Action, Kentucky, Inc.
CSBG Grant - CFDA # 93.569
CONTRACT #736-220003098
Statement of Program Expenses
For the Period July 1, 2022 Through June 30, 2023

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

Louisville Gas and Electric Company
HEA Annual Report
12 Months Ending September 2023
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 \$8.28 million (LG&E - \$2.94 million, KU - \$5.34 million) to the Home Energy Assistance ("HEA") programs of LG&E and KU during the period of 2009 - 2023. There are currently no future plans to increase shareholder contributions.