

Kentucky Utilities Company
2020 Home Energy Assistance Annual Report
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Kentucky Utilities Company
HEA Annual Report
12 Months Ending December 2020
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 ¹	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 ²	g. The amount, if any, of rolled-over and unspent HEA funds
Prior Balance						\$ 733,474	\$ 733,474
Jan-20	\$ 132,079	Not Applicable		\$ -	\$ 240,064	\$ 625,490	\$ 625,490
Feb-20	\$ 132,691	Not Applicable		470,000	\$ 236,280	\$ 981,712	\$ 981,712
Mar-20	\$ 131,695	Not Applicable		-	\$ 313,368	\$ 788,040	\$ 788,040
Apr-20	\$ 132,174	Not Applicable		-	\$ 968	\$ 907,245	\$ 907,245
May-20	\$ 132,524	Not Applicable		-	\$ -	\$ 1,027,770	\$ 1,027,770
Jun-20	\$ 132,894	Not Applicable		-	\$ -	\$ 1,148,664	\$ 1,148,664
Jul-20	\$ 133,236	Not Applicable	438,503	-	\$ 261,800	\$ 1,020,099	\$ 1,020,099
Aug-20	\$ 133,557	Not Applicable	438,820	-	\$ 258,859	\$ 882,797	\$ 882,797
Sep-20	\$ 133,554	Not Applicable	439,029	-	\$ 255,900	\$ 748,450	\$ 748,450
Oct-20	\$ 133,229	Not Applicable	439,862	-	\$ 227	\$ 860,285	\$ 860,285
Nov-20	\$ 133,148	Not Applicable	440,017	-	\$ 191	\$ 981,940	\$ 981,940
Dec-20	\$ 133,484	Not Applicable	440,562	-	\$ 250,150	\$ 853,698	\$ 853,698
Annually	\$ 1,594,264	Not Applicable		\$ 470,000	\$ 1,817,808		

Note:

1 - KU began maintaining a list of total amount of residential customers as requested in the Commission's final order in this case starting in July 2020.

2 - The current balance of HEA in column F includes the monthly administration fees paid out. Summing the prior balance HEA account balance with column F and adding columns A and D less column E will not agree to column F. The difference is the monthly administration fees paid out.

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HEA Annual Report
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Case No. 2019-00366

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

County	Total number of slots ¹	Total number of slots ²
Adair	17	2
Anderson	49	65
Ballard	15	1
Barren	9	11
Bath	17	11
Bell	89	362
Bourbon	38	161
Boyle	79	137
Bracken	18	6
Bullitt	5	3
Caldwell	8	4
Campbell	4	-
Carlisle	1	-
Carroll	25	5
Casey	11	34
Christian	6	2
Clark	102	51
Clay	12	37
Crittenden	18	2
Daviess	1	-
Edmonson	1	-
Estill	20	55
Fayette	1,113	935
Fleming	14	11
Franklin	22	17
Fulton	1	-
Gallatin	10	6
Garrard	28	26
Grant	1	-
Graves	1	25
Grayson	23	16
Green	9	21
Hardin	149	105
Harlan	88	11
Harrison	27	113
Hart	24	68
Henderson	20	-
Henry	29	60
Hickman	6	10
Hopkins	82	22
Jessamine	36	20
Knox	22	30
Larue	22	95
Laurel	76	21
Lee	4	-
Lincoln	27	60
Livingston	3	1
Lyon	18	1
Madison	177	50
Marion	29	9
Mason	46	5
McCracken	6	3
McCreary	11	3
McLean	16	6
Mercer	55	67
Montgomery	62	22
Morgan	-	28
Muhlenberg	92	48

Kentucky Utilities Company
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12 Months Ending December 2020
Case No. 2019-00366

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

County	Total number of slots ¹	Total number of slots ²
Nelson	24	-
Nicholas	12	88
Ohio	33	-
Oldham	50	7
Owen	13	107
Pendleton	6	-
Pulaski	69	63
Robertson	2	-
Rockcastle	20	2
Rowan	35	59
Russell	18	93
Scott	162	35
Shelby	100	9
Spencer	14	-
Taylor	29	5
Trimble	10	7
Union	36	1
Washington	13	31
Webster	17	7
Whitley	24	80
Woodford	89	42
	<u>3,670</u>	<u>3,500</u>

NOTES:

1. Slots based on new program starting in Oct 2020.
2. Slots based on original program.

Kentucky Utilities Company
HEA Annual Report
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Case No. 2019-00366

	Program Participants ¹	Program applicants ²	Denied applicants ²
3. Total number of:	3,558	5,148	1,590

Note:

1- This number represents a count of the unique customers for the year.

2 - Number provided by CAC.

4. Copies of each Monthly HEA Report.

The following are Community Action Kentucky Monthly Administration Reports (Old Program)

KU HEA Program

CAK & Lexington

Report Ending Period: 1/31/20

<u>Description</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>YTD Totals</u>
<u>Revenue</u>	<u>1,174,004.00</u>	<u>0.00</u>	<u>1,174,004.00</u>
Personnel	249,378.00	3,977.00	253,355.00
Fringe	84,497.00	1,838.00	86,335.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,236.00	431.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	76,574.00	3,477.00	80,051.00
Indirect	67,155.00	594.00	67,749.00
Shared	1,810.00	133.00	1,943.00
<u>Expenses</u>	<u>1,161,742.00</u>	<u>10,450.00</u>	<u>1,172,192.00</u>
Balance			1,812.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	1/31/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	9,186	240,926	7,581	4,848	12,429	253,355
Fringe	77,340	4,056	81,396	2,818	2,121	4,939	86,335
Travel				286	13	299	299
Supplies	7,683		7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40		40	5		5	45
Other	72,027	3,417	75,444	0	4,607	4,607	80,051
Indirect	64,685	3,064	67,749	0		0	67,749
Shared	0		0	1,299	644	1,943	1,943
TOTALS	1,116,926	30,979	1,147,905	12,054	12,233	24,287	1,172,192

KU HEA Program

CAK & Lexington

Report Ending Period: 2/29/20

<u>Description</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,174,004.00	0.00	1,174,004.00
Personnel	253,355.00	2,879.00	256,234.00
Fringe	86,335.00	1,346.00	87,681.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,667.00	0.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	80,051.00	858.00	80,909.00
Indirect	67,749.00	479.00	68,228.00
Shared	1,943.00	67.00	2,010.00
Expenses	1,172,192.00	5,629.00	1,177,821.00
Balance			-3,817.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	2/29/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	11,898	243,638	7,581	5,015	12,596	256,234
Fringe	77,340	5,341	82,681	2,818	2,182	5,000	87,681
Travel				286	13	299	299
Supplies	7,683		7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40		40	5		5	45
Other	72,027	3,639	75,666	0	5,243	5,243	80,909
Indirect	64,685	3,543	68,228	0		0	68,228
Shared	0		0	1,299	711	2,010	2,010
TOTALS	1,116,926	35,677	1,152,603	12,054	13,164	25,218	1,177,821

KU HEA Program

CAK & Lexington

Report Ending Period: 3/31/20

<u>Description</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,174,004.00	22,188.00	1,196,192.00
Personnel	256,234.00	2,806.00	259,040.00
Fringe	87,681.00	1,197.00	88,878.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,667.00	0.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	80,909.00	1,293.00	82,202.00
Indirect	68,228.00	358.00	68,586.00
Shared	2,010.00	209.00	2,219.00
Expenses	1,177,821.00	5,863.00	1,183,684.00
Balance			12,508.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	3/31/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	13,634	245,374	7,581	6,085	13,666	259,040
Fringe	77,340	6,047	83,387	2,818	2,673	5,491	88,878
Travel				286	13	299	299
Supplies	7,683		7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40		40	5		5	45
Other	72,027	4,063	76,090	0	6,112	6,112	82,202
Indirect	64,685	3,901	68,586	0		0	68,586
Shared	0		0	1,299	920	2,219	2,219
TOTALS	1,116,926	38,901	1,155,827	12,054	15,803	27,857	1,183,684

KU HEA Program

CAK & Lexington

Report Ending Period: 4/30/20

<u>Description</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,196,192.00	12,000.00	1,208,192.00
Personnel	259,040.00	1,684.00	260,724.00
Fringe	88,878.00	624.00	89,502.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,667.00	0.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	82,202.00	5,588.00	87,790.00
Indirect	68,586.00	303.00	68,889.00
Shared	2,219.00	-33.00	2,186.00
Expenses	1,183,684.00	8,166.00	1,191,850.00
Balance			16,342.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	4/30/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	15,158	246,898	7,581	6,245	13,826	260,724
Fringe	77,340	6,592	83,932	2,818	2,752	5,570	89,502
Travel				286	13	299	299
Supplies	7,683		7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40		40	5		5	45
Other	72,027	4,421	76,448	0	11,342	11,342	87,790
Indirect	64,685	4,204	68,889	0		0	68,889
Shared	0		0	1,299	887	2,186	2,186
TOTALS	1,116,926	41,631	1,158,557	12,054	21,239	33,293	1,191,850

KU HEA Program

CAK & Lexington

Report Ending Period: 5/31/20

<u>Description</u>	<u>Previous Month</u>	<u>Current Month</u>	<u>YTD Totals</u>
<u>Revenue</u>	<u>1,208,192.00</u>	<u>12,000.00</u>	<u>1,220,192.00</u>
Personnel	260,724.00	4,127.00	264,851.00
Fringe	89,502.00	1,391.00	90,893.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,667.00	0.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	87,790.00	1,097.00	88,887.00
Indirect	68,889.00	317.00	69,206.00
Shared	2,186.00	196.00	2,382.00
<u>Expenses</u>	<u>1,191,850.00</u>	<u>7,128.00</u>	<u>1,198,978.00</u>
Balance			21,214.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	5/31/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	18,556	250,296	7,581	6,974	14,555	264,851
Fringe	77,340	7,675	85,015	2,818	3,060	5,878	90,893
Travel				286	13	299	299
Supplies	7,683		7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40		40	5		5	45
Other	72,027	4,889	76,916	0	11,971	11,971	88,887
Indirect	64,685	4,521	69,206	0		0	69,206
Shared	0		0	1,299	1,083	2,382	2,382
TOTALS	1,116,926	46,897	1,163,823	12,054	23,101	35,155	1,198,978

KU HEA Program

CAK & Lexington

Report Ending Period: 6/30/20

<u>Description</u>	<u>Previous YTD</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,220,192.00	12,000.00	1,232,192.00
Personnel	264,851.00	2,529.00	267,380.00
Fringe	90,893.00	3,197.00	94,090.00
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.00	7,748.00
Contracts	674,667.00	0.00	674,667.00
Printing/Advertising	45.00	0.00	45.00
Other	88,887.00	3,869.00	92,756.00
Indirect	69,206.00	238.00	69,444.00
Shared	2,382.00	-71.00	2,311.00
Expenses	1,198,978.00	9,762.00	1,208,740.00
Balance			23,452.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	6/30/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	20,856	252,596	7,581	7,203	14,784	267,380
Fringe	77,340	10,896	88,236	2,818	3,036	5,854	94,090
Travel		0		286	13	299	299
Supplies	7,683	0	7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40	0	40	5		5	45
Other	72,027	5,738	77,765	0	14,991	14,991	92,756
Indirect	64,685	4,759	69,444	0		0	69,444
Shared	0		0	1,299	1,012	2,311	2,311
TOTALS	1,116,926	53,505	1,170,431	12,054	26,255	38,309	1,208,740

KU HEA Program

CAK & Lexington

Report Ending Period: 7/31/20

<u>Description</u>	<u>Previous YTD</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,232,192.00	0.00	1,232,192.00
Personnel	267,380.00	182.14	267,562.14
Fringe	94,090.00	107.21	94,197.21
Travel	299.00	0.00	299.00
Supplies	7,748.00	0.55	7,748.55
Contracts	674,667.00	3,561.00	678,228.00
Printing/Advertising	45.00	0.00	45.00
Other	92,756.00	633.54	93,389.54
Indirect	69,444.00	0.00	69,444.00
Shared	2,311.00	0.00	2,311.00
Expenses	1,208,740.00	4,484.44	1,213,224.44
Balance	23,452.00	-4,484.44	18,967.56

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	7/31/20				
	10/1/07- 9/30/19	10/1/19- 7/31/20	YTD	10/1/07- 9/30/19	10/1/19- 7/31/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	22,694	254,434	7,581	7,203	14,784	269,218
Fringe	77,340	11,654	88,994	2,818	3,036	5,854	94,848
Travel				286	13	299	299
Supplies	7,683	0	7,683	65		65	7,748
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40	0	40	5		5	45
Other	72,027	6,307	78,334	0	14,991	14,991	93,325
Indirect	64,685	5,155	69,840	0		0	69,840
Shared	0	0	0	1,299	1,012	2,311	2,311
TOTALS	1,116,926	57,066	1,173,992	12,054	26,255	38,309	1,212,301

KU HEA Program

CAK & Lexington

Report Ending Period: 8/31/20

<u>Description</u>	<u>Previous YTD</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,232,192.00	12,000.00	1,244,192.00
Personnel	267,562.14	3,269.20	270,831.34
Fringe	94,197.21	1,709.21	95,906.42
Travel	299.00	0.00	299.00
Supplies	7,748.55	63.16	7,811.71
Contracts	678,228.00	3,743.00	681,971.00
Printing/Advertising	45.00	0.00	45.00
Other	93,389.54	4,797.62	98,187.16
Indirect	69,444.00	0.00	69,444.00
Shared	2,311.00	0.00	2,311.00
Expenses	1,213,224.44	13,582.19	1,226,806.63
Balance	18,967.56	-1,582.19	17,385.37

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	8/31/20				
	10/1/07-9/30/19	10/1/19-8/31/20	YTD	10/1/07-9/30/19	10/1/19-8/31/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	24,799	256,539	7,581	10,719	18,300	274,839
Fringe	77,340	12,746	90,086	2,818	4,880	7,698	97,784
Travel				286	14	300	300
Supplies	7,683	0	7,683	65	43	108	7,791
Contracts	663,411	11,256	674,667				674,667
Printing/Advertising	40	0	40	5		5	45
Other	72,027	6,467	78,494	0	18,592	18,592	97,086
Indirect	64,685	5,541	70,226	0		0	70,226
Shared	0	0	0	1,299	-1,012	287	287
TOTALS	1,116,926	60,809	1,177,735	12,054	33,236	45,290	1,223,025

KU HEA Program

CAK & Lexington

Report Ending Period: 9/30/20

<u>Description</u>	<u>Previous YTD</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,244,192.00	12,000.00	1,256,192.00
Personnel	270,831.34	-2,847.07	267,984.27
Fringe	95,906.42	-1,556.68	94,349.74
Travel	299.00	0.00	299.00
Supplies	7,811.71	-6.22	7,805.49
Contracts	681,971.00	51,763.00	733,734.00
Printing/Advertising	45.00	0.00	45.00
Other	98,187.16	3,198.64	101,385.80
Indirect	69,444.00	0.00	69,444.00
Shared	2,311.00	0.00	2,311.00
Expenses	1,226,806.63	50,551.67	1,277,358.30
Balance	17,385.37	-38,551.67	-21,166.30

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	9/30/20				
	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	10/1/07- 9/30/19	10/1/19- 9/30/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	231,740	28,098	259,838	7,581	7,803	15,384	275,222
Fringe	77,340	14,610	91,950	2,818	3,294	6,112	98,062
Travel				286	14	300	300
Supplies	7,683	0	7,683	65	13	78	7,761
Contracts	663,411	51,155	714,566				714,566
Printing/Advertising	40	0	40	5	0	5	45
Other	72,027	8,276	80,303	0	21,913	21,913	102,216
Indirect	64,685	10,431	75,116	0	0	0	75,116
Shared	0	0	0	1,299	-1,012	287	287
TOTALS	1,116,926	112,570	1,229,496	12,054	32,025	44,079	1,273,575

KU HEA Program

CAK & Lexington

Report Ending Period: 10/31/20

<u>Description</u>	<u>Previous YTD</u>	<u>Current Month</u>	<u>YTD Totals</u>
Revenue	1,256,192.00	23,857.91	1,280,049.91
Personnel	267,984.27	1,645.19	269,629.46
Fringe	94,349.74	740.29	95,090.03
Travel	299.00	0.00	299.00
Supplies	7,805.49	0.00	7,805.49
Contracts	733,734.00	0.00	733,734.00
Printing/Advertising	45.00	0.00	45.00
Other	101,385.80	0.00	101,385.80
Indirect	69,444.00	306.13	69,750.13
Shared	2,311.00	0.00	2,311.00
Expenses	1,277,358.30	2,691.61	1,280,049.91
Balance	-21,166.30	21,166.30	0.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	10/31/20				
	10/1/07- 9/30/20	10/1/2020 10/31/20	YTD	10/1/07- 9/30/20	10/1/2020 10/31/20	YTD	
<u>Description</u>	<u>Lexington</u>	<u>Lexington</u>	<u>Lexington</u>	<u>CAK</u>	<u>CAK</u>	<u>CAK</u>	<u>Totals</u>
Personnel	259,838	0	259,838	15,384	1,645	17,029	276,867
Fringe	91,950	0	91,950	6,112	740	6,852	98,802
Travel	0	0	0	300	0	300	300
Supplies	7,683	0	7,683	78	0	78	7,761
Contracts	714,566	0	714,566	0	0	0	714,566
Printing/Advertising	40	0	40	5	0	5	45
Other	80,303	0	80,303	21,913	0	21,913	102,216
Indirect	75,116	0	75,116	0	306	306	75,422
Shared	0	0	0	287	0	287	287
TOTALS	1,229,496	0	1,229,496	44,079	2,692	46,771	1,276,267

KU HEA Program

CAK & Lexington

Report Ending Period: 11/30/20

Description	Previous YTD	Current Month	YTD Totals
Revenue	1,280,049.91	47.09	1,280,097.00
Personnel	269,629.46	13.14	269,642.60
Fringe	95,090.03	-36.92	95,053.11
Travel	299.00	0.00	299.00
Supplies	7,805.49	0.00	7,805.49
Contracts	733,734.00	0.00	733,734.00
Printing/Advertising	45.00	0.00	45.00
Other	101,385.80	0.00	101,385.80
Indirect	69,750.13	70.87	69,821.00
Shared	2,311.00	0.00	2,311.00
Expenses	1,280,049.91	47.09	1,280,097.00
Balance	0.00	0.00	0.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	11/30/20				
	10/1/07-	10/1/2020		10/1/07-	10/1/2020		
	10/31/20	11/30/20	YTD	10/31/20	11/30/20	YTD	
Description	Lexington	Lexington	Lexington	CAK	CAK	CAK	Totals
Personnel	259,838	0	259,838	17,029	13	17,042	276,880
Fringe	91,950	0	91,950	6,852	-37	6,815	98,765
Travel	0	0	0	300	0	300	300
Supplies	7,683	0	7,683	78	0	78	7,761
Contracts	714,566	0	714,566	0	0	0	714,566
Printing/Advertising	40	0	40	5	0	5	45
Other	80,303	0	80,303	21,913	0	21,913	102,216
Indirect	75,116	0	75,116	306	71	377	75,493
Shared	0	0	0	287	0	287	287
TOTALS	1,229,496	0	1,229,496	46,771	47	46,818	1,276,314

KU HEA Program

CAK & Lexington

Report Ending Period: 12/31/20

Description	Previous YTD	Current Month	YTD Totals
Revenue	1,280,097.00	228.61	1,280,325.61
Personnel	269,642.60	197.44	269,840.04
Fringe	95,053.11	36.09	95,089.20
Travel	299.00	0.00	299.00
Supplies	7,805.49	0.00	7,805.49
Contracts	733,734.00	0.00	733,734.00
Printing/Advertising	45.00	0.00	45.00
Other	101,385.80	0.00	101,385.80
Indirect	69,821.00	-4.92	69,816.08
Shared	2,311.00	0.00	2,311.00
Expenses	1,280,097.00	228.61	1,280,325.61
Balance	0.00	0.00	0.00

KU HEA Program							
CAK & Lexington							
Report Period:	10/1/07	through	12/31/20				
	10/1/07- 10/31/20	10/1/2020 12/31/20	YTD	10/1/07- 10/31/20	10/1/2020 12/31/20	YTD	
Description	Lexington	Lexington	Lexington	CAK	CAK	CAK	Totals
Personnel	259,838	0	259,838	17,042	197	17,240	277,078
Fringe	91,950	0	91,950	6,815	36	6,851	98,801
Travel	0	0	0	300	0	300	300
Supplies	7,683	0	7,683	78	0	78	7,761
Contracts	714,566	0	714,566	0	0	0	714,566
Printing/Advertising	40	0	40	5	0	5	45
Other	80,303	0	80,303	21,913	0	21,913	102,216
Indirect	75,116	0	75,116	377	-5	372	75,488
Shared	0	0	0	287	0	287	287
TOTALS	1,229,496	0	1,229,496	46,818	229	47,047	1,276,543

4. Copies of each Monthly HEA Report.

The following are Community Action Kentucky Monthly Administration - Program Reports (New Program) starting October 2020.

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

Utility Program Funding

	Budget	Oct	Remaining
# of Slots	2972	0	2972
\$ per Slot	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$74,300.00	\$0.00	\$74,300.00
Max Additional Admin	\$68,120.09	\$2.33	\$68,117.76

	Budget	Oct-20	Variance
Revenues	\$ 203,457.28	\$ 8,610.06	\$ 194,847.22

Expenses			
Salaries/Benefits	24,478.41	1,345.64	23,132.77
IT R&M	25,226.18	87.61	25,138.57
Legal	5,213.00	7,047.96	(1,834.96)
CAA Admin	142,420.09	2.33	142,417.76
Other Expenses	6,119.60	126.52	5,993.08
Expenses	\$ 203,457.28	\$ 8,610.06	\$ 194,847.22

Project Balance:	-	-	-
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CAK Admin Exp	\$ 61,037.19	\$ 8,607.73	\$ 52,429.46
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Utility Assistance Report - Slots

KU HEA

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



Summary

Applications

Program Participants

0

Program Applicants

732

Denied Applicants

10

All-Electric				
Agency	County	Allocated	Used	Unused
Audubon Area Community Services	Daviess	1	0	1
	Henderson	16	0	16
	McLean	13	0	13
	Ohio	26	0	26
	Union	29	0	29
	Webster	14	0	14
	Total	99	0	99
Bell-Whitley	Bell	72	0	72
	Whitley	20	0	20
	Total	92	0	92
Blue Grass Community Action Partnership	Anderson	40	0	40
	Boyle	64	0	64
	Franklin	18	0	18
	Garrard	23	0	23
	Jessamine	29	0	29
	Lincoln	22	0	22
	Mercer	45	0	45
	Scott	131	0	131
	Woodford	72	0	72
	Total	444	0	444
Central Kentucky Community Action Council, Inc.	Grayson	18	0	18
	Hardin	121	0	121
	Larue	18	0	18
	Marion	23	0	23
	Nelson	19	0	19
	Washington	11	0	11
	Total	210	0	210
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	31	0	31
	Fayette	901	0	901
	Harrison	22	0	22
	Nicholas	10	0	10
	Total	964	0	964
Community Action of Southern Kentucky	Barren	7	0	7
	Edmonson	1	0	1
	Hart	19	0	19
	Total	27	0	27
Daniel Boone	Clay	10	0	10

As of 11/1/2020

Utility Assistance Report - Slots

KU HEA

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



Community Action Agency	Laurel	61	0	61
	Rockcastle	16	0	16
	Total	87	0	87
Foothills	Clark	82	0	82
	Estill	16	0	16
	Madison	143	0	143
	Total	241	0	241
Gateway Community Action	Bath	13	0	13
	Montgomery	50	0	50
	Rowan	29	0	29
	Total	92	0	92
Harlan Co. CAA	Harlan	71	0	71
	Total	71	0	71
KCEOC	Knox	18	0	18
	Total	18	0	18
Lake Cumberland	Adair	14	0	14
	Casey	9	0	9
	Green	7	0	7
	McCreary	9	0	9
	Pulaski	56	0	56
	Russell	15	0	15
	Taylor	24	0	24
	Total	134	0	134
Licking Valley	Bracken	14	0	14
	Fleming	11	0	11
	Mason	37	0	37
	Robertson	2	0	2
	Total	64	0	64
Middle KY	Lee	4	0	4
	Total	4	0	4
Multi-Purpose CAA	Bullitt	4	0	4
	Shelby	81	0	81
	Spencer	12	0	12
	Total	97	0	97
NKCAC	Campbell	3	0	3
	Carroll	20	0	20
	Gallatin	8	0	8
	Grant	1	0	1
	Owen	11	0	11
	Pendleton	5	0	5
	Total	48	0	48
Pennyriple	Caldwell	7	0	7
	Christian	5	0	5
	Crittenden	14	0	14

As of 11/1/2020

Utility Assistance Report - Slots

KU HEA

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



	Hopkins	66	0	66
	Livingston	3	0	3
	Lyon	14	0	14
	Muhlenberg	75	0	75
	Total	184	0	184
Tri County	Henry	23	0	23
	Oldham	40	0	40
	Trimble	8	0	8
	Total	71	0	71
West Kentucky Allied Services, Inc.	Ballard	12	0	12
	Carlisle	1	0	1
	Fulton	1	0	1
	Graves	1	0	1
	Hickman	5	0	5
	McCracken	5	0	5
	Total	25	0	25
Grand Total		2972	0	2972

Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Audubon Area Community Services	All-Electric	Daviess	1					
		Henderson	16					
		McLean	13					
		Ohio	26					
		Union	29					
		Webster	14					
		Total	99					
Bell-Whitley	All-Electric	Bell	72	0		0	0	0
		Whitley	20	0	27	0	0	0
		Total	92	0	27	0	0	0
Blue Grass Community Action Partnership	All-Electric	Anderson	40	0	32	0	0	0
		Boyle	64	0	17	0	0	0
		Franklin	18	0	5	0	0	0
		Garrard	23	0	8	0	0	0
		Jessamine	29	0	2	0	0	0
		Lincoln	22	0	14	0	0	0
		Mercer	45	0	35	0	0	0
		Scott	131	0	26	0	0	0
		Woodford	72	0	33	0	0	0
		Total	444	0	172	0	0	0
Central Kentucky Community Action Council, Inc.	All-Electric	Grayson	18	0		0	0	0
		Hardin	121	0	1	0	0	0
		Larue	18	0	50	0	0	0
		Marion	23	0	5	0	0	0
		Nelson	19					
		Washington	11	0	3	0	0	0

Utility Assistance Report - Slots

KU HEA

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



		Total	210	0	59	0	0	0
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	All-Electric	Bourbon	31	0		0	0	0
		Fayette	901	0		0	0	0
		Harrison	22	0	2	0	0	0
		Nicholas	10	0		0	0	0
		Total	964	0	2	0	0	0
Community Action of Southern Kentucky	All-Electric	Barren	7	0		0	0	0
		Edmonson	1					
		Hart	19	0		0	0	0
		Total	27	0	0	0	0	0
Daniel Boone Community Action Agency	All-Electric	Clay	10	0	5	0	0	0
		Laurel	61	0	16	0	0	0
		Rockcastle	16	0	4	0	0	0
		Total	87	0	25	0	0	0
Foothills	All-Electric	Clark	82					
		Estill	16	0	40	0	0	0
		Madison	143	0	7	0	0	0
		Total	241	0	47	0	0	0
Gateway Community Action	All-Electric	Bath	13	0	5	0	0	0
		Montgomery	50	0	7	0	0	0
		Rowan	29	0	19	0	0	0
		Total	92	0	31	0	0	0
Harlan Co. CAA	All-Electric	Harlan	71	0	6	0	0	0
		Total	71	0	6	0	0	0
KCEOC	All-Electric	Knox	18	0	10	0	0	0
		Total	18	0	10	0	0	0
Lake Cumberland	All-Electric	Adair	14	0	3	0	0	0
		Casey	9	0	30	0	0	0
		Green	7	0	2	0	0	0
		McCreary	9					
		Pulaski	56	0	35	0	0	0
		Russell	15	0		0	0	0
		Taylor	24	0	2	0	0	0
		Total	134	0	72	0	0	0
Licking Valley	All-Electric	Bracken	14	0	2	0	0	0
		Fleming	11					
		Mason	37	0	3	0	0	0
		Robertson	2					
		Total	64	0	5	0	0	0
Middle KY	All-Electric	Lee	4	0	53	0	0	0
		Total	4	0	53	0	0	0
Multi-Purpose CAA	All-Electric	Bullitt	4					
		Shelby	81	0		0	0	0
		Spencer	12					
		Total	97	0	0	0	0	0

Utility Assistance Report - Slots

KU HEA

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



NKCAC	All-Electric	Campbell	3					
		Carroll	20	0	31	0	0	0
		Gallatin	8					
		Grant	1					
		Owen	11					
		Pendleton	5	0	2	0	0	0
		Total	48	0	33	0	0	0
Pennyrile	All-Electric	Caldwell	7	0	1	0	0	0
		Christian	5					
		Crittenden	14					
		Hopkins	66	0	13	0	0	0
		Livingston	3					
		Lyon	14	0	1	0	0	0
		Muhlenberg	75	0	93	0	0	0
		Total	184	0	108	0	0	0
Tri County	All-Electric	Henry	23	0	22	0	0	0
		Oldham	40	0	33	0	0	0
		Trimble	8	0	13	0	0	0
		Total	71	0	68	0	0	0
West Kentucky Allied Services, Inc.	All-Electric	Ballard	12	0	1	0	0	0
		Carlisle	1					
		Fulton	1					
		Graves	1					
		Hickman	5	0	1	0	0	0
		McCracken	5	0	1	0	0	0
		Total	25	0	3	0	0	0
Grand Total			2972	0	722	0	0	

Agency	Benefit Type	County	Enrolled	On Waitlist	Approved	Withdrawn	Rejected	Removed
NKCAC	All-Electric	Kenton	0	0	1	0	0	0
		Total	0	0	1	0	0	0
Grand Total			0	0	1	0	0	0

Denial Reason	# Apps
Exceeds Maximum Number of Applications	7
Expired Date	3

Invoice

TO: KU HEA Program Invoice
FOR: Community Action Kentucky
DATE: 12/14/20
PERIOD: 11/01/20-11/30/20
AMOUNT: \$11,529.70

Breakdown:

Salaries/Fringe	\$1,005.12
IT R&M	\$2,546.37
Legal	\$1,319.89
CAA Admin	\$6,479.51
Other Expenses	\$178.81
Total	\$11,529.70

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

Utility Program Funding

	Budget	Nov	YTD	Remaining
# of Slots	2972	0		2972
\$ per Slot	\$25.00	\$25.00		\$25.00
Max Slot Admin Maintenance Fee	\$74,300.00	\$0.00		\$74,300.00
Max Additional Admin	\$68,120.09	\$6,479.51	\$6,481.84	\$61,638.25

	Budget	Nov	YTD	Variance
Revenues	\$ 203,457.28	\$ 11,529.70	\$ 20,139.76	\$ 183,317.52
Expenses				
Salaries/Benefits	24,478.41	1,005.12	2,350.76	22,127.65
IT R&M	25,226.18	2,546.37	2,633.98	22,592.20
Legal	5,213.00	1,319.89	8,367.85	(3,154.85)
CAA Admin	142,420.09	6,479.51	6,481.84	135,938.25
Other Expenses	6,119.60	178.81	305.33	5,814.27
Expenses	\$ 203,457.28	\$ 11,529.70	\$ 20,139.76	\$ 183,317.52

Project Balance:	-	-	-	-
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CAK Admin Exp	\$ 61,037.19	\$ 5,050.19	\$ 13,657.92	\$ 55,987.00
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Utility Assistance Report - Slots

KU

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

November Only

Summary

Program Participants

Program Applicants

Denied Applicants

#
0
2,233
59

Agency	County	All-Electric		
		Allocated	Used	Unused
Audubon Area Community Services	Daviess	1	0	1
	Henderson	16	0	16
	McLean	13	0	13
	Ohio	26	0	26
	Union	29	0	29
	Webster	14	0	14
	Total	99	0	99
Bell-Whitley	Bell	72	0	72
	Whitley	20	0	20
	Total	92	0	92
Blue Grass Community Action Partnership	Anderson	40	0	40
	Boyle	64	0	64
	Franklin	18	0	18
	Garrard	23	0	23
	Jessamine	29	0	29
	Lincoln	22	0	22
	Mercer	45	0	45
	Scott	131	0	131
	Woodford	72	0	72

	Total	444	0	444
Central Kentucky Community Action Council, Inc.	Grayson	18	0	18
	Hardin	121	0	121
	Larue	18	0	18
	Marion	23	0	23
	Nelson	19	0	19
	Washington	11	0	11
	Total	210	0	210
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.	Bourbon	31	0	31
	Fayette	901	0	901
	Harrison	22	0	22
	Nicholas	10	0	10
	Total	964	0	964
Community Action of Southern Kentucky	Barren	7	0	7
	Edmonson	1	0	1
	Hart	19	0	19
	Total	27	0	27
Daniel Boone Community Action Agency	Clay	10	0	10
	Laurel	61	0	61
	Rockcastle	16	0	16
	Total	87	0	87
Foothills	Clark	82	0	82
	Estill	16	0	16
	Madison	143	0	143
	Total	241	0	241
Gateway Community Action	Bath	13	0	13
	Montgomery	50	0	50
	Rowan	29	0	29
	Total	92	0	92
Harlan Co. CAA	Harlan	71	0	71

Region/County	Total	71	0	71
KCEOC	Knox	18	0	18
	Total	18	0	18
Lake Cumberland	Adair	14	0	14
	Casey	9	0	9
	Green	7	0	7
	McCreary	9	0	9
	Pulaski	56	0	56
	Russell	15	0	15
	Taylor	24	0	24
	Total	134	0	134
Licking Valley	Bracken	14	0	14
	Fleming	11	0	11
	Mason	37	0	37
	Robertson	2	0	2
	Total	64	0	64
Middle KY	Lee	4	0	4
	Total	4	0	4
Multi-Purpose CAA	Bullitt	4	0	4
	Shelby	81	0	81
	Spencer	12	0	12
	Total	97	0	97
NKCAC	Campbell	3	0	3
	Carroll	20	0	20
	Gallatin	8	0	8
	Grant	1	0	1
	Owen	11	0	11
	Pendleton	5	0	5
	Total	48	0	48
	Caldwell	7	0	7

Pennyrite	Christian	5	0	5
	Crittenden	14	0	14
	Hopkins	66	0	66
	Livingston	3	0	3
	Lyon	14	0	14
	Muhlenberg	75	0	75
	Total	184	0	184
Tri County	Henry	23	0	23
	Oldham	40	0	40
	Trimble	8	0	8
	Total	71	0	71
West Kentucky Allied Services, Inc.	Ballard	12	0	12
	Carlisle	1	0	1
	Fulton	1	0	1
	Graves	1	0	1
	Hickman	5	0	5
	McCracken	5	0	5
	Total	25	0	25
Grand Total		2972	0	2972

Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Audubon Area Community Services	All-Electric	Daviess	1	0	0	0	0	0
		Henderson	16	0	54	0	0	0
		McLean	13	0	40	0	0	0
		Ohio	26	0	17	0	0	0
		Union	29	0	16	0	0	0
		Webster	14	0	37	0	0	0
		Total	99	0	164	0	0	0
		Bell	72	0	115	0	0	0

Bell-Whitley	All-Electric	Whitley	20	0	17	0	0	0
		Total	92	0	132	0	0	0
Blue Grass Community Action Partnership	All-Electric	Anderson	40	0	12	0	0	0
		Boyle	64	0	37	0	0	0
		Franklin	18	0	2	0	0	0
		Garrard	23	0	9	0	0	0
		Jessamine	29	0	9	0	0	0
		Lincoln	22	0	16	0	0	0
		Mercer	45	0	34	0	0	0
		Scott	131	0	18	0	0	0
		Woodford	72	0	10	0	0	0
		Total	444	0	147	0	0	0
Central Kentucky Community Action Council, Inc.	All-Electric	Grayson	18	0	8	0	0	0
		Hardin	121	0	25	0	0	0
		Larue	18	0	4	0	0	0
		Marion	23	0	4	0	0	0
		Nelson	19	0	4	0	0	0
		Washington	11	0	1	0	0	0
		Total	210	0	46	0	0	0
Community Action Council for Lexington- Fayette, Bourbon, Harrison and Nicholas Counties, Inc	All-Electric	Bourbon	31	0	33	0	0	0
		Fayette	901	0	710	0	0	0
		Harrison	22	0	56	0	0	0
		Nicholas	10	0	42	0	0	0
		Total	964	0	841	0	0	0
Community Action of Southern Kentucky	All-Electric	Barren	7	0	3	0	0	0
		Edmonson	1	0	0	0	0	0
		Hart	19	0	65	0	0	0
		Total	27	0	68	0	0	0
Daniel Boone Community	All-Electric	Clay	10	0	1	0	0	0
		Laurel	61	0	40	0	0	0

Action Agency	All-Electric	Rockcastle	16	0	3	0	0	0
		Total	87	0	44	0	0	0
Foothills	All-Electric	Clark	82	0	16	0	0	0
		Estill	16	0	1	0	0	0
		Madison	143	0	53	0	0	0
		Total	241	0	70	0	0	0
Gateway Community Action	All-Electric	Bath	13	0	47	0	0	0
		Montgomery	50	0	20	0	0	0
		Rowan	29	0	47	0	0	0
		Total	92	0	114	0	0	0
Harlan Co. CAA	All-Electric	Harlan	71	0	7	0	0	0
		Total	71	0	7	0	0	0
KCEOC	All-Electric	Knox	18	0	11	0	0	0
		Total	18	0	11	0	0	0
Lake Cumberland	All-Electric	Adair	14	0	40	0	0	0
		Casey	9	0	21	0	0	0
		Green	7	0	26	0	0	0
		McCreary	9	0	33	0	0	0
		Pulaski	56	0	21	0	0	0
		Russell	15	0	77	0	0	0
		Taylor	24	0	45	0	0	0
		Total	134	0	263	0	0	0
Licking Valley	All-Electric	Bracken	14	0	10	0	0	0
		Fleming	11	0	1	0	0	0
		Mason	37	0	0	0	0	0
		Robertson	2	0	7	0	0	0
		Total	64	0	18	0	0	0
Middle KY	All-Electric	Lee	4	0	11	0	0	0
		Total	4	0	11	0	0	0
		Bullitt	4	0	4	0	0	0

Multi-Purpose CAA	All-Electric	Shelby	81	0	56	0	0	0
		Spencer	12	0	7	0	0	0
		Total	97	0	67	0	0	0
NKCAC	All-Electric	Campbell	3	0	0	0	0	0
		Carroll	20	0	11	0	0	0
		Gallatin	8	0	13	0	0	0
		Grant	1	0	1	0	0	0
		Owen	11	0	19	0	0	0
		Pendleton	5	0	14	0	0	0
		Total	48	0	58	0	0	0
Pennyrile	All-Electric	Caldwell	7	0	7	0	0	0
		Christian	5	0	0	0	0	0
		Crittenden	14	0	11	0	0	0
		Hopkins	66	0	2	0	0	0
		Livingston	3	0	11	0	0	0
		Lyon	14	0	16	0	0	0
		Muhlenberg	75	0	1	0	0	0
		Total	184	0	48	0	0	0
Tri County	All-Electric	Henry	23	0	7	0	0	0
		Oldham	40	0	29	0	0	0
		Trimble	8	0	7	0	0	0
		Total	71	0	43	0	0	0
West Kentucky Allied Services, Inc.	All-Electric	Ballard	12	0	9	0	0	0
		Carlisle	1	0	0	0	0	0
		Fulton	1	0	0	0	0	0
		Graves	1	0	0	0	0	0
		Hickman	5	0	9	0	0	0
		McCracken	5	0	4	0	0	0
		Total	25	0	22	0	0	0
Grand Total			2972	0	2174	0	0	0

Agency	Benefit Type			County	Enrolled	On Waitlist	Approved	Withdrawn
NKCAC	All-Electric			Kenton	0	0	0	0
				Total	0	0	0	0
Grand Total					0	0	0	0

Denial Reason	# Apps
Exceeds Maximum Allowable Income	3
Exceeds Maximum Number of Applications	48
Expired Date	5
Insufficient Information	1
Other	2

Invoice

TO: KU HEA Program Invoice
FOR: Community Action Kentucky
DATE: 1/13/21
PERIOD: 12/01/20-12/31/20
AMOUNT: \$22,273.21

Breakdown:

Salaries/Fringe	\$1,823.33
IT R&M	\$3,382.32
Legal	\$0.00
CAA Admin	\$16,734.63
Other Expenses	\$332.93
Total	\$22,273.21

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

Utility Program Funding

	Budget	Dec	YTD	Remaining
# of Slots	2972	0	0	2972
\$ per Slot	\$25.00	\$25.00	\$25.00	\$25.00
Max Slot Admin Maintenance Fee	\$74,300.00	\$0.00	\$0.00	\$74,300.00
Max Additional Admin	\$68,120.09	\$16,734.63	\$23,216.47	\$44,903.62

	Budget	Dec	YTD	Variance
Revenues	\$ 203,457.28	\$ 22,273.21	\$ 42,412.97	\$ 161,044.31

Expenses

Salaries/Benefits	24,478.41	1,823.33	4,174.09	20,304.32
IT R&M	25,226.18	3,382.32	6,016.30	19,209.88
Legal	5,213.00	-	8,367.85	(3,154.85)
CAA Admin	142,420.09	16,734.63	23,216.47	119,203.62
Other Expenses	6,119.60	332.93	638.26	5,481.34
Expenses	\$ 203,457.28	\$ 22,273.21	\$ 42,412.97	\$ 161,044.31

Project Balance:	-	-	-	-
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CAK Admin Exp	\$ 61,037.19	\$ 5,538.58	\$ 19,196.50	\$ 55,498.61
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Utility Assistance Report - Slots

KU HEA

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

December Only



Summary

Apps (Dec.)

Program Participants

0

Program Applicants

1,730

Denied Applicants

70

Agency	Electric			
	County	Allocated	Used (Dec.)	Unused
Audubon Area Community Services	Daviess	1	0	1
	Henderson	16	0	16
	McLean	13	0	13
	Ohio	26	0	26
	Union	29	0	29
	Webster	14	0	14
	Total	99	0	99
Bell-Whitley	Bell	72	0	72
	Whitley	20	0	20
	Total	92	0	92
Blue Grass Community Action Partnership	Anderson	40	0	40
	Boyle	64	0	64
	Franklin	18	0	18
	Garrard	23	0	23
	Jessamine	29	0	29
	Lincoln	22	0	22
	Mercer	45	0	45
	Scott	131	0	131
	Woodford	72	0	72
	Total	444	0	444
Central Kentucky Community Action Council, Inc.	Grayson	18	0	18
	Hardin	121	0	121
	Larue	18	0	18
	Marion	23	0	23
	Nelson	19	0	19

	Washington	11	0	11
	Total	210	0	210
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	31	0	31
	Fayette	901	0	901
	Harrison	22	0	22
	Nicholas	10	0	10
	Total	964	0	964
Community Action of Southern Kentucky	Barren	7	0	7
	Edmonson	1	0	1
	Hart	19	0	19
	Total	27	0	27
Daniel Boone Community Action Agency	Clay	10	0	10
	Laurel	61	0	61
	Rockcastle	16	0	16
	Total	87	0	87
Foothills	Clark	82	0	82
	Estill	16	0	16
	Madison	143	0	143
	Total	241	0	241
Gateway Community Action	Bath	13	0	13
	Montgomery	50	0	50
	Rowan	29	0	29
	Total	92	0	92
Harlan Co. CAA	Harlan	71	0	71
	Total	71	0	71
KCEOC	Knox	18	0	18
	Total	18	0	18
Lake Cumberland	Adair	14	0	14
	Casey	9	0	9
	Green	7	0	7
	McCreary	9	0	9
	Pulaski	56	0	56
	Russell	15	0	15
	Taylor	24	0	24
	Total	134	0	134

50 of 187

Licking Valley	Bracken	14	0	14
	Fleming	11	0	11
	Mason	37	0	37
	Robertson	2	0	2
	Total	64	0	64
Middle KY	Lee	4	0	4
	Total	4	0	4
Multi-Purpose CAA	Bullitt	4	0	4
	Shelby	81	0	81
	Spencer	12	0	12
	Total	97	0	97
NKCAC	Campbell	3	0	3
	Carroll	20	0	20
	Gallatin	8	0	8
	Grant	1	0	1
	Owen	11	0	11
	Pendleton	5	0	5
	Total	48	0	48
Pennyrile	Caldwell	7	0	7
	Christian	5	0	5
	Crittenden	14	0	14
	Hopkins	66	0	66
	Livingston	3	0	3
	Lyon	14	0	14
	Muhlenberg	75	0	75
	Total	184	0	184
Tri County	Henry	23	0	23
	Oldham	40	0	40
	Trimble	8	0	8
	Total	71	0	71
West Kentucky Allied Services, Inc.	Ballard	12	0	12
	Carlisle	1	0	1
	Fulton	1	0	1
	Graves	1	0	1
	Hickman	5	0	5
	McCracken	5	0	5
	Total	25	0	25

Grand Total		2972	0	2972
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Agency	Benefit Type	County	Available	On Waitlist (Dec.)	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
Audubon Area Community Services	All-Electric	Daviess	1					
		Henderson	16	0	4	0	0	0
		McLean	13	0	1	0	0	0
		Ohio	26	0	18	0	0	0
		Union	29	0	35	0	0	0
		Webster	14	0	0	0	0	0
		Total	99	0	58	0	0	0
Bell-Whitley	All-Electric	Bell	72	0	60	0	0	0
		Whitley	20	0	18	0	0	0
		Total	92	0	78	0	0	0
Blue Grass Community Action Partnership	All-Electric	Anderson	40	0	5	0	0	0
		Boyle	64	0	41	0	0	0
		Franklin	18	0	12	0	0	0
		Garrard	23	0	6	0	0	0
		Jessamine	29	0	9	0	0	0
		Lincoln	22	0	10	0	0	0
		Mercer	45	0	26	0	0	0
		Scott	131	0	50	0	0	0
		Woodford	72	0	15	0	0	0
		Total	444	0	174	0	0	0
Central Kentucky Community Action Council, Inc.	All-Electric	Grayson	18	0	10	0	0	0
		Hardin	121	0	7	0	0	0
		Larue	18	0	2	0	0	0
		Marion	23	0	1	0	0	0
		Nelson	19	0	2	0	0	0
		Washington	11	0	10	0	0	0
		Total	210	0	32	0	0	0
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	All-Electric	Bourbon	31	0	31	0	0	0
		Fayette	901	0	411	0	0	0
		Harrison	22	0	21	0	0	0
		Nicholas	10	0	8	0	0	0
		Total	964	0	471	0	0	0
Community Action of	All-Electric	Barren	7	0	1	0	0	0
		Edmonson	1					

Southern Kentucky		Hart	19	0	80	0	0
		Total	27	0	90	0	0
Daniel Boone Community Action Agency	All-Electric	Clay	10	0	10	0	0
		Laurel	61	0	240	0	0
		Rockcastle	16	0	90	0	0
		Total	87	0	340	0	0
Foothills	All-Electric	Clark	82	0	800	0	0
		Estill	16	0	10	0	0
		Madison	143	0	1160	0	0
		Total	241	0	1970	0	0
Gateway Community Action	All-Electric	Bath	13	0	230	0	0
		Montgomery	50	0	170	0	0
		Rowan	29	0	50	0	0
		Total	92	0	450	0	0
Harlan Co. CAA	All-Electric	Harlan	71	0	940	0	0
		Total	71	0	940	0	0
KCEOC	All-Electric	Knox	18	0	10	0	0
		Total	18	0	10	0	0
Lake Cumberland	All-Electric	Adair	14	0	10	0	0
		Casey	9	0	190	0	0
		Green	7	0	30	0	0
		McCreary	9	0	200	0	0
		Pulaski	56	0	660	0	0
		Russell	15	0	310	0	0
		Taylor	24	0	150	0	0
		Total	134	0	1550	0	0
Licking Valley	All-Electric	Bracken	14	0	10	0	0
		Fleming	11	0	70	0	0
		Mason	37	0	00	0	0
		Robertson	2	0	00	0	0
		Total	64	0	80	0	0
Middle KY	All-Electric	Lee	4	0	00	0	0
		Total	4	0	00	0	0
Multi-Purpose CAA	All-Electric	Bullitt	4	0	40	0	0
		Shelby	81	0	160	0	0
		Spencer	12	0	30	0	0
		Total	97	0	230	0	0
NKCAC	All-Electric	Campbell	3				

		Carroll	20	0	45	0	0	0
		Gallatin	8	0	1	0	0	0
		Grant	1	0	1	0	0	0
		Owen	11	0	4	0	0	0
		Pendleton	5	0	4	0	0	0
		Total	48	0	55	0	0	0
Pennyrile	All-Electric	Caldwell	7	0	1	0	0	0
		Christian	5	0	16	0	0	0
		Crittenden	14	0	8	0	0	0
		Hopkins	66	0	63	0	0	0
		Livingston	3	0	0	0	0	0
		Lyon	14	0	6	0	0	0
		Muhlenberg	75	0	0	0	0	0
		Total	184	0	94	0	0	0
Tri County	All-Electric	Henry	23	0	3	0	0	0
		Oldham	40	0	18	0	0	0
		Trimble	8	0	4	0	0	0
		Total	71	0	25	0	0	0
West Kentucky Allied Services, Inc.	All-Electric	Ballard	12	0	51	0	0	0
		Carlisle	1					
		Fulton	1					
		Graves	1					
		Hickman	5	0	55	0	0	0
		McCracken	5	0	1	0	0	0
		Total	25	0	107	0	0	0
Grand Total			2972	0	1660	0	0	

Agency	Benefit Type	County	Enrolled (Dec.)	On Waitlist (Dec.)	Approved (Dec.)	Withdrawn (Dec.)	Rejected (Dec.)	Removed (Dec.)
NKCAC	All-Electric	Kenton	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			0	0	0	0	0	0

Denial Reason	# Apps (Dec.)
Exceeds Maximum Allowable Income	2
Exceeds Maximum Number of Applications	61
Expired Date	7
Insufficient Information	0
Other	0

4. Copies of each Monthly HEA Report.

The following are Community Action Kentucky Monthly Program Reports (Old Program). February 2020 reports were not completed due to changes in reporting related to the pandemic.

Melton, Timothy

From: Kristopher Smith <Kristopher.Smith@commaction.org>
Sent: Thursday, February 06, 2020 3:30 PM
To: Melton, Timothy
Subject: KHEA January 2020 Report
Attachments: Utility Assistant Programs - Slot Overview.pdf

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

As requested below is our January report and attached is the slot overview. Let me know if you have any questions and thanks for your patience.

Kristopher

Original Question	Interpretation	Result
Number of clients served	Number of accounts receiving payment for the prior month	2728
Attrition	Number of accounts removed from the HEA program in the prior month	186
New clients entering HEA program	Number of accounts enrolled in the prior month	3*
Participant by county distribution	Number of Slots allocated and the number of Enrollments by County	See attached

*The implementation of the file automation has been on hold until all accounts have been reconciled. Our goal is to complete reconciliation and implement automation by the end of the month.



Helping People, Changing Lives.

Utility Assistant Programs - Slot Overview

KU HEA

Agency	County	Electric		
		Allocated	Used	Unused
Audubon Area Community Services	McLean	2	2	0
	Webster	1	1	0
	Total	3	3	0
Bell-Whitley	Bell	264	241	23
	Whitley	63	43	20
	Total	327	284	43
Blue Grass Community Action Partnership	Anderson	35	25	10
	Boyle	135	112	23
	Franklin	19	10	9
	Garrard	25	16	9
	Jessamine	15	10	5
	Lincoln	55	47	8
	Mercer	85	79	6
	Scott	35	27	8
	Woodford	40	34	6
	Total	444	360	84
Central Kentucky Community Action Council, Inc.	Grayson	18	17	1
	Hardin	95	83	12
	Larue	55	55	0
	Marion	10	8	2
	Washington	18	17	1
	Total	196	180	16
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	147	90	57
	Fayette	1410	1007	403
	Harrison	89	64	25
	Nicholas	93	70	23
	Total	1739	1231	508
Community Action of Southern Kentucky	Barren	10	3	7
	Hart	57	48	9
	Total	67	51	16
Daniel Boone Community Action Agency	Clay	33	32	1
	Rockcastle	7		7
	Total	40	32	8
Foothills	Clark	68	43	25
	Estill	38	36	2

Foothills	Madison	40	39	1
	Total	146	118	28
Gateway	Bath	9	7	2
	Montgomery	25	19	6
	Rowan	52	45	7
	Total	86	71	15
Harlan Co. CAA	Harlan	10	10	0
	Total	10	10	0
KCEOC	Knox	26	26	0
	Total	26	26	0
Lake Cumberland	Adair	2	2	0
	Casey	28	28	0
	Green	21	18	3
	McCreary	3	3	0
	Pulaski	118	108	10
	Russell	90	81	9
	Taylor	4	4	0
	Total	266	244	22
Licking Valley	Bracken	6	2	4
	Fleming	11	11	0
	Mason	8	1	7
	Total	25	14	11
Multi-Purpose CAA	Bullitt	3	1	2
	Shelby	11	1	10
	Spencer	1		1
	Total	15	2	13
NKCAC	Carroll	5	5	0
	Gallatin	3		3
	Owen	11	9	2
	Total	19	14	5
Pennyrile	Caldwell	4	4	0
	Christian	2	2	0
	Crittenden	2	2	0
	Hopkins	20	19	1
	Livingston	1	1	0
	Lyon	1	0	1
	Muhlenberg	22	21	1
	Total	52	49	3
Tri County	Henry	15	14	1
	Oldham	5	5	0

Tri County	Trimble	4	4	0
	Total	24	23	1
West Kentucky Allied Services, Inc.	Ballard	1		1
	Graves	5	5	0
	Hickman	5	2	3
	McCracken	4	2	2
	Total	15	9	6
Total		3500	2721	779

Agency	Benefit Type	County	Unused	On Waitlist	Approved	Withdrawn	Rejected	Removed
Audubon Area Community Services	Electric	McLean	0	0	0	0	0	0
		Webster	0	0	0	0	0	0
		Total	0	0	0	0	0	0
Bell-Whitley	Electric	Bell	23	59	51	0	0	5
		Whitley	20	16	7	0	0	5
		Total	43	75	58	0	0	10
Blue Grass Community Action Partnership	Electric	Anderson	10	55	2	0	0	1
		Boyle	23	117	16	1	3	10
		Franklin	9	8	3	0	0	1
		Garrard	9	11	3	0	0	0
		Jessamine	5	11	1	0	0	0
		Lincoln	8	16	3	0	0	2
		Mercer	6	18	4	0	5	4
		Scott	8	13	6	0	0	4
		Woodford	6	14	9	0	1	2
		Total	84	263	47	1	9	24
Central Kentucky Community Action Council, Inc.	Electric	Grayson	1	1	0	0	0	0
		Hardin	12	49	4	0	0	2
		Larue	0	56	7	0	0	1
		Marion	2	1	0	0	0	0
		Washington	1	13	0	0	0	2
		Total	16	120	11	0	0	5
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Electric	Bourbon	57	32	23	30	0	14
		Fayette	403	486	157	65	17	92
		Harrison	25	30	15	8	2	3
		Nicholas	23	19	3	15	2	7
		Total	508	567	198	118	21	116
Community Action of Southern Kentucky	Electric	Barren	7	3	4	0	0	1
		Hart	9	6	3	0	0	4
		Total	16	9	7	0	0	5

Daniel Boone Community Action Agency	Electric	Clay	1	2	0	0	0	1
		Rockcastle	7					
		Total	8	2	0	0	0	1
Foothills	Electric	Clark	25	3	2	0	1	1
		Estill	2	20	1	0	0	2
		Madison	1	6	2	0	0	2
		Total	28	29	5	0	1	5
Gateway	Electric	Bath	2	2	0	0	0	0
		Montgomery	6	4	0	0	0	0
		Rowan	7	12	3	0	0	1
		Total	15	18	3	0	0	1
Harlan Co. CAA	Electric	Harlan	0	1	0	0	0	1
		Total	0	1	0	0	0	1
KCEOC	Electric	Knox	0	6	0	0	0	1
		Total	0	6	0	0	0	1
Lake Cumberland	Electric	Adair	0	1	0	0	0	0
		Casey	0	3	4	0	0	0
		Green	3	5	4	0	0	0
		McCreary	0	1	0	0	0	0
		Pulaski	10	108	24	0	0	9
		Russell	9	25	14	0	3	9
		Taylor	0	1	0	0	0	0
		Total	22	144	46	0	3	18
Licking Valley	Electric	Bracken	4	0	0	0	0	0
		Fleming	0	0	0	0	0	0
		Mason	7	5	1	0	0	0
		Total	11	5	1	0	0	0
Multi-Purpose CAA	Electric	Bullitt	2	0	0	0	0	0
		Shelby	10	0	9	0	0	0
		Spencer	1					
		Total	13	0	9	0	0	0
NKCAC	Electric	Carroll	0	0	0	0	0	0
		Gallatin	3					
		Owen	2	4	0	0	0	2
		Total	5	4	0	0	0	2
Pennyrile	Electric	Caldwell	0	0	0	0	0	0
		Christian	0	0	0	0	0	1
		Crittenden	0	0	0	0	0	0
		Hopkins	1	0	1	0	0	0
		Livingston	0	0	0	0	0	0
		Lyon	1	0	1	0	0	0

Pennyrile	Electric	Muhlenberg	1	1	7	0	0	1
		Total	3	1	9	0	0	2
Tri County	Electric	Henry	1	35	37	0	0	2
		Oldham	0	2	0	0	0	0
		Trimble	0	0	2	0	0	0
		Total	1	37	39	0	0	2
West Kentucky Allied Services, Inc.	Electric	Ballard	1					
		Graves	0	4	0	0	0	0
		Hickman	3	1	0	0	0	0
		McCracken	2	0	0	0	0	0
		Total	6	5	0	0	0	0
Total	Total	Total	779	1286	433	119	34	193

Melton, Timothy

From: Leidy Borges <Leidy.Borges@commaction.org>
Sent: Monday, April 20, 2020 11:49 AM
To: Melton, Timothy
Subject: KU HEA - March 2020 Report

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

Good Morning Tim,

Bellow you will find March report, Please let me know if you have any questions,

Thank you,

Original Question	Interpretation	Result
Number of clients served	Number of accounts receiving payment for the prior month NOTE: From payment confirmation files	3,558 ¹
Attrition	Number of accounts removed from the HEA program in the prior month NOTE: From disconnects and add/remove confirmation files	49 ²
New clients entering HEA program	Number of accounts enrolled in the prior month NOTE: From add/rem confirmation files	806
Participant by county distribution	Number of Slots allocated and the number of Enrollments by County NOTE: From 3/31/2020 daily slot report	See attached

¹This is the total number of payments made during the month of March. It includes missed payments from (December – March)

For households that missed a monthly payment(s) due to migrating to CASTINET.

²The total includes 47 Turn Offs and 2 Removals.

Leidy Borges-Gonzalez
Interim Director of Community Services
Community Action Council
Mobile: 859-559-6909



Helping People, Changing Lives.

Utility Assistant Programs - Slot Overview

KU HEA

Agency	County	Electric		
		Allocated	Used	Unused
Audubon Area Community Services	Henderson	0	0	0
	McLean	6	6	0
	Union	1	1	0
	Webster	6	6	0
	Total	13	13	0
Bell-Whitley	Bell	362	362	0
	Whitley	80	80	0
	Total	442	442	0
Blue Grass Community Action Partnership	Anderson	65	65	0
	Boyle	163	162	1
	Franklin	21	17	4
	Garrard	26	26	0
	Jessamine	20	20	0
	Lincoln	60	60	0
	Mercer	85	85	0
	Scott	35	35	0
	Woodford	40	40	0
	Total	515	510	5
Central Kentucky Community Action Council, Inc.	Grayson	16	16	0
	Hardin	105	105	0
	Larue	95	92	3
	Marion	9	9	0
	Washington	31	31	0
	Total	256	253	3
Community Action Council for Lexington- Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	161	161	0
	Fayette	999	997	2
	Harrison	113	113	0
	Nicholas	88	88	0
	Total	1361	1359	2
Community Action of Southern Kentucky	Barren	11	11	0
	Hart	68	68	0
	Total	79	79	0

Daniel Boone Community Action Agency	Clay	37	37	0
	Laurel	0	0	0
	Rockcastle	0	0	0
	Total	37	37	0
Foothills	Clark	49	49	0
	Estill	55	55	0
	Madison	50	50	0
	Total	154	154	0
Gateway	Bath	11	11	0
	Montgomery	21	21	0
	Morgan	1	1	0
	Rowan	59	59	0
	Total	92	92	0
Harlan Co. CAA	Harlan	11	11	0
	Total	11	11	0
KCEOC	Knox	30	30	0
	Total	30	30	0
Lake Cumberland	Adair	2	2	0
	Casey	30	30	0
	Green	21	21	0
	McCreary	3	3	0
	Pulaski	155	153	2
	Russell	93	92	1
	Taylor	5	5	0
	Total	309	306	3
Licking Valley	Bracken	6	6	0
	Fleming	11	11	0
	Mason	1	1	0
	Robertson	0	0	0
	Total	18	18	0
Multi-Purpose CAA	Bullitt	3	3	0
	Shelby	9	9	0
	Spencer	0	0	0
	Total	12	12	0
NKCAC	Carroll	5	5	0
	Gallatin	0	0	0
	Owen	15	15	0
	Total	20	20	0
Pennyrile	Caldwell	4	4	0

	Christian	2	2	0
	Crittenden	2	2	0
	Hopkins	22	22	0
	Livingston	1	1	0
	Lyon	1	1	0
	Muhlenberg	31	31	0
	Total	63	63	0
Tri County	Henry	60	60	0
	Oldham	7	7	0
	Trimble	7	7	0
	Total	74	74	0
West Kentucky Allied Services, Inc.	Ballard	0	0	0
	Graves	9	9	0
	Hickman	3	3	0
	McCracken	2	2	0
	Total	14	14	0
Total		3500	3487	13

Utility Assistance Report - Slots

KU HEA

Electric				
Agency	County	Allocated	Used	Unused
Audubon Area Community Services	McLean	6	6	0
	Union	1	0	1
	Webster	7	7	0
	Total	14	13	1
Bell-Whitley	Bell	362	330	32
	Whitley	80	72	8
	Total	442	402	40
Blue Grass Community Action Partnership	Anderson	65	64	1
	Boyle	163	160	3
	Franklin	17	17	0
	Garrard	26	24	2
	Jessamine	20	19	1
	Lincoln	60	58	2
	Mercer	85	81	4
	Scott	35	35	0
	Woodford	41	41	0
	Total	512	499	13
Central Kentucky Community Action Council, Inc.	Grayson	16	16	0
	Hardin	105	104	1
	Larue	95	90	5
	Marion	9	9	0
	Washington	31	31	0
	Total	256	250	6
Community Action Council for Lexington- Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	161	159	2
	Fayette	996	989	7
	Harrison	113	108	5
	Nicholas	88	84	4
	Total	1358	1340	18
Community Action of Southern Kentucky	Barren	11	11	0
	Hart	68	63	5
	Total	79	74	5
Daniel Boone Community Action Agency	Clay	37	37	0
	Total	37	37	0
Foothills	Clark	49	46	3
	Estill	55	50	5
	Madison	50	50	0
	Total	154	146	8
Gateway	Bath	11	11	0
	Montgomery	22	22	0
	Morgan	1	0	1
	Rowan	59	59	0
	Total	93	92	1
Harlan Co. CAA	Harlan	11	9	2

	Total	11	9	2
KCEOC	Knox	30	30	0
	Total	30	30	0
Lake Cumberland	Adair	2	2	0
	Casey	34	30	4
	Green	21	21	0
	McCreary	3	3	0
	Pulaski	155	152	3
	Russell	93	90	3
	Taylor	5	5	0
	Total	313	303	10
Licking Valley	Bracken	6	2	4
	Fleming	11	11	0
	Mason	1	1	0
	Total	18	14	4
Multi-Purpose CAA	Bullitt	3	3	0
	Shelby	9	9	0
	Total	12	12	0
NKCAC	Carroll	5	5	0
	Owen	15	15	0
	Total	20	20	0
Pennyrile	Caldwell	4	4	0
	Christian	2	2	0
	Crittenden	2	2	0
	Hopkins	22	22	0
	Livingston	1	1	0
	Lyon	1	0	1
	Muhlenberg	31	30	1
	Total	63	61	2
Tri County	Henry	60	58	2
	Oldham	7	6	1
	Trimble	7	5	2
	Total	74	69	5
West Kentucky Allied Services, Inc.	Graves	9	9	0
	Hickman	3	3	0
	McCracken	2	2	0
	Total	14	14	0
Grand Total		3500	3385	115

Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected
Audubon Area Community Services	Electric	McLean	0	0	0	0	0
		Union	1				
		Webster	0	0	0	0	0
		Total	1	0	0	0	0
Bell-Whitley	Electric	Bell	32	5	38	1	0
		Whitley	8	3	9	0	0
		Total	40	8	47	1	0
Blue Grass Community Action Partnership	Electric	Anderson	1	15	22	0	0
		Boyle	3	60	68	3	3
		Franklin	0	2	9	0	0
		Garrard	2	1	19	0	0
		Jessamine	1	3	1	0	0

		Lincoln	2	1	10	0	0
		Mercer	4	9	19	0	5
		Scott	0	5	19	0	0
		Woodford	0	8	22	0	1
		Total	13	104	189	3	9
Central Kentucky Community Action Council, Inc.	Electric	Grayson	0	0	0	0	0
		Hardin	1	23	12	0	0
		Larue	5	16	23	1	0
		Marion	0	0	2	0	0
		Washington	0	0	1	0	0
		Total	6	39	38	1	0
Community Action Council for Lexington- Fayette, Bourbon, Harrison and Nicholas Counties, Inc.	Electric	Bourbon	2	7	3	20	0
		Fayette	7	470	340	62	17
		Harrison	5	3	10	6	2
		Nicholas	4	1	0	13	2
		Total	18	481	353	101	21
Community Action of Southern Kentucky	Electric	Barren	0	0	0	0	0
		Hart	5	0	3	0	0
		Total	5	0	3	0	0
Daniel Boone Community Action Agency	Electric	Clay	0	1	1	0	0
		Total	0	1	1	0	0
Foothills	Electric	Clark	3	0	1	0	1
		Estill	5	3	2	0	0
		Madison	0	1	1	3	0
		Total	8	4	4	3	1
Gateway	Electric	Bath	0	0	2	0	0
		Montgomery	0	2	0	0	0
		Morgan	1	0	1	0	0
		Rowan	0	1	1	1	0
		Total	1	3	4	1	0
Harlan Co. CAA	Electric	Harlan	2	1	0	0	0
		Total	2	1	0	0	0
KCEOC	Electric	Knox	0	2	4	0	0
		Total	0	2	4	0	0
Lake Cumberland	Electric	Adair	0	1	0	0	0
		Casey	4	1	3	0	0
		Green	0	2	12	0	0
		McCreary	0	0	0	1	0
		Pulaski	3	58	38	0	0
		Russell	3	8	22	0	3
		Taylor	0	0	0	0	0
		Total	10	70	75	1	3
Licking Valley	Electric	Bracken	4	0	5	0	0
		Fleming	0	0	0	0	0
		Mason	0	0	1	2	5
		Total	4	0	6	2	5
Multi-Purpose CAA	Electric	Bullitt	0	0	0	0	0
		Shelby	0	0	1	0	0
		Total	0	0	1	0	0
NKCAC	Electric	Carroll	0	0	0	0	0
		Owen	0	1	0	0	0
		Total	0	1	0	0	0

Pennyrile	Electric	Caldwell	0	0	0	0	0
		Christian	0	0	1	0	0
		Crittenden	0	0	0	0	0
		Hopkins	0	0	0	0	0
		Livingston	0	0	0	0	0
		Lyon	1	0	1	0	0
		Muhlenberg	1	0	2	0	0
		Total	2	0	4	0	0
Tri County	Electric	Henry	2	8	22	0	0
		Oldham	1	1	0	0	0
		Trimble	2	0	2	0	0
		Total	5	9	24	0	0
West Kentucky Allied Services, Inc.	Electric	Graves	0	0	0	0	0
		Hickman	0	0	0	0	0
		McCracken	0	0	0	0	0
		Total	0	0	0	0	0
Grand Total			115	723	753	113	39

Agency	Benefit Type	County	On Waitlist	Approved	Withdrawn	Rejected	Removed
Daniel Boone Community Action Agency	Electric	Laurel	1	0	0	0	0
		Total	1	0	0	0	0
Licking Valley	Electric	Robertson	0	7	0	0	0
		Total	0	7	0	0	0
Grand Total			1	7	0	0	0

Melton, Timothy

From: Leidy Borges <Leidy.Borges@commaction.org>
Sent: Thursday, June 04, 2020 3:02 PM
To: Melton, Timothy
Subject: HEA - May Report
Attachments: Slots Allocation.pdf

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

Bellow you will find May report. Also Attached you will find the slot allocations.

KHEA report.

Original Question	Interpretation	Result
Number of clients served	Number of accounts receiving payment for the prior month	0 ¹
Attrition	Number of accounts removed from the HEA program in the prior month	75 ²
New clients entering HEA program	Number of accounts enrolled in the prior month	
Participant by county distribution	Number of Slots allocated and the number of Enrollments by County	See attached

¹May was not a payment month.

²The total includes 32 Turn Offs and 43 Removals.

Note: On the Slot allocation report, McCracken County is showing over-enrolled waiting on the request to move one slot from Graves County to McCracken County.

Thank you,

Leidy Borges-Gonzalez
Interim Director of Community Services
Community Action Council
Mobile: 859-559-6909



Helping People, Changing Lives.

Utility Assistance Report - Slots

KU HEA

Electric				
Agency	County	Allocated	Used	Unused
Audubon Area Community Services	McLean	6	6	0
	Union	1	0	1
	Webster	7	7	0
	Total	14	13	1
Bell-Whitley	Bell	362	330	32
	Whitley	80	72	8
	Total	442	402	40
Blue Grass Community Action Partnership	Anderson	65	64	1
	Boyle	163	160	3
	Franklin	17	17	0
	Garrard	26	24	2
	Jessamine	20	19	1
	Lincoln	60	57	3
	Mercer	85	81	4
	Scott	35	35	0
	Woodford	41	42	-1
	Total	512	499	13
Central Kentucky Community Action Council, Inc.	Grayson	16	16	0
	Hardin	105	104	1
	Larue	95	90	5
	Marion	9	9	0
	Washington	31	31	0
	Total	256	250	6
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Bourbon	161	159	2
	Fayette	996	989	7
	Harrison	113	108	5
	Nicholas	88	84	4
	Total	1358	1340	18
Community Action of Southern Kentucky	Barren	11	11	0
	Hart	68	62	6
	Total	79	73	6
Daniel Boone Community Action Agency	Clay	37	37	0
	Total	37	37	0
Foothills	Clark	49	46	3
	Estill	55	50	5
	Madison	50	50	0
	Total	154	146	8
Gateway Community Action	Bath	11	11	0
	Montgomery	22	22	0
	Morgan	1	0	1
	Rowan	59	59	0
	Total	93	92	1
Harlan Co. CAA	Harlan	11	9	2

As of 6/4/2020 9:45:00

Utility Assistance Report - Slots

	Total	11	9	2
KCEOC	Knox	30	30	0
	Total	30	30	0
Lake Cumberland	Adair	2	2	0
	Casey	34	30	4
	Green	21	21	0
	McCreary	3	3	0
	Pulaski	155	152	3
	Russell	93	90	3
	Taylor	5	5	0
	Total	313	303	10
Licking Valley	Bracken	6	2	4
	Fleming	11	11	0
	Mason	1	1	0
	Total	18	14	4
Multi-Purpose CAA	Bullitt	3	3	0
	Shelby	9	9	0
	Total	12	12	0
NKCAC	Carroll	5	5	0
	Owen	15	15	0
	Total	20	20	0
Pennyrile	Caldwell	4	4	0
	Christian	2	2	0
	Crittenden	2	2	0
	Hopkins	22	22	0
	Livingston	1	1	0
	Lyon	1	0	1
	Muhlenberg	31	30	1
	Total	63	61	2
Tri County	Henry	60	58	2
	Oldham	7	6	1
	Trimble	7	5	2
	Total	74	69	5
West Kentucky Allied Services, Inc.	Graves	9	8	1
	Hickman	3	3	0
	McCracken	2	3	-1
	Total	14	14	0
Grand Total		3500	3384	116

Agency	Benefit Type	County	Available	On Waitlist	Approved	Withdrawn	Rejected	Removed
Audubon Area Community Services	Electric	McLean	0	0	1	0	0	0
		Union	1					
		Webster	0	0	0	0	0	0
		Total	1	0	1	0	0	0
Bell-Whitley	Electric	Bell	32	5	39	1	0	18
		Whitley	8	3	9	0	0	8
		Total	40	8	48	1	0	26
Blue Grass Community	Electric	Anderson	1	15	22	0	0	2

Utility Assistance Report - Slots

Action Partnership		Boyle	3	60	72	3	3	17
		Franklin	0	2	9	0	0	1
		Garrard	2	1	20	0	0	0
		Jessamine	1	3	1	0	0	1
		Lincoln	3	1	14	0	0	6
		Mercer	4	9	21	0	5	12
		Scott	0	5	20	0	0	5
		Woodford	-1	8	23	0	1	2
		Total	13	104	202	3	9	46
Central Kentucky Community Action Council, Inc.	Electric	Grayson	0	0	0	0	0	2
		Hardin	1	23	13	0	0	7
		Larue	5	16	23	1	0	4
		Marion	0	0	2	0	0	0
		Washington	0	0	1	0	0	2
		Total	6	39	39	1	0	15
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc	Electric	Bourbon	2	7	3	20	0	18
		Fayette	7	470	353	62	17	145
		Harrison	5	3	27	6	2	8
		Nicholas	4	1	1	13	2	13
		Total	18	481	384	101	21	184
Community Action of Southern Kentucky	Electric	Barren	0	0	0	0	0	2
		Hart	6	0	3	0	0	6
		Total	6	0	3	0	0	8
Daniel Boone Community Action Agency	Electric	Clay	0	1	1	0	0	3
		Total	0	1	1	0	0	3
Foothills	Electric	Clark	3	0	2	0	1	4
		Estill	5	3	2	0	0	7
		Madison	0	1	1	3	0	3
		Total	8	4	5	3	1	14
Gateway Community Action	Electric	Bath	0	0	2	0	0	0
		Montgomery	0	2	0	0	0	0
		Morgan	1	0	1	0	0	0
		Rowan	0	1	2	1	0	1
		Total	1	3	5	1	0	1
Harlan Co. CAA	Electric	Harlan	2	1	1	0	0	3
		Total	2	1	1	0	0	3
KCEOC	Electric	Knox	0	2	4	0	0	1
		Total	0	2	4	0	0	1
Lake Cumberland	Electric	Adair	0	1	0	0	0	0
		Casey	4	1	3	0	0	1
		Green	0	2	12	0	0	2
		McCreary	0	0	0	1	0	0
		Pulaski	3	58	38	0	0	15
		Russell	3	8	22	0	3	14
		Taylor	0	0	0	0	0	0
		Total	10	70	75	1	3	32
Licking Valley	Electric	Bracken	4	0	5	0	0	0
		Fleming	0	0	0	0	0	0

Utility Assistance Report - Slots

		Mason	0	0	1	2	5	1
		Total	4	0	6	2	5	1
Multi-Purpose CAA	Electric	Bullitt	0	0	0	0	0	0
		Shelby	0	0	1	0	0	0
		Total	0	0	1	0	0	0
NKCAC	Electric	Carroll	0	0	0	0	0	0
		Owen	0	1	0	0	0	2
		Total	0	1	0	0	0	2
Pennyrite	Electric	Caldwell	0	0	0	0	0	0
		Christian	0	0	1	0	0	1
		Crittenden	0	0	0	0	0	0
		Hopkins	0	0	1	0	0	0
		Livingston	0	0	0	0	0	0
		Lyon	1	0	1	0	0	0
		Muhlenberg	1	0	2	0	0	2
		Total	2	0	5	0	0	3
Tri County	Electric	Henry	2	8	22	0	0	5
		Oldham	1	1	0	0	0	0
		Trimble	2	0	2	0	0	0
		Total	5	9	24	0	0	5
West Kentucky Allied Services, Inc.	Electric	Graves	1	0	0	0	0	0
		Hickman	0	0	0	0	0	0
		McCracken	-1	0	0	0	0	0
		Total	0	0	0	0	0	0
Grand Total			116	723	804	113	39	344

Agency	Benefit Type	County	On Waitlist	Approved	Withdrawn	Rejected	Removed
Audubon Area Community Services	Electric	Hancock	0	2	0	0	0
		Total	0	2	0	0	0
Daniel Boone Community Action Agency	Electric	Laurel	1	0	0	0	0
		Total	1	0	0	0	0
Licking Valley	Electric	Robertson	0	7	0	0	0
		Total	0	7	0	0	0
Grand Total			1	9	0	0	0

KHEA Monthly Report for June 2020

Date: 7/16/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	0	*Not a payment month
4. The amount of new enrollments	1	
5. The amount of participants unenrolled from the program	383	50 accounts were turned off by KU
6. The amount of program applications: New applications (enrolled or added to wait list) for month	2	
7. The amount of applications denied and the reason for denial	8	
9. b. The amount of participants in each county	*	See slot report
9. d. The amount of slots available for each county	*	See slot report

Denial Reason	Total
Exceeds Maximum Allowable Income	3
Expired Date	1
Incompatible benefit type	1
Other	3
Grand Total	8

Jun-20

County	Allocated	Actual
Total	3500	3018
Adair	2	2
Anderson	65	58
Ballard		1
Barren	11	11
Bath	11	10
Beil	362	299
Bourbon	161	141
Boyle	163	148
Bracken	6	6
Bullitt	3	3
Caldwell	4	3
Carroll	5	3
Casey	34	26
Christian	2	1
Clark	49	45
Clay	37	37
Crittenden	2	2
Estill	55	46
Fayette	996	803
Fleming	11	3
Franklin	17	18
Gallatin		6
Garrard	26	21
Graves	8	5
Grayson	16	16
Green	21	20
Hardin	105	101
Harlan	11	8
Harrison	113	104
Hart	68	62
Henry	60	56
Hickman	3	5
Hopkins	22	23
Jessamine	20	17
Knox	30	29
Larue	95	90
Lincoln	60	52
Livingston	1	1
Lyon	1	1
Madison	50	49
Marion	9	9
Mason	1	5
McCracken	3	3

McCreary	3	7
McLean	6	6
Mercer	85	75
Montgomery	22	19
Morgan	1	0
Muhlenberg	31	29
Nicholas	88	62
Oldham	7	6
Owen	15	8
Pendleton		1
Pulaski	155	110
Rowan	59	59
Russell	93	84
Scott	35	33
Shelby	9	9
Taylor	5	3
Trimble	7	5
Union	1	1
Washington	31	29
Webster	7	5
Whitley	80	76
Woodford	41	42

KHEA Monthly Report for July 2020
Date: 8/13/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	2,975	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	1	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	55	49 accounts were turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	1	
7. The amount of applications denied and the reason for denial		
9. b. The amount of participants in each county	*	See slot report
9. d. The amount of slots available for each county	*	See slot report

Denial Reasons:	Total
Exceeds Maximum Allowable Income	8
Other	5
Previous Assistance	2
Total	15

Jul-20

County	Allocated	Actual
Total	3500	2986
Adair	2	2
Anderson	65	58
Ballard		1
Barren	11	11
Bath	11	10
Bell	362	298
Bourbon	161	141
Boyle	163	144
Bracken	6	6
Bullitt	3	3
Caldwell	4	3
Carroll	5	3
Casey	34	26
Christian	2	1
Clark	49	44
Clay	37	35
Crittenden	2	2
Estill	55	45
Fayette	996	796
Fleming	11	3
Franklin	17	18
Gallatin		6
Garrard	26	21
Graves	8	5
Grayson	16	16
Green	21	20
Hardin	105	99
Harlan	11	8
Harrison	113	103
Hart	68	61
Henry	60	56
Hickman	3	5
Hopkins	22	22
Jessamine	20	16
Knox	30	29
Larue	95	90
Lincoln	60	52
Livingston	1	1
Lyon	1	1
Madison	50	46
Marion	9	9
Mason	1	5
McCracken	3	3

McCreary	3	7
McLean	6	6
Mercer	85	72
Montgomery	22	19
Morgan	1	0
Muhlenberg	31	29
Nicholas	88	61
Oldham	7	6
Owen	15	8
Pendleton		1
Pulaski	155	110
Rowan	59	59
Russell	93	84
Scott	35	31
Shelby	9	9
Taylor	5	3
Trimble	7	5
Union	1	1
Washington	31	29
Webster	7	4
Whitley	80	75
Woodford	41	43

KHEA Monthly Report for August 2020

Date: 9/16/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	2,939	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	47	45 accounts were turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	0	Per 7/31/2020 discussion, no new applications are being processed due to sunseting the program.
7. The amount of applications denied and the reason for denial	3	Per CASTiNET application report (Denials)
9. b. The amount of participants in each county	*	See SlotAllocation tab
9. d. The amount of slots available for each county	*	See SlotAllocation tab

Denial Reasons:	Total
Exceeds Maximum Allowable Income	2
Other	1
Incompatible Benefit Type	0
Previous Assistance	0
Total	3

Appendix B

Question	Total	Notes
2. The total number of slots, total and by county	*	See SlotAllocation tab
3. The total number of		
a. Program participants: Total payments for program year (1/1/2020 to 12/31/2020)	14,899	Based on LGEKU_TO_KHEA_PYMT_CONF files
b. Program applicants: Total applications for program year (1/1/2020 to 12/31/2020)	5,568	Per CASTiNET report
c. Denied applicants: Total applications denied for program year (1/1/2020 to 12/31/2020)	48	Per CASTiNET application report (Denials)

Denial Reasons:	Total
Exceeds Maximum Allowable Income	29
Expired Date	1
Incompatible benefit type	1
Other	13
Previous Assistance	3
Voluntarily Withdrew	1
Total	48

County	Allocated	Used
Adair	2	2
Anderson	65	55
Barren	11	8
Bath	11	9
Bell	362	212
Bourbon	161	128
Boyle	163	127
Bracken	6	5
Bullitt	3	3
Caldwell	4	3
Carroll	5	3
Casey	34	25
Christian	2	1
Clark	49	39
Clay	37	23
Crittenden	2	2
Estill	55	36
Fayette	996	656
Fleming	11	3
Franklin	17	18
Garrard	26	21
Graves	8	4
Grayson	16	12
Green	21	11
Hardin	105	69
Harlan	11	6
Harrison	113	95
Hart	68	44
Henry	60	52
Hickman	3	4
Hopkins	22	20
Jessamine	20	16
Knox	30	23
Larue	95	70
Lincoln	60	42
Livingston	1	1
Lyon	1	1
Madison	50	37
Marion	9	9
Mason	1	3
McCracken	3	3
McCreary	3	1
McLean	6	6
Mercer	85	55
Montgomery	22	13

Morgan	1	0
Muhlenberg	31	27
Nicholas	88	53
Oldham	7	6
Owen	15	8
Pulaski	155	95
Rowan	59	44
Russell	93	67
Scott	35	23
Shelby	9	9
Taylor	5	3
Trimble	7	4
Union	1	1
Washington	31	28
Webster	7	4
Whitley	80	61
Woodford	41	33
Total	3500	2442

KHEA Monthly Report for September 2020

Date: 10/8/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	2,905	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	32	Turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	0	Per 7/31/2020 discussion, no new applications are being processed due to sunseting the program.
7. The amount of applications denied and the reason for denial	56	Per CASTINET application report (Denials)
9. b. The amount of participants in each county	*	See SlotAllocation tab
9. d. The amount of slots available for each county	*	See SlotAllocation tab

Denial Reasons:	Total
Exceeds Maximum Allowable Income	0
Expired Date	56
Other	0
Incompatible benefit type	0
Previous Assistance	0
Total	56

County	¹Allocated	²Used	³Requested Reallocation
Adair	2	2	
Anderson	65	58	
Ballard		1	1
Barren	11	11	
Bath	11	10	
Bell	362	287	
Bourbon	161	131	
Boyle	163	137	-26
Bracken	6	6	
Bullitt	3	3	
Caldwell	4	3	
Carroll	5	5	
Casey	34	21	
Christian	2	1	
Clark	49	51	2
Clay	37	8	
Crittenden	2	2	
Estill	55	37	
Fayette	996	792	-53
Fleming	11	3	
Franklin	17	14	
Garrard	26	6	
Graves	8	25	17
Grayson	16	15	
Green	21	19	
Hardin	105	95	
Harlan	11	8	
Harrison	113	104	
Hart	68	58	
Henry	60	55	
Hickman	3	10	7
Hopkins	22	22	
Jessamine	20	16	
Knox	30	28	
Larue	95	85	
Laurel		21	21
Lincoln	60	49	
Livingston	1	1	
Lyon	1	1	
Madison	50	44	
Marion	9	9	
Mason	1	5	4
McCracken	3	3	
McCreary	3	3	

McLean	6	6	
Mercer	85	66	-18
Montgomery	22	18	
Morgan	1	28	27
Muhlenberg	31	48	17
Nicholas	88	6	
Oldham	7	7	
Owen	15	107	92
Pulaski	155	6	-92
Rowan	59	59	
Russell	93	89	
Scott	35	32	
Shelby	9	9	
Taylor	5	3	
Trimble	7	5	
Union	1	1	
Washington	31	28	
Webster	7	4	
Whitley	80	76	
Woodford	41	42	1
Total	3500	2905	0

*Ballard and Laurel Counties are missing from the Slot Report. CAK has been notified to reallocate slots to these counties

¹Allocated Slots: Based on "Utility Assistance - Slot Report"

²Used Slots: Based on "Utility Assistance - Client and Application List" report of ENROLLED accounts

³Requested Allocation: Reallocate slots to add Ballard and Laurel Counties to redistribute among Counties as needed

NOTE: There are discrepancies between the Slots Used column on the CASTiNET Slot Report and the number of Enrolled accounts on the U which have been reported to CAK. Since the Utility Assistance - Client and Application List report matches the number of successful payer from KU's CCS system, those numbers are reflected in the Used column for this report.

KHEA Monthly Report for October 2020

Date: 11/13/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	32	32 accounts were turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	0	Per 7/31/2020 discussion, no new applications are being processed due to sunseting the program.
7. The amount of applications denied and the reason for denial	0	Per CASTINET application report (Denials)
9. b. The amount of participants in each county	*	See SlotAllocation tab
9. d. The amount of slots available for each county	*	See SlotAllocation tab

Denial Reasons:	Total
Exceeds Maximum Allowable Income	0
Other	0
Incompatible benefit type	0
Previous Assistance	0
Total	0

County	¹Allocated	²Used
Adair	2	2
Anderson	65	57
Ballard	1	1
Barren	11	10
Bath	11	10
Bell	362	286
Bourbon	161	129
Boyle	137	135
Bracken	6	6
Bullitt	3	3
Caldwell	4	3
Carroll	5	5
Casey	34	21
Christian	2	1
Clark	51	51
Clay	37	7
Crittenden	2	2
Estill	55	37
Fayette	943	783
Fleming	11	3
Franklin	17	14
Garrard	26	6
Graves	25	25
Grayson	16	15
Green	21	19
Hardin	105	93
Harlan	11	8
Harrison	113	103
Hart	68	58
Henry	60	55
Hickman	10	10
Hopkins	22	20
Jessamine	20	15
Knox	30	28
Larue	95	84
Laurel	21	21
Lincoln	60	49
Livingston	1	1
Lyon	1	1
Madison	50	44
Marion	9	9
Mason	5	5
McCracken	3	3
McCreary	3	2
McLean	6	6

Mercer	67	65
Montgomery	22	18
Morgan	28	28
Muhlenberg	48	47
Nicholas	88	6
Oldham	7	7
Owen	107	107
Pulaski	63	6
Rowan	59	59
Russell	93	86
Scott	35	32
Shelby	9	9
Taylor	5	3
Trimble	7	5
Union	1	1
Washington	31	27
Webster	7	4
Whitley	80	72
Woodford	42	42
Total	3500	2870

¹Allocated Slots: Based on "Utility Assistance - Slot Report"

²Used Slots: Based on "Utility Assistance - Client and Application List" report of

NOTE: There are discrepancies between the Slots Used column on the CASTINET Slot Report and the number of Enrolled accounts on the which have been reported to CAK. Since the Utility Assistance - Client and Application List report matches the number of successful paym from KU's CCS system, those numbers are reflected in the Used column for this report.

KHEA Monthly Report for November 2020

Date: 12/11/2020

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	23	23 accounts were turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	0	Per 7/31/2020 discussion, no new applications are being processed due to sunseting the program.
7. The amount of applications denied and the reason for denial	0	Per CASTINET application report (Denials)
9. b. The amount of participants in each county	*	See SlotAllocation tab
9. d. The amount of slots available for each county	*	See SlotAllocation tab

Denial Reasons:	Total
Exceeds Maximum Allowable Income	0
Other	0
Incompatible benefit type	0
Previous Assistance	0
Total	0

Nov-20

County	¹ Allocated	² Used
Adair	2	2
Anderson	65	57
Ballard	1	1
Barren	11	10
Bath	11	10
Bell	362	285
Bourbon	161	126
Boyle	137	133
Bracken	6	6
Bullitt	3	3
Caldwell	4	3
Carroll	5	5
Casey	34	21
Christian	2	1
Clark	51	49
Clay	37	7
Crittenden	2	2
Estill	55	37
Fayette	943	770
Fleming	11	3
Franklin	17	14
Garrard	26	6
Graves	25	25
Grayson	16	15
Green	21	19
Hardin	105	90
Harlan	11	8
Harrison	113	101
Hart	68	58
Henry	60	54
Hickman	10	10
Hopkins	22	20
Jessamine	20	14
Knox	30	28
Larue	95	83
Laurel	21	20
Lincoln	60	49
Livingston	1	1
Lyon	1	1
Madison	50	43
Marion	9	9
Mason	5	5
McCracken	3	3
McCreary	3	2
McLean	6	6
Mercer	67	64
Montgomery	22	18
Morgan	28	28
Muhlenberg	48	47
Nicholas	88	5
Oldham	7	7
Owen	107	107

Pulaski	63	6
Rowan	59	59
Russell	93	84
Scott	35	32
Shelby	9	8
Taylor	5	2
Trimble	7	5
Union	1	1
Washington	31	27
Webster	7	4
Whitley	80	70
Woodford	42	40
Total	3500	2829

¹Allocated Slots: Based on "Utility Assistance - Slot Report"

²Used Slots: Based on "Utility Assistance - Client and Application List" report of ENROLLED accounts

NOTE: There are discrepancies between the Slots Used column on the CASTiNET Slot Report and the number of Enrolled accounts which have been reported to CAK. Since the Utility Assistance - Client and Application List report matches the number of slots from KU's CCS system, those numbers are reflected in the Used column for this report.

KHEA Monthly Report for December 2020

Date: 1/15/2021

Appendix A

Question	Total	Notes
3. The amount of participants receiving benefits	2,840	Based on LGEKU_TO_KHEA_PYMT_CONF files
4. The amount of new enrollments	0	Based on LGEKU_TO_KHEA_PYMT_CONF files
5. The amount of participants unenrolled from the program	32	32 accounts were turned off by KU Based on LGEKU_TO_KHEA_PYMT_CONF and LGEKU_TO_KHEA_DISCONNECTS files
6. The amount of program applications: New applications (enrolled or added to wait list) for month	0	Per 7/31/2020 discussion, no new applications are being processed due to sunseting the program.
7. The amount of applications denied and the reason for denial	0	Per CASTINET application report (Denials)
9. b. The amount of participants in each county	*	See SlotAllocation tab
9. d. The amount of slots available for each county	*	See SlotAllocation tab

Denial Reasons:	Total
Exceeds Maximum Allowable Income	0
Other	0
Incompatible Benefit Type	0
Previous Assistance	0
Total	0

Appendix B

Question	Total	Notes
2. The total number of slots, total and by county	*	See SlotAllocation tab
3. The total number of		
a. Program participants: Total payments for program year (1/1/2020 to 12/31/2020)	20,644	Based on LGEKU_TO_KHEA_PYMT_CONF files
b. Program applicants: Total applications for program year (1/1/2020 to 12/31/2020)	4,437	Per CASTINET report
c. Denied applicants: Total applications denied for program year (1/1/2020 to 12/31/2020)	80	*Per CASTINET application report (Denials)

Denial Reasons:	Total
Exceeds Maximum Allowable Income	20
Expired Date	46
Incompatible benefit type	1
Other	10
Previous Assistance	2
Voluntarily Withdrew	1
Total	80

*Excludes "Exceeds Maximum Number of Applications" denial reason. These are applications that were entered after a household became Enrolled in KU HEA.

County	¹ Allocated	² Used
Adair	2	0
Anderson	65	49
Ballard	1	1
Barren	11	6
Bath	11	9
Bell	362	186
Bourbon	161	104
Boyle	137	76
Bracken	6	5
Bullitt	3	3
Caldwell	4	3
Carroll	5	2
Casey	34	16
Christian	2	1
Clark	51	38
Clay	37	5
Crittenden	2	2
Estill	55	33
Fayette	935	451
Fleming	11	2
Franklin	17	8
Gallatin	6	6
Garrard	26	21
Graves	25	0
Grayson	16	12
Green	21	16
Hardin	105	61
Harlan	11	3
Harrison	113	90
Hart	68	27
Henry	60	49
Hickman	10	8
Hopkins	22	17
Jessamine	20	13
Knox	30	17
Larue	95	48
Laurel	21	12
Lincoln	60	36
Livingston	1	1
Lyon	1	1
Madison	50	22
Marion	9	9
Mason	5	5
McCracken	3	3
McCreary	3	1
McLean	6	6
Mercer	67	45
Montgomery	22	17
Morgan	28	0
Muhlenberg	48	26
Nicholas	88	33
Oldham	7	5
Owen	107	7
Pulaski	63	76

Rockcastle	2	2
Rowan	59	50
Russell	93	61
Scott	35	17
Shelby	9	6
Taylor	5	0
Trimble	7	4
Union	1	1
Washington	31	23
Webster	7	3
Whitley	80	43
Woodford	42	32
Total	3500	1935

¹Allocated Slots: Based on "Utility Assistance - Slot Report"

²Used Slots: Based on "Utility Assistance - Client and Application List" report of ENROLLED accounts

NOTE: There are discrepancies between the Slots Used column on the CASTINET Slot Report and the number of Enrolled accounts which have been reported to CAK. Since the Utility Assistance - Client and Application List report matches the number of slots from KU's CCS system, those numbers are reflected in the Used column for this report.

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

2020 KU Home Energy Assistance Program (KHEA) Meetings and Discussions

Date: January 21, 2020

Method: Virtual with Community Action Kentucky (CAK) and Lexington Community Action Council (CAC)

Topics: 2020 HEA program reporting

Program Changes: HEA reporting transitioning for CAC IRIS system to CAK CASTiNET system

Date: May 26, 2020

Method: Virtual with CAC

Topics: New reporting requirements for HEA program

Program Changes: CAC will change reporting to new format going forward

Date: June 24, 2020

Method: Virtual with Community Action KY (CAK) and other utilities

Topics: What are program options to be available; What is the timeline for implementation; Contracts/Subcontracts; Marketing team, and Progress reports to PSC

Program Changes: Each utility to discuss what program, timeline, etc. prior to next joint meeting

Date: June 29, 2020

Method: Virtual with CAK

Topics: Overview and parameters of new LGE and KU HEA programs, and IT requirements of new HEA programs

Program Changes: N/A

Date: July 15, 2020

Method: Virtual with CAK and other utilities

Topics: Program type – slot or crisis, IT requirements – data transfer; Legal – program contracts, and Implementation timeline

Program Changes: KU HEA program will be slot based.

Date: July 30, 2020

Method: Virtual with CAC

Topics: Sunsetting existing KU HEA program and terminating current contract with CAK and CAC as HEA program administrators and HEA participant communication plan

Program Changes: Verbal notification that HEA program was changing, and CAK and CAC would be replaced by CAK only as the new statewide HEA program administrator. No HEA participant

recertifications will occur. Letters will be sent by KU and CAC to existing program participants notifying them of HEA program changes

Date: September 24, 2020

Method: Virtual with CAC

Topics: Sunsetting existing HEA program and communication and awareness communication to existing HEA program participants

Program Changes: CAC and KU have or will mail letters soon to all existing program participants.

Existing HEA program payments will continue through December 2020

Date: December 15, 2020

Method: Virtual with CAK

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

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

Date: December 17, 2020

Method: Virtual with CAK

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

Program Changes: Agreed to revised slot allocation totals per available HEA program funding

Kentucky Utilities Company
HEA Annual Report
12 Months Ending December 2020
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	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations ³	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) ³	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) ³
Jan-20	\$ 189.01	\$ 146.11	\$ 171.08	1,348	71,646	5,817	69,431	5,792
Feb-20	\$ 183.82	\$ 144.24	\$ 176.73	1,339	66,817	6,125	66,776	6,123
Mar-20	\$ 171.23	\$ 127.23	\$ 174.10	1,189	78,972	3,083	72,079	3,083
Apr-20	\$ 150.97	\$ 106.46	\$ 157.99	934	64,644	-	64,608	-
May-20	\$ 136.56	\$ 99.21	\$ 148.86	872	54,684	-	54,555	-
Jun-20	\$ 155.73	\$ 115.42	\$ 140.29	1,021	60,773	-	58,856	-
Jul-20	\$ 182.10	\$ 139.90	\$ 156.48	1,273	64,248	-	64,228	-
Aug-20	\$ 186.33	\$ 137.77	\$ 177.89	1,263	78,306	-	75,554	-
Sep-20	\$ 180.38	\$ 125.03	\$ 172.80	1,136	76,717	-	76,686	-
Oct-20	\$ 156.45	\$ 93.40	\$ 157.15	801	70,721	-	70,692	-
Nov-20	\$ 149.02	\$ 95.09	\$ 131.38	824	59,571	-	59,547	-
Dec-20	\$ 174.34	\$ 142.45	\$ 145.64	1,280	49,642	-	49,609	-
Annually	\$ 168.23	\$ 122.95	\$ 159.60	1,109	796,741	15,025	163,776	13,677

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
3. A termination moratorium was placed in effect starting Mid-March 2020.

Kentucky Utilities Company
HEA Annual Report
12 Months Ending December 2020
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	d. Average Monthly Usage - Electric kWh ²	e. Termination Notices Issued	f. Service Terminations ³	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) ³	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) ³
Jan-20	\$ 238.81	\$ 160.34	\$ 100.54	1,484	1,222	23	1,199	23
Feb-20	\$ 227.90	\$ 159.20	\$ 107.64	1,482	805	38	805	38
Mar-20	\$ 205.13	\$ 141.55	\$ 105.37	1,329	1,175	20	1,117	20
Apr-20	\$ 156.39	\$ 110.82	\$ 128.03	969	884	-	884	-
May-20	\$ 166.87	\$ 99.28	\$ 126.22	862	868	-	866	-
Jun-20	\$ 187.58	\$ 102.37	\$ 121.20	871	848	-	825	-
Jul-20	\$ 208.15	\$ 117.32	\$ 101.79	1,024	933	-	931	-
Aug-20	\$ 164.06	\$ 116.18	\$ 101.64	1,023	726	-	711	-
Sep-20	\$ 118.91	\$ 107.59	\$ 98.91	940	630	-	630	-
Oct-20	\$ 78.16	\$ 88.23	\$ 108.05	735	542	-	542	-
Nov-20	\$ 127.85	\$ 98.85	\$ 104.61	853	657	-	657	-
Dec-20	\$ 115.79	\$ 154.68	\$ 105.75	1,394	338	-	338	-
Annually	\$ 167.96	\$ 121.93	\$ 107.21	1,087	9,628	81	1,963	75

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
3. A termination moratorium was placed in effect starting Mid-March 2020.

Kentucky Utilities Company
HEA Annual Report
12 Months Ending December 2020
Case No. 2019-00366

8.	The average monthly benefit provided to participants through the program ¹	
	Electric Only	
Jan-20	\$	88.00
Feb-20	\$	88.00
Mar-20	\$	88.00
Apr-20	\$	-
May-20	\$	-
Jun-20	\$	-
Jul-20	\$	88.00
Aug-20	\$	88.00
Sep-20	\$	88.00
Oct-20	\$	-
Nov-20	\$	-
Dec-20	\$	88.00
Annually	\$	88.00

Note:

1 - Program is for seven months of the year.

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

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Lexington, Kentucky

Consolidated Financial Statements
and Supplementary Information

Year Ended June 30, 2020



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Independent Auditor's Report

Board of Directors

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.
Lexington, Kentucky

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates, which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. The financial statements of WinterCare Energy Fund, Inc. and CAC Holdings, Inc., were not audited in accordance with *Government Auditing Standards*. Shepherd Place, Inc. had a separate audit completed that was in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates as of June 30, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedules on pages 24 to 36 are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the consolidated 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 8, 2021, on our consideration of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. 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 solely 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 Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, 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 Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

March 8, 2021
Madison, Wisconsin

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Consolidated Statement of Financial Position

June 30, 2020

<i>Assets</i>	
Current assets:	
Cash	\$ 1,569,526
Restricted deposits	64,880
Certificates of deposits	510,250
Investments	4,838,321
Grants receivable	4,158,367
Accounts receivable	323,258
Other assets	27,623
Total current assets	11,492,225
Long-term assets:	
Beneficial interest in assets held by others	102,004
Other assets	107,987
Total long-term assets	209,991
Property and equipment, net	11,285,509
TOTAL ASSETS	\$ 22,987,725
<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 247,610
Accounts payable	1,584,369
Accrued payroll and related expenses	2,022,518
Refundable advances	235,484
Total current liabilities	4,089,981
Long-term liabilities:	
Notes payable	1,792,473
Fair value of interest rate swap agreement	44,873
Tenant security deposits	5,139
Capital advance - HUD	1,061,800
Total long-term liabilities	2,904,285
Total liabilities	6,994,266
Net assets:	
Without donor restrictions:	
Undesignated	8,804,070
Board designated	1,925,138
Board designated for endowment	81,671
Total net assets without donor restrictions	10,810,879
With donor restrictions	5,182,580
Total net assets	15,993,459
TOTAL LIABILITIES AND NET ASSETS	\$ 22,987,725

See accompanying notes to consolidated financial statements.

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Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Consolidated Statement of Activities

Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant revenue	\$ 39,576,081	\$ 0	\$ 39,576,081
Investment income	1,837	195,030	196,867
Other income	1,682,342	1,240,523	2,922,865
In-kind contributions	2,863,373	0	2,863,373
Net assets released from restrictions	8,336	(8,336)	0
Total revenue	44,131,969	1,427,217	45,559,186
Expenses:			
Program activities:			
Child education	28,542,744	0	28,542,744
Community services	4,464,906	0	4,464,906
Weatherization services	2,786,694	0	2,786,694
Senior programs	236,768	0	236,768
Total program activities	36,031,112	0	36,031,112
Fund-raising	44,825	0	44,825
Management and general expenses	3,425,465	0	3,425,465
Total expenses	39,501,402	0	39,501,402
Change in net assets	4,630,567	1,427,217	6,057,784
Net assets - Beginning of year	6,180,312	3,755,363	9,935,675
Net assets - End of year	\$ 10,810,879	\$ 5,182,580	\$ 15,993,459

See accompanying notes to consolidated financial statements.

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Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Consolidated Statement of Functional Expenses

Year Ended June 30, 2020

	Child Education	Community Services	Weatherization Services	Senior Programs	Total Program Activities	Management and General Expenses	Fund-raising	Total Expenses
EXPENSES								
Salaries	\$ 10,743,396	\$ 1,074,596	\$ 231,158	\$ 69,970	\$ 12,119,120	\$ 1,594,404	\$ 7,831	\$ 13,721,355
Fringe benefits	5,192,807	486,414	124,931	33,249	5,837,401	797,956	3,838	6,639,195
Consultant/contractual	4,964,511	267,188	263,157	0	5,494,856	177,836	22,399	5,695,091
Space	1,899,787	282,793	20,968	56,604	2,260,152	327,395	7,868	2,595,415
Supplies	3,737,262	61,936	3,487	2,664	3,805,349	105,521	650	3,911,520
Travel	302,881	137,221	272	13,552	453,926	52,964	387	507,277
Communications and IT	401,388	84,263	6,966	2,134	494,751	164,410	518	659,679
Beneficiary assistance	82,647	2,055,611	2,134,744	2,539	4,275,541	0	0	4,275,541
Other	1,049,692	14,884	1,011	56,056	1,121,643	204,979	1,334	1,327,956
In-kind expenses	168,373	0	0	0	168,373	0	0	168,373
TOTAL EXPENSES	\$ 28,542,744	\$ 4,464,906	\$ 2,786,694	\$ 236,768	\$ 36,031,112	\$ 3,425,465	\$ 44,825	\$ 39,501,402

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Consolidated Statement of Cash Flows

Year Ended June 30, 2020

Increase (decrease) in cash and restricted cash:

Cash flows from operating activities:

Change in net assets	\$ 6,057,784
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Adjustments to reconcile change in net assets to net cash provided by operating activities:

Depreciation	588,500
Donation of property	(2,695,000)
Net realized and unrealized gain on investments	(102,753)
Net realized and unrealized loss on beneficial interest in assets held by others	3,083
Change in fair value of interest rate swap agreement	(5,762)
Changes in operating assets and liabilities:	
Grants receivable	(2,091,996)
Accounts receivable	(63,375)
Other assets	3,498
Accounts payable	1,267,672
Accrued payroll and related expenses	770,365
Refundable advances	190,525
Tenant security deposits	(460)

Net cash provided by operating activities	3,922,081
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Cash flows from investing activities:

Purchase of investments	(1,163,539)
Distribution from beneficial interest in assets held by others	4,212
Purchase of property and equipment	(1,820,009)

Net cash used in investing activities	(2,979,336)
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Cash flows from financing activities:

Principal payments on notes payable	(218,743)
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Net cash used in financing activities	(218,743)
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Change in cash and restricted cash	724,002
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Cash and restricted cash - Beginning of year, as restated	910,404
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Cash and restricted cash - End of year	\$ 1,634,406
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Reconciliation of cash and restricted cash at June 30, 2020:

Cash	\$ 1,569,526
Restricted deposits	64,880

Total cash and restricted cash	\$ 1,634,406
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Supplemental schedule of operating activities:

Interest paid and expensed	\$ 65,113
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Noncash investing and financing activities:

Loan proceeds used to purchase building	\$ 1,200,000
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See accompanying notes to consolidated financial statements.

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. (CAC), a nonprofit organization, was established in 1965. CAC studies the causes and effects of poverty and, in turn, creates opportunities for individuals and families, which enable them to become self-sufficient members of the community. Approximately 80% of CAC's grant funding is received under its federal Head Start grants.

Shepherd Place, Inc. (the "Project") is a 20-unit apartment facility for the elderly and handicapped located in Carlisle, Kentucky. It is operated under Section 202 of the National Housing Act and regulated by the U.S. Department of Housing and Urban Development (HUD) with respect to rental charges and operating methods. The Project also receives Section 8 Housing Assistance payments from HUD. A significant portion of the Project's rental income is received from HUD.

WinterCare Energy Fund, Inc. ("WinterCare") was formed in 1983 to provide energy assistance to individuals demonstrating need in Kentucky. Program funding is by donations from individuals and utility companies.

CAC Holdings, Inc. is a wholly owned subsidiary of CAC formed in 2018. CAC Holdings, Inc. had no assets as of June 30, 2020, or any activity during the fiscal year ended to June 30, 2020.

Basis of Presentation

The consolidated financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Principles of Consolidation

These financial statements are consolidated and include the accounts of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc., Shepherd Place, Inc., WinterCare Energy Fund, Inc., and CAC Holdings, Inc. (the "Organizations"). The other Organizations are nonprofits that share some common board members with CAC and are operated by the management team of CAC. All material intercompany transactions and accounts are eliminated in consolidation.

Use of Estimates

The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Classification of Net Assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organizations and changes therein are classified and reported as follows:

Note 1: Summary of Significant Accounting Policies (Continued)

Classification of Net Assets (Continued)

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution. The governing board has designated, from net assets without donor restrictions, a board-designated endowment and a board-designated reserve to be used for future operations.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organizations and/or the passage of time. Other donor-imposed stipulations are perpetual in nature, where the donor stipulates the resources be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Currently, the Organizations do not have any net assets that are perpetual in nature.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Other income primarily consists of daycare revenue, and amounts received from individuals, companies, and governmental sources in conjunction with grant activities and are reported as revenue when earned.

Grant Revenue

Grant awards are contributions which are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as refundable advances.

Note 1: Summary of Significant Accounting Policies (Continued)

Investments

Investments are recorded at fair value as determined in an active market. Realized and unrealized gains and losses are recognized as investment income in the consolidated statement of activities. Investment fees, if any, are netted with return.

Accounts Receivable

Accounts receivable consist primarily of various amounts due from other entities. Receivables are reviewed for collectability by management, and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. Management considers these receivables to be collectible; therefore, no allowance for uncollectible amounts has been recorded.

Property and Equipment

Property and equipment are capitalized at cost and depreciated over their estimated useful life using the straight-line method. Leasehold improvements are depreciated over the lesser of the lease term or the economic useful life of the improvement using the straight-line method. The Organizations consider property and equipment to be items with a cost of \$5,000 or more and a useful life of over one year. During the year ended June 30, 2020, CAC also recorded a donation of property of \$2,645,000 for buildings and equipment received as part of a new Head Start grant award for 8 counties in Kentucky. The former recipient of the Head Start program in those counties transferred certain property that had been previously purchased with Head Start funding. The donation was recorded at fair value.

Property and equipment purchased with grant funds are owned by the Organizations while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. Property and equipment purchased with grant funds, net of depreciation, was \$7,388,453 at June 30, 2020.

Income Taxes

CAC, the Project and WinterCare are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and are also exempt from Kentucky income tax. CAC Holdings, Inc. is a wholly owned LLC and for tax purposes is treated as a disregarded entity and is included on CAC's tax return.

The Organizations are required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the consolidated financial statements. The Organizations have determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Note 1: Summary of Significant Accounting Policies (Continued)

Derivative Instrument

CAC holds a derivative financial instrument to manage risk related to interest rate movements. The interest rate swap contract, designated and qualifying as a cash flow hedge, is reported at fair value. The gain or loss on the effective portion of the hedge is included in the consolidated statement of activities. CAC documents its risk management strategy and hedge effectiveness at the inception of and during the term of each hedge.

CAC's interest rate risk management strategy is to stabilize cash flow requirements by maintaining an interest rate swap contract to convert variable-rate debt to a fixed rate.

In-Kind Contributions

CAC has recorded in-kind contributions for space, supplies, and professional services in the consolidated statement of activities in accordance with accounting principles generally accepted in the United States (GAAP). Those standards require that only contributions of service received which create or enhance a nonfinancial asset or require specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of GAAP are different than the in-kind requirements of several of CAC's grant awards. CAC received in-kind contributions from partner agencies for teaching staff, space, transportation, and other operating costs that were not reimbursed by CAC. CAC also received in-kind contributions for nonprofessional volunteers, food, and clothing during the year with a value of approximately \$3,056,861, primarily for its Head Start, Senior Services, Community Service Block Grant, and Housing programs, which is not recorded in the consolidated statement of activities.

Functional Allocation of Costs

The cost of providing the various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Space and related costs are allocated based on square footage. Communications and IT costs are allocated based on devices by program and by location.

Change in Accounting Policies

During 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows*, to provide guidance on the presentation of restricted cash or restricted equivalents in the statement of cash flows. The accounting guidance effective for fiscal years beginning after December 15, 2018. The guidance is to be applied using a retrospective transition method to each period presented. CAC believes the new accounting guidance improves the information provided in the financial statements and related disclosures for the primary users of the financial statements. The beginning balance of cash and restricted cash on the statements of cash flows as of July 1, 2019 has been restated to include tenant security deposit cash of \$5,999 and restricted deposits of \$43,173 to properly reflect this change in policy.

Note 1: Summary of Significant Accounting Policies (Continued)

In 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities* (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Amendments in the Update assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and determining whether a transaction is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The Organizations have applied the amendments in this ASU as of July 1, 2019 on a modified retrospective basis. There was no change in opening balances of net assets and no prior period results were restated.

New Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, Revenue Recognition, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic companies for annual periods beginning after December 15, 2018. On June 3, 2020, FASB issued ASU 2020, ASU No. 2020-05, *Revenue from Contracts with Customers* (Topic 606) that extended the effective date for certain entities to annual periods beginning after December 15, 2019. The Organizations are currently evaluating the impact of the provisions of ASU Topic 606.

In 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. The Organizations are currently evaluating the impact of the provisions of ASU Topic 842. On June 3, 2020, FASB issued ASU 2020, ASU No. 2020-05, *Leases* (Topic 842) that extended the effective date for certain entities to annual periods beginning after December 15, 2021. The Organizations are currently evaluating the impact of the provisions of ASU Topic 842.

Note 2: Concentration of Credit Risk

The Organizations maintain cash balances at several financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. During the year, balances at one bank exceeded FDIC coverage. Management believes this financial institution has a strong credit rating and credit risk related to these deposits is minimal. In addition, CAC's certificates of deposit are in different financial institutions with each certificate of deposit covered by FDIC.

Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the consolidated statement of financial position date, comprise the following as of June 30, 2020:

Cash	\$ 1,569,526
Certificates of deposit	510,250
Grants receivable	4,158,367
Accounts receivable	323,258
Subtotal financial assets	6,561,401
Less: Liabilities to be paid with available financial assets	(3,606,887)
Less: Refundable advances	(235,484)
Less: Donor restricted contributions included in cash	(105,274)
Less: Board designated operating reserves	(1,925,138)
Less: Health claims checking	(193,608)
Total	\$ 495,010

The Organizations do not have a formal liquidity policy. However, the CAC board has designated \$1,925,138 of reserves which approximate one month of operating expenses. The board can approve the use of these designated reserves if they are needed. The Board of Directors for CAC has given authority to the Executive Director and CFO, acting jointly, to access \$30,000 of the board designated reserve for situations that may arise which are outside the course of normal operations and traditional funding parameters. The Organizations have the ability to rely on a lower cash balance as they are primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. Their grants have varying renewal dates. CAC has grant commitments for future expenses over \$14,000,000.

Note 4: Restricted Deposits

Under the terms of the Regulatory Agreement the Project has with HUD, the Project is required to set aside specified amounts for the replacement of property and other project expenditures as approved by HUD. Restricted funds at June 30, 2020, are composed of the following:

Escrow deposits	\$ 10,605
Reserve for replacement	49,089
Residual receipts	47
Tenant security deposits	5,139
Total	\$ 64,880

Note 5: Grants Receivable

The grants receivable balance represents amounts due as of June 30, 2020, as follows:

Direct federal programs	\$ 2,671,439
State and local programs	1,486,928
Total	<u>\$ 4,158,367</u>

Note 6: Investments

CAC has a health insurance trust for self-funded health insurance costs of CAC. The allocation of investments in the trust at June 30, 2020, was 4% in a money market fund, 55% fixed income, 2% in a real estate investment trust, and 39% in equities. The health insurance trust investments of \$2,896,367 are carried at fair value.

CAC also participates in an investment pool with seven other nonprofits to self-fund unemployment insurance claims. The fair value of CAC's portion of the investment pool at June 30, 2020, was \$1,941,954 and represents approximately 20% of the pooled investment total. The fair value of the investment pool at June 30, 2020, was \$9,406,460. The allocation of the investments in the pool at June 30, 2020, was less than 1% in a money market fund, 10% in a real estate investment trust, 38% fixed income, and 51% equities.

Investment income for the year ended June 30, 2020, included interest and dividends of \$88,891 and a net realized and unrealized gain of \$102,753 for these investments and \$3,083 of unrealized loss related to the endowments disclosed in Note 8. In addition, interest income on cash and certificates of deposit was \$8,306 for the year ended June 30, 2020.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements.

Note 7: Beneficial Interest in Assets Held by Others

When assets are held by an unrelated, not-for-profit organization solely for the benefit of another not-for-profit (beneficiary) organization, an asset is recorded on the beneficiary not-for-profit organization's financial statements. The Blue Grass Community Foundation holds assets for the benefit of CAC. CAC has recorded these assets on the consolidated statement of financial position as a long-term asset with a corresponding net asset with donor restrictions for the Community Action Council RSVP balance and net asset without donor restrictions for the Community Action Council balance. Any change in the net asset value during the fiscal period is to be recorded in the consolidated statement of activities as an increase or decrease in net assets.

The balance at June 30, 2020 consists of the following:

Community Action Council RSVP	\$ 20,333
Community Action Council	81,671
Total	<u>\$ 102,004</u>

Note 8: Endowments

The Board of Directors follows the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as it is the relevant state law governing its endowment funds. The Board of Directors has interpreted UPMIFA as allowing the appropriation for expenditures for the purposes for which the endowment was established, the net appreciation, realized and unrealized, in the fair value of the endowment fund over the historic dollar value of the fund. The Board of Directors believes this is prudent under ordinary business care considering the facts and considers circumstances prevailing at the time action is taken.

The RSVP endowment fund was established by a previous RSVP volunteer. This endowment is for the benefit of the grantee of the RSVP grant. CAC transferred \$55,000 to Blue Grass Community Foundation (BGCF) to establish the second fund, with the anticipation that other donations received by BGCF would be added to this fund. CAC's agreement with BGCF states that BGCF is responsible for the investment and administration of the funds. Each January, 5% of the rolling 12-month average is placed in liquid funds that may be withdrawn or reinvested.

Changes in endowment funds were as follows:

	Board-Designated (Without Donor Restriction)	Donor-Designated (With Donor Restriction)	Total
Endowments at July 1, 2019	\$ 88,307	\$ 20,992	\$ 109,299
Contributions	0	0	0
Distributions	(4,108)	(104)	(4,212)
Net realized and unrealized loss	(2,528)	(555)	(3,083)
Endowments at June 30, 2020	\$ 81,671	\$ 20,333	\$ 102,004

Note 9: Property and Equipment

A summary of property and equipment is as follows:

Land	\$ 73,607
Land improvements	160,443
Building and improvements	12,476,364
Equipment	2,292,810
Subtotal	15,703,224
Accumulated depreciation	(4,417,715)
Total	\$ 11,285,509

Note 10: Line of Credit

CAC had an available line of credit in the amount of \$750,000 with Central Bank & Trust Co. which matured on December 25, 2020. The interest rate on the line of credit is variable at the prime rate with a floor of 5%. The rate was 5% at June 30, 2020. There was no outstanding balance on the line of credit as of June 30, 2020. The line of credit is secured by three properties. CAC is in the process of renewing the line of credit.

Note 11: Refundable Advance

At June 30, 2020, CAC had a refundable advance of \$64,000. This amount represents the receipt of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. CAC initially received \$3,187,900, however they returned all but \$64,000 prior to June 30, 2020. CAC has determined the award is a conditional grant and has applied the policy as described in Note 1. Accordingly, the award is reported as a refundable advance liability until the conditions are substantially met or explicitly waived.

CAC has interpreted the condition of the award to be the approval of the forgiveness application by the lender and SBA. Should the conditions of the award not be substantially met or explicitly waived, all or a portion of the award will be treated as a loan bearing interest at 1% and, upon notification of the unforgiven amount by the SBA, must be paid on or before April 2022. CAC anticipates that the conditions of the award will be substantially met, and the full amount of the award will be recognized as revenue.

Also included in refundable advances, are grant funds that have been received, however the conditions of the grants have not been met so as to record as revenue. This amount was \$90,934 at June 30, 2020.

Note 12: Capital Advance - HUD

The Project was financed principally by a HUD capital advance mortgage note ("Note") in the amount of \$1,061,800, payable to HUD. The Note bears no interest and repayment is not required so long as the housing remains available for very low-income elderly persons in accordance with the regulatory agreements and regulations.

The Note may not be prepaid prior to the maturity date without the prior written approval of HUD. Provided that (1) the housing has remained available for occupancy by eligible persons until the maturity date of the Note, and (2) the Note has not otherwise become due and payable by reason of default under the Note, mortgage or regulatory agreement or regulations, the Note will be considered to be paid in full and discharged at maturity, February 1, 2034.

If the Note is considered in default under the terms of the Note, mortgage, the regulatory agreement or the regulations, at the option of the holder of the Note, HUD may take possession of the project, collect all rents and charges in connection of the project, declare the entire principal due and foreclose on the mortgage, apply any court, Federal or State, sanctions, and/or terminate the Project Rental Assistance Contract. The holder of the Note is required to give written notice of such default and the Project has 30 days to correct such default. If the default is not corrected within 30 days, HUD may proceed to correct the violation.

The Note, in its principal amount, is reflected on the consolidated statement of financial position as long-term debt until such time as the HUD capital advance Note expires. Although management currently intends to comply with all Note provisions over the term of the Note, management believes that the possibility that repayment may occur is other than remote; therefore, believes recognition of the Note as long-term debt is the appropriate treatment.

Note 13: Derivative Instrument

CAC maintains an interest rate swap agreement with a financial institution. Under the terms of this arrangement, the parties, in effect, pay each other's interest cost on the underlying debt. The arrangement has the effect of controlling CAC's interest rate risk in a rising interest rate environment. At June 30, 2020, the interest rate swap had a notional amount of \$670,000 with interest fixed at 3.74% and expires November 2023.

The interest rate swap was issued at market terms; therefore, had no fair value at inception. The notional amount changes with quarterly payments. The carrying amounts of the interest rate swap has been adjusted to fair value as of June 30, 2020 which, because of changes in forecasted levels of The Bond Market Association, Municipal Swap Index, resulted in reporting a liability for the fair value of the future net payments forecasted under the interest rate swap of \$44,873. Adjustments to the carrying amount of the interest rate swap are reported as other income.

Note 14: Notes Payable

A summary of notes payable at June 30, 2020 is as follows:

Revenue bond payable, fixed at 3.74% through an interest rate swap agreement with interest paid quarterly and principal paid annually, due November 2023. The bond is secured by real estate known as the Administrative and Support Services Center located on High Street in Lexington Kentucky and the Fayette West Center located on Cambridge Drive in Lexington, Kentucky.	\$ 750,000
Note payable at a fixed rate of 3.6%, with monthly interest payments of \$3,720 and principal payments starting 11/05/2020, due 10/05/2035. The note is secured by real estate known at the Prep Academy at South Lexington.	1,200,000
Note payable at a fixed rate of 4.25%, with monthly principal and interest payments of \$2,004, due September 2022. The note is secured by two school buses.	55,831
Note payable with interest at 0% and monthly payments of \$1,934, due December 2020. The note is secured by phone equipment.	10,056
Note payable at a fixed rate of 3.3% interest, with monthly payments of \$466, due May 2022. The note is secured by a vehicle.	9,935
Note payable at a fixed rate of 3.3% interest, with monthly payments of \$621, due May 2022. The note is secured by a vehicle.	14,261
Total notes payable	2,040,083
Current portion	(247,610)
Long-term notes payable	\$ 1,792,473

Note 14: Notes Payable (Continued)

The future maturities of notes payable at June 30, 2020 are as follows:

2021	\$ 247,610
2022	275,317
2023	252,106
2024	303,050
2025	70,541
Thereafter	891,459
<hr/>	
Total long-term notes payable	\$ 2,040,083

Note 15: Net Assets With Donor Restrictions

Net assets with donor restrictions as of June 30, 2020, consist of the following:

Self-funded health insurance trust	\$ 3,111,283
Unemployment insurance trust	1,945,690
Beneficial interest in assets held by others	20,333
Other	105,274
<hr/>	
Total net assets with donor restrictions	\$ 5,182,580

These net assets are either restricted by time or purpose. When the restriction is met, the net assets are released from restriction.

Note 16: Operating Leases

CAC leases various facilities and equipment for the operation of its programs under operating leases. Rent expense for the year ended June 30, 2020, was \$217,855. Future minimum lease payments beyond 2020 are as follows:

2021	\$ 142,051
2022	95,451
2023	88,104
2024	81,856
2025	60,656
Thereafter	165,300
<hr/>	
Total	\$ 633,418

Note 17: Retirement

CAC offers its employees a defined contribution retirement plan. The plan is open to all employees. An employee may begin contributions to the plan upon employment. CAC contributes 8% of gross wages to the plan for qualified employees after one year of employment. CAC's contribution vests over a period of five years. CAC's contributions to the plan for the year ended June 30, 2020, were \$980,019.

Note 18: Fair Value Measurements

Financial accounting standards define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, CAC uses various valuation methods including the market, income, and cost approaches. The assumptions used in the application of these valuation methods are developed from the perspective of market participants pricing the asset or liability. Inputs used in the valuation methods can be either readily observable, market-corroborated, or generally unobservable inputs.

Whenever possible CAC attempts to utilize valuation methods that maximize the use of observable inputs and minimizes the use of unobservable inputs. Based on the observability of the inputs used in the valuation methods, CAC is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Quoted market prices in active markets for identical assets or liabilities.

Level 2 - Observable, market-based inputs or unobservable inputs that are corroborated by market data.

Level 3 - Unobservable inputs that are not corroborated by market data.

Following is a description of the valuation methodology used for each asset and liability measured at fair value on a recurring basis:

- Money market funds are valued using other market data.
- The interest rate swap was valued using a discounted cash flow model that utilizes observable market data, such as market interest rates and interest rate curves.
- Endowment funds held by Foundation are valued using amounts provided by the Blue Grass Community Foundation.

Note 18: Fair Value Measurements (Continued)

Information regarding the fair value of assets measured at fair value on a recurring basis as of June 30, 2020, is as follows:

	Assets Measured at Fair Value	Recurring Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
CAC share of unemployment investment pool:				
Money market	\$ 20,253	\$ 0	\$ 20,253	\$ 0
Fixed income	742,134	742,134	0	0
REIT	187,895	187,895	0	0
Equities	991,672	991,672	0	0
Investments held by health trust:				
Money market	120,809	0	120,809	0
Fixed income	1,603,036	1,603,036	0	0
REIT	54,211	54,211	0	0
Equities	1,118,311	1,118,311	0	0
Total investments	\$ 4,838,321	\$ 4,697,259	\$ 141,062	\$ 0
Endowment funds held by Foundation	102,004	0	0	102,004
Total assets	\$ 4,940,325	\$ 4,697,259	\$ 141,062	\$ 102,004
Liability – Interest rate swap	\$ 44,873	\$ 0	\$ 44,873	\$ 0

	Assets Measured at Fair Value	Non-Recurring Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Donated property	\$ 2,695,000	\$ 0	\$ 2,695,000	\$ 0

The value for donated property was determined based on independent appraisals.

Note 18: Fair Value Measurements (Continued)

Changes in the fair value of the investments held by trust endowment funds are recorded as investment income in the consolidated statement of activities. The following is a reconciliation of the beginning and ending balances of CAC's assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the year ended June 30, 2020:

Endowment funds – Beginning of year	\$	109,299
Contributions		200
Distributions	(4,412)
Net realized and unrealized loss	(3,083)
<hr/>		
Endowments funds – End of year	\$	102,004

Note 19: Commitments and Contingencies

At June 30, 2020, CAC had commitments under various ongoing grant awards of approximately \$14,000,000. The revenue relating to these grants is not recognized in the accompanying consolidated financial statements because the revenue recognition is conditional on the incurrence of expenditures or the performance of services in the next fiscal year.

CAC is subject to various claims and legal matters arising in the normal course of business. In the opinion of management, all such matters are adequately covered by insurance and, if not so covered, are without merit or would not have a material adverse effect on the financial statements if an unfavorable settlement was reached.

Note 20: Risks and Uncertainties

Business Conditions

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Pandemic (COVID-19). CAC has received additional funding to assist with operating in a COVID-19 environment and to provide additional assistance to program participants. CAC has not suffered material adverse impacts to operations from COVID-19 and management believes it is taking appropriate action to mitigate the risks and uncertainties of COVID-19. The future impact of COVID-19 on CAC cannot be reasonably estimated at this time.

Note 21: Subsequent Events

Subsequent events have been evaluated through March 8, 2021, which is the date the financial statements were available to be issued. The following information summarizes significant events that occurred after June 30, 2020.

In August 2020, CAC entered into a construction contract in the amount of \$1,550,349 for 1095 Kim Kent Drive. The construction costs will be paid for with Office of Head Start grant award funds.

In December 2020, CAC received a donation of 1562 shares of Amazon stock which was converted to cash in the amount of \$4,995,790 and invested. The funds are restricted to be used for homelessness.

Supplementary Information

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.

Schedule A-1
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Pass-Through Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE				
Passed-Through the Kentucky Department of Education				
Child and Adult Care Food Program	10.558	N/A	\$ 0	\$ 459,658
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Funding				
Crisis Housing Support Youth Total A	14.267	KY0194L4I021700	0	107,413
Crisis Housing Support Youth Total B	14.267	KY0194L4I021700	0	43,047
Crisis Housing Support - Rural A	14.267	KY0212L4I021800	0	102,017
Crisis Housing Support - Rural B	14.267	KY0182L4I1001700	0	11,160
HUD Domestic Violence	14.267	KY0212L4I021901	0	54,560
HUD Housing Navigator	14.267	KY0213D4I021800	0	116,992
Total Direct Funding CFDA #14.267			0	435,189
Passed-Through the Kentucky Housing Corporation				
Project Independence Rapid Re-Housing A	14.267	KY0165L4I021702	0	162,815
Project Independence Rapid Re-Housing B	14.267	KY0165L4I021803	0	155,502
Total Passed-Through the Kentucky Housing Corporation CFDA #14.267			0	318,317
Total Federal Expenditures CFDA #14.267			0	753,506
Passed-Through the Kentucky Housing Corporation				
Continuum of Care/Bourbon County	14.235	KY0165L4I021702	0	25,130
Continuum of Care/Bourbon County	14.235	KY0113L4I001806	0	267,114
Samaritan	14.235	KY022L49I001710	0	14,114
Public Housing - Bonus	14.235	KY0113L4I001705	0	145,446
Public Housing - Bonus	14.235	KY022L4I001811	0	184,972
Total Federal Expenditures CFDA #14.235			0	636,776
Passed-Through the Kentucky Housing Corporation				
TBRA	14.239	TB18-0553-01	0	38,088
TBRA	14.239	TB18-0553-01	0	39,356
Total Federal Expenditures CFDA #14.239			0	77,444
Passed-Through the Kentucky Housing Corporation				
Emergency Shelter Grant - Rural	14.231	ES17-0128-01	0	44,753
Passed-Through the Lexington-Fayette Urban County Government				
COVID 19 - Emergency Shelter Grant - COVID Response	14.231	N/A	0	200,623
Emergency Shelter Grant	14.231	ES15-0128.01	0	51,849
Total Federal Expenditures CFDA #14.231			0	297,225
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			0	1,764,951
DEPARTMENT OF LABOR				
Passed-Through the Kentucky Housing Corporation				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	N/A	0	45,841
DEPARTMENT OF ENERGY				
Passed-Through the Kentucky Housing Corporation				
DOE-Weatherization Assistance	81.042	WX20-0603-02 DOEWX-013	0	122,637

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.

Schedule A-2

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Pass-Through Subrecipients	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through Community Action Kentucky				
Low-Income Home Energy Assistance	93.568	736 19000003964	0	1,974,217
Passed-Through the Kentucky Housing Corporation				
Low-Income Home Weatherization Assistance Program	93.568	LH20-0603-02	0	259,877
Total Federal Expenditures CFDA #93.568			0	2,234,094
Passed-Through the Kentucky Cabinet for Health and Family Services				
COVID-19 - Community Services Block Grant - CARES	93.569	FAIN# 18B1KYCOSR		4,828
Community Services Block Grant	93.569	PON2 736 1900004189	0	587,351
Total Federal Expenditures CFDA #93.569			0	592,179
Passed-Through the Kentucky Cabinet for Health and Family Services				
Project Life	93.674	PON2 736 1800001787	0	485,837
Project Life	93.674	PON2 736 1800004943	0	753,972
Total Federal Expenditures CFDA #93.674			0	1,239,809
Direct Funding				
Head Start Cluster:				
Head Start	93.600	04CH475405	0	1,165,917
Head Start	93.600	04CH01119901	0	7,393,300
Early Head Start	93.600	04CH475405	0	508,892
Early Head Start	93.600	04CH01119901	0	3,740,974
Migrant Head Start	93.600	90CM9820-04	0	619,628
Migrant Head Start	93.600	90CM9820-04	0	2,441,509
EHS-CCP (Partnering for Excellence)	93.600	04HP0030-05	0	676,587
EHS-CCP (Partnering for Excellence)	93.600	04HP00358-01	0	1,608,229
South Central Head Start	93.600	04CH010721-01	0	6,528,602
South Central Head Start	93.600	04CH010721-02	0	2,954,222
South Central Early Head Start	93.600	04CH010721-01	0	2,320,364
South Central Early Head Start	93.600	04CH010721-02	0	1,009,751
Migrant and Seasonal Head Start Expansion	93.600	90CM9820-04	0	552,720
Migrant and Seasonal Head Start Expansion	93.600	90CM9820-04	0	309,425
Total Federal Expenditures CFDA #93.600			0	31,830,120
Direct Funding				
SAMHSA	93.243	5H79TI080386-02	0	52,529
SAMHSA	93.243	5H79TI080386-03	0	241,574
Total Federal Expenditures CFDA #93.243			0	294,103
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			0	36,190,305
CORPORATION FOR NATIONAL & COMMUNITY SERVICE				
Direct Funding				
Retired Senior Volunteer Program	94.002	17RSKY001	0	69,529
Total Federal Expenditures CFDA #94.002			0	69,529
Direct Funding				
Foster Grandparent/Senior Companion Cluster				
Foster Grandparents Program	94.011	17SFSKY001	0	110,726
Foster Grandparents Program	94.011	20FSKY001	0	38,497
Total Federal Expenditures CFDA #94.011			0	149,223
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE			0	218,752
TOTAL FEDERAL EXPENDITURES			\$ 0	\$ 38,802,144

See Independent Auditor's Report.

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.

Schedule A-3

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. under programs of the federal government for the year ended June 30, 2020. The information in this Schedule 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Indirect Cost Rate

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. has an indirect rate that has been approved by the U.S. Department of Health and Human Services (DHHS).

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Schedule B

Consolidating Statement of Financial Position

June 30, 2020

	Community Action Council	Shepherd Place	WinterCare Energy Fund	Eliminations	Consolidated Balance
Current assets:					
Cash	\$ 1,465,709	\$ 14,181	\$ 89,636	\$ 0	\$ 1,569,526
Restricted deposits	0	64,880	0	0	64,880
Certificates of deposit	510,250	0	0	0	510,250
Investments	4,838,321	0	0	0	4,838,321
Grants receivable	4,158,367	0	0	0	4,158,367
Accounts receivable	244,583	0	215,296	(136,621)	323,258
Other assets	27,623	0	0	0	27,623
Total current assets	11,244,853	79,061	304,932	(136,621)	11,492,225
Long-term assets:					
Beneficial interest in assets held by others	102,004	0	0	0	102,004
Other assets	107,987	0	0	0	107,987
Total long-term assets	209,991	0	0	0	209,991
Property and equipment, net	10,973,987	311,522	0	0	11,285,509
TOTAL ASSETS	\$ 22,428,831	\$ 390,583	\$ 304,932	(\$ 136,621)	\$ 22,987,725
Current liabilities:					
Current portion of notes payable	\$ 247,610	\$ 0	\$ 0	\$ 0	\$ 247,610
Accounts payable	1,678,523	22,581	19,886	(136,621)	1,584,369
Accrued payroll and related expenses	2,022,518	0	0	0	2,022,518
Refundable advances	235,484	0	0	0	235,484
Total current liabilities	4,184,135	22,581	19,886	(136,621)	4,089,981
Long-term liabilities:					
Notes payable	1,792,473	0	0	0	1,792,473
Fair value of interest rate swap agreement	44,873	0	0	0	44,873
Tenant security deposits	0	5,139	0	0	5,139
Capital advance - HUD	0	1,061,800	0	0	1,061,800
Total long-term liabilities	1,837,346	1,066,939	0	0	2,904,285
Total liabilities	6,021,481	1,089,520	19,886	(136,621)	6,994,266
Net assets (deficit):					
Without donor restriction	11,224,770	(698,937)	285,046	0	10,810,879
With donor restriction	5,182,580	0	0	0	5,182,580
Total net assets (deficit)	16,407,350	(698,937)	285,046	0	15,993,459
TOTAL LIABILITIES AND NET ASSETS	\$ 22,428,831	\$ 390,583	\$ 304,932	(\$ 136,621)	\$ 22,987,725

See Independent Auditor's Report.

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Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates

Schedule C

Consolidating Statement of Activities

Year Ended June 30, 2020

	Community Action Council	Shepherd Place	Wintercare Energy Fund	Eliminations	Consolidated Balance
Revenue:					
Grant revenue	\$ 39,576,081	\$ 0	\$ 0	\$ 0	\$ 39,576,081
Investment income	196,800	67	0	0	196,867
Other income	2,592,677	114,277	342,232	(126,321)	2,922,865
In-kind contributions	2,863,373	0	0	0	2,863,373
Total revenue	45,228,931	114,344	342,232	(126,321)	45,559,186
Expenses:					
Salaries	13,721,355	0	0	0	13,721,355
Fringe benefits	6,639,195	0	0	0	6,639,195
Consultants/contractual	5,695,091	0	0	0	5,695,091
Space	2,542,574	52,841	0	0	2,595,415
Supplies	3,911,520	0	0	0	3,911,520
Travel	507,278	0	0	0	507,278
Communications and IT	659,680	0	0	0	659,680
Beneficiary assistance	4,145,201	0	199,180	(68,841)	4,275,540
Other	1,293,194	72,354	19,887	(57,480)	1,327,955
In-kind expenses	168,373	0	0	0	168,373
Total expenses	39,283,461	125,195	219,067	(126,321)	39,501,402
Change in net assets	5,945,470	(10,851)	123,165	0	6,057,784
Net assets (deficit) - Beginning of year	10,461,880	(688,086)	161,881	0	9,935,675
Net assets (deficit) - End of year	\$ 16,407,350	(\$ 698,937)	\$ 285,046	\$ 0	\$ 15,993,459

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

Low Income Housing Energy Assistance Program (LIHEAP)

Contract # 736 19000003964

Sub Contract # LIHEAP-013

CFDA # 93.568

Schedule of Budget and Actual Expenses

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
ADMINISTRATIVE			
Indirect cost allocation	\$ 285,739	\$ 169,713	\$ 116,026
BENEFITS			
Subsidy	273,421	273,421	-
Crisis	2,585,175	1,531,083	1,054,092
TOTAL	<u>\$ 3,144,335</u>	<u>\$ 1,974,217</u>	<u>\$ 1,170,118</u>

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

Low Income Housing Energy Assistance Program (LIHEAP)

Contract # 736 19000003964

Sub Contract # LIHEAP-013

CFDA # 93.568

Schedule of Program Expenses

For the Year Ended June 30, 2020

Cost Category		Amount
ADMINISTRATIVE		
Indirect cost allocation		\$ 169,713
BENEFITS		
Subsidy	273,421	273,421
Crisis		
Benefits	945,257	
Energy counseling	69,376	
Spring subsidy benefits	516,450	1,531,083
TOTAL EXPENSES		1,974,217
LESS QUESTIONED COSTS		-
TOTAL ALLOWABLE COSTS		1,974,217
CONTRACT PAYMENT RECEIVED as of JUNE 30, 2020		1,974,217
UNDER/(OVER) PAYMENT		\$ -

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

Low Income Housing Energy Assistance Program (LIHEAP)

Contract # 736 19000003964

Sub Contract # LIHEAP-013

CFDA # 93.568

Schedule of Questioned Costs

For the Year Ended June 30, 2020

Cost Category	Actual Expenses	Questioned Costs	Allowable Costs
ADMINISTRATIVE			
Indirect cost allocation	\$ 169,713	\$ -	\$ 169,713
BENEFITS			
Subsidy	273,421	-	273,421
Crisis	1,014,633		1,014,633
Spring subsidy benefits	516,450	-	516,450
TOTAL	<u>\$ 1,974,217</u>	<u>\$ -</u>	<u>\$ 1,974,217</u>

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**LIHEAP Weatherization
Contract # LH20-0603-02
Sub Contract # LHWX-013
CFDA # 93.568**

Schedule of Budget and Actual Expenses

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Administration	\$ 35,059	\$ 21,957	\$ 13,102
Wx materials	125,000	30,177	94,823
Wx labor	150,941	32,165	118,776
Wx program support	170,000	114,934	55,066
H&S labor	34,896	35,336	(440)
H&S materials	31,995	25,030	6,965
Insurance and bonding	3,121	278	2,843
T&TA	30,073	-	30,073
TOTAL	\$ 581,085	\$ 259,877	\$ 321,208
Amount due to CAC at 06/30/2020		4,928	
Invoiced and Paid at 06/30/2020		\$ 254,949	

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**Department of Energy Weatherization
Contract # WX20-0603-02
Sub Contract # DOEWX-013
CFDA # 81.042**

Schedule of Budget and Actual Expenses

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Administration	\$ 39,517	\$ 11,332	\$ 28,185
Wx materials	73,000	21,821	51,179
Wx labor	82,924	24,886	58,038
Wx program support	80,000	49,120	30,880
H&S materials	16,000	3,820	12,180
H&S labor	19,389	4,696	14,693
Liability insurance	4,565	-	4,565
Financial audit	3,913	-	3,913
T&TA	35,328	6,962	28,366
TOTAL	\$ 354,636	\$ 122,637	\$ 231,999
Amount due to CAC at 06/30/2020		4,596	
Invoiced and Paid at 06/30/2020		<u>\$ 118,041</u>	

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**Healthy Meals on a Budget
Fund 4400**

**Through Contract with LFUCG
Schedule of Budget and Actual Expenses**

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Client benefits	\$ 5,275	\$ 3,804	\$ 1,471
Salaries & fringe	1,921	1,811	110
Program supplies	750	798	(48)
Occupancy costs	307	962	(655)
Indirect cost	1,071	844	227
Other expenses	676	124	552
TOTAL	\$ 10,000	\$ 8,343	\$ 1,657

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**ECCO Plus
Fund 4358
Through Contract with LFUCG
Schedule of Budget and Actual Expenses**

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Salaries & fringe	\$ 4,042	\$ 9,387	\$ (5,345)
Client benefits	560	-	560
Training expenses	8,078	1,311	6,767
Insurance & bonding	45	-	45
Supplies	310	-	310
Indirect cost	2,786	3,194	(408)
Transportation expense	9,771	14,064	(4,293)
Other costs	3,195	3,604	(409)
TOTAL	\$ 28,787	\$ 31,560	\$ (2,773)
Expenses funded from other support		(5,561)	
	\$ 28,787	25,999	2,788

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**Housing Navigator
Fund 2352
Through Contract with LFUCG
Schedule of Budget and Actual Expenses**

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Salaries & fringe	\$ 68,318	\$ 80,066	\$ (11,748)
Travel	750	1,671	(921)
Program supplies	1,300	94	1,206
Contracts	3,250	-	3,250
Client benefits	6,969	4,322	2,647
Insurance & bonding	702	413	289
Training expenses	500	-	500
Indirect costs	11,292	11,840	(548)
Other costs	7,124	18,586	(11,462)
TOTAL	\$ 100,205	\$ 116,992	\$ (16,787)

NOTE: The budget column reflects the most recent written budget, the award was subsequently increased without a written budget modification which is not reflected in the budget column.

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**LFUCG Emergency Family Housing Grant
Fund 4350**

**Through Contract with LFUCG
Schedule of Budget and Actual Expenses**

For the Year Ended June 30, 2020

Cost Category	Budget	Actual	(Over) Under Budget
Salaries & Fringe	\$ 32,998	\$ 42,403	\$ (9,405)
Travel	650	1,831	(1,181)
Program supplies	2,650	7,049	(4,399)
Client benefits	91,405	124,018	(32,613)
Insurance & bonding	1,600	3,230	(1,630)
Training expenses	442	252	190
Indirect costs	16,393	20,928	(4,535)
Other costs	7,862	7,075	787
TOTAL	\$ 154,000	\$ 206,786	\$ (52,786)
Expenses funded with other income		(2,500)	
	\$ 154,000	\$ 204,286	\$ (50,286)

NOTE: The budget column reflects the most recent written budget, the award was subsequently increased without a written budget modification which is not reflected in the budget column.

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**Emergency Shelter Grant - COVID Response
FUND 2339 - Year 1 of a 2 Year Award
CFDA 14.231**

**Through Contract with LFUCG
Schedule of Actual Expenses**

For the Year Ended June 30, 2020

Cost Category	Actual
Client benefits	\$ 178,629
Other costs	<u>21,994</u>
TOTAL	<u>\$ 200,623</u>

**Community Action Council for Lexington-Fayette
Bourbon, Harrison & Nicholas Counties, Inc.**

**Emergency Shelter Grant
ES15-0128-01
FUND 2351 - Year 2 of a 2 Year Award
CFDA 14.231
Through Contract with LFUCG
Schedule of Budget and Actual Expenses

For the Year Ended June 30, 2020**

Cost Category	Budget	Actual	(Over) Under Budget
Salaries & Fringe	\$ 14,089	\$ 17,421	\$ (3,332)
Client benefits	22,722	28,088	(5,366)
Insurance & bonding	265	78	187
Indirect costs	4,634	5,257	(623)
Other costs	1,202	1,005	197
TOTAL	\$ 42,912	\$ 51,849	\$ (8,937)

NOTE: The budget column reflects the most recent written budget, the award was subsequently increased without a written budget modification which is not reflected in the budget column.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Community Action Council for Lexington-Fayette, Bourbon,
Harrison, and Nicholas Counties, Inc.
Lexington, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Affiliates which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year ended June 30, 2020, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 8, 2021. The financial statements of WinterCare Energy Fund, Inc. and CAC Holdings, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'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 Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s consolidated 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do 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 Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Wipfli LLP

March 8, 2021
Madison, Wisconsin

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

Board of Directors
Community Action Council for Lexington-Fayette, Bourbon,
Harrison, and Nicholas Counties, Inc.
Lexington, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s consolidated financial statements include Shepherd Place, Inc., a related entity, which had expenditures greater than \$750,000 in federal awards during the year ended June 30, 2020, and has a separate single audit, which is not included in this single audit. Therefore, our audit, described below, did not include the operations of Shepherd Place, Inc.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, 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; 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 Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, 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 legal determination on Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc.'s compliance.

Opinion

In our opinion, Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, 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, 2020.

Report on Internal Control Over Compliance

Management of Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, 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 the 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 Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

March 8, 2021
Madison, Wisconsin

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over federal programs:	
Material weakness identified?	No
Significant deficiency identified?	No
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
Identification of major federal programs:	

<u>Name of Federal Major Program</u>	<u>CFDA No.</u>
Head Start Cluster	93.600
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674
Dollar threshold used to distinguish between Type A and Type B programs	\$1,164,064
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Findings

None

Community Action, Kentucky, Inc.

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

For the Year Ended June 30, 2020

Community Action, Kentucky Inc.
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Independent Auditor's Report

Board of Directors
Community Action, Kentucky, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action, Kentucky Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action, Kentucky Inc. as of June 30, 2020, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 29 to 37 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is also not a required part of the financial statements. The accompanying supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2020, on our consideration of Community Action, Kentucky Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action, Kentucky Inc.'s internal control over financial reporting and compliance.

Charles T. Mitchell Co.

Frankfort, Kentucky
November 10, 2020

Community Action, Kentucky Inc.
Statement of Financial Position
June 30, 2020

Assets	
Current Assets	
Cash & Cash Equivalents	\$ 423,850
Reimbursable Costs	5,094,507
Due from Sub-recipients	81,790
Current Portion of Notes Receivable	2,120
Prepaid Expenses	9
Total Current Assets	<u>5,602,276</u>
Other Assets	
Investments	878,643
Property and Equipment	
Property and Equipment Net of Accumulated Depreciation	<u>1,641,157</u>
Total Assets	<u><u>\$ 8,122,076</u></u>
Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$ 4,999,098
Accrued Compensation	121,601
Deferred Revenue	397,689
Total Current Liabilities	<u>5,518,388</u>
Total Liabilities	<u>5,518,388</u>
Net Assets	
Without Donor Restrictions	<u>2,603,688</u>
Total Net Assets	<u>2,603,688</u>
Total Liabilities and Net Assets	<u><u>\$ 8,122,076</u></u>

See accompanying notes.

Community Action, Kentucky Inc.
Statement of Activities
For the Year Ended June 30, 2020

	<u>Total</u>
Revenue and Support:	
Grants/Contracts	\$ 52,977,581
Commissions	130,784
Dues	18,632
Rental Income	22,800
Investment Income	18,029
Other	243,873
Total Revenue and Support	<u>53,411,699</u>
Expenses:	
Programs	
RCAP	580,251
LIHEAP	47,547,521
WX	141,353
CSBG	187,350
OCS	465,932
Kynect	3,562,191
Other	505,789
Supporting Services	449,370
Total Expenses	<u>53,439,757</u>
Change in Net Assets	(28,058)
Net Assets Beginning of the Year	<u>2,631,746</u>
Net Assets End of Year	<u><u>\$ 2,603,688</u></u>

See accompanying notes.

Community Action, Kentucky Inc.
Statement of Cash Flows
For the Year Ended June 30, 2020

Cash Flows From Operating Activities:	
Change in Net Assets	\$ (28,058)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	147,186
Unrealized Loss on Investments	26,322
Changes in Operating Assets and Liabilities:	
Increase in Reimbursable Costs	(3,502,646)
Increase in Sub-recipient Receivables	(58,294)
Decrease in Prepaid Expenses	221
Increase in Accounts Payable	3,467,352
Decrease in Deferred Revenue	259,506
Increase in Accrued Expenses	12,434
Total Adjustments	<u>352,081</u>
Net Cash Provided by Operating Activities	<u>324,023</u>
Cash Flows From Investing Activities:	
Collections of Notes Receivable	3,071
Cash proceeds from Investments	124,973
Purchases of Investments	(44,351)
Purchases of Property and Equipment	(243,117)
Net Cash Flows (Used) in Investing Activities	<u>(159,424)</u>
Net Increase in Cash	164,599
Cash and Cash Equivalents at Beginning of Year	<u>259,251</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 423,850</u></u>

See accompanying notes.

Community Action, Kentucky Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020

	RCAP	LIHEAP	WX	CSBG	OCS	Kynect	Other	Treasury	Totals
Salaries	\$ 309,600	\$ 176,403	\$ 6,188	\$ 100,518	\$ 47,592	\$ 108,169	\$ 15,965	\$ 53,534	\$ 817,969
Fringe Benefits	133,845	74,993	2,636	42,716	22,065	45,946	6,858	17,450	346,509
Professional Services	-	-	-	-	-	-	-	92,174	92,174
Consultants / Contracts	-	-	22,966	1,557	372,935	-	-	39,437	436,895
Education	4,327	-	-	660	1,150	-	-	1,270	7,407
Travel In State	25,670	126	-	5,022	13,778	443	13	10,432	55,484
Travel Out of State	17,589	-	-	-	-	-	-	-	17,589
Meeting	-	-	-	-	-	-	-	7,995	7,995
Telephone	466	-	-	-	-	-	-	-	466
Postage	74	-	-	-	-	380	-	-	454
Office Exp & Supplies	1,429	-	-	-	129	-	-	1,583	3,141
Dues/Fees	1,146	-	-	-	-	2	-	16,502	17,650
Insurance	1	-	-	-	-	-	-	204	205
Pollution Insurance	-	-	58,547	-	-	-	-	-	58,547
Printing	374	2,506	-	-	88	-	-	235	3,203
Marketing/Advertising	40	1,375	761	725	-	1,570	-	17,636	22,107
Repairs & Maintenance	-	-	-	-	-	-	-	2,218	2,218
IT Repairs & Maintenance	1,813	234,819	49,334	16,895	1,379	6,816	26,696	36,502	374,254
Depreciation	-	-	-	-	-	-	-	127,424	127,424
Equipment	3,380	-	-	-	-	-	-	-	3,380
Other	11,428	-	-	-	-	-	-	15,378	26,806
Indirect	69,069	28,843	921	19,257	6,816	18,276	1,077	9,396	153,655
Subrecipients	-	47,028,456	-	-	-	3,380,589	455,180	-	50,864,225
Total Expenses	\$ 580,251	\$ 47,547,521	\$ 141,353	\$ 187,350	\$ 465,932	\$ 3,562,191	\$ 505,789	\$ 449,370	\$ 53,439,757

See accompanying notes.

Note 1 – Organization and Nature of the Operations

Community Action, Kentucky, Inc. (“CAK”) (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 12 of this report for further details). CAK was formed in 1968 to provide a link between the CAA’s to better accomplish mutual goals and objectives. The responsibilities of CAK 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. (CAK).

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

The following programs are administered by CAK:

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. CAK serves as a pass-through agency with the program services being provided by 23 sub-recipient organizations.

Water and Wastewater Program (RCAP)

The RCAP Grant is funded by an award from the U.S. Department of Health and Human Services, Office of Community Services. The WSOS Community Action, Inc., sponsor for the Great Lakes Rural Network, Inc., has contracted with Community Action, Kentucky, Inc. 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.

Housing Program

The Housing Program is funded by a loan from the Kentucky Housing Corporation to make and disburse mortgage loans to eligible persons and families of lower income, for single-family dwellings to provide safe, decent, and sanitary family dwellings in the Commonwealth of Kentucky.

KU Energy Assistance Program

CAK, in conjunction with Community Action Council, operates an energy assistance program that helps households with a subsidy benefit during the year.

American Electric Power

CAK, in conjunction with five Community Action Agencies in Eastern Kentucky, operates an energy assistance program that helps households with subsidy 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.

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 CAK'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 any underlying collateral and current economic conditions. Based on management's assessment of the credit history and current, CAK, believes realization of losses, if any, will be immaterial.

Accrued Compensation – It is the policy of CAK 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, 2020, CAK had unpaid annual leave and salary of \$120,661 and \$940 of withheld employee flexible savings.

Functional Expenses – Directly identified expenses are charged to programs and support services. CAK 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 CAK's revenue was earned under various contracts (grants), approximately 91% from US Department of Health and Human Services. CAK's market is concentrated in the geographic area of Kentucky.

During the fiscal year, at each month's end, CAK had on deposit with a local bank an amount in excess of FDIC insurance limits. As of June 30, 2020, CAK exceeded FDIC insurance limits in the amount of \$256,259.

Note 4 – Income Taxes

CAK 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, 2020, CAK has no estimated liability on unrelated business activities. CAK 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. CAK's federal Exempt Organization Business Income Tax Return (Form 990) for 2018, 2017, and 2016 are subject to examination by the IRS, generally for three years after they were filed.

Note 5 – Investments

Community Action, Kentucky Inc. determines fair value based on the price that would be received to see the asset or paid to transfer the liability to a market participant. Investments consisted of the following at June 30, 2020:

	Cost	Fair Value
Bond Funds	\$ 336,163	\$ 341,614
Balanced Funds	50,831	45,858
Equity Funds	506,731	491,171
	<u>\$ 893,725</u>	<u>\$ 878,643</u>
Bond Funds by Fund Type:		
Baird (BSBIX)	\$ 103,277	\$ 105,283
Black Rock (BHYIX)	25,837	24,129
Black Rock (BSIX)	68,570	68,172
Dodge and Cox (DODIX)	69,514	71,750
Metropolitan West (MWTIX)	68,965	72,280
Total	<u>336,163</u>	<u>341,614</u>
Balanced funds by Fund Type:		
Principal (PDRDX)	50,831	45,858
Total	<u>50,831</u>	<u>45,858</u>
Equity funds by Fund Type:		
EdgeWood Growth (EGFIX)	40,375	49,517
American Centruy (ACIIX)	44,482	38,442
FMI (FMIQX)	45,196	38,841
John Hancock (JCVIX)	42,147	31,062
Harbor (HASCX)	17,886	15,577
Oakmark (OANIX)	30,031	23,719
WCM (WCMIX)	19,825	25,450
Loomis Sayles (LSGRX)	41,217	47,330
MFS (MIEIX)	29,744	28,129
Nuance (NMVLX)	27,999	25,552
Parnassus (PFPMX)	28,019	25,694
Pear Tree (QFIX)	29,789	24,393
T Rowe Price (PRUFX)	40,422	46,638
Principal (PCBIX)	27,760	26,375
Virtus (PXSGX)	17,942	20,555
Wells Fargo (EMGNX)	23,897	23,897
Total	<u>506,731</u>	<u>491,171</u>
Total Investments	<u><u>\$ 893,725</u></u>	<u><u>\$ 878,643</u></u>

Note 5 – Investments (Continued)

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 Organization'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 Organization'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, 2020, the Organization's trading securities had a fair value of \$878,643, 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, 2020 are reported in the accompanying statement of activities as follow:

Interest & Dividend Income	\$ 33,430
Realized Gains(Losses)	10,921
Unrealized Gains(Losses)	(26,322)
Total Investment Income	<u>\$ 18,029</u>

Note 6 – Notes Receivable

The unpaid notes receivable balance was comprised of one revolving loan totaling \$2,120 and management considers it to be noncurrent. During the fiscal year, one other revolving loan was paid in full.

Note 7 – Property and Equipment

Property and equipment consisted of the following at June 30, 2020:

Land	\$ 105,287
Office Equipment	1,401,906
Building	<u>780,540</u>
Total Depreciable Assets	2,287,733
Less: Accumulated Depreciation	<u>(646,576)</u>
Net Property, Plant & Equipment	<u>\$ 1,641,157</u>

Note 7 – Property and Equipment (Continued)

Depreciation is computed using the straight-line method over the estimated useful life of the respective asset. Depreciation expense totaled \$147,186, of which \$127,424 was direct and \$19,762 was included in indirect expenses for the year ended June 30, 2020.

Note 8 – Retirement Plan and Other Post-Employment Benefits and Contingencies

Plan Description

County Employees' Retirement System (CERS)

Community Action, Kentucky Inc. (CAK) is a participating employer of the County Employees' Retirement System. Under the provisions of Kentucky Revised Statute 61.645, the Board of Trustees of Kentucky Retirement Systems administers the CERS. The plan issues publicly available financial statements, which may be downloaded from the Kentucky Retirement Systems website.

CERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all regular full-time members employed in positions of each participating county, city, and school board, and any additional eligible local agencies electing to participate in the System. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living adjustments (COLA) are provided at the discretion of state legislature.

Contributions

For the year ended June 30, 2020 plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 are required to contribute an additional 1% to cover the cost of medical insurance that is provided through CERS. Participating employers were required to contribute an actuarially determined rate. Per Kentucky Revised Statute Section 78.545(33), normal contribution and past service contribution rates shall be determined by the Board based on an annual valuation last proceeding the July 1 of a new biennium, if it is determined based on a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the year ended June 30, 2020, participating employers contributed 24.06% of each employee's wages, which is equal to the actuarial determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Plan members contribute 5.00% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of each member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. For non-hazardous members, their account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

CAK contributed \$193,033 for the year ended June 30, 2020, or 100% of the required contribution.

Benefits

CERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. Employees are vested in the plan after five years' service. For retirement purposes, employees are grouped into three tiers based on hire date:

Note 8 – Retirement Plan and Other Post-Employment Benefits and Contingencies (Continued)

Tier 1 Participation date	Before September 1, 2008
Unreduced retirement	27 years' service or 65 years old
Reduced Retirement	At least 5 years' service and 55 years old 25 years' service and any age
Tier 2 Participation date	September 1, 2008 - December 31, 2013
Unreduced retirement	At least 5 years' service and 65 years old or age 57+ with sum of service years plus age equal 87+ At least 10 years' service and 60 years old
Tier 3 Participation date	After December 31, 2013
Unreduced retirement	At least 5 years' service and 65 years old or age 57+ with sum of service years plus age equal 87+
Reduced Retirement	Not available

Cost of living adjustments are provided at the discretion of the General Assembly of the State of Kentucky. Retirement is based on a factor of the number of years' service and hire date multiplied by the average of the highest five years' earnings. Reduced benefits are based on factors of both of these components. Participating employees become eligible to receive the health insurance benefit after at least 180 months of service. Death benefits are provided for both death after retirement and death prior to retirement. Death benefits after retirement are \$5,000 in lump sum. Five years' service is required for death benefits prior to retirement and the employee must have suffered a duty-related death.

The decedent's beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent's monthly final rate of pay and any dependent child will receive 10% of the decedent's monthly final rate of pay up to 40% for all dependent children. Five years' service is required for nonservice-related disability benefits.

Pension Liabilities

CAK does not report under report under Governmental Accounting Standards Board (GASB). Because of the reporting standards under Financial Accounting Standards Board, as of June 30, 2019, CAK did not report a liability of \$1,741,030 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. CAK's proportion of the net pension liability was based on a projection of CAK's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2019, CAK's proportion was .0024755% percent. CAK also did not report Deferred Inflows and Outflows of Resources as required by GASB.

Actuarial Methods and Assumptions

For financial reporting, the actuarial valuation as of June 30, 2019, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2019 were based on an actuarial valuation date of June 30, 2017. The total pension liability was rolled-forward from the valuation date (June 30, 2017) to the plan's fiscal year ending June 30, 2019, using generally accepted actuarial principles. GRS did not perform the actuarial valuation as of June 30, 2017 but did replicate the prior actuary's valuation results on the same assumption, methods, and data, as of that date. The roll-forward is based on the results of the GRS' replication.

Note 8 – Retirement Plan and Other Post-Employment Benefits and Contingencies (Continued)

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2019:

Valuation Date	June 30, 2017
Experience Study	July 1, 2008 - June 30, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	26 Years, Closed
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 11.55%, varies by service
Investment Rate of Return	6.25%, net of pension plan investment expense, including inflation

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back 1 year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set back 4 years for males) is used for the period after disability retirement.

Long Term Rate of Return: The long term expected return on plan assets is reviewed as part of the regular experience studies prepared every five year for the System. The most recent analysis, performed for the period covering fiscal years 2008 through 2013 is outlined in a report dated December 3, 2015. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log normal distribution analysis in which best estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

Note 8 – Retirement Plan and Other Post-Employment Benefits and Contingencies (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return</u>
Growth	62.50%	
US Equity	18.75%	4.30%
Non-US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%
Specialty Credit/High Yiel	15.00%	2.60%
Liquidity	14.50%	
Core Bonds	13.50%	1.35%
Cash	1.00%	0.20%
Diversifying Strategies	23.00%	
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Reatl Return	15.00%	4.10%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 25-year amortization period of the unfunded actuarial accrued liability. The discount rate determination does not use a municipal bond rate.

Sensitivity of the Association's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents CAK's proportionate share of the net pension liability calculated using the discount rate of 6.25 percent, as well as what the Association's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current rate:

	(\$ in thousands)		
	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Nonhazardous	\$ 2,177,535	\$ 1,741,030	\$ 1,377,208
CAK's net pension liability	\$ 2,177,535	\$ 1,741,030	\$ 1,377,208

Note 8 – Retirement Plan and Other Post-Employment Benefits and Contingencies (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the Kentucky Retirement Systems.

The Schedule of CAK's proportionate share of the net pension liability is presented below. CAK is presenting on the prior four years only; as 2016 was the implementation year for GASB 68 and will add to the presentation, to show ten years of information, as it becomes available.

	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
CAK's proportion of the net pension liability	0.0024755%	0.0022866%	0.0022452%	0.0027740%	0.2840500%
CAK's proportionate share of the net pension liability	\$ 1,741,030	\$ 1,392,609	\$ 1,314,185	\$ 1,365,666	\$ 1,221,289
CAK's covered-employee payroll	\$ 820,993	\$ 713,593	\$ 667,971	\$ 613,715	\$ 725,999
CAK's proportionate share of the net pension liability as a percentage of its covered-employee payroll	212%	195%	197%	223%	168%
Plan Fiduciary net position as a percentage of the total pension liability	50.45%	53.54%	53.30%	55.50%	66.75%

The Schedule of CAK's contribution is presented below. CAK is presenting on the prior four years only; as 2016 was the implementation year for GASB 68 and will add to the presentation, to show ten years of information, as it becomes available.

	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
Contractually required contribution	\$ 193,033	\$ 149,062	\$ 127,027	\$ 141,921	\$ 123,856
Contribution in relation to the contractually required contribution	\$ 193,033	\$ 149,062	\$ 127,027	\$ 141,921	\$ 123,856
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
CAK's covered-employee payroll	\$ 820,993	\$ 713,593	\$ 667,971	\$ 613,715	\$ 725,999
Contributions as a percentage of covered- employee payroll	24.06%	21.48%	19.18%	18.68%	17.06%

The contribution as a % includes the % for insurance.

Note 9 – Post-Employment Benefits Other Than Pensions (OPEB)

Plan Description

Retired employees of CAK are provided hospital and medical insurance through the Kentucky Retirement Systems' Insurance Fund (Insurance Fund), a cost-sharing multiple-employer defined benefit OPEB plan. The KRS was created by state statute under Kentucky Revised Statute Section 61.645. The KRS Board of Trustees is responsible for the proper operation and administration of the KRS. The KRS issues a publicly available financial report that can be obtained by writing to Kentucky Retirement System, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601, or by telephone at (502) 564-4646.

Note 9 – Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

Benefits Provided

The Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase hospital and medical insurance. Because of House Bill 290 (2004 Kentucky General Assembly), medical insurance benefits are calculated differently for members who began participating on, or after July 1, 2003. Once members reach a minimum vesting period of 10 years, nonhazardous employees whose participation began on, or after, July 1, 2003, earn \$10 per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Contributions

Contribution requirements of the participating employers are established and may be amended by the KRS Board of Trustees. CAK has contractually required contribution rate for the year ended June 30, 2020 was 4.70% of covered payroll. Contributions to the Insurance Fund from the Association were \$32,845 for the year ended June 30, 2020. Employees that entered the plan prior to September 1, 2008 are not required to contribute to the Insurance Fund. Employees that entered the plan after September 1, 2008 are required to contribute 1% of their annual creditable compensation which is deposited to an account created for the payment of health insurance benefits under 26 USC Section 401(h) in the Pension Fund (see Kentucky Administrative Regulation 105 KAR 1:420E).

Net OPEB Liability

For financial reporting, the actuarial valuation as of June 30, 2019 was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2019 were based on an actuarial valuation date of June 30, 2018. The total OPEB liability was rolled forward from the valuation date (June 30, 2018) to the plan's fiscal year ending June 30, 2019, using generally accepted actuarial principles.

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2019:

Valuation Date	June 30, 2019
Payroll Growth Rate	2.0% for CERS Non-hazardous
Salary Increase	3.55 to 10.30%, varies by service for CERS Non-hazardous
Investment Rate of Return	6.25%
Healthcare Trend Rates	Initial trend starting at 7.00% at January 1, 2020, and gradually decreasing to an ultimate trend rate of
Pre-65	4.05% over a period of 12 years
Post-65	Initial trend starting at 5.00% at January 1, 2020, and gradually decreasing to an ultimate trend rate of
	4.05% over a period of 10 years

Mortality rates were based on the RP-2000 Combined Mortality Table projected to 2013 with Scale BB (setback 1 year for females).

Discount Rate

Single discount rates of 5.68% for the non-hazardous system and 5.69% for hazardous system were used to measure the total OPEB liability as of June 30, 2019. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.13%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net

Note 9 – Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The projection of cash flows used to determine the single discount rate assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018).

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Growth	62.50%	
US Equity	18.75%	4.30%
Non-US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	2.60%
Liquidity	14.50%	
Core Bonds	13.50%	1.35%
Cash	1.00%	0.20%
Diversifying Strategies	23.00%	
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Real Return	15.00%	4.10%
Total	100.00%	

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The Net OPEB liability of CAK, as well as what the CAK's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.68%) or one percentage point higher (6.68%) follows:

	1% Decrease (4.68%)	Current Discount Rate (5.68%)	1% Increase (6.68%)
Non-hazardous	\$ 557,627	\$ 416,267	\$ 299,796
	<u>\$ 557,627</u>	<u>\$ 416,267</u>	<u>\$ 299,796</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The net OPEB liability of CAK, as well as what CAK's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.68%) or one percentage point higher (6.68%) that the current healthcare cost trend rates follows:

Note 9 – Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

	1% Decrease (4.68%)	Current Discount Rate (5.68%)	1% Increase (6.68%)
Non-hazardous	\$ 309,580	\$ 416,267	\$ 545,638
	<u>\$ 309,580</u>	<u>\$ 416,267</u>	<u>\$ 545,638</u>

Pension Plan Fiduciary Net Position

The schedule of CAK's proportionate share of the net OPEB liability is presented below. CAK is presenting on the prior two years only; as 2018 was the implementation year for GASB 75 and will add to the presentation, to show ten years of information, as it becomes available.

	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>
CAK's proportion of the net pension liability	0.024749%	0.022865%	0.022452%
CAK's proportion of the net pension liability	\$416,267	\$405,964	\$451,362
CAK's covered-employee payroll	\$ 820,993	\$ 713,593	\$ 667,971
CAK's proportionate share of the net pension liability as a percentage of its covered-employee payroll	51%	57%	68%
Plan Fiduciary net position as a percentage of the total pension liability	52.4%	52.4%	52.4%

The schedule of CAK's contribution is presented below. CAK is presenting on the prior two years only; as 2018 was the implementation year for GASB 75 and will add to the presentation, to show ten years of information, as it becomes available.

	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>
Contractually required contribution	\$32,845	\$26,637	\$25,857
Contribution in relation to the contractually required contribution	(32,845)	(26,637)	(25,857)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CAK's covered-employee payroll	\$ 820,993	\$ 713,593	\$ 667,971
Contributions as a percentage of covered- employee payroll	4.00%	3.73%	3.87%

The previous notes are reported as contingencies for CAK. No liability for the Unfunded Pension Liability and OPEB Liability are reported.

Note 10 – 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 CAK 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, 2020.

Note 11 – Operating Lease

CAK is the lessee of office equipment under an operating lease during fiscal year end 2020. Lease expense during 2019-2020 totaled \$750.

Note 12 – 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. CAK provides technical support, lobbying and administrative support and in return receives membership dues totaling \$16,832 for the year ended June 30, 2020. CAK 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 \$50,864,225, of which \$47,028,456 was federal funds for the year ended June 30, 2020.

Note 13 – Liquidity

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of June 30, 2020 are:

Financial Assets	
Cash & Cash Equivalents	\$ 423,850
Reimbursable Costs	5,094,507
Due from Sub-recipients	81,790
Current Portion of Notes Receivable	2,120
Prepaid Expenses	9
Investments	878,643
Total Financial Assets	<u>\$ 6,480,919</u>
Less financial assets held to meet donor imposed restrictions	-
Less financial assets not available within one year	-
Less board designated funds	-
Amounts available for general expenses within one year	<u><u>\$ 6,480,919</u></u>

Note 14 – Subsequent Events

Management did not indicate financially impacting information regarding subsequent events. Subsequent events were evaluated through November 10, 2020, which is the date the financial statements were available to be issued. No events were found to be, or have, a material impact regarding the accompanying financial statements of the Community Action, Kentucky Inc. as of and for the year ended June 30, 2020 as listed in the table of contents.

Impact of COVID-19

In early 2020, a new strain of the Coronavirus (COVID-19) was detected, which has resulted in a global pandemic that has caused significant economic disruption. After a review of investment portfolio and revenue streams consideration of the possibility of decrease in revenue and cash needs across impacted classes of operations, management has determined that the Community Action, Kentucky Inc. will continue to meet their cash needs and operate throughout this pandemic. The situation is rapidly evolving and it is not possible to quantify the ultimate financial impact the outbreak will have on Community Action, Kentucky Inc..

Charles T. Mitchell Company, PLLC
ctmcpa.com

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*

Board of Directors
Community Action, Kentucky, Inc.

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, 2020, 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 November 10, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Charles T. Mitchell Co.

Frankfort, Kentucky
November 10, 2020



Partners
James E. Clouse, CPA
Greg Miklavcic, CPA
Ryan Moore, CPA

Charles T. Mitchell Company, PLLC
ctmcpa.com

Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over Compliance
Required by the Uniform Guidance

Board of Directors
Community Action, Kentucky, Inc.

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, 2020. 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, 2020.

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 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.

Charles T. Mitchell Co.

Frankfort, Kentucky
November 10, 2020

Supplementary Information

Community Action, Kentucky Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Grant	Pass-Through Grantor	Federal CFDA Number	Pass Through Grant Number	Grant Period Ending	Sub-recipients	Federal Award Expenditures
<i>U.S. Department of Health and Human Services:</i>						
Community Service Block Grant	KY Cabinet for Health & Family Services	93.569	736-1900003964	6/30/20	\$	\$ 187,350
RPIC	Office of Community Services	93.569	90ET0463-03-01	7/31/20		208,800
RPIC	Office of Community Services	93.569	90ET0476-01-00	9/29/20		257,132
				Total 93.569	-	653,282
Low Income Home Energy Assistance Program	KY Cabinet for Health & Family Services	93.568	736-1900003964	6/30/20	47,028,456	47,547,521
LIHEAP-Weatherization	Kentucky Housing Corporation	93.568	LH20-0073-02	6/30/20		77,934
				Total 93.568	47,028,456	47,625,455
HHS-RCAP	W.S.O.S Community Action Comm.	93.570	PY 18/19	9/30/19		25,640
HHS-RCAP	W.S.O.S Community Action Comm.	93.570	PY 19/20	9/30/20		116,555
				Total 93.570	-	142,195
					47,028,456	48,420,932
Total Department of Health and Human Services						
<i>U.S. Department of Energy:</i>						
Weatherization - DOE	Kentucky Housing Corporation	81.042	WX20-0373-02	6/30/20		63,419
Total Department of Energy					-	63,419
<i>U.S. Department of Agriculture:</i>						
RCDI-RCAP		10.446	PY 16/19	6/14/19		25,121
RCDI-RCAP		10.446	PY 19/22	9/4/22		20,262
				Total 10.446	-	45,383
RCAP-Technitrain	W.S.O.S Community Action Comm.	10.761	PY 18/19	8/31/19		36,006
RCAP-Technitrain	W.S.O.S Community Action Comm.	10.761	PY 19/20	8/31/20		116,396
RCAP-Technitrain GIS	W.S.O.S Community Action Comm.	10.761	PY 19/20	8/31/20		27,151
RIAD	W.S.O.S Community Action Comm.	10.761	PY 18/19	9/30/19		48,342
				Total 10.761	-	227,895
Solid Waste 2 - RCAP	W.S.O.S Community Action Comm.	10.762	PY 18/19	9/30/19		14,264
Solid Waste 2 - RCAP	W.S.O.S Community Action Comm.	10.762	PY 19/20	9/30/20		37,680
				Total 10.762	-	51,944
Community Facilities		10.766	PY 17/20	9/21/20		36,858
				Total 10.766	-	36,858
					-	362,080
Total Department of Agriculture						
<i>Environmental Protection Agency:</i>						
EPA - DW	W.S.O.S Community Action Comm.	66.424	PY 18/21	9/30/21		37,482
				Total 66.424	-	37,482
EPA - WW	W.S.O.S Community Action Comm.	66.436	PY 18/21	9/30/21		19,836
				Total 66.436	-	19,836
					-	57,318
Total Environmental Protection Agency					\$ 47,028,456	\$ 48,903,749
Total Expenditures of Federal Awards						

See accompanying notes to the Schedule of Federal Awards.

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	LIHEAP		Non-Federal				Team KY Fund	Total
	93.568		Kynector	KU	AEF			
	\$		\$	\$	\$	\$	\$	
Audubon Area	2,048,457		423,010	-	-	20,588	2,492,055	
Bell-Whitley CAA	1,354,330		-	-	-	4,690	1,359,020	
Big Sandy CAP	3,251,866		-	-	36,470	-	3,288,336	
Blue Grass CAA	1,945,315		232,957	-	-	54,288	2,232,560	
Central Ky CAA	2,135,016		-	-	-	-	2,135,016	
Daniel Boone CAA	3,034,568		-	-	-	17,764	3,052,332	
Gateway CAA	1,124,042		151,232	-	803	12,984	1,289,061	
Harlan Co CAA	742,439		-	-	-	2,477	744,916	
KCEOC CAP	1,013,842		-	-	-	1,617	1,015,459	
Foothills CAP	1,573,837		209,728	-	-	15,808	1,799,373	
LKLP CAA	2,565,551		-	-	22,099	6,696	2,594,346	
Lake Cumberland CAA	3,845,417		213,956	-	-	-	4,059,373	
CAC - Lexington	1,974,217		278,819	74,819	-	-	2,327,855	
Licking Valley CAP	940,565		69,686	-	-	3,206	1,013,457	
Louisville Metro	5,717,680		-	-	-	-	5,717,680	
Middle Ky CAP	1,693,375		-	-	3,066	3,490	1,699,931	
Multi-Purpose CAA	463,664		-	-	-	6,445	470,109	
Northeast Ky CAA	2,612,005		223,837	-	31,087	17,013	2,883,942	
Northern Ky CAC	2,439,210		635,121	-	-	49,560	3,123,891	
Pennyrile Allied	2,071,780		280,585	-	-	13,265	2,365,630	
CAA of Southern Ky	2,611,206		150,473	-	-	-	2,761,679	
Tri-County CAA	301,184		-	-	-	12,152	313,336	
West Ky Allied	1,568,890		511,185	-	-	44,793	2,124,868	
	\$		\$	\$	\$	\$	\$	
	47,028,456		3,380,589	74,819	93,525	286,836	50,804,225	

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action, Kentucky, Inc. (“CAK”) under programs of the federal government for the year ended June 30, 2020. 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 CAK; it is not intended to and does not present the financial position, changes in net assets and cash flows of CAK. 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 CAK. The Single Audit Act provides that the Oversight Agency shall have the following responsibilities

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

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

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐yes ☒no
- Significant deficiency identified that are not considered to be material weaknesses ☐yes ☒no

Noncompliance material to financial statements noted?

☐yes ☒no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐yes ☒no
- Significant deficiency identified that are not considered to be material weaknesses ☐yes ☒no

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 Uniform Guidance ☐yes ☒no

Identification of major programs:

CFDA Number

93.568

93.569

Name of Federal Program or Cluster

LIHEAP

CSBG

Dollar threshold used to distinguish between type A and type B programs

\$ 1,467,112

Auditee qualified as low-risk auditee?

☒yes ☐no

Findings Required to be Reported under Generally Accepted Government Auditing Standards

None.

Findings and Questioned Costs for Major Federal Award Programs

None.

Community Action, Kentucky Inc.
Statement of Activity by Program
For the Year Ended June 30, 2020

Revenues	RCAP	LIHEAP	WX	CSBG	OCS	Kynect	Other	Treasury	Total
Grant Revenue	\$ 580,251	\$ 47,547,521	\$ 128,547	\$ 187,350	\$ 465,932	\$ 3,562,191	\$ 505,789	\$ -	\$ 52,977,581
Rental Income	-	-	-	-	-	-	-	22,800	22,800
Interest Income	-	-	-	-	-	-	-	33,430	33,430
Dues	-	-	-	-	-	-	-	18,632	18,632
Commission	-	-	-	-	-	-	-	130,784	130,784
Realized Gain On Inv	-	-	-	-	-	-	-	10,921	10,921
Unrealized Loss On Inv	-	-	-	-	-	-	-	(26,322)	(26,322)
Other Income	-	-	-	-	-	-	-	243,873	243,873
Total Revenues	\$ 580,251	\$ 47,547,521	\$ 128,547	\$ 187,350	\$ 465,932	\$ 3,562,191	\$ 505,789	\$ 434,118	\$ 53,411,699
Expenses									
Salaries	309,600	176,403	6,188	100,518	47,592	108,169	15,965	53,534	817,969
Fringe Benefits	133,845	74,993	2,636	42,716	22,065	45,946	6,858	17,450	346,509
Professional Services	-	-	-	-	-	-	-	92,174	92,174
Consultants / Contracts	-	-	22,966	1,557	372,935	-	-	39,437	436,895
Education	4,327	-	-	660	1,150	-	-	1,270	7,407
Travel In State	25,670	126	-	5,022	13,778	443	13	10,432	55,484
Travel Out of State	17,589	-	-	-	-	-	-	-	17,589
Meeting	-	-	-	-	-	-	-	7,995	7,995
Telephone	466	-	-	-	-	-	-	-	466
Postage	74	-	-	-	-	380	-	-	454
Office Exp & Supplies	1,429	-	-	-	129	-	-	1,583	3,141
Dues /Fees	1,146	-	-	-	-	2	-	16,502	17,650
Insurance	1	-	-	-	-	-	-	204	205
Pollution Insurance	-	-	58,547	-	-	-	-	-	58,547
Printing	374	2,506	-	-	88	-	-	235	3,203
Marketing/Advertising	40	1,375	761	725	-	1,570	-	17,636	22,107
Repairs & Maintenance	-	-	-	-	-	-	-	2,218	2,218
IT Repairs & Maintenance	1,813	234,819	49,334	16,895	1,379	6,816	26,696	36,502	374,254
Depreciation	-	-	-	-	-	-	-	127,424	127,424
Equipment	3,380	-	-	-	-	-	-	-	3,380
Other	11,428	-	-	-	-	-	-	15,378	26,806
Indirect	69,069	28,843	921	19,257	6,816	18,276	1,077	9,396	153,655
Subrecipients	-	47,028,456	-	-	-	3,380,589	455,180	-	50,864,225
Total Expenses	580,251	47,547,521	141,353	187,350	465,932	3,562,191	505,789	449,370	53,439,757
Change in Net Assets	\$ -	\$ -	\$ (12,806)	\$ -	\$ -	\$ -	\$ -	\$ (15,252)	\$ (28,058)

See Independent Auditor's Report

Community Action, Kentucky Inc.
LIHEAP Grant – CFDA 93.568
Contract #736-1900003964
Statement of Program Expenses
For the Period July 1, 2019 Through June 30, 2020

Payments to Subrecipients		
Agency Fall Subsidy Benefits (CAK records)	\$ 10,354,049	
Agency Crisis Benefits (CAK records)	23,906,463	
Agency Spring Subsidy Benefits (CAK records)	8,559,266	
Agency Prior Year Adjustments (CAK records)	(89,315)	
Agency Administration (CAK records)	4,297,993	
Total Payments To Subrecipients		<u>\$ 47,028,456</u>
CAK Administration		
Salaries	178,376	
Fringe Benefits	75,831	
Professional Services	3,379	
Travel	165	
Meeting	584	
Telephone	4,471	
Postage	67	
Supplies	1,026	
Dues/Fees	97	
Insurance	3,494	
Printing	2,568	
Utilities	1,501	
Repairs & Main	242,421	
Marketing	1,375	
Depreciation	<u>3,710</u>	
Total CAK Administration		<u>519,065</u>
Total Expenditures		<u>47,547,521</u>
Questioned Costs		<u>-</u>
Allowable Cost		<u>\$ 47,547,521</u>
Amount Received From CHFS -LIHEAP		43,699,458
Accounts Receivable From Funding Sources		3,972,767
Accounts Payable to Funding Sources		<u>124,704</u>
Excess (Shortage) Receipts over Expenditures		<u><u>\$ -</u></u>

See Independent Auditor's Report.

Community Action, Kentucky Inc.
LIHEAP Grant – CFDA 93.568
Contract #736-1900003964
Statement of Budget to Actual
For the Period July 1, 2019 Through June 30, 2020

Cost Category	Budget	Actual	(Over)/Under Budget
Administrative Cost			
Subrecipient	\$ 5,712,521	\$ 4,297,993	\$ 1,414,528
Community Action Kentucky	634,724	519,065	115,659
Total Administrative	6,347,245	4,817,058	1,530,187
Benefits - Direct Assistance			
Direct Assistance	57,149,388	42,819,778	14,329,610
Total Benefits	57,149,388	42,819,778	14,329,610
Other Expenditures			
Prior Year Adjustments	-	(89,315)	89,315
Total Other	-	(89,315)	89,315
Total Contract	\$ 63,496,633	\$ 47,547,521	\$ 15,949,112

See Independent Auditor's Report.

Community Action, Kentucky Inc.
Weatherization Grant
Contract: Kentucky Housing Corporation
Statement of Program Expenses
For the Period July 1, 2019 Through June 30, 2020

CAK Administration		
Salaries	\$	6,250
Fringe Benefits		2,663
Professional Services		108
Consultant/Contract		22,966
Travel		1
Meeting		19
Telephone		143
Postage		2
Supplies		33
Dues/Fees		3
Insurance		112
Pollution Insurance		58,547
Printing		2
Utilities		48
Repairs & Main		49,576
Marketing		761
Depreciation		<u>119</u>
Total Expenditures	\$	141,353
Questioned Costs		<u>-</u>
Allowable Cost		141,353
Amount Received from KHC - DOE		63,419
Amount Received from KHC - LIHEAP		65,128
Accounts Receivable from Funding Sources - DOE		-
Accounts Receivable from Funding Sources - LIHEAP		<u>-</u>
Excess (Shortage) Receipts over Expenditures	\$	<u><u>(12,806)</u></u>

See Independent Auditor's Report.

Cabinet for Health and Family Services

Expenditures		
Salaries	\$	101,835
Fringe Benefits		43,276
Professional Services		2,256
Consultant/Contract		1,557
Education		660
Travel		5,047
Meeting		390
Telephone		2,985
Postage		45
Supplies		685
Dues/Fees		65
Insurance		2,333
Printing		42
Utilities		1,002
Repairs & Main		21,970
Marketing		725
Depreciation		2,477
Total Expenditures		\$ 187,350
Questioned Cost		-
Allowable Cost		187,350
Contract Payment Received From CHFS - CSBG		136,674
Accounts Receivable from Funding Sources		50,676
Accounts Payable to Funding Sources		-
Excess (Shortage) Receipts over Expenditures	\$	-

See Independent Auditor's Report.

Community Action, Kentucky Inc.
WSOS Community Action Commission, Inc. RCAP Grant
Contract PE 17/19
(For Contracts Ending September 30, 2019)
Statement of Program Expenses
For the Period July 1, 2019 Through June 30, 2020

HHS - CFDA 93.570			\$	138,000
RIAD - CFDA 10.761				73,130
Technitrain - CFDA 10.761				152,000
EPA-DW - CFDA 66.424				46,133
Solid Waste 2 - CFDA 10.762				46,600
EPA-WW - CFDA 66.436				22,530
Contract Awards			\$	478,393
Expenditures	Actual	Actual		Total
	2019	2020		
Salaries	\$ 160,802	\$ 91,432	\$	252,234
Fringe Benefits	62,076	41,934		104,010
Professional Services	5,748	2,639		8,387
Education	4,447	1,989		6,436
Travel	23,944	22,689		46,633
Meeting	895	456		1,351
Telephone	5,911	3,544		9,455
Postage	118	53		171
Supplies	5,297	2,860		8,157
Dues/Fees	995	819		1,814
Insurance	4,793	2,729		7,522
Printing	481	127		608
Advertising	969	-		969
Utilities	2,203	1,172		3,375
Repairs & Main	13,010	6,229		19,239
Depreciation	5,135	2,897		8,032
Total Expenditures	296,824	181,569		478,393
Questioned Costs	-	-		-
Allowable Costs	296,824	181,569		478,393
Contract Payments Received	156,625	24,835		181,460
Accounts Receivable from Funding Sources	\$ 140,199	\$ 156,734	\$	296,933
Excess (Shortage) Receipts over Expenditures	\$ -	\$ -	\$	-

See Independent Auditor's Report.

Community Action, Kentucky Inc.
WSOS Community Action Commission, Inc. RCAP Grant
Contract PE 19/20
(For Contracts Ending September 30, 2020)
Statement of Program Expenses
For the Period July 1, 2019 through June 30, 2020

HHS-CFDA 93.570		\$ 116,555
Technitrain - CFDI 10.761		116,395
Technitrain GIS - CFDA 10.761		27,151
Solid Waste 2 - CFDA 10.762		<u>37,860</u>
Contract Award		<u><u>\$ 297,961</u></u>
Expenditures		
Salaries	\$ 171,031	
Fringe Benefits	72,219	
Professional Services	4,123	
Education	2,338	
Travel	16,255	
Meeting	712	
Telephone	5,635	
Postage	157	
Supplies	3,691	
Dues/Fees	521	
Insurance	4,264	
Printing	264	
Advertising	40	
Utilities	1,831	
Repairs & Main	10,174	
Depreciation	<u>4,526</u>	
Total Expenditures		\$ 297,781
Questioned Cost		<u>-</u>
Allowable Cost		297,781
Contract Payment Received		222,133
Accounts Receivable from Funding Source		<u>75,648</u>
Excess (Shortage) Receipts over Expenditures		<u><u>\$ -</u></u>

*These funds are temporarily restricted until the contract ends SEPTEMBER 30, 2020.

See Independent Auditor's Report.

RPIC-CFDA 93.570			
Contract Award			<u>\$ 425,715</u>
Expenditures	Actual 2019	Actual 2020	Total
Salaries	\$ 39,095	\$ 16,481	\$ 55,576
Fringe Benefits	15,396	8,854	24,250
Professional Services	1,086	285	1,371
Consultants	187,866	170,435	358,301
Education	2,010	-	2,010
Travel	12,895	9,242	22,137
Meeting	192	49	241
Telephone	1,243	377	1,620
Postage	25	6	31
Supplies	319	215	534
Publications	714	-	714
Dues/Fees	28	8	36
Insurance	1,026	294	1,320
Printing	20	95	115
Utilities	472	127	599
Repairs & Main	2,714	2,019	4,733
Depreciation	1,099	313	1,412
Total Expenditures	<u>266,200</u>	<u>208,800</u>	<u>475,000</u>
Questioned Cost	<u>-</u>	<u>-</u>	<u>-</u>
Allowable Cost	266,200	208,800	475,000
Contract Payment Received	259,900	169,149	429,049
Accounts Receivable from Funding Sources	6,300	39,651	45,951
Excess (Shortage) Receipts over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

RPIC-CFDA 93.570		
Contract Award		\$ 257,132
Expenditures		
Salaries	\$ 31,577	
Fringe Benefits	13,409	
Professional Services	514	
Consultants/Contracts	202,500	
Education	1,150	
Travel	4,545	
Meeting	89	
Telephone	679	
Postage	10	
Supplies	156	
Dues/Fees	15	
Insurance	531	
Printing	10	
Utilities	228	
Repairs & Main	1,155	
Depreciation	564	
Total Expenditures		257,132
Questioned Cost		-
Allowable Cost		257,132
Contract Payment Received		162,600
Accounts Receivable from Funding Source		94,532
Excess (Shortage) Receipts over Expenditures		\$ -

*These funds are temporarily restricted until the contract ends SEPTEMBER 29, 2020.

See Independent Auditor's Report.

Kentucky Utilities Company
HEA Annual Report
12 Months Ending December 2020
Case No. 2019-00366

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

The Companies' shareholders have contributed over \$6.25 million (LG&E - \$2.38 million, KU - \$3.87 million) to the Home Energy Assistance ("HEA") programs of LG&E and KU during the period of 2009 - 2020. In addition, the Companies' shareholders are currently providing at least \$650,000 (LG&E - \$180,000, KU - \$470,000) annually through June 30, 2021 to the HEA programs. The companies will increase shareholder contributions by the percentage of rate increase granted to the Companies in its last rate case.