

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2021

With

Independent Auditor's Report

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Year Ended June 30, 2021

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BASIC FINANCIAL STATEMENTS

ADKISSON & COMPANY, PSC

Certified Public Accountants

12730 Townepark Way, Suite 103

Louisville, Kentucky 40243

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Multi-Purpose Community Action Agency, Inc.
Shelbyville, Kentucky

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 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 Multi-Purpose Community Action Agency, Inc. as of June 30, 2021, 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.

The Board of Directors
Multi-Purpose Community Action Agency, Inc.
Page 2

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, 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*, and the additional supplementary information on pages 22 through 35, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 22, 2021 on our consideration of Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting and 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 testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Multi-Purpose Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Adkisson & Company, PSC

November 22, 2021

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2021

ASSETS

Cash	\$	134,488
Grants receivable		163,313
Accounts receivable		4,005
Pledge receivable		5,000
Prepaid expenses		653
Fixed assets		<u>29,855</u>
TOTAL ASSETS	\$	<u>337,314</u>

LIABILITIES AND NET ASSETS

Accounts payable	\$	8,388
Note payable		6,094
Other liabilities		20,526
Deferred revenue		82,771
Funds to be returned to grantor agencies		<u>-</u>
TOTAL LIABILITIES		<u>117,779</u>
NET ASSETS		
Without donor restrictions		214,535
With donor restrictions		<u>5,000</u>
TOTAL NET ASSETS		<u>219,535</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>337,314</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Without donor restrictions	With donor restrictions	
Revenues			
Grant funds			
Federal funds	\$ 2,090,308	\$ -	\$ 2,090,308
State and other sources	51,360	-	51,360
Investment income	2,137	-	2,137
Program fees	12,817	-	12,817
Other locally generated funds	129,433	5,000	134,433
Total Revenues	2,286,055	5,000	2,291,055
Net assets released from restriction	9,494	(9,494)	-
Total Revenues, Gains, and Other Support	2,295,549	(4,494)	2,291,055
Expenses			
Program expenses			
Wintercare	5,725		5,725
Winterhelp	930		930
Title III-B	148,510		148,510
Title III-C	111,027		111,027
Weatherization	132,520		132,520
DOE Louisville	124,356		124,356
Weatherization - LiHeap	145,372		145,372
LiHeap - Weatherization Louisville	119,043		119,043
CSBG	180,861		180,861
CSBG-CARES	161,794		161,794
LiHeap	831,703		831,703
Bullitt Co. Special Fund	1,756		1,756
Shelby Co. Community Foundation	1,114		1,114
Louisville Water Company	22,057		22,057
Team Kentucky Fund	11,593		11,593
Healthy @ Home	119,869		119,869
HEA KU	1,302		1,302
HEA LG&E	2,749		2,749
MUW BU Transportation	240		240
Total program expenses	2,122,521		2,122,521
Supporting services			
Administrative expenses	15,943		15,943
Fundraising expenses	9,168		9,168
Total Expenses	2,147,632	-	2,147,632
Changes in net assets	147,917	(4,494)	143,423
Net Assets, Beginning of Year	66,618	9,494	76,112
Net Assets, End of Year	\$ 214,535	\$ 5,000	\$ 219,535

See accompanying notes to financial statements



Healthy @ Home Expenses	WinterCare Expenses	Winterhelp Expenses	Louisville Water Co. Expenses	Team KY Expenses	Other Grants Expenses	Total Programs
\$ 6,528	\$ -	\$ -	\$ 2,100	\$ -	\$ 2,827	\$ 438,432
370	-	-	172	-	237	34,883
615	-	-	480	-	298	100,871
<u>7,513</u>	<u>-</u>	<u>-</u>	<u>2,752</u>	<u>-</u>	<u>3,362</u>	<u>574,186</u>
-	-	-	-	-	-	65,036
4	-	-	-	-	22	6,640
11	-	-	9	-	1,463	30,599
-	-	-	-	-	-	311,119
-	-	-	-	-	417	1,101
111,768	-	-	-	-	-	846,003
-	5,725	930	19,195	11,593	-	186,165
-	-	-	-	-	-	206
60	-	-	12	-	244	20,677
11	-	-	3	-	2	2,558
2	-	-	14	-	14	4,716
-	-	-	-	-	-	1,396
2	-	-	19	-	15	13,429
-	-	-	-	-	-	485
-	-	-	2	-	2	577
-	-	-	-	-	-	10,158
-	-	-	2	-	974	7,406
3	-	-	15	-	13	7,035
492	-	-	12	-	117	20,404
3	-	-	22	-	517	10,208
-	-	-	-	-	-	-
-	-	-	-	-	-	1,892
-	-	-	-	-	-	525
<u>112,356</u>	<u>5,725</u>	<u>930</u>	<u>19,305</u>	<u>11,593</u>	<u>3,800</u>	<u>1,548,335</u>
<u>\$ 119,869</u>	<u>\$ 5,725</u>	<u>\$ 930</u>	<u>\$ 22,057</u>	<u>\$ 11,593</u>	<u>\$ 7,162</u>	<u>\$ 2,122,521</u>

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2021

Cash flows from operating activities

Changes in net assets	\$ 143,423
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	6,294
(Increase) decrease in receivables	(44,060)
(Increase) decrease in prepaid expenses	217
Increase (decrease) in accounts payable	(36,968)
Increase (decrease) in other liabilities	32,540
Increase (decrease) in funds to be returned to grantor agencies	<u>(5,432)</u>
Net cash provided (used) by operating activities	<u>96,014</u>

Cash flows from investing activities

Purchase of fixed assets	<u>(28,793)</u>
Net cash provided (used) by investing activities	<u>(28,793)</u>

Cash flows from financing activities

Proceeds from new borrowings	-
Repayment of borrowings	<u>(30,400)</u>
Net cash provided (used) by financing activities	<u>(30,400)</u>

Net increase (decrease) in cash and cash equivalents

36,821

Cash and cash equivalents at beginning of year

97,667

Cash and cash equivalents at end of year

\$ 134,488

Supplemental Schedule of other cash activity

Interest paid and expensed	<u>\$ 5,335</u>
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See accompanying notes to financial statements

**MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS**

June 30, 2021

NOTE A - DESCRIPTION OF ORGANIZATION

Multi-Purpose Community Action Agency, Inc., Shelbyville, Kentucky operates as a community action agency incorporated in Kentucky as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code. The Organization provides service to the three county areas of Spencer, Shelby and Bullitt Counties of Kentucky. The main office and administrative headquarters is located in Shelbyville, Kentucky.

The Organization provides a wide range of services to the public, focusing on the low income, elderly, and needy persons of the area it serves. Federal, state and local government assistance accounts for the majority of the Organization's funding. Funds are also received from the Metro United Way and private donations. Government related funding includes grants from the Department of Energy, the Department of Health and Human Services, the Kentucky Cabinet for Families and Children, the Community Action Kentucky (CAK), the Kentuckiana Regional Planning and Development Agency, Inc. (KIPDA), as well as fiscal court allocations from Spencer, Shelby, and Bullitt Counties.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require Multi-Purpose Community Action Agency, Inc. to report information regarding its financial position and activities according to the following net asset classifications:

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.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature: those restrictions will be met by actions of the organization or by the passage of time.

Donor restricted contributions are reported as increases in net assets with donor restriction. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

2. Income Taxes

Multi-Purpose Community Action Agency, Inc. has received a determination letter from the Internal Revenue Service indicating that it qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Multi-Purpose Community Action Agency, Inc. is 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 financial statements. Multi-Purpose Community Action Agency, Inc. has determined there are no amounts to record as assets or liabilities related to uncertain tax positions

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
(continued)

June 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Cash and Cash Equivalents

For purposes of the statement of cash flows, Multi-Purpose Community Action Agency, Inc. considers all highly-liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

4. Recognition of Revenue

Grants Awards that are Exchange Transactions -- Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

5. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

7. Donated Services and Services

Multi-Purpose Community Action Agency, Inc. receives donated services and supplies that are used for cost sharing and match requirements of program grants. Unless required for grant report purposes, no amounts have been recognized in the statement of activities.

8. Inventories

Multi-Purpose Community Action Agency, Inc. does not maintain inventories of tools, material or equipment.

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
(continued)

June 30, 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Property, Plant and Equipment

Multi-Purpose Community Action Agency, Inc. expenses most acquisitions of fixed assets as allowed expenditures under certain contracts for services or grants. Funding sources may retain equitable interest in property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The organization maintains a written record of all fixed assets acquired with Federal or Commonwealth of Kentucky funds where required by regulation. Depreciation expense for those items capitalized over useful lives ranging from 3 to 15 years was \$6,294 for the year ended June 30, 2021.

10. Functional Allocation

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among program and supporting services benefited. Those allocations are based on "time and effort" and utilization.

11. Use of estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates

12. New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statement of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Multi-Purpose Community Action Agency, Inc. had adjusted the presentation of these statements accordingly.

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
 (continued)

June 30, 2021

NOTE C - GRANTS RECEIVABLE

Grants receivable are deemed to be fully collectible and are composed of the following amounts at June 30, 2021:

2021	Kentucky Housing Corporation Louisville Weatherization Program	\$ 3,806
2021	Kentucky Housing Corporation Weatherization Program	\$ 31,696
2021	Kentucky Housing Corporation LiHEAP Weatherization Program	49,351
2021	Kentucky Housing Corporation LiHEAP Louisville Weatherization Program	6,955
2021	Community Action Kentucky LiHeap	27,059
2021	Kentucky Cabinet for Families and Children CSBG	12,826
2021	Kentuckiana Regional Planning and Development Agency – Title III-B	19,359
2021	Kentuckiana Regional Planning and Development Agency – Title IIIC Program	<u>12,261</u>
	Total Grant Receivable	<u>\$ 163,313</u>

NOTE D - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statements of financial position date, comprise the following as of June 30, 2021:

Cash	\$ 134,488
Grant receivable	163,313
Other accounts receivable	4,005
Pledge receivable	5,000
Less: Accounts payable	8,388
Other liabilities	20,526
Grant funds received in advance	<u>82,771</u>
Total Available Financial Assets	<u>\$ 195,121</u>

Multi-Purpose Community Action Agency, Inc. has no formal liquidity policy, but its process of liquidity management calls for the Organization to maintain sufficient liquid financial assets in order to readily meet general expenditures and obligations as they become due. Management regularly reviews the Organization's liquid asset needs.

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
(continued)

June 30, 2021

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment is made up of the unamortized leasehold improvements for the finance and weatherization program offices.

NOTE F - DEFERRED REVENUE

Deferred revenue represents grant funding received from funding sources for which allowable expenses have not been incurred or programs services have not been provided. The revenue will be earned in the period in which the expenditures are incurred or the services are provided. Deferred revenue was \$82,771 at June 30, 2021.

NOTE G - PENSION PLAN

Employees of Multi-Purpose Community Action Agency, Inc. are provided with pensions through the County Employee Retirement System (CERS)—a cost-sharing multiple-employer defined benefit pension plan. Per Kentucky Revised Statute 61.645, the Board of Trustees (the Board) of the Kentucky Retirement System (KRS) administers the CERS. KRS issues a publicly available financial report that can be obtained at www.kyret.gov.

The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

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

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

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
 (continued)

June 30, 2021

NOTE G - PENSION PLAN (CONTINUED)

Vesting in a retirement benefit begins immediately upon entry into the System. The participant has a fully vested interest after the completion of sixty months of service, twelve of which are current service. At a minimum, terminated employees are refunded their contributions with credited interest at 3% compounded annually through June 30, 1981, 6% thereafter through June 30, 1986 and 8% thereafter. All required contributions were paid at year end or within thirty (30) days thereafter. The percentage of MPCAAs contribution to total employer's contribution in the CERS for the year is not known.

Multi-Purpose Community Action Agency, Inc.'s participation in the plan for the year ended June 30, 2021 is outlined in the table below. The "EIN/Pension plan number" column provides the Employee Identification Number (EIN).

Multi-Purpose Community Action Agency, Inc. is providing less than 5% of the total contributions to the plan.

Form 550 is not required for this plan.

The "Surcharge Imposed" column indicates whether the Organization's contribution rate for 2021 included an amount in addition to the contribution rate imposed by a plan in "critical status", in accordance with the requirement of the Code. The last column lists the expiration dates of the collective bargaining agreements to which the plan is subject.

The following table presents information on the plans and the MPCAAs participation in the plans (in thousands):

Pension Fund	EIN/ Pension Plan Number	Assets <u>06/30/20</u>	Accumulated Benefit Obligation <u>06/30/20</u>	Contri- butions <u>2021</u>	Surcharge Imposed	Collective Bargaining Agreement
CERS	61-6027948	7,220,607	14,610,867	\$67,965	N/A	N/A

MPCAAs did not make contributions greater than 5% of the total contributions to CERS.

The plans' accumulated benefit obligations are determined annually by the plans' actuary. Significant actuarial assumptions utilized for CERS include a discount rate of 6.25%, and expected rate of investment return of 6.25%, and an expected rate of salary increase of 3.05% on average, including inflation. Plan assets are invested in public equity, US equity, Non-US equity, fixed income, global, credit real return, private equity, real estate, absolute return, and cash: the funds' investments are determined by the Board of Kentucky Retirement Systems according to Kentucky Revised Statute 61.650. Funded status information was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
(continued)**

June 30, 2021

NOTE H - OTHER POST-EMPLOYMENT BENEFITS

A portion of the contributions plan participants make to CERS are for other post-employment benefits, of which the primary benefit offered is health insurance. The following table presents information on the plans and MPCAAs participation in the plans (in thousands):

<u>Pension Fund</u>	<u>EIN/ Pension Plan Number</u>	<u>Assets 06/30/20</u>	<u>Accumulated Benefit Obligation 06/30/20</u>	<u>Contri- butions 2021</u>	<u>Surcharge Imposed</u>	<u>Collective Bargaining Agreement</u>
CERS	61-6027948	2,661,350	3,392,085	\$16,762	N/A	N/A

As noted in the table above, MPCAAs did not make contributions greater than 5% of the total contributions to CERS.

The plans' accumulated benefit obligations are determined annually by the plans' actuary. Significant actuarial assumptions utilized for CERS include a discount rate of 5.85%, and expected rate of investment return of 6.25%, and an expected rate of salary increase of 4% on average, including inflation. Funded status information was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

NOTE I - RISK MANAGEMENT

Multi-Purpose Community Action Agency, Inc. is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. The Organization maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Organization.

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions of \$5,000 as of June 30, 2021 represents the pledge commitment by Metro United Way for the year ended June 30, 2022.

NOTE K - MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 22, 2021, which is the date the financial statements were available to be issued. There were no subsequent events to report

NOTE L - COVID-19 CONTINGENCIES

On March 11, 2020, the World Health Organization classified the COVID-19 outbreak as a pandemic, triggering volatility in the financial markets and a significant negative impact on the global economy. As of November 22, 2021, economic uncertainties exist which may have a negative effect on the organizations future financial position and results of operations. The total impact of the COVID-19 outbreak is unknown at the date the financial statements were issued. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

GOVERNMENT AUDITING STANDARDS

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*

ADKISSON & COMPANY, PSC

Certified Public Accountants

12730 Townepark Way, Suite 103
Louisville, Kentucky 40243

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Multi-Purpose Community Action Agency, Inc.
Shelbyville, Kentucky

We have audited, 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, the financial statements of the Multi-Purpose Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, the related statements of activities, statement of 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 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Multi-Purpose Community Action Agency, 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Multi-Purpose Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Multi-Purpose Community Action Agency, 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.

To the Board of Directors
Multi-Purpose Community Action Agency, Inc.
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Multi-Purpose Community Action Agency, 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

This 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.

Adkisson & Company, PSC

Certified Public Accountants

November 22, 2021

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantors/ Pass-through Grantor Program Title	Federal CFDA Number	Pass-through Grantor's Number	Passed Through to Subrecipients	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Kentucky Cabinet For Health and Family Services Community Service Block Grant	93.569	PON2-736-1900002656	-	283,460
Community Action Kentucky (CAK) Low Income Home Energy Assistance Program (LiHEAP)	93.568	736-20000016585	-	835,553
Healthy at Home (LiHEAP)	21.019	736-20000016585		121,398
Kentucky Housing Corporation MP - Weatherization (LiHEAP)	93.568	LH21-0614-02		140,637
Louisville Weatherization (LiHEAP)	93.568	LH21-0614-01		119,056
Kentuckiana Regional Planning and Development Agency, Inc. Special Programs for the Aging Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	FY2021-1015 (MPCAA)	-	207,702
Title III, Part 3C, Nutrition Services	93.045	FY2021-1015 (MPCAA)	-	126,574
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	<u>1,834,380</u>
U. S. DEPARTMENT OF ENERGY				
Kentucky Housing Corporation MP - Weatherization Assistance	81.042	WX21-0614-02		131,554
Louisville Weatherization Assistance	81.042	WX21-0614-01		<u>124,374</u>
TOTAL U. S. DEPARTMENT OF ENERGY				<u>255,928</u>
TOTAL FEDERAL ASSISTANCE			\$ -	<u>\$ 2,090,308</u>

See accompanying notes to the schedule of expenditures of federal awards

MULT-PURPOSE COMMUNITY ACTION AGENCY, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

June 30, 2021

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Multi-Purpose Community Action Agency, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Multi-Purpose Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Multi-Purpose Community Action Agency, 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. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 - DE MINIMIS INDIRECT COST RATE

Multi-Purpose Community Action Agency, Inc. has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

SINGLE AUDIT

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

ADKISSON & COMPANY, PSC

Certified Public Accountants

12730 Townepark Way, Suite 103
Louisville, Kentucky 40243

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To Board of Directors
Multi-Purpose Community Action Agency, Inc.
Shelbyville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Multi-Purpose Community Action Agency, 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 Multi-Purpose Community Action Agency, Inc.'s major federal programs for the year ended June 30, 2021. Multi-Purpose Community Action Agency, 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 the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Multi-Purpose Community Action Agency, 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 Title 2 U.S. Code of *Federal Regulations* (CFR) 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 Multi-Purpose Community Action Agency, 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 Multi-Purpose Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program

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

To the Board of Directors
Multi-Purpose Community Action Agency, Inc.
Page 2

Report on Internal Control Over Compliance

Management of Multi-Purpose Community Action Agency, 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 Multi-Purpose Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine our 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 Multi-Purpose Community Action Agency, 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 the 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.

Adkisson & Company, PSC

November 22, 2021

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

SECTION I--SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiencies(s) identified not considered to be material weakness(es)?	_____ Yes	_____ X	No
Noncompliance material to financial statements noted?	_____ Yes	_____ X	No

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	_____ X	No
Significant deficiencies(s) identified not considered to be material weakness(es)?	_____ Yes	_____ X	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 Title 2 U.S. Code of Federal Regulations (CFR) 200.516(a)?	_____ Yes	_____ X	No

Identification of major programs:

CFDA Number	Name of Federal Program
93.568	Low Income Housing Energy Assistance Program (LiHEAP)
81.042	Weatherization Assistance

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000		
Auditee qualified as low-risk auditee	_____ Yes	_____ X	No

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 2021

SECTION II--FINANCIAL STATEMENT FINDINGS

Identified significant deficiencies(s), material weakness(es) and instances of noncompliance required to be reported in accordance with paragraphs 5.18 - 5.20 of Government Auditing Standards?	_____	Yes	_____	X	_____	No
Other findings not covered by Government Auditing Standards						

SECTION III--FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Identified audit findings required to be reported by 2 CFR 200-516(a)?	_____	Yes	_____	X	_____	No
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ADDITIONAL SUPPLEMENTARY INFORMATION

**Kentucky Cabinet for Health
and Family Services**

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM
CONTRACT NUMBER PON2-736-2000002656

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2021

Expenses

Personnel	\$ 164,778	
Travel	98	
Supplies and postage	3,417	
Space costs	10,388	
Client services	148,722	
Training	-	
Insurance	-	
Equipment purchases	4,262	
Miscellaneous expense	10,990	
Total Expenses		\$ 342,655
Less: in-kind contributions		-
Less: Questioned costs		-
Total allowable expenses		342,655
Less: contract payments received		308,541
local support		21,288
Underpayment due from (to)		
CSBG at June 30, 2021		\$ 12,826

See accompanying notes to financial statements

Kentuckiana Regional Planning
and Development Agency, Inc.

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TITLE III-B AGING SERVICE GRANT
SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2021

REVENUES	<u>Grant Budget</u>	<u>Actual</u>		
Federal funds	\$ 161,564	\$ 207,702		
State funds	14,018	12,568		
Local match	26,305	50		
Program Income	-	-		
	<u>\$ 201,887</u>	<u>\$ 220,320</u>		
			<u>Amount Earned</u>	<u>Questioned Costs</u>
Bullitt County			\$ 104,860	\$ -
Shelby County			72,326	-
Spencer County			<u>43,084</u>	<u>-</u>
			<u>\$ 220,270</u>	<u>\$ -</u>
Excess of amount earned over revenue received through 6/30/21 classified as receivable in the financial statements			<u>\$ 19,359</u>	
SERVICE CATEGORY			<u>Actual Units Provided</u>	
Advocacy			414	
Education			1,779	
Friendly visiting			-	
Employment Services			38	
Outreach			419	
Health Promotion			11,241	
Info and Referral			278	
Recreation			17,334	
Telephone Reassurance COVID -19			3,494	
Telephone Reassurance			1,482	
			<u>36,479</u>	

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TITLE III-C NUTRITION PROGRAM
 CONTRACT NUMBER PON2 725 2000002717
 KIPDA CONTRACT NUMBER FY2021-1015-1 (MPCAA)

SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2021

REVENUES	Grant Budget	Actual
Federal funds	\$ 96,629	\$ 92,369
State funds	3,094	3,051
Local match	10,635	23,775
Program income		3,424
Supplies		-
	<u>\$ 110,358</u>	<u>\$ 122,619</u>

SERVICE CATEGORY	Actual Units Provided	Rate	Amount Earned	Questioned Costs
III-C1 Meal Services	6,250	3.04	\$ 19,000	\$ -
III-C1 Meal Services	13,510	3.54	47,825	-
III-C2 Home Delivered Meal Services	5,925	3.39	20,086	-
III-C2 Home Delivered Meal Services	8,471	3.54	29,987	-
III-C1 Eligibility Services Congregate Meals			11,043	-
III-C2 Eligibility Services Home Delivered Meal Services			7,248	-
			-	-
	<u>34,156</u>		<u>\$ 135,189</u>	<u>\$ -</u>

Excess of amount earned over revenue
 received through 6/30/21 classified as receivable in
 the financial statements

\$ 12,261

See accompanying notes to financial statements

Community Action Kentucky (CAK)

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-2000001658 5

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2021

COST CATEGORY

Administration	
Personnel	\$ 97,040
Travel	3
Supplies	2,124
Utilities	621
Miscellaneous expense	<u>11,159</u>
Total Administration	<u>110,947</u>
Benefits	
Subsidy	561,399
Crisis	284,604
Cooling	-
LiHeap Leveraging	<u>-</u>
Total Benefits	<u>846,003</u>
Total Expenses	956,950
Less: Questioned costs	-
In-kind contributions	<u>-</u>
Total allowable expenses	956,950
Less: CAK contract payments received	956,950
Miscellaneous	<u>-</u>
Underpayment due from (to) CAK at June 30, 2021	<u>\$ 27,059</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-2000001658 5

SCHEDULE OF QUESTIONED COSTS

For the Year Ended June 30, 2021

COST CATEGORY

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration			
Personnel	\$ 97,040	\$ -	\$ 97,040
Travel	3	-	3
Supplies	2,124	-	2,124
Utilities	621	-	621
Miscellaneous expense	11,159	-	11,159
Benefits			
Subsidy	561,399	-	561,399
Crisis	284,604	-	284,604
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 956,950</u>	<u>\$ -</u>	<u>\$ 956,950</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-2000001658 5

SCHEDULE OF BUDGET AND ACTUAL EXPENSES

For the Year Ended June 30, 2021

COST CATEGORY

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative	\$ 86,375	\$ 110,947	\$ (24,572)
Benefits			
Subsidy	335,884	561,399	(225,515)
Crisis	561,443	284,604	276,839
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 983,702</u>	<u>\$ 956,950</u>	<u>\$ 26,752</u>

See accompanying notes to financial statements

Kentucky Housing Corporation

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM
PROJECT NUMBER WX21-0614-02

SCHEDULE OF ALLOWABLE EXPENSES
For the Year Ended June 30, 2021

Expenses	<u>Weatherization Total</u>
Personnel	\$ 24,007
Program support contract labor	18,728
Labor	45,603
Materials and supplies	27,932
Travel	3
Space costs	1,574
Equipment purchases	247
Vehicle and equipment maintenance	64
Insurance	4,565
Telephone	707
Supplies and postage	1,672
Advertising	347
Training	485
Miscellaneous expense	<u>6,586</u>
Total Expenses	\$ 132,520
Less: Questioned costs	<u>-</u>
Total allowable expenses	132,520
Less:	
contract payments received	131,554
reserve funds	<u>966</u>
Underpayment due from (to)	
Weatherization at June 30, 2021	<u>\$ 31,696</u> *

* Grant receivable from KHC was
paid subsequent to June 30, 2021.

\$ 31,696

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM
PROJECT NUMBER WX20-0614-02SCHEDULE OF QUESTIONED COSTS
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
For the Year Ended June 30, 2021

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 30,446	\$ -	\$ 30,446
Weatherization Program Operations			
Material	27,932	-	27,932
Support	18,729	-	18,729
Labor	45,603	-	45,603
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	832	-	832
Liability insurance	4,565	-	4,565
Financial audit	3,928	-	3,928
Training	485	-	485
Total Expenses - Regular Weatherization	\$ 132,520	\$ -	\$ 132,520

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 26,485	\$ 30,446	\$ (3,961)
Weatherization Program Operations			
Material	30,741	27,932	2,809
Support	56,019	18,729	37,290
Labor	41,360	45,603	(4,243)
Health & Safety			
Material	7,688	-	7,688
Support	-	-	-
Labor	11,330	-	11,330
Vehicles and equipment	-	832	(832)
Liability insurance	4,565	4,565	-
Financial audit	3,913	3,928	(15)
Training	5,000	485	4,515
Total Expenses - Regular Weatherization	\$ 187,101	\$ 132,520	\$ 54,581

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM - DOE LOUISVILLE
PROJECT NUMBER WX20-0614-01

SCHEDULE OF ALLOWABLE EXPENSES
For the Year Ended June 30, 2021

Expenses	<u>Weatherization Total</u>
Personnel	\$ 33,578
Program support contract labor	19,846
Labor	30,656
Materials and supplies	24,867
Travel	6
Space costs	1,140
Equipment purchases	2
Vehicle and equipment maintenance	504
Insurance	4,565
Telephone	641
Supplies and postage	1,967
Advertising	290
Training	-
Miscellaneous expense	<u>6,294</u>
Total Expenses	\$ 124,356
Less: Questioned costs	<u>-</u>
Total allowable expenses	124,356
Less:	
contract payments received	124,374
reserve funds	<u>-</u>
Underpayment due from (to)	
Weatherization at June 30, 2021	<u>\$ 3,806</u> *
	<u><u>\$ 3,806</u></u>

* Grant receivable from KHC was
paid subsequent to June 30, 2021.

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM - DOE LOUISVILLE
PROJECT NUMBER WX20-0614-01SCHEDULE OF QUESTIONED COSTS
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
For the Year Ended June 30, 2021

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 39,518	\$ -	\$ 39,518
Weatherization Program Operations			
Material	24,867	-	24,867
Support	19,846	-	19,846
Labor	30,656	-	30,656
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	961	-	961
Liability insurance	4,565	-	4,565
Financial audit	3,943	-	3,943
Training	-	-	-
Total Expenses - Regular Weatherization	<u>\$ 124,356</u>	<u>\$ -</u>	<u>\$ 124,356</u>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 40,714	\$ 39,518	\$ 1,196
Weatherization Program Operations			
Material	49,368	24,867	24,501
Support	94,176	19,846	74,330
Labor	70,614	30,656	39,958
Health & Safety			
Material	12,475	-	12,475
Support	-	-	-
Labor	19,649	-	19,649
Vehicles and equipment	-	961	(961)
Liability insurance	4,565	4,565	-
Financial audit	3,913	3,943	(30)
Training	21,816	-	21,816
Total Expenses - Regular Weatherization	<u>\$ 317,290</u>	<u>\$ 124,356</u>	<u>\$ 192,934</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
PROJECT NUMBER LH20-0614-02

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2021

COST CATEGORY

Personnel	\$	17,422
Program support contract labor		14,476
Labor		45,603
Materials and supplies		53,292
Travel		3
Space costs		1,545
Equipment purchases		496
Vehicle and equipment maintenance		331
Insurance		514
Telephone		691
Supplies and postage		2,396
Advertising		32
Training		-
Miscellaneous expense		8,571
		<hr/>
Total Expenses	\$	145,372
Less: Questioned costs		<hr/> -
Total allowable expenses		145,372
Less:		
contract payments received		140,637
		4,735
local support		<hr/> -
Underpayment due from (to) KHC at June 30, 2021	\$	<hr/> <u>49,351</u> *
The Grant Receivable from KHC was paid subsequent to June 30, 2021. *	\$	<hr/> <u>49,351</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
PROJECT NUMBER LH20-0614-02SCHEDULE OF QUESTIONED COSTS
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
For the Year Ended June 30, 2021

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 30,890	\$ -	\$ 30,890
Program Operations			
Material	53,292	-	53,292
Support	14,476	-	14,476
Labor	45,603	-	45,603
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	395	-	395
Liability insurance	514	-	514
Financial audit	202	-	202
Training	-	-	-
Total Expenses - LIHEAP Weatherization	\$ 145,372	\$ -	\$ 145,372

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 12,837	\$ 30,890	\$ (18,053)
Weatherization Program Operations			
Material	35,954	53,292	(17,338)
Support	47,925	14,476	33,449
Labor	34,930	45,603	(10,673)
Health & Safety			
Material	35,666	-	35,666
Support	-	-	-
Labor	34,480	-	34,480
Vehicles and equipment	-	395	(395)
Liability insurance	3,121	514	2,607
Financial audit	-	202	(202)
Training	17,189	-	17,189
Total Expenses - LIHEAP Weatherization	\$ 222,102	\$ 145,372	\$ 76,730

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
 LOUISVILLE
 PROJECT NUMBER LH20-0614-01

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2021

COST CATEGORY

Personnel	\$ 23,157
Program support contract labor	11,984
Labor	43,731
Materials and supplies	32,742
Travel	4
Space costs	1,108
Equipment purchases	38
Vehicle and equipment maintenance	80
Insurance	514
Telephone	673
Supplies and postage	2,714
Advertising	32
Training	-
Miscellaneous expense	<u>2,266</u>
Total Expenses	\$ 119,043
Less: Questioned costs	<u>-</u>
Total allowable expenses	119,043
Less:	
contract payments received	119,056
local support	<u>-</u>
Underpayment due from (to) KHC at June 30, 2021	<u>\$ 6,955 *</u>
The Grant Receivable from KHC was paid subsequent to June 30, 2021. *	<u>\$ 6,955</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
 LOUISVILLE
 PROJECT NUMBER LH20-0614-01

SCHEDULE OF QUESTIONED COSTS
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES
 For the Year Ended June 30, 2021

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 29,411	\$ -	\$ 29,411
Program Operations			
Material	32,742	-	32,742
Support	11,984	-	11,984
Labor	43,731	-	43,731
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	396	-	396
Liability insurance	514	-	514
Financial audit	265	-	265
Training	-	-	-
Total Expenses - LIHEAP Weatherization	\$ 119,043	\$ -	\$ 119,043

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 25,076	\$ 29,411	\$ (4,335)
Weatherization Program Operations			
Material	71,673	32,742	38,931
Support	118,000	11,984	106,016
Labor	107,400	43,731	63,669
Health & Safety			
Material	28,820	-	28,820
Support	-	-	-
Labor	43,229	-	43,229
Vehicles and equipment	-	396	(396)
Liability insurance	3,121	514	2,607
Financial audit	-	265	(265)
Training	33,579	-	33,579
Total Expenses - LIHEAP Weatherization	\$ 430,898	\$ 119,043	\$ 311,855

See accompanying notes to financial statements