

**MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.**

**FINANCIAL STATEMENTS**

**Year Ended June 30, 2019**

**With**

**Independent Auditor's Report**

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Year Ended June 30, 2019

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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, 2019, 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, 2019, 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.  
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**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 20 through 33, 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 September 20, 2019 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*

September 20, 2019

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Cash	\$	11,294
Grants receivable		209,594
Accounts receivable		610
Pledge receivable		9,900
Prepaid expenses		776
Fixed assets		<u>9,195</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>241,369</u></b>

LIABILITIES AND NET ASSETS

Accounts payable	\$	7,057
Note payable		114,574
Other liabilities		29,331
Deferred revenue		32,951
Funds to be returned to grantor agencies		<u>6,597</u>
<b>TOTAL LIABILITIES</b>		<b><u>190,510</u></b>

NET ASSETS

Unrestricted Net Assets		40,959
Temporarily Restricted Net Assets		<u>9,900</u>
<b>TOTAL NET ASSETS</b>		<b><u>50,859</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b><u>241,369</u></b>

See accompanying notes to financial statements

## MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

## STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

		Temporarily	Permanently	
<b>Revenues</b>				
Grant funds				
Federal funds	\$ 1,414,417	\$ -	\$ -	\$ 1,414,417
State and other sources	67,804	-	-	67,804
Investment income	40	-	-	40
Program fees	34,968	-	-	34,968
Other locally generated funds	136,256	9,900	-	146,156
		<u>9,900</u>		<u>146,156</u>
<b>Total Revenues</b>	<b>1,653,485</b>	<b>9,900</b>	<b>-</b>	<b>1,663,385</b>
<b>Net assets released from restriction</b>	<b>9,595</b>	<b>(9,321)</b>		<b>274</b>
		<u>(9,321)</u>		<u>274</u>
<b>Total Revenues, Gains, and Other Support</b>	<b>1,663,080</b>	<b>579</b>	<b>-</b>	<b>1,663,659</b>
		<u>579</u>		<u>1,663,659</u>
<b>Expenses</b>				
Program expenses	1,605,390			1,605,390
Administrative expenses	55,414			55,414
Fundraising expenses	6,208			6,208
				<u>6,208</u>
<b>Total Expenses</b>	<b>1,667,012</b>	<b>-</b>	<b>-</b>	<b>1,667,012</b>
		<u>-</u>	<u>-</u>	<u>1,667,012</u>
<b>Excess (deficiency) of Revenues over Expenses</b>	<b>(3,932)</b>	<b>579</b>	<b>-</b>	<b>(3,353)</b>
		<u>579</u>		<u>(3,353)</u>
<b>Net Assets, Beginning of Year</b>	<b>44,891</b>	<b>9,321</b>	<b>-</b>	<b>54,212</b>
		<u>9,321</u>		<u>54,212</u>
<b>Net Assets, End of Year</b>	<b>\$ 40,959</b>	<b>\$ 9,900</b>	<b>\$ -</b>	<b>\$ 50,859</b>
		<u>\$ 9,900</u>	<u>\$ -</u>	<u>\$ 50,859</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019

	Program Expenses	General & Administrative Expenses	Fundraising Expenses	Total
Salaries	\$ 389,386	\$ 4,969	\$ 4,809	\$ 399,164
Payroll taxes	30,776	405	366	31,547
Employee benefits	69,074	480	1,033	70,587
Total Salaries and Related Expenses	489,236	5,854	6,208	501,298
Contract labor	176,533	2,216	-	178,749
Rent	5,462	38	-	5,500
Utilities and telephone	30,750	40	-	30,790
Weatherization	389,731	-	-	389,731
Travel	2,653	-	-	2,653
LIHEAP assistance payments	371,108	-	-	371,108
Volunteer/Childcare stipends	130	-	-	130
Other direct assistance	24,727	2,000	-	26,727
Other direct expenses	3,779	259	-	4,038
Office supplies	12,675	600	-	13,275
Postage	1,195	12	-	1,207
Technical support	10,374	66	-	10,440
Advertising	2,433	2	-	2,435
Professional fees	8,087	-	-	8,087
Training	7,194	-	-	7,194
Meeting expense	4,435	18	-	4,453
Insurance	13,270	-	-	13,270
Vehicle expense	4,740	24	-	4,764
Subscriptions	10,324	117	-	10,441
Maintenance expense	20,076	1,508	-	21,584
Equipment acquisition	9,214	2,760	-	11,974
Depreciation	-	38,077	-	38,077
Interest	5,031	-	-	5,031
Miscellaneous expense	2,233	1,823	-	4,056
Total Other Expenses	1,116,154	49,560	-	1,165,714
Total Expenses	\$ 1,605,390	\$ 55,414	\$ 6,208	\$ 1,667,012

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019

Cash flows from operating activities

Changes in net assets	\$ (3,353)
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	38,077
(Increase) decrease in receivables	(49,338)
(Increase) decrease in prepaid expenses	2,328
Increase (decrease) in accounts payable	(7,262)
Increase (decrease) in other liabilities	(10,222)
Increase (decrease) in funds to be returned to grantor agencies	<u>2,114</u>
Net cash provided (used) by operating activities	<u>(27,656)</u>

Cash flows from investing activities

Purchase of fixed assets	<u>(9,431)</u>
Net cash provided (used) by investing activities	<u>(9,431)</u>

Cash flows from financing activities

Proceeds from new borrowings	29,598
Repayment of borrowings	<u>-</u>
Net cash provided (used) by financing activities	<u>29,598</u>

Net increase (decrease) in cash and cash equivalents	(7,489)
Cash and cash equivalents at beginning of year	<u>18,783</u>
Cash and cash equivalents at end of year	<u>\$ 11,294</u>

See accompanying notes to financial statements

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

**June 30, 2019**

**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 on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

The Financial Accounting Standards Board ("FASB") has issued SFAS No. 168, entitled The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles ("GAAP"). In substance, SFAS No. 168 makes the FASB Accounting Standards Codification ("ASC") the sole source of authoritative accounting technical literature for nongovernmental entities. All accounting guidance that is not included in the ASC now is considered to be non-authoritative.

2. Contributions

The Organization records and reports its assets, liabilities, net assets, revenues, expenses, gains and losses, and other support based on the existence or absence of donor-imposed restrictions.

The Organization reports cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restriction.

3. 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.

The FASB has issued new standards, contained in the ASC, clarifying the accounting for uncertainty in taxes recognized in the annual financial statements for fiscal years beginning after December 31, 2008. These standards require recognition and measurement of uncertain income tax positions using a "more-likely-than-not" approach. The Organization adopted these standards with no material impact on its financial statements.

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

**June 30, 2019**

4. 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.

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. Recognition of Revenue

Grant funds are recognized as revenue when an expense is incurred for the grant-supported programs or projects and in the manner specified by the grant. Any excess of grant funds received over expenses incurred must be returned to grantor agencies.

9. Inventories

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

10. 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 \$38,077 for the year ended June 30, 2019.

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

**June 30, 2019**

**11 Functional Expenses**

Expenses are charged directly to program or general management categories based on specific identification. Indirect expenses have been allocated through an “Indirect Cost Allocation Plan” based on modified total direct cost.

**NOTE C - GRANTS RECEIVABLE**

Grants receivable are deemed to be fully collectible and are composed of the following amounts at June 30, 2019:

2019	Kentucky Housing Corporation Louisville Weatherization Program	\$ 42,926
2019	Kentucky Housing Corporation LiHEAP Weatherization Program	45,491
2019	Kentucky Housing Corporation LiHEAP Louisville Weatherization Program	72,542
2019	Kentucky Cabinet for Families and Children CSBG	28,365
2019	Kentuckiana Regional Planning and Development Agency – Title III-B	10,933
2019	Kentuckiana Regional Planning and Development Agency – Title IIIC Program	<u>9,337</u>
	Total Grant Receivable	<u>\$ 209,594</u>

**NOTE D - INVESTMENTS**

Investments are funds invested in local bank certificates of deposit.

**NOTE E - EMPLOYEE BENEFITS**

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

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

**June 30, 2019**

**NOTE E - EMPLOYEE BENEFITS (CONTINUED)**

System (KRS) administers the CERS. KRS issues a publicly available financial report that can be obtained at [www.kyret.gov](http://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 “actuarial accrued liability” is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the System’s funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS (Public Employee Retirement Systems). The measure is independent of the actuarial funding method used to determine contributions to the System.

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 (3) days thereafter. The percentage of MPCAA’s contribution to total employer’s contribution in the CERS for the year is not known.

The CERS summary of the measurement of actuarial value of net assets and actuarial benefit liability for determined through the most recent actuarial valuation:

	<u>June 30, 2018</u>
Actuarial Value of Assets available for benefits	\$ 6,950,225,236
Actuarial pension liability	<u>13,191,504,861</u>
Actuarial pension liability in excess of Net assets available	<u>\$ (6,241,279,625)</u>

Multi-Purpose Community Action Agency, Inc.’s participation in the plan for the year ended June 30, 2019 is outlined in the table below. The “EIN/Pension plan number” column provides the Employee Identification Number (EIN) and the three-digit plan number assigned to the plan by the Internal Revenue Service.

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

**June 30, 2019**

**NOTE E - EMPLOYEE BENEFITS (CONTINUED)**

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.

Unless otherwise noted, the most recent "Pension Protection Act (PPA) Zone Status" available in 2019 is for the plan's year end at June 30, 2017. The Zone status is based on information that Multi-Purpose Community Action Agency, Inc. received from the plan. A plan in the "red" zone has been determined generally less than 65% funded. A plan in the "yellow" zone has been determined to be in "endangered status", based on criteria established under the Tax Code and is generally less than 80% funded. A plan in the "green" zone is generally at least 80% funded.

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

The "Surcharge Imposed" column indicates whether the Organization's contribution rate for 2017 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.

<u>Pension Fund</u>	<u>EIN/ Pension Plan Number</u>	<u>Zone Status 06/30/18</u>	<u>FIP/RIP Status Implemented</u>	<u>Contri- butions 2019</u>	<u>Surcharge Imposed</u>	<u>Collective Bargaining Agreement</u>
CERS	61-6027948	Red	N/A	\$54,660	N/A	N/A

**NOTE F - 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 G – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets of \$9,900 as of June 30, 2019 represents the pledge commitment by Metro United Way for the year ended June 30, 2019.

**NOTE H – MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through September 20, 2019, which is the date the financial statements were available to be issued.

**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 audit 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, 2019, the related statements of activities, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated September 20, 2019.

**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.  
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### **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

September 20, 2019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

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 Families and Children Community Service Block Grant	93.569	PON2-736-1800001929	-	143,524
Community Action Kentucky (CAK) Low Income Housing Energy Assistance Program (LiHEAP)	93.568	736-1800001946-3	-	407,869
Kentucky Housing Corporation MP - Weatherization (LiHEAP)	93.568	LH19-0614-02		179,443
Louisville Weatherization (LiHEAP) MP - Weatherization Assistance	93.568	LH19-0614-01		228,133
Louisville Weatherization Assistance	81.042	WX19-0614-02		86,187
Louisville Weatherization Assistance	81.042	WX19-0614-01		198,042
Kentuckiana Regional Planning and Development Agency Title III-B Support Services	93.044	PON2 725 1700002624	-	98,556
Title III-3C Nutrition	93.045	PON2 725 1700002624	-	72,663
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	<u>1,414,417</u>
TOTAL FEDERAL ASSISTANCE			\$ -	<u>\$ 1,414,417</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, 2019

**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, 2018. 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.

**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, 2019. 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 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, 2019.

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*

September 20, 2019

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

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?	<u>                    </u>	Yes	<u>          X          </u>	No
Significant deficiencies(s) identified not considered to be material weakness(es)?	<u>                    </u>	Yes	<u>          X          </u>	No
Noncompliance material to financial statements noted?	<u>                    </u>	Yes	<u>          X          </u>	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	<u>                    </u>	Yes	<u>          X          </u>	No
Significant deficiencies(s) identified not considered to be material weakness(es)?	<u>                    </u>	Yes	<u>          X          </u>	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)?	<u>                    </u>	Yes	<u>          X          </u>	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.568	Low Income Housing Energy Assistance Program (LiHEAP)

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

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 2019

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

**ADDITIONAL SUPPLEMENTARY INFORMATION**

Kentucky Cabinet for Health  
and Family Services

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM  
CONTRACT NUMBER PON2-736-1800001929

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2019

Expenses

Personnel	\$	150,666	
Travel		379	
Supplies and postage		2,140	
Space costs		14,117	
Client services		5,053	
Training		44	
Insurance		1,769	
Equipment purchases		4,971	
Miscellaneous expense		<u>15,063</u>	
Total Expenses	\$		194,202
Less: in-kind contributions			-
Less: Questioned costs			<u>-</u>
Total allowable expenses			194,202
Less: contract payments received			153,066
local support			<u>12,771</u>
Underpayment due from (to)			
CSBG at June 30, 2019	\$		<u><u>28,365</u></u>

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, 2019

REVENUES	<u>Grant Budget</u>	<u>Actual</u>		
Federal funds	\$ 99,013	\$ 98,556		
State funds	24,754	25,211		
Local match	13,752	24,504		
Program Income	-	5,746		
	<u>\$ 137,519</u>	<u>\$ 154,017</u>		
		<u>Amount Earned</u>	<u>Questioned Costs</u>	
Bullitt County		\$ 63,307	\$ -	
Shelby County		33,129	-	
Spencer County		27,331	-	
		<u>\$ 123,767</u>	<u>\$ -</u>	
Excess of amount earned over revenue received through 6/30/19 classified as receivable in the financial statements		<u>\$ 10,933</u>		
SERVICE CATEGORY		<u>Actual Units Provided</u>		
Advocacy		185		
Counseling		101		
Education		5,262		
Employment Services		678		
Health Promotion		8,477		
Info and Referral		516		
Recreation		8,625		
Telephone Reassurance		3,205		
		<u>27,049</u>		

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TITLE III-C NUTRITION PROGRAM  
 CONTRACT NUMBER PON2 725 1700002624  
 KIPDA CONTRACT NUMBER FY2019-1015-1 (MPCAA)

SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2019

REVENUES	Grant Budget	Actual
Federal funds	\$ 71,818	\$ 72,663
State funds	5,085	5,085
Local match	13,571	40,515
Program income		3,618
Supplies		-
	<u>\$ 90,474</u>	<u>\$ 121,881</u>

SERVICE CATEGORY	Actual Units Provided	Rate	Amount Earned	Questioned Costs
III-C1 Meal Services	7,628	3.04	\$ 23,189	\$ -
III-C2 Home Delivered Meal Services	15,398	3.39	52,199	-
			-	-
			-	-
			<u>\$ 75,388</u>	<u>\$ -</u>

Excess of amount earned over revenue  
 received through 6/30/19 classified as receivable in  
 the financial statements

\$ 9,337

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 736-1800001946-3

## SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2019

## COST CATEGORY

<b>Administration</b>	
Personnel	\$ 33,900
Travel	81
Supplies	568
Utilities	4,205
Miscellaneous expense	<u>1,989</u>
Total Administration	<u>40,743</u>
<b>Benefits</b>	
Subsidy	85,650
Crisis	285,458
Cooling	-
LiHeap Leveraging	<u>-</u>
Total Benefits	<u>371,108</u>
Total Expenses	411,851
Less: Questioned costs	-
In-kind contributions	<u>-</u>
Total allowable expenses	411,851
Less: CAK contract payments received	407,869
Miscellaneous	<u>3,982</u>
Underpayment due from (to) CAK at June 30, 2019	<u><u>\$ -</u></u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)  
CONTRACT NUMBER 736-1800001946-3

SCHEDULE OF QUESTIONED COSTS

For the Year Ended June 30, 2019

COST CATEGORY

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
<b>Administration</b>			
Personnel	\$ 33,900	\$ -	\$ 33,900
Travel	81	-	81
Supplies	568	-	568
Utilities	4,205	-	4,205
Miscellaneous expense	1,989	-	1,989
<b>Benefits</b>			
Subsidy	85,650	-	85,650
Crisis	285,458	-	285,458
Cooling	-	-	-
LiHeap Leveraging	-	-	-
<b>Total Expenses</b>	<u>\$ 411,851</u>	<u>\$ -</u>	<u>\$ 411,851</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.  
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)  
CONTRACT NUMBER 736-1800001946-3

SCHEDULE OF BUDGET AND ACTUAL EXPENSES

For the Year Ended June 30, 2019

COST CATEGORY

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative	\$ 78,816	\$ 40,743	\$ 38,073
Benefits			
Subsidy	85,650	85,650	-
Crisis	702,597	285,458	417,139
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 867,063</u>	<u>\$ 411,851</u>	<u>\$ 455,212</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM  
PROJECT NUMBER WX19-0614-02

SCHEDULE OF ALLOWABLE EXPENSES  
For the Year Ended June 30, 2019

Expenses	<u>Weatherization Total</u>
Personnel	\$ 8,876
Program support contract labor	15,990
Labor	27,628
Materials and supplies	21,226
Travel	49
Space costs	2,028
Equipment purchases	142
Vehicle and equipment maintenance	45
Insurance	4,565
Telephone	353
Supplies and postage	505
Advertising	138
Training	612
Miscellaneous expense	<u>5,809</u>
 Total Expenses	 \$ 87,966
 Less: Questioned costs	 <u>-</u>
 Total allowable expenses	 87,966
 Less:	
contract payments received	86,187
reserve funds	<u>1,779</u>
 Underpayment due from (to) Weatherization at June 30, 2019	 <u><u>\$ -</u></u> *
  * Grant receivable from KHC was paid subsequent to June 30, 2019.	  <u><u>\$ -</u></u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM  
PROJECT NUMBER WX19-0614-02

SCHEDULE OF QUESTIONED COSTS  
SCHEDULE OF BUDGET AND ACTUAL EXPENSES  
For the Year Ended June 30, 2019

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 14,024	\$ -	\$ 14,024
Weatherization Program Operations			
Material	21,226	-	21,226
Support	15,990	-	15,990
Labor	27,628	-	27,628
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	4,565	-	4,565
Financial audit	3,921	-	3,921
Training	612	-	612
<b>Total Expenses - Regular Weatherization</b>	<b>\$ 87,966</b>	<b>\$ -</b>	<b>\$ 87,966</b>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 10,984	\$ 14,024	\$ (3,040)
Weatherization Program Operations			
Material	20,000	21,226	(1,226)
Support	25,906	15,990	9,916
Labor	23,857	27,628	(3,771)
Health & Safety			
Material	4,599	-	4,599
Support	-	-	-
Labor	5,865	-	5,865
Vehicles and equipment	-	-	-
Liability insurance	4,565	4,565	-
Financial audit	3,913	3,921	(8)
Training	8,819	612	8,207
<b>Total Expenses - Regular Weatherization</b>	<b>\$ 108,508</b>	<b>\$ 87,966</b>	<b>\$ 20,542</b>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM - LOUISVILLE  
PROJECT NUMBER WX19-0614-01

SCHEDULE OF ALLOWABLE EXPENSES  
For the Year Ended June 30, 2019

Expenses	<u>Weatherization Total</u>
Personnel	\$ 21,788
Program support contract labor	48,705
Labor	64,254
Materials and supplies	41,882
Travel	170
Space costs	2,543
Equipment purchases	379
Vehicle and equipment maintenance	194
Insurance	2,553
Telephone	624
Supplies and postage	935
Advertising	331
Training	5,940
Miscellaneous expense	<u>7,791</u>
 Total Expenses	 \$ 198,089
 Less: Questioned costs	 <u>-</u>
 Total allowable expenses	 198,089
 Less:	
contract payments received	155,116
reserve funds	<u>47</u>
 Underpayment due from (to)	
Weatherization at June 30, 2019	<u><u>\$ 42,926</u></u> *
 * Grant receivable from KHC was paid subsequent to June 30, 2019.	 <u><u>\$ 42,926</u></u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM - LOUISVILLE  
PROJECT NUMBER WX19-0614-01

SCHEDULE OF QUESTIONED COSTS  
SCHEDULE OF BUDGET AND ACTUAL EXPENSES  
For the Year Ended June 30, 2019

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 30,834	\$ -	\$ 30,834
<b>Weatherization Program Operations</b>			
Material	41,882	-	41,882
Support	48,705	-	48,705
Labor	64,254	-	64,254
<b>Health &amp; Safety</b>			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
<b>Vehicles and equipment</b>			
Liability insurance	2,553	-	2,553
Financial audit	3,921	-	3,921
Training	5,940	-	5,940
<b>Total Expenses - Regular Weatherization</b>	<b>\$ 198,089</b>	<b>\$ -</b>	<b>\$ 198,089</b>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 24,759	\$ 30,834	\$ (6,075)
<b>Weatherization Program Operations</b>			
Material	45,000	41,882	3,118
Support	48,000	48,705	(705)
Labor	64,253	64,254	(1)
<b>Health &amp; Safety</b>			
Material	10,020	-	10,020
Support	-	-	-
Labor	13,568	-	13,568
<b>Vehicles and equipment</b>			
Liability insurance	4,565	2,553	2,012
Financial audit	3,913	3,921	(8)
Training	19,878	5,940	13,938
<b>Total Expenses - Regular Weatherization</b>	<b>\$ 233,956</b>	<b>\$ 198,089</b>	<b>\$ 35,867</b>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)  
PROJECT NUMBER LH19-0614-02

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2019

COST CATEGORY

Personnel	\$	14,608
Program support contract labor		40,199
Labor		68,195
Materials and supplies		50,953
Travel		64
Space costs		2,374
Equipment purchases		593
Vehicle and equipment maintenance		76
Insurance		3,076
Telephone		578
Supplies and postage		481
Advertising		48
Training		2
Miscellaneous expense		<u>1,931</u>
Total Expenses	\$	183,178
Less: Questioned costs		<u>-</u>
Total allowable expenses		183,178
Less:		
contract payments received		133,953
local support		<u>3,734</u>
Underpayment due from (to) KHC at June 30, 2019	\$	<u><u>45,491</u></u> *
The Grant Receivable from KHC was paid subsequent to June 30, 2019. *	\$	<u><u>45,491</u></u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)  
PROJECT NUMBER LH19-0614-02

SCHEDULE OF QUESTIONED COSTS  
SCHEDULE OF BUDGET AND ACTUAL EXPENSES  
For the Year Ended June 30, 2019

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 19,943	\$ -	\$ 19,943
Program Operations			
Material	50,953	-	50,953
Support	40,199	-	40,199
Labor	68,195	-	68,195
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	3,076	-	3,076
Financial audit	810	-	810
Training	2	-	2
<b>Total Expenses - LIHEAP Weatherization</b>	<b>\$ 183,178</b>	<b>\$ -</b>	<b>\$ 183,178</b>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 14,613	\$ 19,943	\$ (5,330)
Weatherization Program Operations			
Material	41,000	50,953	(9,953)
Support	50,000	40,199	9,801
Labor	72,355	68,195	4,160
Health & Safety			
Material	38,000	-	38,000
Support	-	-	-
Labor	55,350	-	55,350
Vehicles and equipment	-	-	-
Liability insurance	3,075	3,076	(1)
Financial audit	-	810	(810)
Training	-	2	(2)
<b>Total Expenses - LIHEAP Weatherization</b>	<b>\$ 274,393</b>	<b>\$ 183,178</b>	<b>\$ 91,215</b>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)  
LOUISVILLE  
PROJECT NUMBER LH19-0614-01

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2019

COST CATEGORY

Personnel	\$ 25,951
Program support contract labor	71,639
Labor	69,679
Materials and supplies	45,915
Travel	118
Space costs	2,739
Equipment purchases	871
Vehicle and equipment maintenance	234
Insurance	3,076
Telephone	646
Supplies and postage	2,156
Advertising	51
Training	16
Miscellaneous expense	<u>5,153</u>
Total Expenses	\$ 228,244
Less: Questioned costs	<u>-</u>
Total allowable expenses	228,244
Less:	
contract payments received	155,591
local support	<u>111</u>
Underpayment due from (to) KHC at June 30, 2019	<u><u>\$ 72,542</u></u> *

The Grant Receivable from KHC  
was paid subsequent to June 30, 2019. \* \$ 72,542

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)  
 LOUISVILLE  
 PROJECT NUMBER LH18-0614-01

SCHEDULE OF QUESTIONED COSTS  
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES  
 For the Year Ended June 30, 2019

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 37,677	\$ -	\$ 37,677
Program Operations			
Material	45,915	-	45,915
Support	71,639	-	71,639
Labor	69,679	-	69,679
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	234	-	234
Liability insurance	3,076	-	3,076
Financial audit	8	-	8
Training	16	-	16
Total Expenses - LIHEAP Weatherization	<u>\$ 228,244</u>	<u>\$ -</u>	<u>\$ 228,244</u>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 32,939	\$ 37,677	\$ (4,738)
Weatherization Program Operations			
Material	115,000	45,915	69,085
Support	160,000	71,639	88,361
Labor	172,887	69,679	103,208
Health & Safety			
Material	60,000	-	60,000
Support	-	-	-
Labor	70,750	-	70,750
Vehicles and equipment	-	234	(234)
Liability insurance	3,076	3,076	-
Financial audit	-	8	(8)
Training	-	16	(16)
Total Expenses - LIHEAP Weatherization	<u>\$ 614,652</u>	<u>\$ 228,244</u>	<u>\$ 386,408</u>

See accompanying notes to financial statements