

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2020

With

Independent Auditor's Report

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
<u>BASIC FINANCIAL STATEMENTS</u>	
INDEPENDENT AUDITOR'S REPORT	1 - 2
STATEMENT OF FINANCIAL POSITION June 30, 2020	3
STATEMENT OF ACTIVITIES Year Ended June 30, 2020	4
STATEMENT OF FUNCTIONAL EXPENSES Year Ended June 30, 2020	5
STATEMENT OF CASH FLOW Year Ended June 30, 2020	6
NOTES TO FINANCIAL STATEMENTS	7 - 13
<u>GOVERNMENT AUDITING STANDARDS</u>	
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	14 - 15
<u>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</u>	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	16
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	17
<u>SINGLE AUDIT</u>	
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	18 - 19
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	20 - 21
<u>ADDITIONAL SUPPLEMENTARY INFORMATION</u>	
<u>KENTUCKY CABINET FOR HEALTH AND FAMILY SERVICES</u>	
COMMUNITY SERVICES BLOCK GRANT SCHEDULE OF EXPENSES	22

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TABLE OF CONTENTS
(continued)

	<u>PAGE</u>
<u>ADDITIONAL SUPPLEMENTARY INFORMATION</u> <u>(CONTINUED)</u>	
<u>KENTUCKIANA REGIONAL PLANNING AND DEVELOPMENT AGENCY, INC.</u>	
TITLE III-B AGING SERVICE GRANT SCHEDULE OF PROGRAM ACTIVITIES	23
TITLE III-C NUTRITION PROGRAM SCHEDULE OF PROGRAM ACTIVITIES	24
<u>COMMUNITY ACTION KENTUCKY</u>	
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LiHEAP) SCHEDULE OF PROGRAM EXPENSES	25
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LiHEAP) SCHEDULE OF QUESTIONED COSTS	26
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LiHEAP) SCHEDULE OF BUDGET AND ACTUAL EXPENSES	27
<u>KENTUCKY HOUSING CORPORATION</u>	
WEATHERIZATION PROGRAM SCHEDULE OF ALLOWABLE EXPENSES	28
WEATHERIZATION PROGRAM SCHEDULE OF QUESTIONED COSTS SCHEDULE OF BUDGET AND ACTUAL EXPENSES	29
WEATHERIZATION PROGRAM – DOE LOUISVILLE SCHEDULE OF ALLOWABLE EXPENSES	30
WEATHERIZATION PROGRAM – DOE LOUISVILLE SCHEDULE OF QUESTIONED COSTS SCHEDULE OF BUDGET AND ACTUAL EXPENSES	31
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM WX (LiHEAP) SCHEDULE OF PROGRAM EXPENSES	32
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM WX (LiHEAP) SCHEDULE OF QUESTIONED COSTS SCHEDULE OF BUDGET AND ACTUAL EXPENSES	33
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM WX (LiHEAP) - LOUISVILLE SCHEDULE OF PROGRAM EXPENSES	34

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TABLE OF CONTENTS
(continued)

	<u>PAGE</u>
<u>ADDITIONAL SUPPLEMENTARY INFORMATION</u> <u>(CONTINUED)</u>	
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM WX (LiHEAP) - LOUISVILLE	
SCHEDULE OF QUESTIONED COSTS	
SCHEDULE OF BUDGET AND ACTUAL EXPENSES	35

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2020

ASSETS

Cash	\$	97,667
Grants receivable		116,264
Accounts receivable		2,500
Pledge receivable		9,494
Prepaid expenses		870
Fixed assets		<u>7,356</u>
 TOTAL ASSETS	 \$	 <u><u>234,151</u></u>

LIABILITIES AND NET ASSETS

Accounts payable	\$	45,356
Note payable		36,494
Other liabilities		23,140
Deferred revenue		47,617
Funds to be returned to grantor agencies		<u>5,432</u>
 TOTAL LIABILITIES		 <u>158,039</u>

NET ASSETS

Without donor restrictions		66,618
With donor restrictions		<u>9,494</u>
 TOTAL NET ASSETS		 <u>76,112</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$	 <u><u>234,151</u></u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	Without donor restrictions	With donor restrictions	
Revenues			
Grant funds			
Federal funds	\$ 1,357,672	\$ -	\$ 1,357,672
State and other sources	107,917	-	107,917
Investment income	73	-	73
Program fees	19,080	-	19,080
Other locally generated funds	<u>86,017</u>	<u>9,494</u>	<u>95,511</u>
 Total Revenues	 1,570,759	 9,494	 1,580,253
 Net assets released from restriction	 <u>9,595</u>	 <u>(9,900)</u>	 <u>(305)</u>
 Total Revenues, Gains, and Other Support	 <u>1,580,354</u>	 <u>(406)</u>	 <u>1,579,948</u>
Expenses			
Program expenses			
Wintercare	4,356		4,356
Winterhelp	1,078		1,078
Title III-B	167,064		167,064
Title III-C	115,311		115,311
			-
			-
Weatherization	120,636		120,636
DOE Louisville	166,613		166,613
Weatherization - LiHeap	131,295		131,295
LiHeap - Weatherization Louisville	136,606		136,606
 CSBG	 189,201		 189,201
LiHeap	466,996		466,996
Bullitt Co. Special Fund	4,357		4,357
Shelby Co. Community Foundation	2,839		2,839
Louisville Water Company	14,243		14,243
Team Kentucky Fund	<u>7,070</u>		<u>7,070</u>
Total program expenses	<u>1,527,665</u>		<u>1,527,665</u>
 Supporting services			
Administrative expenses	18,708		18,708
Fundraising expenses	<u>8,322</u>		<u>8,322</u>
 Total Expenses	 <u>1,554,695</u>	 <u>-</u>	 <u>1,554,695</u>
 Changes in net assets	 25,659	 (406)	 25,253
 Net Assets, Beginning of Year	 <u>40,959</u>	 <u>9,900</u>	 <u>50,859</u>
 Net Assets, End of Year	 <u>\$ 66,618</u>	 <u>\$ 9,494</u>	 <u>\$ 76,112</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

	LiHeap Expenses	CSBG Expenses	Weatherization Expenses	IIIB Expenses	IIIC Expenses
Salaries	\$ 33,594	\$ 122,785	\$ 78,706	\$ 101,475	\$ 70,060
Payroll taxes	2,737	9,868	6,203	7,970	5,484
Employee benefits	5,292	26,280	19,750	22,916	14,849
 Total Salaries and Related Expenses	 41,623	 158,933	 104,659	 132,361	 90,393
 Contract labor	-	-	77,262	-	-
Rent	11	989	597	2,890	1,282
Utilities and telephone	124	6,867	4,536	12,449	7,909
Weatherization	-	-	325,474	-	-
Travel	129	693	346	166	966
LiHEAP assistance payments	421,829	2,892	-	-	-
Volunteer/Childcare stipends	-	-	-	-	20
Other direct assistance	-	-	-	-	-
Other direct expenses	-	-	-	302	-
Office supplies	706	2,832	3,531	3,738	2,513
Postage	196	564	473	173	131
Technical support	92	2,645	1,010	1,483	1,351
Advertising	1,071	836	1,593	588	518
Professional fees	134	1,761	9,077	900	638
Training	37	177	1,407	315	57
Meeting expense	26	204	243	198	123
Client transportation	-	-	-	-	-
Insurance	-	-	9,842	-	-
Vehicle expense	33	312	443	1,357	2,575
Subscriptions	241	1,922	2,917	1,794	1,339
Maintenance expense	738	3,703	3,696	8,044	4,598
Equipment acquisition	6	3,533	2,679	226	587
Depreciation	-	-	-	-	-
Interest	-	-	5,335	-	-
Miscellaneous expense	-	338	30	80	311
 Total Other Expenses	 425,373	 30,268	 450,491	 34,703	 24,918
 Total Expenses	 \$ 466,996	 \$ 189,201	 \$ 555,150	 \$ 167,064	 \$ 115,311

See accompanying notes to financial statements

WinterCare Expenses	Winterhelp Expenses	Foundation Expenses	Total Programs	General & Administrative Expenses	Fundraising Expenses	Total
\$ -	\$ -	\$ 6,702	\$ 413,322	\$ 5,328	\$ 6,302	\$ 424,952
-	-	565	32,827	313	487	33,627
-	-	505	89,592	734	1,533	91,859
-	-	7,772	535,741	6,375	8,322	550,438
-	-	-	77,262	-	-	77,262
-	-	-	5,769	2,626	-	8,395
-	-	7	31,892	66	-	31,958
-	-	-	325,474	-	-	325,474
-	-	757	3,057	3	-	3,060
4,356	1,078	19,110	449,265	-	-	449,265
-	-	-	20	-	-	20
-	-	-	-	-	-	-
-	-	-	302	-	-	302
-	-	7	13,327	905	-	14,232
-	-	2	1,539	20	-	1,559
-	-	8	6,589	71	-	6,660
-	-	2	4,608	18	-	4,626
-	-	11	12,521	104	-	12,625
-	-	1	1,994	9	-	2,003
-	-	2	796	91	-	887
-	-	470	470	-	-	470
-	-	-	9,842	-	-	9,842
-	-	331	5,051	40	-	5,091
-	-	20	8,233	186	-	8,419
-	-	8	20,787	4,750	-	25,537
-	-	1	7,032	1,605	-	8,637
-	-	-	-	1,839	-	1,839
-	-	-	5,335	-	-	5,335
-	-	-	759	-	-	759
4,356	1,078	20,737	991,924	12,333	-	1,004,257
\$ 4,356	\$ 1,078	\$ 28,509	\$ 1,527,665	\$ 18,708	\$ 8,322	\$ 1,554,695

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2020

Cash flows from operating activities

Changes in net assets	\$ 25,253
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	1,839
(Increase) decrease in receivables	91,440
(Increase) decrease in prepaid expenses	312
Increase (decrease) in accounts payable	38,299
Increase (decrease) in other liabilities	8,475
Increase (decrease) in funds to be returned to grantor agencies	<u>(1,165)</u>
Net cash provided (used) by operating activities	<u>164,453</u>

Cash flows from investing activities

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

Cash flows from financing activities

Proceeds from new borrowings	-
Repayment of borrowings	<u>(78,080)</u>
Net cash provided (used) by financing activities	<u>(78,080)</u>

Net increase (decrease) in cash and cash equivalents

86,373

Cash and cash equivalents at beginning of year

11,294

Cash and cash equivalents at end of year

\$ 97,667

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, 2020

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 GAPP), 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, 2020

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. Change in Accounting Policy

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for Profit Entities* (Topic 958): *Presentation of Financial Statements for Not-for-Profit Entities*. This ASU provides certain improvements in the financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and nature, netting of investment expenses with return, among other changes.

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

June 30, 2020

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$1,839 for the year ended June 30, 2020.

11. 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.

12. 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

13. 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, 2020

NOTE C - GRANTS RECEIVABLE

Grants receivable are deemed to be fully collectible and are composed of the following amounts at June 30, 2020:

2020	Kentucky Housing Corporation Louisville Weatherization Program	\$ 7,876
2020	Kentucky Housing Corporation LiHEAP Weatherization Program	16,996
2020	Kentucky Housing Corporation LiHEAP Louisville Weatherization Program	2,956
2020	Community Action Kentucky LiHeap	39,142
2020	Team Kentucky Assistance Program	2,530
2020	Kentucky Cabinet for Families and Children CSBG	15,001
2020	Kentuckiana Regional Planning and Development Agency – Title III-B	19,049
2020	Kentuckiana Regional Planning and Development Agency – Title IIIC Program	<u>12,714</u>
	Total Grant Receivable	<u>\$ 116,264</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, 2020:

Cash	\$ 97,667
Grants receivable	116,264
Other accounts receivable	2,500
Pledge receivable	9,494
Less: Accounts payable	45,356
Other liabilities	28,572
Grant funds received in advance	<u>47,617</u>
Total Available Financial Assets	<u>\$ 104,380</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, 2020

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 \$47,617 at June 30, 2020.

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, 2020

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, 2020 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 2020 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):

<u>Pension Fund</u>	<u>EIN/ Pension Plan Number</u>	<u>Assets 06/30/19</u>	<u>Accumulated Benefit Obligation 06/30/19</u>	<u>Contri- butions 2020</u>	<u>Surcharge Imposed</u>	<u>Collective Bargaining Agreement</u>
CERS	61-6027948	7,049,526	14,356,113	\$58,899	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 Retirements Systems according to Kentucky Revised Statute 61.650. Funded status information was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

June 30, 2020

NOTE H - OTHER POSTE-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 06/30/19</u>	<u>Accumulated Benefit Obligation 06/30/19</u>	<u>Contri- butions 2020</u>	<u>Surcharge Imposed</u>	<u>Collective Bargaining Agreement</u>
CERS	61-6027948	2,523,248	3,567,946	\$14,526	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, 2019, 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 \$9,900 as of June 30, 2020 represents the pledge commitment by Metro United Way for the year ended June 30, 2020.

NOTE K – MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through September 20, 2020, 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 October 20, 2020, 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, 2020, 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 11, 2020.

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 11, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

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	PON2-736-1900004189	-	132,159
Community Action Kentucky (CAK) Low Income Home Energy Assistance Program (LiHEAP)	93.568	736-1900003964 3	-	463,664
Kentucky Housing Corporation MP - Weatherization (LiHEAP)	93.568	LH20-0614-02		128,793
Louisville Weatherization (LiHEAP)	93.568	LH20-0614-01		136,604
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	PON2 725 1900004391	-	117,340
Title III, Part 3C, Nutrition Services	93.045	PON2 725 1900004391	-	92,369
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	1,070,929
U. S. DEPARTMENT OF ENERGY				
Kentucky Housing Corporation MP - Weatherization Assistance	81.042	WX20-0614-02		120,134
Louisville Weatherization Assistance	81.042	WX20-0614-01		166,609
TOTAL U. S. DEPARTMENT OF ENERGY				286,743
TOTAL FEDERAL ASSISTANCE			\$ -	\$ 1,357,672

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, 2020

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.

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, 2020. 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, 2020.

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 11, 2020

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

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

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies(s) identified not considered to be material weakness(es)?	_____	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)?	_____	Yes	<u> X </u>	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	<u> X </u>	No
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MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 2020

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 PON2-736-1900004189

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2020

Expenses

Personnel	\$	158,933	
Travel		693	
Supplies and postage		3,396	
Space costs		7,856	
Client services		2,892	
Training		177	
Insurance		-	
Equipment purchases		3,533	
Miscellaneous expense		<u>11,721</u>	
Total Expenses	\$		189,201
Less: in-kind contributions			-
Less: Questioned costs			<u>-</u>
Total allowable expenses			189,201
Less: contract payments received			153,063
local support			<u>21,137</u>
Underpayment due from (to)			
CSBG at June 30, 2020	\$		<u><u>15,001</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, 2020

	<u>Grant Budget</u>	<u>Actual</u>		
REVENUES				
Federal funds	\$ 94,187	\$ 117,340		
State funds	36,628	34,521		
Local match	23,085	21,188		
Program Income	-	643		
	<u>\$ 153,900</u>	<u>\$ 173,692</u>		
		<u>Amount Earned</u>	<u>Questioned Costs</u>	
Bullitt County		\$ 73,673	\$ -	
Shelby County		43,500	-	
Spencer County		<u>34,688</u>		
		<u>\$ 151,861</u>	<u>\$ -</u>	
Excess of amount earned over revenue received through 6/30/20 classified as receivable in the financial statements		<u>\$ 19,049</u>		
SERVICE CATEGORY		<u>Actual Units Provided</u>		
Advocacy		116		
Education		2,678		
Friendly visiting		442		
Employment Services		24		
Outreach		665		
Health Promotion		7,281		
Info and Referral		415		
Recreation		9,467		
Telephone Reassurance		3,717		
		<u>24,805</u>		

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TITLE III-C NUTRITION PROGRAM
 CONTRACT NUMBER PON2 725 1900004391
 KIPDA CONTRACT NUMBER FY2020-1015-1 (MPCAA)

SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2020

REVENUES	Grant Budget	Actual
Federal funds	\$ 108,546	\$ 92,369
State funds	2,127	3,051
Local match	9,029	23,775
Program income		3,424
Supplies		-
	<u>\$ 119,702</u>	<u>\$ 122,619</u>

SERVICE CATEGORY	Actual Units Provided	Rate	Amount Earned	Questioned Costs
III-C1 Meal Services	5,313	3.04	\$ 16,151	\$ -
III-C1 Meal Services	4,994	3.54	17,679	-
III-C2 Home Delivered Meal Services	11,550	3.39	39,155	-
III-C2 Home Delivered Meal Services	4,613	3.54	16,330	-
III-C1 Eligibility Services Congregate Meals			8,718	-
III-C2 Eligibility Services Home Delivered Meal Services			8,344	-
			-	-
	<u>26,470</u>		<u>\$ 106,377</u>	<u>\$ -</u>

Excess of amount earned over revenue
 received through 6/30/20 classified as receivable in
 the financial statements

\$ 12,714

Community Action Kentucky (CAK)

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-1900003964 3

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2020

COST CATEGORY

Administration	
Personnel	\$ 41,623
Travel	129
Supplies	706
Utilities	124
Miscellaneous expense	<u>2,585</u>
Total Administration	<u>45,167</u>
Benefits	
Subsidy	165,139
Crisis	256,690
Cooling	-
LiHeap Leveraging	<u>-</u>
Total Benefits	<u>421,829</u>
Total Expenses	466,996
Less: Questioned costs	-
In-kind contributions	<u>-</u>
Total allowable expenses	466,996
Less: CAK contract payments received	427,854
Miscellaneous	<u>-</u>
Underpayment due from (to)	
CAK at June 30, 2020	<u>\$ 39,142</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-1900003964 3

SCHEDULE OF QUESTIONED COSTS

For the Year Ended June 30, 2020

COST CATEGORY

	Actual	Questioned Cost	Balance
	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration			
Personnel	\$ 41,623	\$ -	\$ 41,623
Travel	129	-	129
Supplies	706	-	706
Utilities	124	-	124
Miscellaneous expense	2,585	-	2,585
Benefits			
Subsidy	165,139	-	165,139
Crisis	256,690	-	256,690
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 466,996</u>	<u>\$ -</u>	<u>\$ 466,996</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-1900003964 3

SCHEDULE OF BUDGET AND ACTUAL EXPENSES

For the Year Ended June 30, 2020

COST CATEGORY

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative	\$ 80,763	\$ 45,167	\$ 35,596
Benefits			
Subsidy	551,324	165,139	386,185
Crisis	256,649	256,690	(41)
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 888,736</u>	<u>\$ 466,996</u>	<u>\$ 421,740</u>

See accompanying notes to financial statements

Kentucky Housing Corporation

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM
PROJECT NUMBER WX20-0614-02

SCHEDULE OF ALLOWABLE EXPENSES
For the Year Ended June 30, 2020

Expenses	<u>Weatherization Total</u>
Personnel	\$ 23,866
Program support contract labor	17,592
Labor	37,913
Materials and supplies	26,263
Travel	61
Space costs	217
Equipment purchases	908
Vehicle and equipment maintenance	112
Insurance	3,600
Telephone	1,163
Supplies and postage	991
Advertising	585
Training	53
Miscellaneous expense	<u>7,312</u>
 Total Expenses	 \$ 120,636
 Less: Questioned costs	 <u>-</u>
 Total allowable expenses	 120,636
 Less:	
contract payments received	115,640
reserve funds	<u>502</u>
 Underpayment due from (to)	
Weatherization at June 30, 2020	<u>\$ 4,494</u> *
 * Grant receivable from KHC was paid subsequent to June 30, 2020.	 <u>\$ 4,494</u>

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, 2020

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 31,005	\$ -	\$ 31,005
Weatherization Program Operations			
Material	37,913	-	37,913
Support	17,592	-	17,592
Labor	26,263	-	26,263
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	3,600	-	3,600
Financial audit	4,210	-	4,210
Training	53	-	53
Total Expenses - Regular Weatherization	\$ 120,636	\$ -	\$ 120,636

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 18,507	\$ 31,005	\$ (12,498)
Weatherization Program Operations			
Material	42,467	37,913	4,554
Support	42,246	17,592	24,654
Labor	43,305	26,263	17,042
Health & Safety			
Material	7,011	-	7,011
Support	12,192	-	12,192
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	4,565	3,600	965
Financial audit	3,913	4,210	(297)
Training	5,000	53	4,947
Total Expenses - Regular Weatherization	\$ 179,206	\$ 120,636	\$ 58,570

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, 2020

Expenses	<u>Weatherization Total</u>
Personnel	\$ 35,952
Program support contract labor	27,254
Labor	53,465
Materials and supplies	35,995
Travel	182
Space costs	-
Equipment purchases	621
Vehicle and equipment maintenance	185
Insurance	-
Telephone	-
Supplies and postage	776
Advertising	696
Training	1,310
Miscellaneous expense	<u>10,176</u>
Total Expenses	\$ 166,612
Less: Questioned costs	<u>-</u>
Total allowable expenses	166,612
Less:	
contract payments received	163,227
reserve funds	<u>3</u>
Underpayment due from (to)	
Weatherization at June 30, 2020	<u>\$ 3,382</u> *
* Grant receivable from KHC was paid subsequent to June 30, 2020.	<u>\$ 3,382</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

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

SCHEDULE OF QUESTIONED COSTS
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
For the Year Ended June 30, 2020

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 44,212	\$ -	\$ 44,212
Weatherization Program Operations			
Material	27,254	-	27,254
Support	53,465	-	53,465
Labor	35,995	-	35,995
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	-	-	-
Financial audit	4,376	-	4,376
Training	1,310	-	1,310
Total Expenses - Regular Weatherization	\$ 166,612	\$ -	\$ 166,612

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 34,557	\$ 44,212	\$ (9,655)
Weatherization Program Operations			
Material	84,369	27,254	57,115
Support	69,144	53,465	15,679
Labor	78,202	35,995	42,207
Health & Safety			
Material	14,597	-	14,597
Support	20,159	-	20,159
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	4,565	-	4,565
Financial audit	3,913	4,376	(463)
Training	10,000	1,310	8,690
Total Expenses - Regular Weatherization	\$ 319,506	\$ 166,612	\$ 152,894

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, 2020

COST CATEGORY

Personnel	\$	19,735
Program support contract labor		16,214
Labor		48,882
Materials and supplies		38,062
Travel		39
Space costs		-
Equipment purchases		593
Vehicle and equipment maintenance		70
Insurance		3,121
Telephone		1,096
Supplies and postage		741
Advertising		204
Training		19
Miscellaneous expense		<u>2,519</u>
Total Expenses	\$	131,295
Less: Questioned costs		<u>-</u>
Total allowable expenses		131,295
Less:		
contract payments received		111,797
local support		<u>2,502</u>
Underpayment due from (to) KHC at June 30, 2020	\$	<u><u>16,996</u></u> *
The Grant Receivable from KHC was paid subsequent to June 30, 2020. *	\$	<u><u>16,996</u></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, 2020

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 24,790	\$ -	\$ 24,790
Program Operations			
Material	38,062	-	38,062
Support	16,214	-	16,214
Labor	48,882	-	48,882
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	3,121	-	3,121
Financial audit	207	-	207
Training	19	-	19
Total Expenses - LIHEAP Weatherization	\$ 131,295	\$ -	\$ 131,295

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 15,793	\$ 24,790	\$ (8,997)
Weatherization Program Operations			
Material	56,986	38,062	18,924
Support	60,905	16,214	44,691
Labor	58,985	48,882	10,103
Health & Safety			
Material	24,065	-	24,065
Support	30,080	-	30,080
Labor	-	-	-
Vehicles and equipment	-	-	-
Liability insurance	3,121	3,121	-
Financial audit	-	207	(207)
Training	10,000	19	9,981
Total Expenses - LIHEAP Weatherization	\$ 259,935	\$ 131,295	\$ 128,640

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, 2020

COST CATEGORY

Personnel	\$ 25,106
Program support contract labor	11,106
Labor	49,457
Materials and supplies	35,437
Travel	64
Space costs	97
Equipment purchases	707
Vehicle and equipment maintenance	77
Insurance	3,121
Telephone	1,057
Supplies and postage	1,495
Advertising	107
Training	26
Miscellaneous expense	<u>8,749</u>
Total Expenses	\$ 136,606
Less: Questioned costs	<u>-</u>
Total allowable expenses	136,606
Less:	
contract payments received	133,648
	2
local support	<u>-</u>
Underpayment due from (to) KHC at June 30, 2020	<u>\$ 2,956</u> *
The Grant Receivable from KHC was paid subsequent to June 30, 2020. *	<u>\$ 2,956</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, 2020

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 37,098	\$ -	\$ 37,098
Program Operations			
Material	35,437	-	35,437
Support	11,106	-	11,106
Labor	49,457	-	49,457
Health & Safety			
Material	-	-	-
Support	-	-	-
Labor	-	-	-
Vehicles and equipment	77	-	77
Liability insurance	3,121	-	3,121
Financial audit	284	-	284
Training	26	-	26
Total Expenses - LIHEAP Weatherization	\$ 136,606	\$ -	\$ 136,606

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 28,619	\$ 37,098	\$ (8,479)
Weatherization Program Operations			
Material	87,860	35,437	52,423
Support	106,166	11,106	95,060
Labor	139,460	49,457	90,003
Health & Safety			
Material	39,731	-	39,731
Support	45,405	-	45,405
Labor	-	-	-
Vehicles and equipment	-	77	(77)
Liability insurance	3,121	3,121	-
Financial audit	-	284	(284)
Training	15,261	26	15,235
Total Expenses - LIHEAP Weatherization	\$ 465,623	\$ 136,606	\$ 329,017

See accompanying notes to financial statements