

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2016

With

Independent Auditor's Report

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS

Year Ended June 30, 2016

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Independent Auditor's Report

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MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

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BASIC FINANCIAL STATEMENTS

DePRIE & ADKISSON, 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, 2016, 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, 2016, 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*, 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 22, 2016 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.

DePrie & Adkisson, PSC

September 22, 2016

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2016

ASSETS

Cash	\$	87,547
Grants receivable		45,134
Accounts receivable		72
Pledge receivable		9,535
Prepaid expenses		3,474
Fixed assets		<u>40,496</u>
TOTAL ASSETS	\$	<u>186,258</u>

LIABILITIES AND NET ASSETS

Accounts payable	\$	8,098
Other liabilities		25,125
Deferred revenue		24,347
Funds to be returned to grantor agencies		<u>2,575</u>
TOTAL LIABILITIES		<u>60,145</u>

NET ASSETS

Unrestricted Net Assets		76,082
Invested in fixed assets		40,496
Temporarily Restricted Net Assets		<u>9,535</u>
TOTAL NET ASSETS		<u>126,113</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>186,258</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues				
Grant funds				
Federal funds	\$ 868,801	\$ -	\$ -	\$ 868,801
State and other sources	119,378	-	-	119,378
Investment income	159	-	-	159
Program fees	24,481	-	-	24,481
Other locally generated funds	105,152	9,535	-	114,687
Total Revenues	1,117,971	9,535	-	1,127,506
Net assets released from restriction	34,220	(34,220)	-	-
Total Revenues, Gains, and Other Support	1,152,191	(24,685)	-	1,127,506
Expenses				
Program expenses	1,152,000			1,152,000
Administrative expenses	34,286			34,286
Fundraising expenses	9,391			9,391
Total Expenses	1,195,677	-	-	1,195,677
Excess (deficiency) of Revenues over Expenses	(43,486)	(24,685)	-	(68,171)
Net Assets, Beginning of Year	160,064	34,220	-	194,284
Net Assets, End of Year	<u>\$ 116,578</u>	<u>\$ 9,535</u>	<u>\$ -</u>	<u>\$ 126,113</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016

	Program Expenses	General & Administrative Expenses	Fundraising Expenses	Total
Salaries	\$ 390,255	\$ 10,006	\$ 5,740	\$ 406,001
Payroll taxes	31,118	706	416	32,240
Employee benefits	70,583	1,779	1,017	73,379
Total Salaries and Related Expenses	491,956	12,491	7,173	511,620
Contract labor	15,006	39	-	15,045
Rent	29,243	-	-	29,243
Utilities and telephone	37,813	210	-	38,023
Weatherization	36,111	-	-	36,111
Meals	181	-	-	181
Travel	5,401	4	-	5,405
LiHEAP assistance payments	367,463	-	-	367,463
Volunteer/Childcare stipends	2,887	-	-	2,887
Credit repair	600	-	-	600
Other direct assistance	48,970	128	-	49,098
Other direct expenses	143	-	-	143
Program supplies	7,114	-	-	7,114
Office supplies	15,892	474	902	17,268
Postage	1,102	39	-	1,141
Technical support	14,567	215	-	14,782
Advertising	7,997	33	-	8,030
Professional fees	9,884	8,840	-	18,724
Training	3,477	-	-	3,477
Meeting expense	4,278	650	-	4,928
Insurance	13,525	244	-	13,769
Vehicle expense	7,331	430	-	7,761
Subscriptions	5,695	218	-	5,913
Maintenance expense	20,825	3,751	462	25,038
Equipment acquisition	3,150	7	-	3,157
Depreciation	-	664	-	664
Miscellaneous expense	1,389	5,849	854	8,092
Total Other Expenses	660,044	21,795	2,218	684,057
Total Expenses	\$ 1,152,000	\$ 34,286	\$ 9,391	\$ 1,195,677

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2016

Cash flows from operating activities

Changes in net assets	\$ (68,171)
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	664
(Increase) decrease in receivables	73,530
(Increase) decrease in prepaid expenses	(673)
Increase (decrease) in accounts payable	(4,702)
Increase (decrease) in other liabilities	(28,714)
Increase (decrease) in funds to be returned to grantor agencies	<u>2,368</u>
Net cash provided (used) by operating activities	<u>(25,698)</u>

Cash flows from investing activities

Purchase of fixed assets	(41,160)
Net cash provided (used) by investing activities	<u>(41,160)</u>

Cash flows from financing activities

Proceeds from sale of investments	-
Purchase of investments	<u>-</u>
Net cash provided (used) by financing activities	<u>-</u>

Net increase (decrease) in cash and cash equivalents	(66,858)
Cash and cash equivalents at beginning of year	<u>154,405</u>
Cash and cash equivalents at end of year	<u>\$ 87,547</u>

See accompanying notes to financial statements

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

June 30, 2016

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.

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

June 30, 2016

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.

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.

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

June 30, 2016

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 \$664 for the year ended June 30, 2016.

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, 2016:

2016	Kentucky Association of Community Action Weatherization Program	\$ 4,020
2016	Kentucky Association of Community Action LiHEAP Weatherization Program	11,441
2016	Kentucky Cabinet for Families and Children CSBG	14,256
2016	Kentuckiana Regional Planning and Development Agency – Title III-B	7,772
2016	Kentuckiana Regional Planning and Development Agency – Title IIIC Program	<u>7,645</u>
	Total Grant Receivable	<u>\$ 45,134</u>

NOTE D - INVESTMENTS

Investments are funds invested in local bank certificate of deposits.

NOTE E - EMPLOYEE BENEFITS

General Information about the Pension Plan

Plan description. 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.

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

June 30, 2016

NOTE E - EMPLOYEE BENEFITS (CONTINUED)

Benefits provided. CERS provided retirement, disability, and death benefits. Retirement benefits are calculated based on a formula (final compensation times a benefit factor times years of service) and may be extended to beneficiaries of plan members under certain circumstances. Disability benefits are determined in a similar manner as retirement benefits, but vary based upon hire date, age and years of service. Death benefits vary based upon whether the employee was retired or working at the date of death and whether or not it was a duty-related death.

Effective July 1, 2009, and on July 1 of each year thereafter, the cost-of-living adjustment (COLA) is limited to 1.5% provided the recipient has been receiving a benefit for at least 12 months prior to the effective date of the COLA. If the recipient has been receiving a benefit for less than 12 months prior to the effect date of the COLA, the increase shall be reduces on a pro-rata basis for each month the recipient has not been receiving benefits in the 12 months preceding the effective date of the COLA. The Kentucky General Assembly reserves the right to suspend or reduce the COLA if, in its judgment, the welfare of the Commonwealth so demands. On July 1, 2013, the COLA was not granted.

Contributions. Kentucky Revised Statute Section 78.545(33) grants the authority to establish and amend the benefit terms to the Board of KRS. Employees are required to contribute 5% or 6% of their annual creditable compensation based upon the date they begin participating in the plan. The actuarially determined rates set by the Board for the year ended June 30, 2016 was 17.06%. Contributions to the pension plan from the Organization were \$54,913 for the year ended June 30, 2016.

Vesting in the retirement benefit plan begins immediately upon entry into the CERS. 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 4%.

The "actuarial pension liability" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the CERS'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) and employers.

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, 2015</u>
Actuarial Value of Assets available for benefits	\$ 6,528,146,353
Actuarial pension liability	<u>9,772,522,616</u>
Actuarial pension liability in excess of Net assets available	<u>\$ (3,244,376,263)</u>

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

June 30, 2016

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 \$9,535 as of June 30, 2016 represents the pledge commitment by Metro United Way for the year ended June 30, 2016.

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*

DePRIE & ADKISSON, 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, 2016, 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 22, 2016.

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 communications is not suitable for any other purpose.

DePrie & Adkisson, PSC

Certified Public Accountants

September 22, 2016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

Federal Grantors/ Pass-through Grantor Program Title	Federal CFDA Number	Pass-through Grantor's Number	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Administration For Children and Families ACF Healthy Marriage	93.086	90FM0036-04-02	\$ 130,517
Kentucky Cabinet For Families and Children Community Service Block Grant	93.569	PON2-736-150001306 1	111,428
Community Action Kentucky (CAK) Low Income Housing Energy Assistance Program (LiHEAP)	93.568	736-1500001313-1	404,209
Program - Weatherization (LiHEAP)	93.568	017-736-1300001443	20,795
Program - Weatherization (LiHEAP)	93.568	018-736-1300001443	40,388
Kentuckiana Regional Planning and Development Agency Title III-B Support Services	93.044	FY2016-1015-1(MPCAA)	70,183
Title III-3C Nutrition	93.045	FY2016-1015-1(MPCAA)	<u>65,427</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>842,947</u>
U. S. DEPARTMENT OF ENERGY			
Community Action Kentucky (CAK) Weatherization Assistance	81.042	WX16-0614-02	25,854
TOTAL U. S. DEPARTMENT OF ENERGY			<u>25,854</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 868,801</u></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, 2016

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, 2016. 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 Program and on Internal Control over
Compliance Required By The Uniform Guidance**

DePRIE & ADKISSON, 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 OMB CIRCULAR A-133

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, 2016. 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, 2016.

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

DePrie & Adkisson, PSC

September 22, 2016

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2016

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 Circular A-133, Section .510(a)?	_____	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	_____	Yes	<u> X </u>	No

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 2016

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 Circular A-133, Section .510(a)?

_____ Yes X No

ADDITIONAL INFORMATION

DePRIE & ADKISSON, PSC
Certified Public Accountants

12730 Townepark Way, Suite 103
Louisville, Kentucky 40243

ACCOUNTANT'S REPORT ON ADDITIONAL INFORMATION

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

We have audited the basic financial statements of Multi-Purpose Community Action Agency, Inc., for the year ended June 30, 2016, and have issued our report thereon dated September 22, 2016 which appears on page 1. Our audit of such basic financial statements was made 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 U. S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations and accordingly, included such tests of accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying additional schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in the schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

DePrie & Adkisson, PSC

September 22, 2016

US Department of Health and
Human Services

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

ACF HEALTHY MARRIAGE
CONTRACT NUMBER 90FM0036-04-02

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2016

Expenses

Personnel	\$	81,659	
Contract services		83	
Travel		584	
Advertising		824	
Supplies and postage		1,880	
Utilities		6,213	
Rent		7,123	
Professional fees		2,852	
Client services		15,929	
Training		6	
Insurance		512	
Conference/meeting expense		570	
Equipment purchases		2,619	
Miscellaneous expense		4,043	
		<hr/>	
Total Expenses	\$	124,897	
Less: in-kind contributions		-	
Less: Questioned costs		-	
		<hr/>	
Total allowable expenses		124,897	
Less: contract payments received		130,517	
local support		-	
		<hr/>	
Underpayment due from (to)			
US Department of Health and Human Services at June 30, 2016	\$	-	
		<hr/> <hr/>	

See accompanying notes to financial statements

Kentucky Cabinet for Health
and Family Services

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

COMMUNITY SERVICES BLOCK GRANT PROGRAM
CONTRACT NUMBER PON2-736-1500001306 1

SCHEDULE OF EXPENSES

For the Year Ended June 30, 2016

Expenses

Personnel	\$	134,713	
Travel		148	
Supplies and postage		4,954	
Space costs		16,966	
Client services		2,657	
Training		2,362	
Insurance		1,847	
Equipment purchases		53	
Miscellaneous expense		<u>19,546</u>	
Total Expenses	\$		183,246
Less: in-kind contributions			-
Less: Questioned costs			<u>-</u>
Total allowable expenses			183,246
Less: contract payments received			135,079
local support			<u>33,911</u>
Underpayment due from (to)			
CSBG at June 30, 2016	\$		<u><u>14,256</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
 CONTRACT NUMBER FY2016-1018-1 (MPCAA)

SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2016

	<u>Grant Budget</u>	<u>Actual</u>		
REVENUES				
Federal funds	\$ 68,085	\$ 70,183		
State funds	25,183	23,084		
Local match	10,363	51,259		
Program Income	-	1,096		
	<u>\$ 103,631</u>	<u>\$ 145,622</u>		
			<u>Amount Earned</u>	<u>Questioned Costs</u>
Bullitt County			\$ 60,300	\$ -
Shelby County			32,967	-
			<u>\$ 93,267</u>	<u>\$ -</u>
Excess of amount earned over revenue received through 6/30/16 classified as receivable in the financial statements			<u>\$ 7,772</u>	
SERVICE CATEGORY			<u>Actual Units Provided</u>	
Advocacy			133	
Counseling			56	
Education			2,095	
Employment Services			36	
Friendly Visiting			747	
Health Promotion			7,614	
Info and Referral			383	
Recreation			6,293	
Telephone Reassurance			4,058	
			<u>21,415</u>	

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

TITLE III-C NUTRITION PROGRAM
 CONTRACT NUMBER FY2016-1015-1 (MPCAA)

SCHEDULE OF PROGRAM ACTIVITIES

For the Year Ended June 30, 2016

REVENUES	Grant Budget	Actual
Federal funds	\$ 66,570	\$ 65,427
State funds	16,059	16,584
Local match	9,180	16,888
Program income		5,564
Supplies		-
	<u>\$ 91,809</u>	<u>\$ 104,463</u>

SERVICE CATEGORY	Actual Units Provided	Rate	Amount Earned	Questioned Costs
III-C1 Meal Services	8,693	2.86	\$ 24,862	\$ -
III-C2 Home Delivered Meal Services	16,238	4.42	71,772	-
			-	-
			-	-
			-	-
	<u>24,931</u>		<u>\$ 96,634</u>	<u>\$ -</u>

Excess of amount earned over revenue
 received through 6/30/16 classified as receivable in
 the financial statements

\$ 7,645

See accompanying notes to financial statements

Community Action Kentucky (CAK)

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM
PROJECT NUMBER WX16-0614-02STATEMENT OF ALLOWABLE EXPENSES
For the Year Ended June 30, 2016

Expenses	<u>Weatherization Total</u>
Personnel	\$ 4,257
Program support contract labor	1,834
Labor	6,047
Materials and supplies	4,525
Travel	849
Space costs	2,126
Equipment purchases	-
Vehicle and equipment maintenance	15
Insurance	3,764
Telephone	662
Supplies and postage	705
Advertising	42
Training	250
Miscellaneous expense	<u>4,552</u>
Total Expenses	\$ 29,628
Less: Questioned costs	<u>-</u>
Total allowable expenses	29,628
Less:	
contract payments received	21,834
reserve funds	<u>3,774</u>
Underpayment due from (to)	
Weatherization at June 30, 2016	<u>\$ 4,020</u> *
* Grant receivable from KHC was paid subsequent to June 30, 2016.	<u>\$ 4,020</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

WEATHERIZATION PROGRAM
PROJECT NUMBER WX16-0614-02SCHEDULE OF QUESTIONED COSTS
SCHEDULE OF BUDGET AND ACTUAL EXPENSES
For the Year Ended June 30, 2016

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 2,972	\$ -	\$ 2,972
Weatherization Program Operations			
Material	2,784	-	2,784
Support	10,171	-	10,171
Labor	4,040	-	4,040
Health & Safety			
Material	692	-	692
Support	-	-	-
Labor	1,078	-	1,078
Vehicles and equipment	-	-	-
Liability insurance	3,696	-	3,696
Financial audit	3,945	-	3,945
Training	250	-	250
Total Expenses - Regular Weatherization	<u>\$ 29,628</u>	<u>\$ -</u>	<u>\$ 29,628</u>

	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 5,076	\$ 2,972	\$ 2,104
Weatherization Program Operations			
Material	25,394	2,784	22,610
Support	13,691	10,171	3,520
Labor	42,228	4,040	38,188
Health & Safety			
Material	7,904	692	7,212
Support	-	-	-
Labor	8,359	1,078	7,281
Vehicles and equipment	-	-	-
Liability insurance	3,696	3,696	-
Financial audit	3,913	3,945	(32)
Training	250	250	-
Total Expenses - Regular Weatherization	<u>\$ 110,511</u>	<u>\$ 29,628</u>	<u>\$ 80,883</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-1500001313 1

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2016

COST CATEGORY

Administration	
Personnel	\$ 30,383
Travel	126
Supplies	933
Utilities	172
Miscellaneous expense	<u>5,132</u>
Total Administration	<u>36,746</u>
Benefits	
Subsidy	85,248
Crisis	282,215
Cooling	-
LiHeap Leveraging	<u>-</u>
Total Benefits	<u>367,463</u>
Total Expenses	404,209
Less: Questioned costs	-
In-kind contributions	<u>-</u>
Total allowable expenses	404,209
Less: CAK contract payments received	404,209
Miscellaneous	<u>-</u>
Underpayment due from (to) CAK at June 30, 2016	<u>\$ -</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)
CONTRACT NUMBER 736-150001313 1

SCHEDULE OF QUESTIONED COSTS

For the Year Ended June 30, 2016

COST CATEGORY

	<u>Actual</u>	<u>Questioned Cost</u>	<u>Balance</u>
Administration			
Personnel	\$ 30,383	\$ -	\$ 30,383
Travel	126	-	126
Supplies	933	-	933
Utilities	171	-	171
Miscellaneous expense	5,132	-	5,132
Benefits			
Subsidy	85,248	-	85,248
Crisis	282,215	-	282,215
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 404,208</u>	<u>\$ -</u>	<u>\$ 404,208</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP)

CONTRACT NUMBER 736-1500001313 1

SCHEDULE OF BUDGET AND ACTUAL EXPENSES

For the Year Ended June 30, 2016

COST CATEGORY

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Administrative	\$ 48,328	\$ 36,745	\$ 11,583
Benefits			
Subsidy	85,248	85,248	-
Crisis	424,022	282,215	141,807
Cooling	-	-	-
LiHeap Leveraging	-	-	-
Total Expenses	<u>\$ 557,598</u>	<u>\$ 404,208</u>	<u>\$ 153,390</u>

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
PROJECT NUMBER LH16-0614-02

SCHEDULE OF PROGRAM EXPENSES

For the Year Ended June 30, 2016

COST CATEGORY

Personnel	\$	9,805
Program support contract labor		12,301
Labor		14,533
Materials and supplies		11,006
Travel		374
Space costs		3,432
Equipment purchases		-
Vehicle and equipment maintenance		342
Insurance		4,368
Telephone		682
Supplies and postage		691
Advertising		94
Training		4
Miscellaneous expense		<u>3,619</u>
Total Expenses	\$	61,251
Less: Questioned costs		<u>-</u>
Total allowable expenses		61,251
Less:		
contract payments received		49,742
local support		<u>68</u>
Underpayment due from (to) KHC at June 30, 2016	\$	<u><u>11,441</u></u> *

The Grant Receivable from KHC
was paid subsequent to June 30, 2016. * \$ 11,441

See accompanying notes to financial statements

MULTI-PURPOSE COMMUNITY ACTION AGENCY, INC.

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM - WEATHERIZATION (LIHEAP)
 CONTRACT NUMBER 736-1300002076

SCHEDULE OF QUESTIONED COSTS
 SCHEDULE OF BUDGET AND ACTUAL EXPENSES
 For the Year Ended June 30, 2016

	Weatherization		
	Actual	Questioned Costs	Balance
Administrative expenses	\$ 14,047	\$ -	\$ 14,047
Program Operations			
Material	7,114	-	7,114
Support	16,001	-	16,001
Labor	9,598	-	9,598
Health & Safety			
Material	4,415	-	4,415
Support	-	-	-
Labor	6,161	-	6,161
Vehicles and equipment	-	-	-
Liability insurance	3,913	-	3,913
Financial audit	-	-	-
Training	2	-	2
Total Expenses - LIHEAP Weatherization	\$ 61,251	\$ -	\$ 61,251
	Weatherization		
	Budget	Actual	(Over) Under Budget
Administrative expenses	\$ 8,180	\$ 14,047	\$ (5,867)
Weatherization Program Operations			
Material	29,834	7,114	22,720
Support	58,573	16,001	42,572
Labor	35,686	9,598	26,088
Health & Safety			
Material	12,954	4,415	8,539
Support	-	-	-
Labor	14,448	6,161	8,287
Vehicles and equipment	-	-	-
Liability insurance	3,913	3,913	-
Financial audit	-	-	-
Training	-	2	(2)
Total Expenses - LIHEAP Weatherization	\$ 163,588	\$ 61,251	\$ 102,337

See accompanying notes to financial statements