

FINANCIAL STATEMENTS

**DISTRICT III AREA AGENCY ON AGING
d/b/a CARE CONNECTION FOR AGING SERVICES
WARRENSBURG, MISSOURI**

FOR THE YEAR ENDED JUNE 30, 2022

DISTRICT III AREA AGENCY ON AGING
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
District III Area Agency on Aging

Opinion

We have audited the accompanying financial statements of District III Area Agency on Aging (District III), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of District III as of June 30, 2022, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District III and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District III's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District III's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District III's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

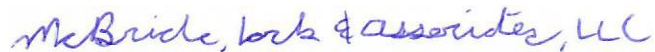
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 19 through 31 and 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*, are presented for purposes of additional analysis and are 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 supplementary 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 January 12, 2023, on our consideration of District III's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of District III's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District III's internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC

Kansas City, Missouri

January 12, 2023

EXHIBIT A

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

Cash	\$ 3,724,350
Grants receivable:	
Missouri Department of Health and Senior Services	1,668,197
Other granting agencies	98,836
Accounts receivable:	
Missouri Division of Medical Services	206,711
Contracted services and other	142,677
Inventories	81,097
Prepaid expenses	90,034
Beneficial interest in assets held by community foundation	391,401
Equipment, net of depreciation	214,376
TOTAL ASSETS	\$ 6,617,679

LIABILITIES

Accounts payable	\$ 263,510
Department of Health and Senior Services funds held in trust	-
Refundable advances	19,865
Payroll withholdings	27,690
Accrued payroll	90,597
Compensated absences payable	265,322
Total Liabilities	\$ 666,984

NET ASSETS

Net Assets Without Donor Restrictions:	
Designated by the Board for programs and services	\$ 5,343,762
Undesignated	605,777
Total Net Assets Without Donor Restrictions	\$ 5,949,539
Net Assets With Donor Restrictions	1,156
Total Net Assets	\$ 5,950,695
TOTAL LIABILITIES AND NET ASSETS	\$ 6,617,679

See accompanying notes to financial statements.

EXHIBIT B

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE:			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 3,605,026	\$ -	\$ 3,605,026
Missouri Department of Transportation	94,473	-	94,473
Other grants	611,011	-	611,011
Program income	496,627	-	496,627
Missouri Division of Medical Services	1,074,778	-	1,074,778
Contracted services	285	-	285
Special event revenue	212,854	-	212,854
Less: costs of direct benefits to donors	(9,447)	-	(9,447)
Contributions	791,198	-	791,198
Interest	153	-	153
County senior tax	284,724	-	284,724
Other cash - Non-DHSS match	116,682	-	116,682
Change in value of beneficial interest	(23,255)	-	(23,255)
FASB qualifying in-kind resources - DHSS match	116,940	-	116,940
FASB qualifying in-kind resources - non DHSS match	5,081	-	5,081
Net assets released from restrictions, restrictions satisfied by payments	-	-	-
Total revenue	\$ 7,377,130	\$ -	\$ 7,377,130
EXPENDITURES:			
Administration	\$ 240,818	\$ -	\$ 240,818
Fundraising	28,046	-	28,046
Program services:			
Supportive	1,061,218	-	1,061,218
Ombudsman	95,670	-	95,670
Congregate	1,141,450	-	1,141,450
Home delivered	3,211,919	-	3,211,919
Family caregiver	280,010	-	280,010
Disease prevention and health promotion	87,441	-	87,441
Special	817,374	-	817,374
Total expenditures	\$ 6,963,946	\$ -	\$ 6,963,946
CHANGE IN NET ASSETS	\$ 413,184	\$ -	\$ 413,184
NET ASSETS, BEGINNING OF YEAR (RESTATED)	5,536,355	1,156	5,537,511
NET ASSETS, END OF YEAR	\$ 5,949,539	\$ 1,156	\$ 5,950,695

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022**

	Program Services									Total
	Administration	Fundraising	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev. and Health Promotion	Family Caregiver Program	Special Programs	
EXPENDITURES:										
Personnel and fringe	\$ 183,191	\$ 1,554	\$ 582,525	\$ 62,330	\$ 577,728	\$ 1,571,854	\$ 71,678	\$ 222,156	\$ 450,734	\$ 3,723,750
Travel (staff & volunteers)	2,786	5	18,069	6,544	5,638	13,361	478	9,088	8,065	64,034
Occupancy and telephone	10,147	-	100,117	8,385	133,033	335,935	-	6,787	14,121	608,525
Printing, supplies & office expenses	4,271	-	34,942	3,554	20,980	54,422	314	13,000	109,218	240,701
Equipment purchases	-	-	-	-	-	-	-	-	-	-
Raw food	-	-	-	-	291,838	772,227	-	-	-	1,064,065
Food svc/consumable supplies	-	-	2	-	24,567	54,179	-	-	-	78,748
Home delivery costs	-	-	-	-	-	185,592	-	-	-	185,592
Other costs:										
Advertising	67	2,178	14,593	18	3,543	7,997	26	359	39,011	67,792
Bank fees	-	-	-	-	1,097	2,512	-	-	-	3,609
Dues and subscriptions	1,439	-	6,128	883	4,994	11,621	3,892	1,128	301	30,386
Professional fees	13,793	-	35,131	10,838	20,997	52,319	-	19,453	17,279	169,810
Insurance and bonding	213	-	1,634	178	1,852	6,023	-	142	-	10,042
Program planning and development	2,486	-	4,237	2,302	802	2,512	452	756	2,416	15,963
Program supplies	490	24,309	18,441	450	7,321	15,511	7,411	2,052	38,809	114,794
Training	225	-	507	188	1,494	3,921	3,190	235	-	9,760
Contractual	-	-	210,969	-	-	35,533	-	4,854	132,339	383,695
Depreciation	18,342	-	13,079	-	18,311	20,927	-	-	-	70,659
FASB qualifying in-kind resources - DHSS match	3,368	-	20,844	-	27,255	65,473	-	-	-	116,940
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	5,081	5,081
TOTAL EXPENDITURES	\$ 240,818	\$ 28,046	\$ 1,061,218	\$ 95,670	\$ 1,141,450	\$ 3,211,919	\$ 87,441	\$ 280,010	\$ 817,374	\$ 6,963,946

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from:	
Missouri Department of Health and Senior Services	\$ 2,048,590
Missouri Department of Transportation	94,473
Other grants	747,905
Program income	496,627
Missouri Division of Medical Services	1,039,689
Contracted services	346
Special event revenue	230,881
Contributions	401,139
Interest	153
County senior tax	246,824
Other cash - Non-DHSS match	127,917
Cash disbursed to suppliers & employees	<u>(6,831,208)</u>
Net cash used by operating activities	<u>\$ (1,396,664)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of equipment	\$ (76,904)
Net cash used by investing activities	<u>\$ (76,904)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS **\$ (1,473,568)**

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR **5,197,918**

CASH AND CASH EQUIVALENTS, END OF YEAR **\$ 3,724,350**

**RECONCILIATION OF CHANGE IN NET ASSETS
TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 413,184
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	70,659
(Increase) decrease in:	
Beneficial interest in assets held by community foundation	(366,804)
Grants and accounts receivable:	
Missouri Department of Health and Senior Services	(1,388,609)
Other granting agencies	146,894
Missouri Division of Medical Services	(35,089)
Contracted services and other	(8,475)
Inventories	(15,174)
Prepaid expenses	(16,616)
Increase (decrease) in:	
Accounts payable	24,043
Department of Health and Senior Services funds held in trust	(167,827)
Refundable advances	(10,102)
Payroll withholdings	(57,896)
Accrued payroll	26,579
Compensated absences payable	<u>(11,431)</u>
Net cash used by operating activities	<u><u>\$ (1,396,664)</u></u>

NONCASH INVESTING ACTIVITIES:

Contribution of beneficial interest	\$ 400,059
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See accompanying notes to financial statements.

DISTRICT III AREA AGENCY ON AGING
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District III Area Agency on Aging (the Organization), d/b/a Care Connection for Aging Services, is a community-based organization governed by a local Board of Directors. The primary purpose of the Organization is the establishment of the priorities and development of overall plans for programs on aging in the Multi-County Area of West-Central Missouri. The Organization receives funds under Title III and other Titles of the Older Americans Act (OAA), as amended, and such other sources as may become available. Title III of the OAA and Chapter 660, Revised Statutes of Missouri, provide the requirements for the operation of an Area Agency on Aging. The Organization is mandated by the OAA to use subgrants or contracts with service providers to provide all services under OAA funding sources. The Organization has received a waiver, from the Missouri Department of Health and Senior Services, to provide services directly. The level of services provided is dependent primarily upon the amount of funding provided under contract from the Missouri Department of Health and Senior Services. The accompanying financial statements include all funds that are directly controlled by the Organization.

This summary of significant accounting policies of the Organization is presented to assist in understanding the accompanying financial statements. The following is a summary of the more significant policies.

- a. **Basis of Presentation:** Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in FASB Accounting Standards Codification 958, Not-for-Profit Entities. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Assets are sequenced according to their nearness of conversion to cash, and liabilities are sequenced according to the nearness of their maturity and resulting use of cash.

- b. **Basis of Accounting:** Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The accompanying financial statements have been prepared on the accrual basis of accounting.
- c. **Fund Accounting:** To facilitate observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, for financial reporting purposes the funds have been combined.
- d. **Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts

of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

- e. **Contributions:** Contributions that are unconditional are recognized when received in the form of cash or other assets, an unconditional promise to give, or when a notification of a beneficial interest is received. Conditional contributions are recognized when the conditions on which they depend have been substantially met. Government grants that are considered to be contributions are recognized as qualifying expenditures are incurred on a reimbursement basis. A cash request for reimbursement of eligible expenses is submitted to the Missouri Department of Health and Senior Services as the expenses are incurred. Program income is recognized when received. Other cash is recognized when earned consistent with the terms and conditions which govern the funding.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases to net assets with donor restrictions. Whenever a restriction expires (that is, when a stipulated time restriction ends or purpose of restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

- f. **Revenue Recognition:** Medicaid meal revenues are recognized as home delivered meals are provided to eligible clients in an amount that the Agency expects to be entitled to in exchange for those services on a per-meal basis. Eligible meals are billed to the Missouri Division of Medical Services on a monthly basis.
- g. **Description of Program and Supporting Services:** The following program and supporting services are included in the accompanying financial statements:
 - 1) *Supportive:* Provides transportation, homemaker, personal care, respite care, legal assistance, information and assistance, case management, Silver Haired Legislature, auxiliary, recreational therapy, wellness, telephone reassurance, friendly visiting, public information and education, and tax assistance services to older individuals.
 - 2) *Ombudsman:* Provides services of an ombudsman to receive, investigate, and act on complaints by older individuals who are residents of long-term care facilities and to advocate for the well-being of those older individuals.
 - 3) *Congregate:* Provides a daily meal and other appropriate nutrition services in a congregate setting primarily to older individuals and other eligible participants.
 - 4) *Home Delivered:* Provides a home delivered meal daily primarily to older individuals and other eligible participants.
 - 5) *Family Caregiver:* Provides in-home respite, case management, training, education, information and assistance, and other services and supplies to assist family caregivers in providing extended care to older persons.
 - 6) *Disease Prevention and Health Promotion:* Provides physical fitness and health education services to older individuals.

- 7) *Special Programs*: Provides funds for educational information at the State Fair. Other special programs include Medicare Waste Fraud and Abuse Prevention (S.M.P.), MA4 Automation, Chronic Disease Self-Management Education, Navigator, MIPPA/CLAIM, Benefits Counseling, Retired and Senior Volunteer Program, Vaccine Registration Assistance, Veterans Directed Home and Community Based Services, and County Tax projects.
- 8) *Area Agency Administration*: Includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Organization's programs; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the Organization.
- h. **Budgets and Budgetary Accounting**: Budgets are adopted for each service provided based on an Area Plan approved by the Missouri Department of Health and Senior Services. Budget revisions are determined in accordance with applicable Missouri Department of Health and Senior Services regulations on grant administration.
- i. **Cash Equivalents**: For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization has no cash equivalents at June 30, 2022.
- j. **Accounts Receivable**: The Organization classifies its trade receivables as *not held for sale*. Trade receivables are reported at outstanding principle adjusted for any charge offs. Past due accounts are not assessed a finance charge.
- k. **Allowance for Doubtful Accounts**: No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be significant.
- l. **Prepaid Items**: Payments made to vendors for services that benefit periods beyond June 30, 2022 are recorded as an asset rather than recognizing an expense.
- m. **Inventories**: Inventories consist of raw food and supplies used in the congregate and home delivered meal programs. Inventories on hand at the end of the fiscal year are valued at cost, which approximates market, using the first-in/first-out (FIFO) method.
- n. **Equipment**: Equipment is stated at cost or at estimated fair value at date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Kitchen equipment	7 – 10 years
Recreation equipment	7 – 10 years
Office equipment	3 – 15 years

Additions and betterments of \$2,500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Equipment acquired with grant award funds is owned by the Organization while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds. The disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations.

- o. **DHSS Funds Held in Trust:** The Organization records Missouri Department of Health and Senior Services (DHSS) unearned grant allotment balances as a refundable advance until they are expended for the purpose of the grant, at which time they are recognized as revenue.
- p. **Compensated Absences:** Substantially all employees of the Organization accumulate “paid time off” benefits for each hour worked. Compensation for absences is earned as it is accumulated. The Organization's policy is to recognize the costs of compensated absences when earned.
- q. **Advertising:** The Organization expenses advertising costs as they are incurred.
- r. **Limitations on Net Assets without Donor Restrictions:** Grantor agencies impose significant limitations on the use of grant resources. Therefore, net assets without donor restrictions derived from grant resources are limited in use to those activities which are allowed under the terms of the grant awards and related grant program rules and regulations. Funds not used for purposes specified in the grant award document or the related grant program rules and regulations may be required to be repaid by the grantor agency.
- s. **Donated Equipment:** Donations of equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.
- t. **Donated Facilities, Materials, and Services:** Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated.

Other services, which have not been included in the financial statements because they do not meet the criteria for recognition under generally accepted accounting principles, were contributed by various individuals and organizations. The total amount of donated services that are not recognized in the financial statements is \$701,285 for 2022. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the grant programs.

- u. **Cost Allocation:** Shared costs are allocated to benefiting programs primarily on the basis of salary allocations derived from job descriptions and time analysis for various functions. Shared costs are those costs incurred for the common benefit of all Organization programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:
 - 1) Personnel and fringe - Salaries and wages, leave and fringe benefits are allocated to each activity in accordance with job descriptions and time analysis for various functions.
 - 2) Central office facilities - Space costs (maintenance costs and supplies, utilities, rent, etc.) are allocated based on the number of square feet of space each program occupies.

- 3) Other central office costs - Supplies, copy costs, and other central office costs are allocated based on the ratio of central office personnel costs charged to each activity.
 - 4) Senior center costs - Travel; building, utilities and phone; printing and supplies; and other costs are allocated to the functions based on the ratio of personnel costs charged to each activity.
- v. **Concentration of Cash:** The Organization primarily maintains its cash deposits in financial institutions located in a thirteen county area of West-Central Missouri and limits the amount of credit exposure to any one financial institution. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2022, the Organization's uninsured cash balance totaled \$3,507,469. Debt securities guaranteed by the United States or its agencies or instrumentalities with a market value of \$4,508,599 are pledged as collateral for cash balances in excess of federally insured limits. The Organization has not experienced any losses in bank deposit accounts. The Organization believes it is not exposed to any significant credit risk on cash balances.
- w. **Concentration of Credit Risk:** The Organization receives support from various federal and state agencies. At June 30, 2022, approximately 93% of the grants and accounts receivable balance was due from federal and state governmental agencies. The Organization also provides contracted services on credit to its vendors. The Organization does not require collateral. At June 30, 2022 the Organization has outstanding unsecured credit to regular vendors of \$142,677.
- x. **Concentration of Revenue:** The Organization received approximately 74% of its revenues from federal and state governmental agencies. Of this amount, approximately 67% was received from the Missouri Department of Health and Senior Services. Approximately 7% of the Organization's revenues were from program income and contracted services generated through the delivery of services to participants.
- y. **Income Tax Status:** The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation within the meaning of Section 509(a). It is also exempt from state income taxes under the Missouri Not-for-Profit Corporation Act.

As required by FASB ASC No. 740, *Income Taxes*, the Agency evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the Agency's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Agency is no longer subject to United States federal or state examination by tax authorities for the years before 2019. During 2022, the Agency did not recognize any interest or penalties associated with any positions.

- z. **New Accounting Pronouncements:** The organization has adopted the requirements of FASB ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This guidance requires not-for-profit organizations to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions

of cash and other financial assets, along with expanded disclosure requirements. The adoption of this standard did not have a material effect on the Agency's financial statements and required no adjustment. Disclosures related to ASU 2020-07 have been included as required.

In February 2016, the FASB issued ASU 2016-02, *Leases*. This guidance requires the rights and obligations of new and existing leases to be recognized as assets and liabilities on the Statement of Financial Position. The guidance will require disclosures to better inform financial statement users of the amounts, timing and uncertainty of cash flows arising from leases. The standard is effective for fiscal years beginning after December 15, 2021 (organization's fiscal year 2023). The impact of this standard on the organization's financial statements is being evaluated.

NOTE 2 – CASH

The Organization must comply with various restrictions on deposits which are imposed by Federal and state regulations as follows:

Deposits: All deposits with financial institutions must be held in depositories insured by the FDIC and deposits in excess of FDIC coverage limits must be collateralized. Also, Federal regulations require that all advances of Federal Funds shall be deposited and maintained in insured accounts whenever possible. Cash deposits at June 30, 2022 total \$3,724,350.

NOTE 3 – BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

During fiscal year 2022, the Organization received a contribution of funds held at Community Foundation of the Ozarks (CFO) by a local center board. Upon the transfer of the funds, the Organization is the named beneficiary. The funds are to be used to support the Warrensburg Senior Center's programs. The Organization also maintains a capacity building Fund at CFO in which the Organization is the named beneficiary. CFO has variance power in the case that the Organization ceases to exist and another charity is not designated to take over the Funds.

The fair values of the beneficial interest in assets held by CFO are as follows:

	Spendable	Held in Perpetuity	Total
Care Connection for Aging Services Capacity Building Fund	\$ 13,007	\$ -	\$ 13,007
Warrensburg Senior Center Capacity Building Fund	64,263	-	64,263
Warrensburg Senior Center Endowment Fund	107,268	175,560	282,828
Norma Harpster Memorial Fund	27,268	-	27,268
Warrensburg Senior Center COVID Fund	4,035	-	4,035
Total	<u>\$ 215,841</u>	<u>\$ 175,560</u>	<u>\$ 391,401</u>

The principal amount of the endowment fund is invested in perpetuity. There is no restriction on the amount of income or appreciation that may be distributed for the intended purpose.

The following represents the changes in the beneficial interest in the endowment fund for the year ended June 30, 2022:

	Spendable	Held in Perpetuity	Total
Net assets, beginning of year	\$ -	\$ -	\$ -
Contributions	124,942	175,560	300,502
Net appreciation	(17,674)	-	(17,674)
Net assets, end of year	<u>\$ 107,268</u>	<u>\$ 175,560</u>	<u>\$ 282,828</u>

NOTE 4 – FAIR VALUE MEASUREMENTS

The Organization has beneficial interest in assets held at a community foundation that are reported at fair value in the accompanying Statement of Financial Position (see Note 3). Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The input used for valuing the Organization's assets are summarized in the three broad levels listed below:

- Level 1 – quoted price in active markets for identical assets
- Level 2 – other significant observable inputs either directly or indirectly
- Level 3 – significant unobservable inputs

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022.

- Beneficial interest in assets held at community foundation – valued at the fair value of the underlying assets using unobservable inputs.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair values as of June 30, 2022:

	Level 1	Level 2	Level 3
Beneficial interest in assets held at community foundation	\$ -	\$ -	\$ 391,401
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 391,401</u>

The following is a reconciliation of the beginning and ending balance of assets measured at fair value or a recurring basis using significant unobservable inputs (Level 3) for the year ended June 30, 2022:

	Beneficial Interest
Balance at June 30, 2021	\$ 24,597
Contributions	390,059
Net appreciation	(23,255)
Balance at June 30, 2022	<u>\$ 391,401</u>

NOTE 5 – FIXED ASSETS

The following is a summary of equipment at June 30, 2022:

	Balance 6/30/21	Additions	Deletions	Fixed Assets 6/30/22
Kitchen Equipment	\$ 755,470	\$ 72,309	\$ (24,088)	\$ 803,691
Recreation Equipment	11,437	-	-	11,437
Office Equipment	290,540	4,595	(2,992)	292,143
	<u>\$ 1,057,447</u>	<u>\$ 76,904</u>	<u>\$ (27,080)</u>	<u>\$ 1,107,271</u>
Less Accumulated Depreciation				(892,895)
Net Fixed Assets				<u>\$ 214,376</u>

The aggregate depreciation charged to operations for 2022 was \$70,659. The capitalization and depreciation policies are described in Note 1.

In accordance with grant regulations, the Organization has established an amount of \$1,000 for inventory control purposes only beginning July 1, 2015. Prior years included amounts \$500 or greater. The following is a summary of changes in inventory for the fiscal year ended June 30, 2022:

Balance, July 1, 2021		\$1,233,522
Additions		
Cost	\$ 106,174	
Items under \$1,000 not added to inventory	-	106,174
Dispositions		(36,670)
Balance, June 30, 2022		<u>\$1,303,026</u>

NOTE 6 – LEASE COMMITMENTS

The Organization is committed under various leases for building and office space. All such leases are operating in nature and are for a maximum term of one year before renewal. Exceptions for a term longer than one year include Cole Camp (2 years), Holden (2 years), Lexington (5 years), Sedalia (3 years), and Warsaw (20 years). Lease provisions allow for cancellation upon 30 days written notice should federal funds be unavailable. Rental expenses for the year ended June 30, 2022 amounted to \$246,833.

Future minimum lease payments for the leases that extend beyond one year are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 90,907
2024	70,706
2025	63,520
2026	42,350
2027	43,197
Thereafter	290,164

NOTE 7 – EMPLOYEE BENEFIT PLANS

The Organization has adopted a Tax-Sheltered Annuity (Deferred Compensation) Plan in accordance with Internal Revenue Code Section 403(b). Under this plan an employee may defer a portion of their salary in accordance with the salary reduction agreement entered into with the employer. The Organization makes matching contributions at 50% of employee contributions up to 6% of compensation. Organization contributions for the year ended June 30, 2022 total \$38,974.

NOTE 8 – BUSINESS CONCENTRATION

Most funding for the agency was provided by the Missouri Department of Health and Senior Services through Federal and state grants. For the fiscal year ended June 30, 2022, Missouri Department of Health and Senior Service revenues were \$3,605,026. Additionally, related contributions from program participants totaled \$496,627.

NOTE 9 – CONTINGENCIES

Financial awards from federal and state governmental agencies in the form of grants are subject to audit by the appropriate grantor agency. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. The Organization believes that disallowed costs, if any, based upon subsequent audits by the grantor agencies will not have a material effect on the overall financial position of the Organization.

The organization is subject to various claims, legal proceedings, and investigations covering a wide range of matters that arise in the ordinary course of business. In the opinion of management, all such matters are adequately covered by insurance and, if not so covered, are without merit or are of such kind, or involve such amounts as would not have a significant effect on the financial position or results of operations of the organization if disposed of unfavorably.

NOTE 10 – CONTRIBUTED NON-FINANCIAL ASSETS

The Agency receives non-financial asset contributions. These assets are recognized at fair value as based on the market value of the item(s) being donated and are presented in the financial statements as “FASB Qualifying In-Kind Resources”. Contributed non-financial assets were utilized in the Agency’s programs rather than monetized. Schedule 4 provides a breakdown of these assets by program. No in-kind contributions were restricted. Below is a summary of non-financial assets for the fiscal year ended June 30, 2022:

Description	
Equipment and supplies	\$ 122,021
Total FASB Qualifying In-Kind	\$ 122,021

NOTE 11 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2022:

Subject to expenditure for specified purpose:	
El Dorado - Building Improvements	\$ 762
Nevada - Pet Food	358
Stockton - Pet Food	<u>36</u>
Total Net Assets with Donor Restrictions	<u><u>\$ 1,156</u></u>

NOTE 12 – DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization has unexpended resources of \$5,343,762 that have been designated by the Board of Directors for use in providing future programs and services.

NOTE 13 – FINANCIAL ASSETS LIQUIDITY AND AVAILABILITY

The Organization manages its cash flow to ensure that cash is available for current expenses. The Organization operates primarily on reimbursement-type grants where the expenditures are reimbursed the following month. In addition, the Organization has operating reserves of \$5,343,762 set aside. This is a board-designated reserve with the objective of setting funds aside to be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or settling financial liabilities. The reserves are held in lower-risk checking and money market accounts. The reserves balance is available to draw upon at any time the need arises.

The following reflects the Organization's financial assets as of the Statement of Financial Position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts set aside for board-designated reserves as needed for providing future programs and services.

Cash	\$ 3,724,350
Grants Receivable	1,767,033
Accounts Receivable	349,388
Beneficial Interest in Assets Held by Others	<u>391,401</u>
Financial Assets	\$ 6,232,172
Less Those Unavailable for General Expenditures Within One Year Due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	(1,156)
Restricted in perpetuity:	
Beneficial interests in endowments - principal	(175,560)
Board-designations:	
Board-designated reserves	<u>(5,343,762)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 711,694</u></u>

NOTE 14 – GAAP ADJUSTMENTS

The Organization’s accounting records are maintained on a basis of accounting to facilitate reporting of expenditures to various funding sources. Certain adjustments are made to the Organization’s accounting records in order for the financial statements to conform with generally accepted accounting principles as follows:

- 1) To capitalize equipment additions for purposes of depreciation, \$131,994 was reclassified from “equipment purchases.” The balance not capitalized of \$55,090 was reclassified to “printing, supplies, and office.” In addition, depreciation expense for 2022 of \$70,659 was recorded.
- 2) To net the “costs of direct benefits to donors” against “special event revenue”, \$8,745 was reclassified from “program supplies” expense and \$702 was reclassified from “personnel and fringe” expense.
- 3) To recognize the Organization’s beneficial interest in assets held at a community foundation, the change in fair value of the assets, and the contribution of certain such funds by a local center board to the Organization during the fiscal year, \$394,401 of “beneficial interest in assets held by community foundation” was added to the Organization’s assets and net assets, \$390,059 was added to “contributions” revenue, and \$23,255 of “change in value in beneficial interest” losses were recognized.

NOTE 15 – RESTATEMENT

The beginning balance of Net Assets Without Donor Restrictions on the Statement of Activities has been increased by \$24,597 to recognize the Organization’s beneficial interest in assets held by a community foundation at July 1, 2021.

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated and noted no subsequent events through January 12, 2023, the date which the financial statements were available for issue.

SCHEDULE 1

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

	Grant Basis	GAAP Adjustments	GAAP Basis
<u>ASSETS</u>			
Cash	\$ 3,724,350	\$ -	\$ 3,724,350
Grants receivable:			
Missouri Department of Health and Senior Services	1,668,197	-	1,668,197
Other granting agencies	98,836	-	98,836
Accounts receivable:			
Missouri Division of Medical Services	206,711	-	206,711
Contracted services and other	142,677	-	142,677
Inventories	81,097	-	81,097
Prepaid expenses	90,034	-	90,034
Beneficial interest in assets held by community foundation	-	391,401	391,401
Equipment, net of depreciation	-	214,376	214,376
TOTAL ASSETS	\$ 6,011,902	\$ 605,777	\$ 6,617,679
<u>LIABILITIES</u>			
Accounts payable	\$ 263,510	\$ -	\$ 263,510
Department of Health and Senior Services funds held in trust	-	-	-
Refundable advances	19,865	-	19,865
Payroll withholdings	27,690	-	27,690
Accrued payroll	90,597	-	90,597
Compensated absences payable	265,322	-	265,322
Total Liabilities	\$ 666,984	\$ -	\$ 666,984
<u>NET ASSETS</u>			
Net Assets Without Donor Restrictions:			
Designated by the Board for programs and services	\$ 5,343,762	\$ -	\$ 5,343,762
Undesignated	-	605,777	605,777
Total Net Assets Without Donor Restrictions	\$ 5,343,762	\$ 605,777	\$ 5,949,539
Net Assets With Donor Restrictions	1,156	-	1,156
Total Net Assets	\$ 5,344,918	\$ 605,777	\$ 5,950,695
TOTAL LIABILITIES AND NET ASSETS	\$ 6,011,902	\$ 605,777	\$ 6,617,679

SCHEDULE 2

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	Grant Basis Unrestricted	GAAP Adjustments	GAAP Basis
REVENUE:			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 3,605,026	\$ -	\$ 3,605,026
Missouri Department of Transportation	94,473	-	94,473
Other grants	611,011	-	611,011
Program income	496,627	-	496,627
Missouri Division of Medical Services	1,074,778	-	1,074,778
Contracted services	285	-	285
Special event revenue	212,854	-	212,854
Less: costs of direct benefits to donors	-	(9,447)	(9,447)
Contributions	401,139	390,059	791,198
Interest	153	-	153
County senior tax	284,724	-	284,724
Other cash- Non-DHSS match	116,682	-	116,682
Change in value of beneficial interest	-	(23,255)	(23,255)
FASB qualifying in-kind resources - DHSS match	116,940	-	116,940
FASB qualifying in-kind resources - non DHSS match	5,081	-	5,081
Total revenue	\$ 7,019,773	\$ 357,357	\$ 7,377,130
EXPENDITURES:			
Personnel and fringe	\$ 3,724,452	\$ (702)	\$ 3,723,750
Travel (staff & volunteers)	64,034	-	64,034
Occupancy and telephone	608,525	-	608,525
Printing, supplies & office expenses	185,611	55,090	240,701
Equipment purchases	131,994	(131,994)	-
Raw food	1,064,065	-	1,064,065
Food svc/consumable supplies	78,748	-	78,748
Home delivery costs	185,592	-	185,592
Other costs:			
Advertising	67,792	-	67,792
Bank fees	3,609	-	3,609
Dues and subscriptions	30,386	-	30,386
Professional fees	169,810	-	169,810
Insurance and bonding	10,042	-	10,042
Program planning and development	15,963	-	15,963
Program supplies	123,539	(8,745)	114,794
Training	9,760	-	9,760
Contractual	383,695	-	383,695
Depreciation	-	70,659	70,659
FASB qualifying in-kind resources - DHSS match	116,940	-	116,940
FASB qualifying in-kind resources - non DHSS match	5,081	-	5,081
Total expenditures	\$ 6,979,638	\$ (15,692)	\$ 6,963,946
CHANGE IN NET ASSETS	\$ 40,135	\$ 373,049	\$ 413,184
NET ASSETS, BEGINNING OF YEAR (RESTATED)	5,304,783	232,728	5,537,511
NET ASSETS, END OF YEAR	\$ 5,344,918	\$ 605,777	\$ 5,950,695

DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
JUNE 30, 2022

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Total
<u>ASSETS</u>										
Cash	\$ (160,634)	\$ (187,531)	\$ (43,088)	\$ (382,173)	\$ (538,508)	\$ 34,952	\$ (141,053)	\$ 113,415	\$ 5,028,970	\$ 3,724,350
Grants receivable:										
Missouri Department of Health and Senior Services	130,193	266,307	44,593	490,742	498,136	58,148	166,605	13,473	-	1,668,197
Other granting agencies	-	1,879	-	-	-	-	-	96,957	-	98,836
Accounts receivable:										
Missouri Division of Medical Services	-	20,250	-	-	186,461	-	-	-	-	206,711
Contracted services and other	1,049	369	-	55	66,024	-	-	75,057	123	142,677
Inventories	-	-	-	28,384	52,713	-	-	-	-	81,097
Prepaid expenses	90,034	-	-	-	-	-	-	-	-	90,034
TOTAL ASSETS	\$ 60,642	\$ 101,274	\$ 1,505	\$ 137,008	\$ 264,826	\$ 93,100	\$ 25,552	\$ 298,902	\$ 5,029,093	\$ 6,011,902
<u>LIABILITIES</u>										
Accounts payable	\$ 8,621	\$ 33,440	\$ 1,969	\$ 40,096	\$ 133,412	\$ 191	\$ 3,381	\$ 42,531	\$ (131)	\$ 263,510
Department of Health and Senior Services funds held in trust	-	-	-	-	-	-	-	-	-	-
Refundable advances	-	61	-	14,036	541	-	-	5,227	-	19,865
Payroll withholdings	1,141	4,862	117	6,834	13,551	59	469	682	(25)	27,690
Accrued payroll	4,790	15,069	1,529	17,182	34,306	437	7,924	9,331	29	90,597
Compensated absences payable	46,090	37,267	(2,370)	58,611	82,639	(5,509)	5,956	32,003	10,635	265,322
TOTAL LIABILITIES	\$ 60,642	\$ 90,699	\$ 1,245	\$ 136,759	\$ 264,449	\$ (4,822)	\$ 17,730	\$ 89,774	\$ 10,508	\$ 666,984
<u>NET ASSETS</u>										
Net Assets Without Donor Restrictions	\$ -	\$ 10,042	\$ 260	\$ -	\$ 3	\$ 97,922	\$ 7,822	\$ 209,128	\$ 5,018,585	\$ 5,343,762
Net Assets With Donor Restrictions	-	533	-	249	374	-	-	-	-	1,156
TOTAL NET ASSETS	\$ -	\$ 10,575	\$ 260	\$ 249	\$ 377	\$ 97,922	\$ 7,822	\$ 209,128	\$ 5,018,585	\$ 5,344,918
TOTAL LIABILITIES AND NET ASSETS	\$ 60,642	\$ 101,274	\$ 1,505	\$ 137,008	\$ 264,826	\$ 93,100	\$ 25,552	\$ 298,902	\$ 5,029,093	\$ 6,011,902

SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
REVENUE:											
Missouri Department of Health and Senior Services	\$ 213,979	\$ 648,171	\$ 95,670	\$ 844,433	\$ 1,336,773	\$ 86,811	\$ 278,385	\$ 100,804	\$ -	\$ -	\$ 3,605,026
Missouri Department of Transportation	-	94,473	-	-	-	-	-	-	-	-	94,473
Other grants	-	15,822	-	-	-	-	-	595,189	-	-	611,011
Program income	-	20,576	-	231,297	244,749	-	5	-	-	-	496,627
Missouri Division of Medical Services	-	105,000	-	-	969,778	-	-	-	-	-	1,074,778
Contracted services	-	285	-	-	-	-	-	-	-	-	285
Special event revenue	-	-	-	-	-	-	-	500	212,354	-	212,854
Contributions	5,000	10,860	260	6,531	37,165	-	1,140	2,433	337,750	-	401,139
Interest	-	-	-	46	107	-	-	-	-	-	153
County senior tax	-	-	-	-	189,555	-	-	95,169	-	-	284,724
Other cash - Non-DHSS match	129	13,515	-	130	31,729	630	1,960	67,442	1,147	-	116,682
FASB qualifying in-kind resources - DHSS match	3,368	20,844	-	27,255	65,473	-	-	-	-	-	116,940
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,081	-	-	5,081
Other in-kind resources - DHSS match	67,958	133,060	10,784	154,946	190,585	-	92,333	-	-	(649,666)	-
Other in-kind resources - non DHSS match	-	34,733	-	-	-	-	-	16,886	-	(51,619)	-
TOTAL REVENUE	\$ 290,434	\$ 1,097,339	\$ 106,714	\$ 1,264,638	\$ 3,065,914	\$ 87,441	\$ 373,823	\$ 883,504	\$ 551,251	\$ (701,285)	\$ 7,019,773
EXPENDITURES:											
Missouri Department of Health and Senior Services	\$ 213,979	\$ 648,171	\$ 95,670	\$ 844,433	\$ 1,336,773	\$ 86,811	\$ 278,385	\$ 100,804	\$ -	\$ -	\$ 3,605,026
Missouri Department of Transportation	-	94,473	-	-	-	-	-	-	-	-	94,473
Other granting agencies	-	15,822	-	-	-	-	-	595,189	-	-	611,011
Program income	-	20,576	-	231,297	244,749	-	5	-	-	-	496,627
Missouri Division of Medical Services	-	105,000	-	-	969,778	-	-	-	-	-	1,074,778
Contracted services	-	285	-	-	-	-	-	-	-	-	285
Special event revenues	-	112,912	-	29,009	368,448	-	-	-	37,493	-	547,862
Contributions	5,000	1,773	-	6,531	41,127	-	1,140	2,433	-	-	58,004
Interest	-	-	-	46	107	-	-	-	-	-	153
County senior tax	-	-	-	-	189,555	-	-	95,169	-	-	284,724
Other cash - Non-DHSS match	129	32,878	-	130	31,729	630	480	18,698	-	-	84,674
FASB qualifying in-kind resources - DHSS match	3,368	20,844	-	27,255	65,473	-	-	-	-	-	116,940
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,081	-	-	5,081
Other in-kind resources - DHSS match	67,958	133,060	10,784	154,946	190,585	-	92,333	-	-	(649,666)	-
Other in-kind resources-non DHSS match	-	34,733	-	-	-	-	-	16,886	-	(51,619)	-
TOTAL EXPENDITURES	\$ 290,434	\$ 1,220,527	\$ 106,454	\$ 1,293,647	\$ 3,438,324	\$ 87,441	\$ 372,343	\$ 834,260	\$ 37,493	\$ (701,285)	\$ 6,979,638
CHANGE IN NET ASSETS:											
Other grants	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	(112,912)	-	(29,009)	(368,448)	-	-	500	174,861	-	(335,008)
Contributions	-	9,087	260	-	(3,962)	-	-	-	337,750	-	343,135
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	(19,363)	-	-	-	-	1,480	48,744	1,147	-	32,008
TOTAL CHANGE IN NET ASSETS	\$ -	\$ (123,188)	\$ 260	\$ (29,009)	\$ (372,410)	\$ -	\$ 1,480	\$ 49,244	\$ 513,758	\$ -	\$ 40,135

SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
NET ASSETS, BEGINNING OF YEAR											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37,633	-	-	37,633
Special event revenue	-	-	-	-	-	-	-	32,275	2,567,637	-	2,599,912
Contributions	-	1,488	-	249	4,339	-	-	38,332	2,270,059	-	2,314,467
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	19,363	-	-	-	97,922	6,342	51,644	177,500	-	352,771
TOTAL NET ASSETS, BEGINNING OF YEAR	\$ -	\$ 20,851	\$ -	\$ 249	\$ 4,339	\$ 97,922	\$ 6,342	\$ 159,884	\$ 5,015,196	\$ -	\$ 5,304,783
TRANSFERS IN (OUT)											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	112,912	-	29,009	368,448	-	-	-	(510,369)	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN (OUT)	\$ -	\$ 112,912	\$ -	\$ 29,009	\$ 368,448	\$ -	\$ -	\$ -	\$ (510,369)	\$ -	\$ -
NET ASSETS, END OF YEAR											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37,633	-	-	37,633
Special event revenue	-	-	-	-	-	-	-	32,775	2,232,129	-	2,264,904
Contributions	-	10,575	260	249	377	-	-	38,332	2,607,809	-	2,657,602
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	97,922	7,822	100,388	178,647	-	384,779
TOTAL NET ASSETS, END OF YEAR	\$ -	\$ 10,575	\$ 260	\$ 249	\$ 377	\$ 97,922	\$ 7,822	\$ 209,128	\$ 5,018,585	\$ -	\$ 5,344,918

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022**

	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prevention	Family Caregiver	Special Programs	Fundraising	Total
Personnel and fringe	\$ 183,191	\$ 582,525	\$ 62,330	\$ 577,728	\$ 1,571,854	\$ 71,678	\$ 222,156	\$ 450,734	\$ 2,256	\$ 3,724,452
Travel (staff & volunteers)	2,786	18,069	6,544	5,638	13,361	478	9,088	8,065	5	64,034
Occupancy and telephone	10,147	100,117	8,385	133,033	335,935	-	6,787	14,121	-	608,525
Printing, supplies & office expenses	3,420	30,519	3,049	13,925	37,976	314	7,649	88,759	-	185,611
Equipment purchases	851	9,018	505	22,617	73,193	-	5,351	20,459	-	131,994
Raw food	-	-	-	291,838	772,227	-	-	-	-	1,064,065
Food svc/consumable supplies	-	2	-	24,567	54,179	-	-	-	-	78,748
Home delivery costs	-	-	-	-	185,592	-	-	-	-	185,592
Other Costs:										
Advertising	67	14,593	18	3,543	7,997	26	359	39,011	2,178	67,792
Bank fees	-	-	-	1,097	2,512	-	-	-	-	3,609
Dues and subscriptions	1,439	6,128	883	4,994	11,621	3,892	1,128	301	-	30,386
Professional fees	13,793	35,131	10,838	20,997	52,319	-	19,453	17,279	-	169,810
Insurance and bonding	213	1,634	178	1,852	6,023	-	142	-	-	10,042
Program planning and development	2,486	4,237	2,302	802	2,512	452	756	2,416	-	15,963
Program supplies	490	18,441	450	7,321	15,511	7,411	2,052	38,809	33,054	123,539
Training	225	507	188	1,494	3,921	3,190	235	-	-	9,760
Contractual	-	210,969	-	-	35,533	-	4,854	132,339	-	383,695
FASB qualifying in-kind resources-DHSS match	3,368	20,844	-	27,255	65,473	-	-	-	-	116,940
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	5,081	-	5,081
Other in-kind resources-DHSS match	67,958	133,060	10,784	154,946	190,585	-	92,333	-	-	649,666
Other in-kind resources-non DHSS match	-	34,733	-	-	-	-	-	16,886	-	51,619
TOTAL EXPENDITURES	\$ 290,434	\$ 1,220,527	\$ 106,454	\$ 1,293,647	\$ 3,438,324	\$ 87,441	\$ 372,343	\$ 834,260	\$ 37,493	\$ 7,680,923

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022**

	Transportation	Chore Homemaker	Personal Care Services	Information & Assistance	Legal Assistance	Silver Haired Legislature	Recreation Therapy
Personnel and fringe	\$ 70,872	\$ -	\$ -	\$ 57,551	\$ -	\$ -	\$ 92,726
Travel (staff & volunteers)	13,239	597	-	725	-	701	457
Occupancy and telephone	8,071	-	-	20,798	-	-	49,492
Printing, supplies & office expenses	2,076	-	-	4,071	-	11	5,083
Equipment purchases	471	-	-	662	-	-	691
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	2
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	97	-	-	554	-	-	1,119
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	652	-	-	1,333	-	-	1,679
Professional fees	6,752	-	-	11,859	-	-	3,495
Insurance and bonding	158	-	-	371	-	-	721
Program planning and development	108	-	-	240	-	-	343
Program supplies	411	-	-	1,030	-	-	5,340
Training	113	-	-	191	-	-	11
Contractual	148,545	47,292	10,132	-	5,000	-	-
FASB qualifying in-kind resources-DHSS match	907	-	-	3,401	-	213	12,696
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	21,833	-	-	18,214	2,214	3,373	67,998
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 274,305	\$ 47,889	\$ 10,132	\$ 121,000	\$ 7,214	\$ 4,298	\$ 241,853

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022**

	Telephone Reassurance	Friendly Visiting	Public Education & Info	Tax Assistance	Wellness	Case Management	Total
Personnel and fringe	\$ 10,316	\$ 9,027	\$ 13,680	\$ 1,587	\$ 42,334	\$ 284,432	\$ 582,525
Travel (staff & volunteers)	54	46	31	1,841	111	267	18,069
Occupancy and telephone	7,513	6,628	-	-	75	7,540	100,117
Printing, supplies & office expenses	763	673	3,666	3,211	36	10,929	30,519
Equipment purchases	77	68	5,661	-	685	703	9,018
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	2
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	159	136	12,438	-	47	43	14,593
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	255	224	629	-	470	886	6,128
Professional fees	531	468	449	263	391	10,923	35,131
Insurance and bonding	109	97	-	-	-	178	1,634
Program planning and development	60	49	49	-	838	2,550	4,237
Program supplies	353	312	5,620	-	3,088	2,287	18,441
Training	2	2	-	-	-	188	507
Contractual	-	-	-	-	-	-	210,969
FASB qualifying in-kind resources-DHSS match	1,927	1,700	-	-	-	-	20,844
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	10,321	9,107	-	-	-	-	133,060
Other in-kind resources-non DHSS match	-	-	-	34,733	-	-	34,733
TOTAL EXPENDITURES	\$ 32,440	\$ 28,537	\$ 42,223	\$ 41,635	\$ 48,075	\$ 320,926	\$ 1,220,527

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-FAMILY CAREGIVER PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022**

	Public Education	Assistance I&A	Case Management	Utility/Financial Assistance	Incontinent Supplies	Nutritional Supplies	Durable Medical Equipment	Respite/ In-Home	Total
Personnel and fringe	\$ -	\$ 24,109	\$ 198,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,156
Travel (staff & volunteers)	-	24	9,064	-	-	-	-	-	9,088
Occupancy and telephone	-	1,512	5,275	-	-	-	-	-	6,787
Printing, supplies & office expenses	-	549	7,100	-	-	-	-	-	7,649
Equipment purchases	-	101	5,250	-	-	-	-	-	5,351
Raw food	-	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-	-
Other Costs:									
Advertising	-	-	359	-	-	-	-	-	359
Bank fees	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	177	951	-	-	-	-	-	1,128
Professional fees	-	2,252	17,201	-	-	-	-	-	19,453
Insurance and bonding	-	35	107	-	-	-	-	-	142
Program planning and development	-	87	669	-	-	-	-	-	756
Program supplies	496	82	259	380	635	97	103	-	2,052
Training	-	37	198	-	-	-	-	-	235
Contractual	-	-	-	-	-	-	-	4,854	4,854
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	165	9,655	80,490	127	212	32	34	1,618	92,333
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 661	\$ 38,620	\$ 324,970	\$ 507	\$ 847	\$ 129	\$ 137	\$ 6,472	\$ 372,343

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-DISEASE PREVENTION
AND HEALTH PROMOTION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022**

	EB - Public Education & Info	EB - Physical Fitness	Total
Personnel and fringe	\$ 32,378	\$ 39,300	\$ 71,678
Travel (staff & volunteers)	320	158	478
Occupancy and telephone	-	-	-
Printing, supplies & office expenses	97	217	314
Equipment purchases	-	-	-
Raw food	-	-	-
Food svc/consumable supplies	-	-	-
Home delivery costs	-	-	-
Other Costs:			
Advertising	13	13	26
Bank fees	-	-	-
Dues and subscriptions	1,078	2,814	3,892
Professional fees	-	-	-
Insurance and bonding	-	-	-
Program planning and development	226	226	452
Program supplies	1,977	5,434	7,411
Training	930	2,260	3,190
Contractual	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-
Other in-kind resources-DHSS match	-	-	-
Other in-kind resources-non DHSS match	-	-	-
TOTAL EXPENDITURES	\$ 37,019	\$ 50,422	\$ 87,441

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

	MA4				
	Automation	CDSME	State Fair	SMP	RSVP
Personnel and fringe	\$ -	\$ 27,411	\$ 1,135	\$ 132,876	\$ 91,146
Travel (staff & volunteers)	-	49	67	2,954	4,629
Occupancy and telephone	-	2	-	7,740	6,270
Printing, supplies & office expenses	-	231	-	17,283	2,213
Equipment purchases	-	-	-	20,459	-
Raw food	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-
Home delivery costs	-	-	-	-	-
Other Costs:					
Advertising	-	-	-	-	-
Bank fees	-	-	-	-	-
Dues and subscriptions	-	-	-	-	71
Professional fees	4,801	-	-	184	1,332
Insurance and bonding	-	-	-	-	-
Program planning and development	-	-	-	1,589	757
Program supplies	13,750	410	598	7,191	5,405
Training	-	-	-	-	-
Contractual	-	-	-	90,000	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	5,081
Other in-kind resources-DHSS match	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	16,886
TOTAL EXPENDITURES	\$ 18,551	\$ 28,103	\$ 1,800	\$ 280,276	\$ 133,790

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

	Benefits Counseling	Navigator	County Tax Projects	VD HCBS	VRA	Total
Personnel and fringe	\$ 69,031	\$ 46,626	\$ 53,179	\$ 8,554	\$ 20,776	\$ 450,734
Travel (staff & volunteers)	61	1	143	109	52	8,065
Occupancy and telephone	-	4	-	-	105	14,121
Printing, supplies & office expenses	406	-	-	-	68,626	88,759
Equipment purchases	-	-	-	-	-	20,459
Raw food	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-
Other Costs:						
Advertising	-	-	-	-	39,011	39,011
Bank fees	-	-	-	-	-	-
Dues and subscriptions	114	116	-	-	-	301
Professional fees	932	-	-	10,030	-	17,279
Insurance and bonding	-	-	-	-	-	-
Program planning and development	19	51	-	-	-	2,416
Program supplies	4,334	-	4,801	5	2,315	38,809
Training	-	-	-	-	-	-
Contractual	-	-	38,354	-	3,985	132,339
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	5,081
Other in-kind resources-DHSS match	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	16,886
TOTAL EXPENDITURES	\$ 74,897	\$ 46,798	\$ 96,477	\$ 18,698	\$ 134,870	\$ 834,260

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Medicaid</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
Access Services							
Transportation	\$ 140,950	\$ 94,473	\$ -	\$ 15,818	\$ 324	\$ 22,740	\$ 274,305
Information & Assistance	99,385	-	-	-	-	21,615	121,000
Case Management	205,252	-	105,000	-	10,674	-	320,926
Public Education & Info.	42,223	-	-	-	-	-	42,223
							-
Total Access Services	<u>\$ 487,810</u>	<u>\$ 94,473</u>	<u>\$ 105,000</u>	<u>\$ 15,818</u>	<u>\$ 10,998</u>	<u>\$ 44,355</u>	<u>\$ 758,454</u>
In-Home Services							
Homemaker	\$ 44,784	\$ -	\$ -	\$ 3,015	\$ 90	\$ -	\$ 47,889
Personal Care	8,352	-	-	1,743	37	-	10,132
Telephone Reassurance	20,192	-	-	-	-	12,248	32,440
Friendly Visiting	17,730	-	-	-	-	10,807	28,537
Total In-Home Services	<u>\$ 91,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,758</u>	<u>\$ 127</u>	<u>\$ 23,055</u>	<u>\$ 118,998</u>
Legal Assistance	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,214</u>	<u>\$ 7,214</u>
Total Priority Services	<u><u>\$ 583,868</u></u>	<u><u>\$ 94,473</u></u>	<u><u>\$ 105,000</u></u>	<u><u>\$ 20,576</u></u>	<u><u>\$ 11,125</u></u>	<u><u>\$ 69,624</u></u>	<u><u>\$ 884,666</u></u>

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2022	REMITTED BALANCE 6/30/2022	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
Pass-through Grantor Program Title									
U.S. Department of Health and Human Services									
Passed Through Missouri Department of Health and Senior Services Division of Senior and Disability Services	ERS10522003								
Title III, Part B - Supportive Services Grant Funds		93.044	\$ 259,644	\$ 500,252	\$ 656,064	\$ -	\$ 103,832	\$ -	\$ -
Title III, Part B - Supportive Services Grant Funds - COVID-19		93.044	-	539,098	15,418	-	523,680	-	-
Title III, Part B - CDC Vaccine Access - COVID-19		93.044	-	58,892	51,099	-	7,793	-	1,767
Title III, Part B - Supportive Services Program Income		93.044	-	20,576	20,576	-	-	-	-
Total Title III, Part B					<u>\$ 743,157</u>				<u>\$ 1,767</u>
Title III, Part C Subpart 1 - Congregate Meals Grant Funds		93.045	12,659	573,203	585,862	-	-	-	-
Title III, Part C Subpart 1 - Congregate Meals Grant Funds - COVID-19		93.045	-	351,586	9,849	-	341,737	-	-
Title III, Part C Subpart 1 - Congregate Meals Program Income		93.045	-	231,297	231,297	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds		93.045	508,226	381,638	773,614	-	116,250	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds - COVID-19		93.045	-	527,379	20,549	-	506,830	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Program Income		93.045	-	244,749	244,749	-	-	-	-
Total Title III, Part C					<u>\$ 1,865,920</u>				<u>\$ -</u>
Nutrition Service Incentive Program		93.053	6,938	245,263	252,201	-	-	-	-
Total Aging Cluster					<u>\$ 2,861,278</u>				<u>\$ 1,767</u>
Title III, Part D - Disease Prevention and Health Promotion Grant Funds		93.043	52,476	34,139	86,489	-	126	-	-
Title III, Part D - Disease Prevention and Health Promotion Grant Funds - COVID-19		93.043	-	51,566	322	-	51,244	-	-
Total Title III, Part D					<u>\$ 86,811</u>				
Title III, Part E - National Family Caregivers Program Grant Funds		93.052	87,443	228,476	299,840	-	16,079	-	-
Title III, Part E - National Family Caregivers Program Grant Funds - COVID-19		93.052	-	170,325	1,391	-	168,934	-	-
Title III, Part E - National Family Caregivers Program Income		93.052	-	5	5	-	-	-	-
Total Title III, Part E					<u>\$ 301,236</u>				<u>\$ -</u>
Title VII, Elder Rights, Ombudsman		93.042	-	13,017	13,017	-	-	-	-
Title VII, Elder Rights, Elder Abuse		93.041	-	1,597	1,597	-	-	-	-
Social Services Block Grant - SSBG		93.667	-	68,800	68,800	-	-	-	-
ACA MIPPA		93.071	9,304	40,100	29,354	-	20,050	-	-
Immunization Cooperative Agreements	DH210049682	93.268	83,771	-	83,771	-	-	-	2,218
Total Federal Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services			\$ 1,020,461	\$ 4,281,958	\$ 3,445,864	\$ -	\$ 1,856,555	\$ -	\$ 3,985
U.S. Department of Treasury									
Tax Counseling for the Elderly	21TCEP0009	21.006	\$ 4,888	\$ -	\$ 130	\$ 4,758	\$ -	\$ -	\$ -
	22TCEP0032		-	8,553	5,753	-	2,800	-	-
Total Federal Awards from the U.S. Department of Treasury			\$ 4,888	\$ 8,553	\$ 5,883	\$ 4,758	\$ 2,800	\$ -	\$ -

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2022	REMITTED BALANCE 6/30/2022	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
<u>U.S. Department of Health and Human Services - Administration on Aging</u>									
The Missouri SMP	90MPPG0040-04-00 90MPPG0040-05	93.048	\$ 288,011 -	\$ 63,870 547,213	\$ 258,884 21,392	\$ 92,997 -	\$ - 525,821	\$ - -	\$ 90,000 -
Total Direct Federal Awards from the U.S. Department of Health and Human Services - Administration on Aging			\$ 288,011	\$ 611,083	\$ 280,276	\$ 92,997	\$ 525,821	\$ -	\$ 90,000
<u>U.S. Department of Health and Human Services</u>									
Passed Through CLAIM (SHIP) / Primaris									
MIPPA Project	N/A	93.779	\$ -	\$ 43,500	\$ 27,825	\$ 15,675	\$ -	\$ -	\$ -
Total Federal Awards Passed Through CLAIM (SHIP) / Primaris			\$ -	\$ 43,500	\$ 27,825	\$ 15,675	\$ -	\$ -	\$ -
<u>U.S. Department of Health and Human Services</u>									
Passed through Missouri Association of Area Agencies on Aging									
Navigator	1 NAVCA190351-02-08 NAVCA210402-01-00	93.332	13,112 -	- 54,584	6,453 40,345	6,659 -	- 14,239	- -	- -
Total 93.332			\$ 13,112	\$ 54,584	\$ 46,798	\$ 6,659	\$ 14,239	\$ -	\$ -
Benefits Enrollment Center (Network)	N/A	93.071	2,749	15,800	17,719	-	830	-	-
Chronic Disease Self-Management Education	90CSSG0009-01-00	93.734	7,813	6,536	14,349	-	-	-	-
No Wrong Door	N/A	93.048	10,000	-	9,939	-	-	61	-
Total Federal Awards Passed Through Missouri Association of Area Agencies on Aging			\$ 33,674	\$ 76,920	\$ 88,805	\$ 6,659	\$ 15,069	\$ 61	\$ -
Passed through Mid-America Regional Council									
Chronic Disease Self-Management Education	90CSSG0009-01-00 90CSSG0043-01-00	93.734	- -	450 31,031	450 13,304	- 6,161	- 11,566	- -	- -
Total Federal Awards Passed Through Mid-America Regional Council			\$ -	\$ 31,481	\$ 13,754	\$ 6,161	\$ 11,566	\$ -	\$ -
<u>U.S. Corporation for National & Community Service</u>									
RSVP (Retired & Senior Volunteer Program)	21SREMO021	94.002	\$ 143,345	\$ 166,672	\$ 110,699	\$ -	\$ 199,318	\$ -	\$ -
Total Direct Federal Awards from the U.S. Corporation for National & Community Service			\$ 143,345	\$ 166,672	\$ 110,699	\$ -	\$ 199,318	\$ -	\$ -
TOTAL FEDERAL AWARDS			\$ 1,490,379	\$ 5,220,167	\$ 3,973,106	\$ 126,250	\$ 2,611,129	\$ 61	\$ 93,985

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2022	REMITTED BALANCE 6/30/2022	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
MISSOURI STATE FUNDS									
Passed through Missouri Association of Area Agencies on Aging									
Missouri General Revenue		N/A	\$ -	\$ 736,559	\$ 736,559	\$ -	\$ -	\$ -	\$ -
Home Delivered Meals Trust Fund		N/A	-	3,001	3,001	-	-	-	-
Total State Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services			\$ -	\$ 739,560	\$ 739,560	\$ -	\$ -	\$ -	\$ -
Passed Through Missouri Department of Transportation									
Missouri Elderly & Handicapped Transportation Assistance Program	TMEHTP22	N/A	\$ -	\$ 94,473	\$ 94,473	\$ -	\$ -	\$ -	\$ -
Total State Awards Passed Through Missouri Department of Transportation			\$ -	\$ 94,473	\$ 94,473	\$ -	\$ -	\$ -	\$ -
TOTAL MISSOURI STATE FUNDS			\$ -	\$ 834,033	\$ 834,033	\$ -	\$ -	\$ -	\$ -

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Notes to Schedule of Expenditures of Federal and State Awards

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal award activity of District III Area Agency on Aging for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B: Summary of Significant Accounting Policies

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The Organization has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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 of
District III Area Agency on Aging

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the District III Area Agency on Aging (District III), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered District III's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District III's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether District III'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.



McBride, Lock & Associates, LLC
Kansas City, Missouri
January 12, 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
District III Area Agency on Aging

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited District III Area Agency on Aging's (District III) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of District III's major federal programs for the year ended June 30, 2022. District III's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, District III 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of District III and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of District III's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to District III's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on District III's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District III's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District III's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District III's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 District III's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in*

internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 12, 2023

DISTRICT III AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|---------------------------|
| 1. Type of auditor's report issued: | <u>Unmodified</u> |
| 2. Internal control over financial reporting: | |
| Material weakness(es) identified | _____ Yes <u> X </u> No |
| Significant deficiency(ies) identified | _____ Yes <u> X </u> No |
| 3. Noncompliance material to financial statements noted: | _____ Yes <u> X </u> No |

Federal Awards

- | | |
|---|---------------------------|
| 4. Internal control over major programs: | |
| Material weakness(es) identified | _____ Yes <u> X </u> No |
| Significant deficiency(ies) identified not considered to be material weaknesses? | _____ Yes <u> X </u> No |
| 5. Type of auditors' report issued on Compliance for major programs? | <u>Unmodified</u> |
| 6. Any findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? | |
| | _____ Yes <u> X </u> No |
| 7. Identification of major programs: | |

Assistance

Listing

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
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	Aging Cluster:
93.044	Special Programs for Aging – Title IIIB
93.045	Special Programs for Aging – Title IIIC
93.053	Nutrition Service Incentive Program

DISTRICT III AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022
(Continued)

8. Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

9. Auditee qualified as a low risk auditee:

 X Yes No

Section II – Financial Statement Findings:

There were no matters reported.

Section III – Federal Award Findings and Questioned Costs:

There were no matters reported.

DISTRICT III AREA AGENCY ON AGING
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Questioned Costs

None

Federal Findings

None