

FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED JUNE 30, 2023

**McBRIDE, LOCK & ASSOCIATES, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

DISTRICT III AREA AGENCY ON AGING  
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## **McBRIDE, LOCK & ASSOCIATES, LLC**

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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, 2023, 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, 2023, 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 20 through 32 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 December 21, 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*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
December 21, 2023

## EXHIBIT A

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2023**

**ASSETS**

Cash	\$ 5,092,859
Grants receivable:	
Missouri Department of Health and Senior Services	726,196
Other granting agencies	224,411
Accounts receivable:	
Missouri Division of Medical Services	174,818
Contracted services and other	186,563
Inventories	68,469
Prepaid expenses	83,329
Beneficial interest in assets held by community foundation	365,271
Operating lease right-of-use assets	402,867
Equipment, net of depreciation	402,543
<b>TOTAL ASSETS</b>	<b><u><u>\$ 7,727,326</u></u></b>

**LIABILITIES**

Accounts payable	\$ 243,916
Department of Health and Senior Services funds held in trust	-
Refundable advances	15,485
Payroll withholdings	26,226
Accrued payroll	91,819
Compensated absences payable	268,929
Operating lease right-of-use liabilities	434,147
<b>Total Liabilities</b>	<b><u><u>\$ 1,080,522</u></u></b>

**NET ASSETS**

Net Assets Without Donor Restrictions:	
Designated by the Board for programs and services	\$ 5,916,208
Undesignated	730,592
Total Net Assets Without Donor Restrictions	<u>\$ 6,646,800</u>
Net Assets With Donor Restrictions	<u>4</u>
<b>Total Net Assets</b>	<b><u><u>\$ 6,646,804</u></u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 7,727,326</u></u></b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>REVENUE:</b>			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 4,248,366	\$ -	\$ 4,248,366
Missouri Department of Transportation	101,167	-	101,167
Other grants	961,778	-	961,778
Program income	633,716	-	633,716
Missouri Division of Medical Services	1,069,013	-	1,069,013
Contracted services	96	-	96
Special event revenue	336,239	-	336,239
Less: costs of direct benefits to donors	(31,814)	-	(31,814)
Contributions	409,244	-	409,244
Interest	1,766	-	1,766
County senior tax	317,596	-	317,596
Other cash - Non-DHSS match	128,612	-	128,612
Change in value of beneficial interest	26,602	-	26,602
FASB qualifying in-kind resources - DHSS match	135,155	-	135,155
FASB qualifying in-kind resources - non DHSS match	3,430	-	3,430
Net assets released from restrictions, restrictions satisfied by payments	1,152	(1,152)	-
<b>Total revenue</b>	<b>\$ 8,342,118</b>	<b>\$ (1,152)</b>	<b>\$ 8,340,966</b>
<b>EXPENDITURES:</b>			
Administration	\$ 271,403	\$ -	\$ 271,403
Fundraising	16,984	-	16,984
Program services:			
Supportive	1,134,282	-	1,134,282
Ombudsman	103,738	-	103,738
Congregate	1,502,312	-	1,502,312
Home delivered	3,191,406	-	3,191,406
Family caregiver	377,542	-	377,542
Disease prevention and health promotion	48,980	-	48,980
Special	962,060	-	962,060
<b>Total expenditures</b>	<b>\$ 7,608,707</b>	<b>\$ -</b>	<b>\$ 7,608,707</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 733,411</b>	<b>\$ (1,152)</b>	<b>\$ 732,259</b>
<b>NET ASSETS, BEGINNING OF YEAR (RESTATED)</b>	<b>5,913,389</b>	<b>1,156</b>	<b>5,914,545</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 6,646,800</b>	<b>\$ 4</b>	<b>\$ 6,646,804</b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services									Total
	Administration	Fundraising	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev. and Health Promotion	Family Caregiver Program	Special Programs	
<b>EXPENDITURES:</b>										
Personnel and fringe	\$ 200,847	\$ 1,771	\$ 572,143	\$ 70,150	\$ 769,463	\$ 1,534,618	\$ 17,401	\$ 323,469	\$ 536,723	\$ 4,026,585
Travel (staff & volunteers)	4,718	-	28,329	6,955	11,154	21,245	3,681	15,375	25,762	117,219
Occupancy and telephone	10,399	-	103,473	8,465	164,935	307,575	-	6,645	13,758	615,250
Printing, supplies & office expenses	3,308	-	23,215	2,666	23,626	42,465	1,503	6,030	24,381	127,194
Equipment purchases	-	-	-	-	-	-	-	-	-	-
Raw food	-	-	-	-	384,698	752,857	-	-	44	1,137,599
Food svc/consumable supplies	-	-	19	-	29,418	55,365	-	-	3	84,805
Home delivery costs	-	-	-	-	-	223,370	-	-	9	223,379
Other costs:										
Advertising	24	1,652	1,937	42	2,910	5,822	-	246	2,850	15,483
Bank fees	-	-	-	-	1,252	2,325	-	-	-	3,577
Dues and subscriptions	1,101	-	8,555	795	6,152	11,418	9,668	1,482	301	39,472
Professional fees	21,017	-	36,437	11,833	26,406	49,063	281	16,694	14,094	175,825
Insurance and bonding	263	-	1,806	218	2,253	4,239	-	175	-	8,954
Program planning and development	6,789	-	14,342	1,920	3,638	6,794	-	1,107	8,428	43,018
Program supplies	1,635	13,561	27,394	395	6,358	13,231	10,311	4,619	86,247	163,751
Training	1,644	-	1,575	299	2,282	4,243	6,135	105	-	16,283
Contractual	-	-	269,296	-	-	52,767	-	1,595	246,030	569,688
Depreciation	16,710	-	21,958	-	30,740	35,132	-	-	-	104,540
FASB qualifying in-kind resources - DHSS match	2,948	-	23,803	-	37,027	68,877	-	-	-	132,655
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	3,430	3,430
<b>TOTAL EXPENDITURES</b>	<b>\$ 271,403</b>	<b>\$ 16,984</b>	<b>\$ 1,134,282</b>	<b>\$ 103,738</b>	<b>\$ 1,502,312</b>	<b>\$ 3,191,406</b>	<b>\$ 48,980</b>	<b>\$ 377,542</b>	<b>\$ 962,060</b>	<b>\$ 7,608,707</b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash Received from:	
Missouri Department of Health and Senior Services	\$ 5,190,367
Missouri Department of Transportation	101,167
Other grants	836,470
Program income	633,716
Missouri Division of Medical Services	1,100,906
Contracted services	35
Special event revenue	372,515
Contributions	461,978
Interest	1,766
County senior tax	322,765
Other cash - Non-DHSS match	38,694
Cash disbursed to suppliers & employees	<u>(7,401,663)</u>
Net cash used by operating activities	<u>\$ 1,658,716</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of equipment	\$ (290,207)
Net cash used by investing activities	<u>\$ (290,207)</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS****\$ 1,368,509****CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR****3,724,350****CASH AND CASH EQUIVALENTS, END OF YEAR****\$ 5,092,859****RECONCILIATION OF CHANGE IN NET ASSETS  
TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 732,259
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	104,540
Contribution of equipment	(2,500)
Lease standard cumulative effect adjustments	(36,150)
(Increase) decrease in:	
Beneficial interest in assets held by community foundation	26,130
Grants and accounts receivable:	
Missouri Department of Health and Senior Services	942,001
Other granting agencies	(125,575)
Missouri Division of Medical Services	31,893
Contracted services and other	(43,886)
Inventories	12,628
Prepaid expenses	6,705
Operating lease right-of-use assets	(402,867)
Increase (decrease) in:	
Accounts payable	(19,594)
Department of Health and Senior Services funds held in trust	-
Refundable advances	(4,380)
Payroll withholdings	(1,464)
Accrued payroll	1,222
Compensated absences payable	3,607
Operating lease right-of-use liabilities	<u>434,147</u>
Net cash used by operating activities	<u>\$ 1,658,716</u>

**NONCASH INVESTING ACTIVITIES:**

Noncash contributions of equipment	<u>\$ 2,500</u>
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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, 2023

**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, 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, 2023.
  - 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, 2023 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 \$931,441 for 2023. 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, 2023, the Organization's uninsured cash balance totaled \$4,765,340. Debt securities guaranteed by the United States or its agencies or instrumentalities with a market value of \$6,267,006 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, 2023, approximately 86% 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, 2023 the Organization has outstanding unsecured credit to regular vendors of \$186,563.
- x. **Concentration of Revenue:** The Organization received approximately 77% 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 8% 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 2020. During 2023, 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 2016-02, *Leases*. This guidance, along with its related amendments, 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 requires additional disclosures to better inform financial statement users of the amounts, timing and uncertainty of cash flows arising from leases. The standard has been applied at the period of adoption using a modified retrospective approach, with a cumulative effect adjustment at the beginning of the period of adoption. Beginning Net Assets Without Donor Restrictions at July 1, 2022 have been decreased by \$36,150 as a result of the adoption of this standard.

## **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, 2023 total \$5,092,859.

## **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:

	<u>Spendable</u>	<u>Held in Perpetuity</u>	<u>Total</u>
Care Connection for Aging Services Capacity Building Fund	\$ 14,045	\$ -	\$ 14,045
Warrensburg Senior Center Capacity Building Fund	13,406	-	13,406
Warrensburg Senior Center Endowment Fund	129,851	175,560	305,411
Norma Harpster Memorial Fund	28,231	-	28,231
Warrensburg Senior Center COVID Fund	4,178	-	4,178
Total	<u>\$ 189,711</u>	<u>\$ 175,560</u>	<u>\$ 365,271</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, 2023:

	Spendable	Held in Perpetuity	Total
Net assets, beginning of year	\$ 107,268	\$ 175,560	\$ 282,828
Contributions	-	-	-
Net appreciation	22,583	-	22,583
Net assets, end of year	<u>\$ 129,851</u>	<u>\$ 175,560</u>	<u>\$ 305,411</u>

#### **NOTE 4 – FAIR VALUE MEASUREMENTS**

The Organization has a 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, 2023.

- 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, 2023:

	Level 1	Level 2	Level 3
Beneficial interest in assets held at community foundation	\$ -	\$ -	\$ 365,271
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365,271</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, 2023:

	Beneficial Interest
Balance at June 30, 2022	\$ 391,401
Contributions	-
Net appreciation	(26,130)
Balance at June 30, 2023	<u>\$ 365,271</u>

## **NOTE 5 – FIXED ASSETS**

The following is a summary of equipment at June 30, 2023:

	Balance 6/30/22	Additions	Deletions	Fixed Assets 6/30/23
Kitchen Equipment	\$ 803,691	\$ 273,776	\$ (61,832)	\$ 1,015,635
Recreation Equipment	11,437	-	-	11,437
Office Equipment	292,143	18,931	(2,569)	308,505
	<u>\$ 1,107,271</u>	<u>\$ 292,707</u>	<u>\$ (64,401)</u>	<u>\$ 1,335,577</u>
Less Accumulated Depreciation				(933,034)
Net Fixed Assets				<u>\$ 402,543</u>

The aggregate depreciation charged to operations for 2023 was \$104,540. 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, 2023:

Balance, July 1, 2022		\$1,303,026
Additions		
Cost	\$ 310,662	
Items under \$1,000 not added to inventory	-	310,662
Dispositions		(108,041)
Balance, June 30, 2023		<u>\$1,505,647</u>

## **NOTE 6 – LEASES**

The Organization is committed under various leases for building and office space. All such leases are operating in nature and most have a maximum term of one year before renewal. Exceptions for a term longer than one year include Lexington (5 years), Sedalia (3 years), Warrensburg (3 years) and Warsaw (20 years). Lease provisions allow for cancellation upon 30 days written notice should federal funds be unavailable.

The weighted-average discount rate is based on the discount rate implicit in the lease. The organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to all office leases.

The organization has elected the short-term lease exemption for all leases with a term of 12 months or less to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis.

The Organization has elected the practical expedient to not separate lease and non-lease components for senior center leases.

The following provides information regarding total lease cost and cash flows from leasing transactions:

Operating lease cost	\$ 72,245
Short-term lease cost	<u>187,988</u>
Total lease cost	<u>\$ 260,233</u>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 71,173
Right-of-use assets obtained in exchange for new lease liabilities	\$ -
Weighted-average remaining lease term (years) - operating leases	9.22
Weighted-average discount rate - operating leases	3.14%

Minimum future lease payments under these operating leases are as follows:

<u>June 30,</u>	<u>Amount</u>
2024	\$ 71,972
2025	63,588
2026	42,420
2027	43,268
2028	44,133
Thereafter	<u>242,413</u>
Total lease payments	507,794
Less interest	<u>(73,647)</u>
Present value of lease liabilities	<u>\$ 434,147</u>

#### **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, 2023 total \$44,167.

#### **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, 2023, Missouri Department of Health and Senior Service revenues were \$4,248,366. Additionally, related contributions from program participants totaled \$633,716.

## **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, 2023:

<u>Description</u>	
Equipment and supplies	<u>\$ 138,585</u>
Total FASB Qualifying In-Kind	<u>\$ 138,585</u>

## **NOTE 11 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following purposes at June 30, 2023:

Subject to expenditure for specified purpose:	
Stockton - Pet Food	<u>4</u>
Total Net Assets with Donor Restrictions	<u>\$ 4</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by donors as follows for the year ended June 30, 2023:

Subject to expenditure for specified purpose:	
El Dorado - building improvements	762
Nevada - pet food	357
Stockton - pet food	<u>33</u>
Total Net Assets Released from Donor Restrictions	<u>\$ 1,152</u>

## **NOTE 12 – DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS**

The Organization has unexpended resources of \$5,916,208 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 \$5,916,208 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	\$ 5,092,859
Grants Receivable	950,607
Accounts Receivable	361,381
Beneficial Interest in Assets Held by Others	<u>365,271</u>
Financial Assets	\$ 6,770,118
Less Those Unavailable for General Expenditures Within One Year Due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	(4)
Restricted in perpetuity:	
Beneficial interests in endowments - principal	(175,560)
Board-designations:	
Board-designated reserves	<u>(5,916,208)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 678,346</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, \$313,551 was reclassified from “equipment purchases” and \$2,500 of capitalized contributions of equipment were reclassified from “FASB qualifying in-kind resources”. The balance not capitalized of \$23,342 was reclassified to “printing, supplies, and office.” In addition, depreciation expense for 2023 of \$104,540 was recorded.
- 2) To net the “costs of direct benefits to donors” against “special event revenue”, \$31,003 was reclassified from “program supplies” expense and \$811 was reclassified from “personnel and fringe” expense.
- 3) To recognize the Organization’s beneficial interest in assets held at a community foundation and the change in fair value of the assets, \$365,271 of “beneficial interest in assets held by community foundation” was added to the Organization’s assets and net assets, \$52,734 of amounts received from the community foundation accounts was reduced from “contributions” revenue, and \$26,602 of “change in value in beneficial interest” gains were recognized.
- 4) To recognize right-of-use assets and liabilities related to operating leases, \$5,942 of prepaid rent related to operating leases was reclassified from “Prepaid expenses”. \$1,072 was added to “Occupancy and telephone” for the difference between cash paid for operating leases and lease expenses recognized.

#### **NOTE 15 – SUBSEQUENT EVENTS**

Management has evaluated and noted no subsequent events through December 21, 2023, the date which the financial statements were available for issue.

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2023**

	Grant Basis	GAAP Adjustments	GAAP Basis
<b><u>ASSETS</u></b>			
Cash	\$ 5,092,859	\$ -	\$ 5,092,859
Grants receivable:			
Missouri Department of Health and Senior Services	726,196	-	726,196
Other granting agencies	224,411	-	224,411
Accounts receivable:			
Missouri Division of Medical Services	174,818	-	174,818
Contracted services and other	186,563	-	186,563
Inventories	68,469	-	68,469
Prepaid expenses	89,271	(5,942)	83,329
Beneficial interest in assets held by community foundation	-	365,271	365,271
Operating lease right-of-use assets	-	402,867	402,867
Equipment, net of depreciation	-	402,543	402,543
<b>TOTAL ASSETS</b>	<b>\$ 6,562,587</b>	<b>\$ 1,164,739</b>	<b>\$ 7,727,326</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 243,916	\$ -	\$ 243,916
Department of Health and Senior Services funds held in trust	-	-	-
Refundable advances	15,485	-	15,485
Payroll withholdings	26,226	-	26,226
Accrued payroll	91,819	-	91,819
Compensated absences payable	268,929	-	268,929
Operating lease right-of-use liabilities	-	434,147	434,147
<b>Total Liabilities</b>	<b>\$ 646,375</b>	<b>\$ 434,147</b>	<b>\$ 1,080,522</b>
<b><u>NET ASSETS</u></b>			
Net Assets Without Donor Restrictions:			
Designated by the Board for programs and services	\$ 5,916,208	\$ -	\$ 5,916,208
Undesignated	-	730,592	730,592
Total Net Assets Without Donor Restrictions	\$ 5,916,208	\$ 730,592	\$ 6,646,800
Net Assets With Donor Restrictions	4	-	4
<b>Total Net Assets</b>	<b>\$ 5,916,212</b>	<b>\$ 730,592</b>	<b>\$ 6,646,804</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,562,587</b>	<b>\$ 1,164,739</b>	<b>\$ 7,727,326</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Grant Basis Unrestricted</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUE:</b>			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 4,248,366	\$ -	\$ 4,248,366
Missouri Department of Transportation	101,167	-	101,167
Other grants	961,778	-	961,778
Program income	633,716	-	633,716
Missouri Division of Medical Services	1,069,013	-	1,069,013
Contracted services	96	-	96
Special event revenue	336,239	-	336,239
Less: costs of direct benefits to donors	-	(31,814)	(31,814)
Contributions	461,978	(52,734)	409,244
Interest	1,766	-	1,766
County senior tax	317,596	-	317,596
Other cash- Non-DHSS match	128,612	-	128,612
Change in value of beneficial interest	-	26,602	26,602
FASB qualifying in-kind resources - DHSS match	135,155	-	135,155
FASB qualifying in-kind resources - non DHSS match	3,430	-	3,430
<b>Total revenue</b>	<b>\$ 8,398,912</b>	<b>\$ (57,946)</b>	<b>\$ 8,340,966</b>
<b>EXPENDITURES:</b>			
Personnel and fringe	\$ 4,027,396	\$ (811)	\$ 4,026,585
Travel (staff & volunteers)	117,219	-	117,219
Occupancy and telephone	614,178	1,072	615,250
Printing, supplies & office expenses	103,852	23,342	127,194
Equipment purchases	313,551	(313,551)	-
Raw food	1,137,599	-	1,137,599
Food svc/consumable supplies	84,805	-	84,805
Home delivery costs	223,379	-	223,379
Other costs:			
Advertising	15,483	-	15,483
Bank fees	3,577	-	3,577
Dues and subscriptions	39,472	-	39,472
Professional fees	175,825	-	175,825
Insurance and bonding	8,954	-	8,954
Program planning and development	43,018	-	43,018
Program supplies	194,754	(31,003)	163,751
Training	16,283	-	16,283
Contractual	569,688	-	569,688
Depreciation	-	104,540	104,540
FASB qualifying in-kind resources - DHSS match	135,155	(2,500)	132,655
FASB qualifying in-kind resources - non DHSS match	3,430	-	3,430
<b>Total expenditures</b>	<b>\$ 7,827,618</b>	<b>\$ (218,911)</b>	<b>\$ 7,608,707</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 571,294</b>	<b>\$ 160,965</b>	<b>\$ 732,259</b>
<b>NET ASSETS, BEGINNING OF YEAR (RESTATED)</b>	<b>5,344,918</b>	<b>569,627</b>	<b>5,914,545</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 5,916,212</b>	<b>\$ 730,592</b>	<b>\$ 6,646,804</b>

DISTRICT III AREA AGENCY ON AGING  
 SUPPLEMENTARY INFORMATION  
 STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING  
 JUNE 30, 2023

	<u>Administration</u>	<u>Supportive Program</u>	<u>Ombudsman</u>	<u>Congregate Program</u>	<u>Home Delivered Program</u>	<u>Disease Prev. &amp; Health Promotion</u>	<u>Family Caregiver</u>	<u>Special Projects</u>	<u>Fundraising</u>	<u>Total</u>
<b><u>ASSETS</u></b>										
Cash	\$ 23,718	\$ (81,066)	\$ (18,317)	\$ (105,321)	\$ (442,775)	\$ 84,190	\$ (4,754)	\$ (12,572)	\$ 5,649,756	\$ 5,092,859
Grants receivable:										
Missouri Department of Health and Senior Services	48,754	165,578	20,066	181,301	294,116	6,114	9,436	831	-	726,196
Other granting agencies	-	65	-	-	56,854	-	-	167,492	-	224,411
Accounts receivable:										
Missouri Division of Medical Services	-	-	-	-	174,818	-	-	-	-	174,818
Contracted services and other	60	-	-	-	61,995	-	10	124,476	22	186,563
Inventories	-	-	-	23,964	44,505	-	-	-	-	68,469
Prepaid expenses	89,271	-	-	-	-	-	-	-	-	89,271
<b>TOTAL ASSETS</b>	<b>\$ 161,803</b>	<b>\$ 84,577</b>	<b>\$ 1,749</b>	<b>\$ 99,944</b>	<b>\$ 189,513</b>	<b>\$ 90,304</b>	<b>\$ 4,692</b>	<b>\$ 280,227</b>	<b>\$ 5,649,778</b>	<b>\$ 6,562,587</b>
<b><u>LIABILITIES</u></b>										
Accounts payable	\$ 26,721	\$ 37,630	\$ 1,716	\$ 28,737	\$ 70,877	\$ 544	\$ 2,439	\$ 75,150	\$ 102	\$ 243,916
Department of Health and Senior Services funds held in trust	-	-	-	-	-	-	-	-	-	-
Refundable advances	-	-	267	-	14,234	-	-	984	-	15,485
Payroll withholdings	(842)	4,641	164	7,008	13,853	61	404	959	(22)	26,226
Accrued payroll	91,819	-	-	-	-	-	-	-	-	91,819
Compensated absences payable	44,105	33,682	(398)	64,199	90,549	(3,694)	1,849	27,952	10,685	268,929
<b>TOTAL LIABILITIES</b>	<b>\$ 161,803</b>	<b>\$ 75,953</b>	<b>\$ 1,749</b>	<b>\$ 99,944</b>	<b>\$ 189,513</b>	<b>\$ (3,089)</b>	<b>\$ 4,692</b>	<b>\$ 105,045</b>	<b>\$ 10,765</b>	<b>\$ 646,375</b>
<b><u>NET ASSETS</u></b>										
Net Assets Without Donor Restrictions	\$ -	\$ 8,620	\$ -	\$ -	\$ -	\$ 93,393	\$ -	\$ 175,182	\$ 5,639,013	\$ 5,916,208
Net Assets With Donor Restrictions	-	4	-	-	-	-	-	-	-	4
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ 8,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,393</b>	<b>\$ -</b>	<b>\$ 175,182</b>	<b>\$ 5,639,013</b>	<b>\$ 5,916,212</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 161,803</b>	<b>\$ 84,577</b>	<b>\$ 1,749</b>	<b>\$ 99,944</b>	<b>\$ 189,513</b>	<b>\$ 90,304</b>	<b>\$ 4,692</b>	<b>\$ 280,227</b>	<b>\$ 5,649,778</b>	<b>\$ 6,562,587</b>

**SUPPLEMENTARY INFORMATION**  
**STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
<b>REVENUE:</b>											
Missouri Department of Health and Senior Services	\$ 251,389	\$ 926,779	\$ 104,613	\$ 996,342	\$ 1,636,576	\$ 44,451	\$ 275,037	\$ 13,179	\$ -	\$ -	\$ 4,248,366
Missouri Department of Transportation	-	101,167	-	-	-	-	-	-	-	-	101,167
Other grants	-	7,658	112	-	202,439	-	-	751,569	-	-	961,778
Program income	-	15,110	-	447,377	171,229	-	-	-	-	-	633,716
Missouri Division of Medical Services	-	13,425	-	-	995,438	-	-	60,150	-	-	1,069,013
Contracted services	-	96	-	-	-	-	-	-	-	-	96
Special event revenue	-	-	-	-	-	-	-	1,600	334,639	-	336,239
Contributions	-	500	40	7,130	80,260	-	748	836	372,464	-	461,978
Interest	-	-	-	618	1,148	-	-	-	-	-	1,766
County senior tax	-	-	-	-	197,072	-	-	120,524	-	-	317,596
Other cash - Non-DHSS match	356	16,430	-	4,699	23,031	-	3,019	79,029	2,048	-	128,612
FASB qualifying in-kind resources - DHSS match	2,948	24,258	-	37,742	70,207	-	-	-	-	-	135,155
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	3,430	-	-	3,430
Other in-kind resources - DHSS match	80,847	174,919	14,570	242,918	291,856	-	91,679	-	-	(896,789)	-
Other in-kind resources - non DHSS match	-	34,652	-	-	-	-	-	-	-	(34,652)	-
<b>TOTAL REVENUE</b>	<b>\$ 335,540</b>	<b>\$ 1,314,994</b>	<b>\$ 119,335</b>	<b>\$ 1,736,826</b>	<b>\$ 3,669,256</b>	<b>\$ 44,451</b>	<b>\$ 370,483</b>	<b>\$ 1,030,317</b>	<b>\$ 709,151</b>	<b>\$ (931,441)</b>	<b>\$ 8,398,912</b>
<b>EXPENDITURES:</b>											
Missouri Department of Health and Senior Services	\$ 251,389	\$ 926,779	\$ 104,613	\$ 996,342	\$ 1,636,576	\$ 44,451	\$ 275,037	\$ 13,179	\$ -	\$ -	\$ 4,248,366
Missouri Department of Transportation	-	101,167	-	-	-	-	-	-	-	-	101,167
Other granting agencies	-	7,658	112	-	202,439	-	-	751,569	-	-	961,778
Program income	-	15,110	-	447,377	171,229	-	-	-	-	-	633,716
Missouri Division of Medical Services	-	13,425	-	-	995,438	-	-	60,150	-	-	1,069,013
Contracted services	-	96	-	-	-	-	-	-	-	-	96
Special event revenues	-	6,498	-	3,693	29,734	-	-	-	48,798	-	88,723
Contributions	-	2,451	300	7,379	80,637	-	748	836	-	-	92,351
Interest	-	-	-	618	1,148	-	-	-	-	-	1,766
County senior tax	-	-	-	-	197,072	-	-	120,524	-	-	317,596
Other cash - Non-DHSS match	356	16,430	-	4,699	23,031	4,529	101,757	23,659	-	-	174,461
FASB qualifying in-kind resources - DHSS match	2,948	24,258	-	37,742	70,207	-	-	-	-	-	135,155
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	3,430	-	-	3,430
Other in-kind resources - DHSS match	80,847	174,919	14,570	242,918	291,856	-	91,679	-	-	(896,789)	-
Other in-kind resources-non DHSS match	-	34,652	-	-	-	-	-	-	-	(34,652)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,540</b>	<b>\$ 1,323,443</b>	<b>\$ 119,595</b>	<b>\$ 1,740,768</b>	<b>\$ 3,699,367</b>	<b>\$ 48,980</b>	<b>\$ 469,221</b>	<b>\$ 973,347</b>	<b>\$ 48,798</b>	<b>\$ (931,441)</b>	<b>\$ 7,827,618</b>
<b>CHANGE IN NET ASSETS:</b>											
Other grants	-	-	-	-	-	-	-	-	-	-	-
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	(6,498)	-	(3,693)	(29,734)	-	-	1,600	285,841	-	247,516
Contributions	-	(1,951)	(260)	(249)	(377)	-	-	-	372,464	-	369,627
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	(4,529)	(98,738)	55,370	2,048	-	(45,849)
<b>TOTAL CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ (8,449)</b>	<b>\$ (260)</b>	<b>\$ (3,942)</b>	<b>\$ (30,111)</b>	<b>\$ (4,529)</b>	<b>\$ (98,738)</b>	<b>\$ 56,970</b>	<b>\$ 660,353</b>	<b>\$ -</b>	<b>\$ 571,294</b>

SUPPLEMENTARY INFORMATION  
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2023

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
<b>NET ASSETS, BEGINNING OF YEAR</b>											
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
<b>TOTAL NET ASSETS, BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ 10,575</b>	<b>\$ 260</b>	<b>\$ 249</b>	<b>\$ 377</b>	<b>\$ 97,922</b>	<b>\$ 7,822</b>	<b>\$ 209,128</b>	<b>\$ 5,018,585</b>	<b>\$ -</b>	<b>\$ 5,344,918</b>
<b>TRANSFERS IN (OUT)</b>											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	6,498	-	3,693	29,734	-	-	-	(39,925)	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	-	90,916	(90,916)	-	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>\$ -</b>	<b>\$ 6,498</b>	<b>\$ -</b>	<b>\$ 3,693</b>	<b>\$ 29,734</b>	<b>\$ -</b>	<b>\$ 90,916</b>	<b>\$ (90,916)</b>	<b>\$ (39,925)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET ASSETS, END OF YEAR</b>											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37,633	-	-	37,633
Special event revenue	-	-	-	-	-	-	-	34,375	2,478,045	-	2,512,420
Contributions	-	8,624	-	-	-	-	-	38,332	2,980,273	-	3,027,229
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	93,393	-	64,842	180,695	-	338,930
<b>TOTAL NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 8,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,393</b>	<b>\$ -</b>	<b>\$ 175,182</b>	<b>\$ 5,639,013</b>	<b>\$ -</b>	<b>\$ 5,916,212</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Administration</u>	<u>Supportive</u>	<u>Ombudsman</u>	<u>Congregate</u>	<u>Home Delivered</u>	<u>Disease Prevention</u>	<u>Family Caregiver</u>	<u>Special Programs</u>	<u>Fundraising</u>	<u>Total</u>
Personnel and fringe	\$ 200,847	\$ 572,143	\$ 70,150	\$ 769,463	\$ 1,534,618	\$ 17,401	\$ 323,469	\$ 536,723	\$ 2,582	\$ 4,027,396
Travel (staff & volunteers)	4,718	28,329	6,955	11,154	21,245	3,681	15,375	25,762	-	117,219
Occupancy and telephone	10,399	103,278	8,465	164,629	307,004	-	6,645	13,758	-	614,178
Printing, supplies & office expenses	3,308	20,534	2,813	18,776	33,455	1,503	6,030	17,433	-	103,852
Equipment purchases	-	3,969	1,140	30,719	259,488	-	-	18,235	-	313,551
Raw food	-	-	-	384,698	752,857	-	-	44	-	1,137,599
Food svc/consumable supplies	-	19	-	29,418	55,365	-	-	3	-	84,805
Home delivery costs	-	-	-	-	223,370	-	-	9	-	223,379
Other Costs:										
Advertising	24	1,937	42	2,910	5,822	-	246	2,850	1,652	15,483
Bank fees	-	-	-	1,252	2,325	-	-	-	-	3,577
Dues and subscriptions	1,101	8,555	795	6,152	11,418	9,668	1,482	301	-	39,472
Professional fees	21,017	36,437	11,833	26,406	49,063	281	16,694	14,094	-	175,825
Insurance and bonding	263	1,806	218	2,253	4,239	-	175	-	-	8,954
Program planning and development	6,789	14,342	1,920	3,638	6,794	-	1,107	8,428	-	43,018
Program supplies	1,635	27,394	395	6,358	13,231	10,311	4,619	86,247	44,564	194,754
Training	1,644	1,575	299	2,282	4,243	6,135	105	-	-	16,283
Contractual	-	269,296	-	-	52,767	-	1,595	246,030	-	569,688
FASB qualifying in-kind resources-DHSS match	2,948	24,258	-	37,742	70,207	-	-	-	-	135,155
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	3,430	-	3,430
Other in-kind resources-DHSS match	80,847	174,919	14,570	242,918	291,856	-	91,679	-	-	896,789
Other in-kind resources-non DHSS match	-	34,652	-	-	-	-	-	-	-	34,652
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,540</b>	<b>\$ 1,323,443</b>	<b>\$ 119,595</b>	<b>\$ 1,740,768</b>	<b>\$ 3,699,367</b>	<b>\$ 48,980</b>	<b>\$ 469,221</b>	<b>\$ 973,347</b>	<b>\$ 48,798</b>	<b>\$ 8,759,059</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Transportation</u>	<u>Chore Homemaker</u>	<u>Personal Care Services</u>	<u>Information &amp; Assistance</u>	<u>Legal Assistance</u>	<u>Silver Haired Legislature</u>	<u>Recreation Therapy</u>
Personnel and fringe	\$ 77,347	\$ -	\$ -	\$ 94,350	\$ -	\$ -	\$ 110,020
Travel (staff & volunteers)	16,521	720	-	931	-	979	1,037
Occupancy and telephone	8,282	-	-	21,348	-	-	50,694
Printing, supplies & office expenses	2,511	-	-	4,163	-	35	5,294
Equipment purchases	-	-	-	-	-	-	-
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	4	-	-	12
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	61	-	-	240	-	-	719
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	621	-	-	1,289	-	-	1,860
Professional fees	7,246	-	-	12,547	-	-	3,232
Insurance and bonding	186	-	-	423	-	-	761
Program planning and development	411	-	-	442	-	834	893
Program supplies	333	-	-	923	-	-	11,825
Training	126	-	-	307	-	38	654
Contractual	188,309	62,857	12,290	-	5,840	-	-
FASB qualifying in-kind resources-DHSS match	1,055	-	-	3,959	-	240	14,780
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	23,286	-	-	25,481	1,343	2,501	95,129
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 326,295</b>	<b>\$ 63,577</b>	<b>\$ 12,290</b>	<b>\$ 166,407</b>	<b>\$ 7,183</b>	<b>\$ 4,627</b>	<b>\$ 296,910</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Telephone Reassurance</b>	<b>Friendly Visiting</b>	<b>Public Education &amp; Info</b>	<b>Tax Assistance</b>	<b>Wellness</b>	<b>Case Management</b>	<b>Minor Home Modification</b>	<b>Total</b>
Personnel and fringe	\$ 11,969	\$ 10,212	\$ 30,173	\$ 3,154	\$ 124,563	\$ 110,355	\$ -	\$ 572,143
Travel (staff & volunteers)	141	119	330	2,993	2,344	2,214	-	28,329
Occupancy and telephone	7,704	6,780	701	-	-	7,769	-	103,278
Printing, supplies & office expenses	800	706	2,155	1,474	647	2,749	-	20,534
Equipment purchases	-	-	794	1,888	-	1,287	-	3,969
Raw food	-	-	-	-	-	-	-	-
Food svc/consumable supplies	2	1	-	-	-	-	-	19
Home delivery costs	-	-	-	-	-	-	-	-
Other Costs:								
Advertising	104	91	441	-	10	271	-	1,937
Bank fees	-	-	-	-	-	-	-	-
Dues and subscriptions	281	248	1,196	-	2,247	813	-	8,555
Professional fees	490	432	360	438	-	11,692	-	36,437
Insurance and bonding	115	102	-	-	-	219	-	1,806
Program planning and development	106	89	177	-	6,065	5,325	-	14,342
Program supplies	384	338	7,115	258	1,897	321	4,000	27,394
Training	99	88	-	76	56	131	-	1,575
Contractual	-	-	-	-	-	-	-	269,296
FASB qualifying in-kind resources-DHSS match	2,244	1,980	-	-	-	-	-	24,258
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	14,439	12,740	-	-	-	-	-	174,919
Other in-kind resources-non DHSS match	-	-	-	34,652	-	-	-	34,652
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,878</b>	<b>\$ 33,926</b>	<b>\$ 43,442</b>	<b>\$ 44,933</b>	<b>\$ 137,829</b>	<b>\$ 143,146</b>	<b>\$ 4,000</b>	<b>\$ 1,323,443</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-FAMILY CAREGIVER PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Public Education</b>	<b>Assistance I&amp;A</b>	<b>Case Management</b>	<b>Incontinent Supplies</b>	<b>Financial Aid Grandparents</b>	<b>Durable Caregiver Training</b>	<b>Respite/ In-Home</b>	<b>Total</b>
Personnel and fringe	\$ -	\$ 22,045	\$ 286,147	\$ -	\$ -	\$ 15,277	\$ -	\$ 323,469
Travel (staff & volunteers)	256	143	14,976	-	-	-	-	15,375
Occupancy and telephone	-	1,554	5,091	-	-	-	-	6,645
Printing, supplies & office expenses	-	546	5,484	-	-	-	-	6,030
Equipment purchases	-	-	-	-	-	-	-	-
Raw food	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-
Other Costs:								
Advertising	48	6	192	-	-	-	-	246
Bank fees	-	-	-	-	-	-	-	-
Dues and subscriptions	-	160	1,322	-	-	-	-	1,482
Professional fees	-	2,337	14,357	-	-	-	-	16,694
Insurance and bonding	-	44	131	-	-	-	-	175
Program planning and development	-	240	867	-	-	-	-	1,107
Program supplies	63	2,858	1,399	213	86	-	-	4,619
Training	-	26	79	-	-	-	-	105
Contractual	-	-	-	-	-	-	1,595	1,595
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	37	7,744	79,707	71	23	3,565	532	91,679
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 404</b>	<b>\$ 37,703</b>	<b>\$ 409,752</b>	<b>\$ 284</b>	<b>\$ 109</b>	<b>\$ 18,842</b>	<b>\$ 2,127</b>	<b>\$ 469,221</b>

**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, 2023**

	<b>EB - Public</b>	<b>EB - Physical</b>	
	<b>Education &amp; Info</b>	<b>Fitness</b>	<b>Total</b>
Personnel and fringe	\$ 7,185	\$ 10,216	\$ 17,401
Travel (staff & volunteers)	1,834	1,847	3,681
Occupancy and telephone	-	-	-
Printing, supplies & office expenses	792	711	1,503
Equipment purchases	-	-	-
Raw food	-	-	-
Food svc/consumable supplies	-	-	-
Home delivery costs	-	-	-
Other Costs:			
Advertising	-	-	-
Bank fees	-	-	-
Dues and subscriptions	9,281	387	9,668
Professional fees	281	-	281
Insurance and bonding	-	-	-
Program planning and development	-	-	-
Program supplies	819	9,492	10,311
Training	5,855	280	6,135
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	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,047</b>	<b>\$ 22,933</b>	<b>\$ 48,980</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>MA4</b>						<b>Benefits</b>	<b>Ombud NCV</b>
	<b>Automation</b>	<b>CDSME</b>	<b>State Fair</b>	<b>Give 5</b>	<b>SMP</b>	<b>RSVP</b>	<b>Counseling</b>	<b>Conference</b>
Personnel and fringe	\$ -	\$ 16,525	\$ 1,926	\$ 17,447	\$ 171,443	\$ 89,080	\$ 66,422	\$ -
Travel (staff & volunteers)	-	-	184	784	5,307	6,193	1,554	331
Occupancy and telephone	-	-	-	-	7,741	6,017	-	-
Printing, supplies & office expenses	-	158	-	1,573	8,543	2,436	58	-
Equipment purchases	-	-	-	2,120	5,756	-	-	148
Raw food	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-
Other Costs:								
Advertising	-	-	3	2,615	52	47	-	-
Bank fees	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	50	106	50	-
Professional fees	-	-	-	-	844	694	931	-
Insurance and bonding	-	-	-	-	-	-	-	-
Program planning and development	-	-	-	-	4,490	2,538	74	1,021
Program supplies	2,240	357	2,405	15,228	10,219	4,429	487	-
Training	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	171,832	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	3,430	-	-
Other in-kind resources-DHSS match	-	-	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,240</b>	<b>\$ 17,040</b>	<b>\$ 4,518</b>	<b>\$ 39,767</b>	<b>\$ 386,277</b>	<b>\$ 114,970</b>	<b>\$ 69,576</b>	<b>\$ 1,500</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Medicaid Reassessments</u>	<u>VRA</u>	<u>Navigator</u>	<u>APS</u>	<u>County Tax Projects</u>	<u>VDC</u>	<u>Total</u>
Personnel and fringe	\$ 41,823	\$ 10,674	\$ 37,374	\$ 29,672	\$ 43,467	\$ 10,870	\$ 536,723
Travel (staff & volunteers)	9,890	181	119	55	-	1,164	25,762
Occupancy and telephone	-	-	-	-	-	-	13,758
Printing, supplies & office expenses	227	4,373	65	-	-	-	17,433
Equipment purchases	8,006	-	2,205	-	-	-	18,235
Raw food	-	-	-	44	-	-	44
Food svc/consumable supplies	-	-	-	3	-	-	3
Home delivery costs	-	-	-	9	-	-	9
Other Costs:							
Advertising	13	120	-	-	-	-	2,850
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	-	-	95	-	-	-	301
Professional fees	-	-	-	-	-	11,625	14,094
Insurance and bonding	-	-	-	-	-	-	-
Program planning and development	190	25	90	-	-	-	8,428
Program supplies	-	-	4,695	42,592	3,595	-	86,247
Training	-	-	-	-	-	-	-
Contractual	-	-	-	-	74,198	-	246,030
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	3,430
Other in-kind resources-DHSS match	-	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,149</b>	<b>\$ 15,373</b>	<b>\$ 44,643</b>	<b>\$ 72,375</b>	<b>\$ 121,260</b>	<b>\$ 23,659</b>	<b>\$ 973,347</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Medicaid</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
<b>Access Services</b>							
Transportation	\$ 184,233	\$ 101,167	\$ -	\$ 12,183	\$ 4,371	\$ 24,341	\$ 326,295
Information & Assistance	136,940	-	-	-	27	29,440	166,407
Case Management	129,148	-	13,425	-	573	-	143,146
Public Education & Info.	43,442	-	-	-	-	-	43,442
							-
Total Access Services	<u>\$ 493,763</u>	<u>\$ 101,167</u>	<u>\$ 13,425</u>	<u>\$ 12,183</u>	<u>\$ 4,971</u>	<u>\$ 53,781</u>	<u>\$ 679,290</u>
<b>In-Home Services</b>							
Homemaker	\$ 61,279	\$ -	\$ -	\$ 2,248	\$ 50	\$ -	\$ 63,577
Personal Care	11,611	-	-	679	-	-	12,290
Minor Home Modification	4,000	-	-	-	-	-	4,000
Telephone Reassurance	22,181	-	-	-	14	16,683	38,878
Friendly Visiting	19,193	-	-	-	13	14,720	33,926
Total In-Home Services	<u>\$ 118,264</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,927</u>	<u>\$ 77</u>	<u>\$ 31,403</u>	<u>\$ 152,671</u>
<b>Legal Assistance</b>	<u>\$ 5,840</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,343</u>	<u>\$ 7,183</u>
<b>Total Priority Services</b>	<u><u>\$ 617,867</u></u>	<u><u>\$ 101,167</u></u>	<u><u>\$ 13,425</u></u>	<u><u>\$ 15,110</u></u>	<u><u>\$ 5,048</u></u>	<u><u>\$ 86,527</u></u>	<u><u>\$ 839,144</u></u>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Federal Grantor</b>	<b>PASS-THROUGH ENTITY</b>	<b>FEDERAL ASSISTANCE</b>	<b>CARRYOVER</b>	<b>CURRENT</b>		<b>UNREMITTED</b>	<b>REMITTED</b>	<b>AWARDS PASSED-</b>	
Pass-through Grantor	<b>IDENTIFYING</b>	<b>LISTING</b>	<b>FROM</b>	<b>YEAR AWARD</b>		<b>BALANCE</b>	<b>BALANCE</b>	<b>THROUGH TO</b>	
Program Title	<b>NUMBER</b>	<b>NUMBER</b>	<b>PRIOR YEAR</b>	<b>AMOUNT</b>	<b>EXPENDITURES</b>	<b>LAPSED</b>	<b>6/30/2023</b>	<b>6/30/2023</b>	<b>SUBRECIPIENTS</b>
<b>U.S. Department of Health and Human Services</b>									
Passed Through Missouri Department of Health and Senior Services									
Division of Senior and Disability Services									
Title III, Part B - Supportive Services Grant Funds	ERS10522003	93.044	\$ 103,832	\$ 661,040	\$ 685,487	\$ -	\$ 79,385	\$ -	\$ -
Title III, Part B - Supportive Services Grant Funds - COVID-19	ERS10522003	93.044	523,680	1,500	300,957	-	224,223	-	-
Title III, Part B - CDC Vaccine Access - COVID-19	ERS10522003	93.044	7,793	-	-	7,793	-	-	-
Title III, Part B - Value Based Provider Reassessments	CS230932003	93.044	-	6,000	6,000	-	-	-	-
Title III, Part B - Supportive Services Program Income	ERS10522003	93.044	-	15,110	15,110	-	-	-	-
Total Title III, Part B					\$ 1,007,554				\$ -
Title III, Part C Subpart 1 - Congregate Meals Grant Funds	ERS10522003	93.045	-	451,632	451,632	-	-	-	-
Title III, Part C Subpart 1 - Congregate Meals Grant Funds - COVID-19	ERS10522003	93.045	341,737	-	247,049	-	94,688	-	-
Title III, Part C Subpart 1 - Congregate Meals Program Income	ERS10522003	93.045	-	447,377	447,377	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds	ERS10522003	93.045	116,250	291,016	407,266	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds - COVID-19	ERS10522003	93.045	506,830	-	328,701	-	178,129	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Program Income	ERS10522003	93.045	-	171,229	171,229	-	-	-	-
Total Title III, Part C					\$ 2,053,254				\$ -
Nutrition Service Incentive Program	ERS10522003	93.053	-	245,190	245,190	-	-	-	-
Total Aging Cluster					\$ 3,305,998				\$ -
Title III, Part D - Disease Prevention and Health Promotion Grant Funds	ERS10522003	93.043	126	33,181	33,307	-	-	-	-
Title III, Part D - Disease Prevention and Health Promotion Grant Funds - COVID-19	ERS10522003	93.043	51,244	-	51,244	-	-	-	-
Total Title III, Part D					\$ 84,551				\$ -
Title III, Part E - National Family Caregivers Program Grant Funds	ERS10522003	93.052	16,079	230,729	246,807	-	1	-	-
Title III, Part E - National Family Caregivers Program Grant Funds - COVID-19	ERS10522003	93.052	168,934	-	51,302	-	117,632	-	-
Total Title III, Part E					\$ 298,109				\$ -
Title VII, Elder Rights, Ombudsman	ERS10522003	93.042	-	6,384	6,384	-	-	-	-
Title VII, Elder Rights, Elder Abuse	ERS10522003	93.041	-	-	-	-	-	-	-
Social Services Block Grant - SSBG	ERS10522003	93.667	-	100,143	100,143	-	-	-	-
ACA MIPPA	ERS10522003	93.071	20,050	-	4,920	15,130	-	-	-
ACA MIPPA	2201MOMIAA	93.071	-	38,290	26,580	-	11,710	-	-
Total MIPPA					\$ 31,500				\$ -
Elder Abuse Prevention Interventions Program - COVID-19	CS221944003	93.747	-	117,314	72,375	-	44,939	-	-
<b>Total Federal Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services</b>			<b>\$ 1,856,555</b>	<b>\$ 2,816,135</b>	<b>\$ 3,899,060</b>	<b>\$ 22,923</b>	<b>\$ 750,707</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2023

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 6/30/2023	REMITTED BALANCE 6/30/2023	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. Department of Health and Human Services - Administration on Aging									
The Missouri SMP	90MPPG0040-05 90MPPG0076-01	93.048	\$ 525,821 -	\$ - 662,347	\$ 359,247 27,030	\$ 166,574 -	\$ - 635,317	\$ - -	\$ 170,704 1,128
<b>Total Direct Federal Awards from the U.S. Department of Health and Human Services - Administration of Aging</b>			<b>\$ 525,821</b>	<b>\$ 662,347</b>	<b>\$ 386,277</b>	<b>\$ 166,574</b>	<b>\$ 635,317</b>	<b>\$ -</b>	<b>\$ 171,832</b>
Passed Through Missouri Connections for Health									
CLAIM/SHIP Project	N/A	93.779	\$ -	\$ 40,000	\$ 24,985	\$ 15,015	\$ -	\$ -	\$ -
<b>Total Federal Awards Passed Through CLAIM (SHIP) / Primaris</b>			<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 24,985</b>	<b>\$ 15,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Passed through Missouri Association of Area Agencies on Aging									
Navigator	NAVCA210402-01-00	93.332	\$ 14,239	\$ 54,195	\$ 44,643	\$ 748	\$ 23,043	\$ -	\$ -
Benefits Enrollment Center (Network)	N/A	93.071	830	15,800	13,091	-	3,539	-	-
COVID-19 and Influenza Vaccine Uptake for Older Adults	90HDRC0007-01-00	93.048	-	95,000	15,373	-	79,627	-	-
No Wrong Door	N/A	93.048	61	-	61	-	-	-	-
<b>Total Federal Awards Passed Through Missouri Association of Area Agencies on Aging</b>			<b>\$ 15,130</b>	<b>\$ 164,995</b>	<b>\$ 73,168</b>	<b>\$ 748</b>	<b>\$ 106,209</b>	<b>\$ -</b>	<b>\$ -</b>
Passed through Mid-America Regional Council									
Chronic Disease Self-Management Education	90CSSG0043-01-00	93.734	11,566	16,843	17,040	-	11,369	-	-
<b>Total Federal Awards Passed Through Mid-America Regional Council</b>			<b>\$ 11,566</b>	<b>\$ 16,843</b>	<b>\$ 17,040</b>	<b>\$ -</b>	<b>\$ 11,369</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Department of Treasury</b>									
Tax Counseling for the Elderly	22TCEP0032 23TCEP0028	21.006	\$ 2,800 -	\$ - 8,553	\$ 437 7,160	\$ 2,363 -	\$ - 1,393	\$ - -	\$ - -
<b>Total Federal Awards from the U.S. Department of Treasury</b>			<b>\$ 2,800</b>	<b>\$ 8,553</b>	<b>\$ 7,597</b>	<b>\$ 2,363</b>	<b>\$ 1,393</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Corporation for National &amp; Community Service</b>									
RSVP (Retired & Senior Volunteer Program)	21SREMO021	94.002	\$ 199,318	\$ 166,672	\$ 111,440	\$ -	\$ 254,550	\$ -	\$ -
<b>Total Direct Federal Awards from the U.S. Corporation for National &amp; Community Service</b>			<b>\$ 199,318</b>	<b>\$ 166,672</b>	<b>\$ 111,440</b>	<b>\$ -</b>	<b>\$ 254,550</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 2,611,190</b>	<b>\$ 3,875,545</b>	<b>\$ 4,519,567</b>	<b>\$ 207,623</b>	<b>\$ 1,759,545</b>	<b>\$ -</b>	<b>\$ 171,832</b>

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, 2023

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 6/30/2023	REMITTED BALANCE 6/30/2023	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
<b>MISSOURI STATE FUNDS</b>									
Passed through Missouri Department of Health and Senior Services									
Missouri General Revenue		N/A	\$ -	\$ 1,085,789	\$ 1,085,789	\$ -	\$ -	\$ -	\$ -
Home Delivered Meals Trust Fund		N/A	-	2,188	2,188	-	-	-	-
Meal Production Capacity and Infrastructure Expansion		N/A	-	305,222	202,439	102,783	-	-	-
<b>Total State Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services</b>			<b>\$ -</b>	<b>\$ 1,393,199</b>	<b>\$ 1,290,416</b>	<b>\$ 102,783</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Passed Through Missouri Association of Area Agencies on Aging									
Give 5		N/A	\$ -	\$ 42,500	\$ 39,767	\$ 2,733	\$ -	\$ -	\$ -
<b>Total State Awards Passed Through Missouri Association of Area Agencies on Aging</b>			<b>\$ -</b>	<b>\$ 42,500</b>	<b>\$ 39,767</b>	<b>\$ 2,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Passed Through Missouri Department of Transportation									
Missouri Elderly & Handicapped Transportation Assistance Program	TMEHTP23	N/A	\$ -	\$ 202,518	\$ 101,167	\$ 101,351	\$ -	\$ -	\$ -
<b>Total State Awards Passed Through Missouri Department of Transportation</b>			<b>\$ -</b>	<b>\$ 202,518</b>	<b>\$ 101,167</b>	<b>\$ 101,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL MISSOURI STATE FUNDS</b>			<b>\$ -</b>	<b>\$ 1,638,217</b>	<b>\$ 1,431,350</b>	<b>\$ 206,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2023

**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, 2023. 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

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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, 2023, 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 December 21, 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*

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
December 21, 2023

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## **McBRIDE, LOCK & ASSOCIATES, LLC**

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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, 2023. 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, 2023.

##### ***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  
December 21, 2023

DISTRICT III AREA AGENCY ON AGING  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2023

**Section I - Summary of Auditor's Results**

**Financial Statements**

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

**Federal Awards**

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

Assistance

Listing

Number

Name of Federal Program or Cluster

	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, 2023  
(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, 2023

Questioned Costs

None

Federal Findings

None