

FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED JUNE 30, 2024

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

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

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, 2024, 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, 2024, 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 January 14, 2025, 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

January 14, 2025

EXHIBIT A

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

Cash	\$ 5,563,167
Grants receivable:	
Missouri Department of Health and Senior Services	449,500
Other granting agencies	359,807
Accounts receivable:	
Missouri Division of Medical Services	244,146
Contracted services and other	151,220
Inventories	65,986
Prepaid expenses	72,839
Beneficial interest in assets held by community foundation	371,730
Operating lease right-of-use assets	397,541
Equipment, net of depreciation	600,302
TOTAL ASSETS	<u><u>\$ 8,276,238</u></u>

LIABILITIES

Accounts payable	\$ 298,042
Department of Health and Senior Services funds held in trust	-
Refundable advances	17,920
Payroll withholdings	23,220
Accrued payroll	70,754
Compensated absences payable	233,891
Operating lease right-of-use liabilities	427,674
Total Liabilities	<u><u>\$ 1,071,501</u></u>

NET ASSETS

Net Assets Without Donor Restrictions:	
Designated by the Board for programs and services	\$ 6,270,266
Undesignated	934,471
Total Net Assets Without Donor Restrictions	<u>\$ 7,204,737</u>
Net Assets With Donor Restrictions	<u>-</u>
Total Net Assets	<u><u>\$ 7,204,737</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 8,276,238</u></u>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Net Assets Without Donor Restrictions</u>	<u>Net Assets With Donor Restrictions</u>	<u>Total</u>
REVENUE:			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 3,786,360	\$ -	\$ 3,786,360
Missouri Department of Transportation	114,222	-	114,222
Other grants	1,580,363	-	1,580,363
Program income	640,308	-	640,308
Missouri Division of Medical Services	985,418	-	985,418
Contracted services	-	-	-
Special event revenue	403,280	-	403,280
Less: costs of direct benefits to donors	(42,471)	-	(42,471)
Contributions	302,597	-	302,597
Interest	6,283	-	6,283
County senior tax	349,723	-	349,723
Other cash - Non-DHSS match	120,918	-	120,918
Change in value of beneficial interest	37,835	-	37,835
FASB qualifying in-kind resources - DHSS match	124,462	-	124,462
FASB qualifying in-kind resources - non DHSS match	5,435	-	5,435
Net assets released from restrictions, restrictions satisfied by payments	4	(4)	-
Total revenue	\$ 8,414,737	\$ (4)	\$ 8,414,733
EXPENDITURES:			
Administration	\$ 333,807	\$ -	\$ 333,807
Fundraising	31,166	-	31,166
Program services:			
Supportive	1,167,763	-	1,167,763
Ombudsman	112,723	-	112,723
Congregate	1,532,185	-	1,532,185
Home delivered	3,137,616	-	3,137,616
Family caregiver	321,013	-	321,013
Disease prevention and health promotion	33,236	-	33,236
Special	1,187,291	-	1,187,291
Total expenditures	\$ 7,856,800	\$ -	\$ 7,856,800
CHANGE IN NET ASSETS	\$ 557,937	\$ (4)	\$ 557,933
NET ASSETS, BEGINNING OF YEAR	6,646,800	4	6,646,804
NET ASSETS, END OF YEAR	\$ 7,204,737	\$ -	\$ 7,204,737

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services									Total
	Administration	Fundraising	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev. and Health Promotion	Family Caregiver Program	Special Programs	
EXPENDITURES:										
Personnel and fringe	\$ 237,348	\$ 2,686	\$ 453,941	\$ 76,846	\$ 747,532	\$ 1,477,455	\$ 18,622	\$ 269,483	\$ 614,632	\$ 3,898,545
Travel (staff & volunteers)	7,011	8	34,086	7,832	14,003	28,530	6,526	14,329	30,846	143,171
Occupancy and telephone	10,440	-	109,485	8,943	175,956	329,408	-	7,058	25,324	666,614
Printing, supplies & office expenses	11,345	-	67,334	3,870	65,872	71,837	180	8,062	54,224	282,724
Equipment purchases	-	-	-	-	-	-	-	-	-	-
Raw food	-	-	-	-	365,726	674,280	-	-	-	1,040,006
Food svc/consumable supplies	-	-	-	-	27,754	51,484	-	-	-	79,238
Home delivery costs	-	-	-	-	-	210,630	-	-	-	210,630
Other costs:										
Advertising	91	1,776	2,881	1	1,811	3,421	121	552	8,793	19,447
Bank fees	-	-	-	-	500	927	-	-	-	1,427
Dues and subscriptions	1,699	-	7,518	1,245	6,127	12,131	2,376	1,433	1,492	34,021
Professional fees	29,639	4,499	41,660	11,884	30,023	55,788	50	16,617	15,335	205,495
Insurance and bonding	393	-	1,939	328	2,301	4,246	-	263	-	9,470
Program planning and development	13,757	3	9,913	782	2,439	4,559	1,413	676	8,483	42,025
Program supplies	718	22,194	63,129	745	13,034	25,683	2,916	1,955	102,089	232,463
Training	1,393	-	2,181	241	2,889	5,373	1,032	580	11	13,700
Contractual	-	-	316,544	-	-	71,431	-	-	320,627	708,602
Depreciation	19,966	-	29,840	-	41,776	47,743	-	-	-	139,325
FASB qualifying in-kind resources - DHSS match	7	-	27,312	6	34,442	62,690	-	5	-	124,462
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	5,435	5,435
TOTAL EXPENDITURES	\$ 333,807	\$ 31,166	\$ 1,167,763	\$ 112,723	\$ 1,532,185	\$ 3,137,616	\$ 33,236	\$ 321,013	\$ 1,187,291	\$ 7,856,800

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from:	
Missouri Department of Health and Senior Services	\$ 4,063,056
Missouri Department of Transportation	114,222
Other grants	1,456,848
Program income	640,308
Missouri Division of Medical Services	916,090
Contracted services	-
Special event revenue	408,003
Contributions	333,974
Interest	6,283
County senior tax	334,408
Other cash - Non-DHSS match	157,407
Cash disbursed to suppliers & employees	<u>(7,623,207)</u>
Net cash used by operating activities	<u>\$ 807,392</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of equipment	\$ (337,084)
Net cash used by investing activities	<u>\$ (337,084)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS**\$ 470,308****CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR****5,092,859****CASH AND CASH EQUIVALENTS, END OF YEAR****\$ 5,563,167****RECONCILIATION OF CHANGE IN NET ASSETS
TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 557,933
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	139,325
(Increase) decrease in:	
Beneficial interest in assets held by community foundation	(6,459)
Grants and accounts receivable:	
Missouri Department of Health and Senior Services	276,696
Other granting agencies	(135,396)
Missouri Division of Medical Services	(69,328)
Contracted services and other	35,343
Inventories	2,483
Prepaid expenses	10,490
Operating lease right-of-use assets	5,326
Increase (decrease) in:	
Accounts payable	54,126
Department of Health and Senior Services funds held in trust	-
Refundable advances	2,435
Payroll withholdings	(3,006)
Accrued payroll	(21,065)
Compensated absences payable	(35,038)
Operating lease right-of-use liabilities	<u>(6,473)</u>
Net cash used by operating activities	<u>\$ 807,392</u>

See accompanying notes to financial statements.

DISTRICT III AREA AGENCY ON AGING
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

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, supplemental services and event education, minor home modification, patient companion, 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, Benefits Counseling - MIPPA/CLAIM, Retired and Senior Volunteer Program, Give 5, Vaccine Registration Assistance, Veterans Directed Home and Community Based Services, Adult Protective 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, 2024.
- 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. Allowances for doubtful accounts reflect the expected future credit losses over the life of the financial asset. The allowance for doubtful accounts is established based on prior and forecasted collection experience. Management believes all amounts are fully collectible and has not established an allowance.
- 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, 2024 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 \$1,045,216 for 2024. 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 for time/savings accounts and \$250,000 for demand deposit accounts. At June 30, 2024, the Organization's uninsured cash balance totaled \$5,130,308. Debt securities guaranteed by the United States or its agencies or instrumentalities with a market value of \$8,225,590 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, 2024, approximately 87% 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, 2024 the Organization has outstanding unsecured credit to regular vendors of \$151,220.
- x. **Concentration of Revenue:** The Organization received approximately 78% of its revenues from federal and state governmental agencies. Of this amount, approximately 59% 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 2021. During 2024, 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 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. This guidance, along with its related amendments, replaces the incurred impairment loss methodology with a methodology that reflects the expected credit losses using a wide range of reasonable and supportable information to inform credit loss estimates. Beginning net assets have not been restated as a result of the adoption of the new standard and the adoption of the ASU did not have a material impact on the financial statements.

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, 2024 total \$5,563,167.

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	\$ 15,767	\$ -	\$ 15,767
Warrensburg Senior Center Capacity Building Fund	15,049	-	15,049
Warrensburg Senior Center Endowment Fund	131,332	175,560	306,892
Norma Harpster Memorial Fund	29,636	-	29,636
Warrensburg Senior Center COVID Fund	4,386	-	4,386
Total	<u>\$ 196,170</u>	<u>\$ 175,560</u>	<u>\$ 371,730</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, 2024:

	Spendable	Held in Perpetuity	Total
Net assets, beginning of year	\$ 129,851	\$ 175,560	\$ 305,411
Contributions	-	-	-
Distributions	(31,376)	-	(31,376)
Net appreciation	32,857	-	32,857
Net assets, end of year	<u>\$ 131,332</u>	<u>\$ 175,560</u>	<u>\$ 306,892</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, 2024.

- 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, 2024:

	Level 1	Level 2	Level 3
Beneficial interest in assets held at community foundation	\$ -	\$ -	\$ 371,730
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 371,730</u>

The following is a reconciliation of the beginning and ending balance of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended June 30, 2024:

	Beneficial Interest
Balance at June 30, 2023	\$ 365,271
Contributions	-
Distributions	(31,376)
Net appreciation	37,835
Balance at June 30, 2024	<u>\$ 371,730</u>

NOTE 5 – FIXED ASSETS

The following is a summary of equipment at June 30, 2024:

	Balance 6/30/23	Additions	Deletions	Fixed Assets 6/30/24
Kitchen Equipment	\$ 1,015,635	\$ 330,767	\$ (20,939)	\$ 1,325,463
Recreation Equipment	11,437	-	-	11,437
Office Equipment	308,505	6,317	(17,983)	296,839
	<u>\$ 1,335,577</u>	<u>\$ 337,084</u>	<u>\$ (38,922)</u>	<u>\$ 1,633,739</u>
Less Accumulated Depreciation				(1,033,437)
Net Fixed Assets				<u>\$ 600,302</u>

The aggregate depreciation charged to operations for 2024 was \$139,325. 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, 2024:

Balance, July 1, 2023	\$ 1,505,647
Additions	
Cost	\$ 451,166
Items under \$1,000 not added to inventory	-
Dispositions	(103,084)
Balance, June 30, 2024	<u>\$ 1,853,729</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. Locations with a lease term longer than one year include Lexington (5 years), Sedalia (3 years), Warsaw (20 years), Cole Camp (21 Months), Holden (3 years), and Nevada (5 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	\$ 79,125
Short-term lease cost	<u>190,618</u>
Total lease cost	<u>\$ 269,743</u>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 78,852
Right-of-use assets obtained in exchange for new lease liabilities	\$ 59,405
Weighted-average remaining lease term (years) - operating leases	8.16
Weighted-average discount rate - operating leases	3.41%

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

<u>June 30,</u>	<u>Amount</u>
2025	\$ 81,828
2026	55,660
2027	54,228
2028	52,533
2029	51,316
Thereafter	<u>197,397</u>
Total lease payments	492,962
Less interest	<u>(65,288)</u>
Present value of lease liabilities	<u>\$ 427,674</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, 2024 total \$38,933.

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, 2024, Missouri Department of Health and Senior Service revenues were \$3,786,360. Additionally, related contributions from program participants totaled \$640,308.

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, 2024:

<u>Description</u>	
Equipment and supplies	<u>\$ 129,897</u>
Total FASB Qualifying In-Kind	<u><u>\$ 129,897</u></u>

NOTE 11 – NET ASSETS WITH DONOR RESTRICTIONS

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, 2024:

Subject to expenditure for specified purpose:	
Stockton - pet food	<u>\$ 4</u>
Total Net Assets Released from Donor Restrictions	<u><u>\$ 4</u></u>

NOTE 12 – DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization has unexpended resources of \$6,270,266 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 \$6,270,266 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	\$ 5,563,167
Grants Receivable	809,307
Accounts Receivable	395,366
Beneficial Interest in Assets Held by Others	<u>371,730</u>
Financial Assets	\$ 7,139,570
Less Those Unavailable for General Expenditures Within One Year Due to:	
Restricted in perpetuity:	
Beneficial interests in endowments - principal	(175,560)
Board-designations:	
Board-designated reserves	<u>(6,270,266)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 693,744</u></u>

NOTE 14 – GAAP ADJUSTMENTS

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

- 1) To capitalize equipment additions for purposes of depreciation, \$469,840 was reclassified from “equipment purchases”. The balance not capitalized of \$132,756 was reclassified to “printing, supplies, and office.” In addition, depreciation expense for 2024 of \$139,325 was recorded.
- 2) To net the “costs of direct benefits to donors” against “special event revenue”, \$38,301 was reclassified from “program supplies” expense and \$4,170 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, \$371,730 of “beneficial interest in assets held by community foundation” was added to the Organization’s assets and net assets, \$31,376 of amounts received from the community foundation accounts was reduced from “contributions” revenue, and \$37,835 of “change in value in beneficial interest” gains were recognized.

- 4) To recognize right-of-use assets and liabilities related to operating leases, \$7,428 of prepaid rent related to operating leases was reclassified from “Prepaid expenses”. \$339 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 January 14, 2025, the date which the financial statements were available for issue.

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

	Grant Basis	GAAP Adjustments	GAAP Basis
<u>ASSETS</u>			
Cash	\$ 5,563,167	\$ -	\$ 5,563,167
Grants receivable:			
Missouri Department of Health and Senior Services	449,500	-	449,500
Other granting agencies	359,807	-	359,807
Accounts receivable:			
Missouri Division of Medical Services	244,146	-	244,146
Contracted services and other	151,220	-	151,220
Inventories	65,986	-	65,986
Prepaid expenses	80,267	(7,428)	72,839
Beneficial interest in assets held by community foundation	-	371,730	371,730
Operating lease right-of-use assets	-	397,541	397,541
Equipment, net of depreciation	-	600,302	600,302
TOTAL ASSETS	\$ 6,914,093	\$ 1,362,145	\$ 8,276,238
<u>LIABILITIES</u>			
Accounts payable	\$ 298,042	\$ -	\$ 298,042
Department of Health and Senior Services funds held in trust	-	-	-
Refundable advances	17,920	-	17,920
Payroll withholdings	23,220	-	23,220
Accrued payroll	70,754	-	70,754
Compensated absences payable	233,891	-	233,891
Operating lease right-of-use liabilities	-	427,674	427,674
Total Liabilities	\$ 643,827	\$ 427,674	\$ 1,071,501
<u>NET ASSETS</u>			
Net Assets Without Donor Restrictions:			
Designated by the Board for programs and services	\$ 6,270,266	\$ -	\$ 6,270,266
Undesignated	-	934,471	934,471
Total Net Assets Without Donor Restrictions	\$ 6,270,266	\$ 934,471	\$ 7,204,737
Net Assets With Donor Restrictions	-	-	-
Total Net Assets	\$ 6,270,266	\$ 934,471	\$ 7,204,737
TOTAL LIABILITIES AND NET ASSETS	\$ 6,914,093	\$ 1,362,145	\$ 8,276,238

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Grant Basis Unrestricted</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
REVENUE:			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 3,786,360	\$ -	\$ 3,786,360
Missouri Department of Transportation	114,222	-	114,222
Other grants	1,580,363	-	1,580,363
Program income	640,308	-	640,308
Missouri Division of Medical Services	985,418	-	985,418
Contracted services	-	-	-
Special event revenue	403,280	-	403,280
Less: costs of direct benefits to donors	-	(42,471)	(42,471)
Contributions	333,973	(31,376)	302,597
Interest	6,283	-	6,283
County senior tax	349,723	-	349,723
Other cash- Non-DHSS match	120,918	-	120,918
Change in value of beneficial interest	-	37,835	37,835
FASB qualifying in-kind resources - DHSS match	124,462	-	124,462
FASB qualifying in-kind resources - non DHSS match	5,435	-	5,435
Total revenue	\$ 8,450,745	\$ (36,012)	\$ 8,414,733
EXPENDITURES:			
Personnel and fringe	\$ 3,902,715	\$ (4,170)	\$ 3,898,545
Travel (staff & volunteers)	143,171	-	143,171
Occupancy and telephone	666,275	339	666,614
Printing, supplies & office expenses	149,968	132,756	282,724
Equipment purchases	469,840	(469,840)	-
Raw food	1,040,006	-	1,040,006
Food svc/consumable supplies	79,238	-	79,238
Home delivery costs	210,630	-	210,630
Other costs:			
Advertising	19,447	-	19,447
Bank fees	1,427	-	1,427
Dues and subscriptions	34,021	-	34,021
Professional fees	205,495	-	205,495
Insurance and bonding	9,470	-	9,470
Program planning and development	42,025	-	42,025
Program supplies	270,764	(38,301)	232,463
Training	13,700	-	13,700
Contractual	708,602	-	708,602
Depreciation	-	139,325	139,325
FASB qualifying in-kind resources - DHSS match	124,462	-	124,462
FASB qualifying in-kind resources - non DHSS match	5,435	-	5,435
Total expenditures	\$ 8,096,691	\$ (239,891)	\$ 7,856,800
CHANGE IN NET ASSETS	\$ 354,054	\$ 203,879	\$ 557,933
NET ASSETS, BEGINNING OF YEAR	5,916,212	730,592	6,646,804
NET ASSETS, END OF YEAR	\$ 6,270,266	\$ 934,471	\$ 7,204,737

DISTRICT III AREA AGENCY ON AGING
 SUPPLEMENTARY INFORMATION
 STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
 JUNE 30, 2024

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Total
<u>ASSETS</u>										
Cash	\$ (26,868)	\$ (103,868)	\$ (18,101)	\$ 11,969	\$ (394,501)	\$ 86,260	\$ (40,925)	\$ 86,052	\$ 5,963,149	\$ 5,563,167
Grants receivable:										
Missouri Department of Health and Senior Services	56,830	165,196	19,864	16,775	139,067	5,861	44,019	1,888	-	449,500
Other granting agencies	547	6,567	456	81,157	161,998	692	365	108,025	-	359,807
Accounts receivable:										
Missouri Division of Medical Services	-	-	-	-	243,146	-	-	1,000	-	244,146
Contracted services and other	77	-	-	5	59,793	-	-	91,075	270	151,220
Inventories	-	-	-	23,095	42,891	-	-	-	-	65,986
Prepaid expenses	80,267	-	-	-	-	-	-	-	-	80,267
TOTAL ASSETS	\$ 110,853	\$ 67,895	\$ 2,219	\$ 133,001	\$ 252,394	\$ 92,813	\$ 3,459	\$ 288,040	\$ 5,963,419	\$ 6,914,093
<u>LIABILITIES</u>										
Accounts payable	\$ 6,342	\$ 30,295	\$ 2,332	\$ 67,125	\$ 143,988	\$ 1,122	\$ 3,876	\$ 41,907	\$ 1,055	\$ 298,042
Department of Health and Senior Services funds held in trust	-	-	-	-	-	-	-	-	-	-
Refundable advances	-	-	-	-	12,148	-	-	5,772	-	17,920
Payroll withholdings	187	4,119	123	5,992	11,924	36	270	580	(11)	23,220
Accrued payroll	70,754	-	-	-	-	-	-	-	-	70,754
Compensated absences payable	33,570	26,010	(236)	59,884	84,334	(1,638)	(1,125)	21,887	11,205	233,891
TOTAL LIABILITIES	\$ 110,853	\$ 60,424	\$ 2,219	\$ 133,001	\$ 252,394	\$ (480)	\$ 3,021	\$ 70,146	\$ 12,249	\$ 643,827
<u>NET ASSETS</u>										
Net Assets Without Donor Restrictions	\$ -	\$ 7,471	\$ -	\$ -	\$ -	\$ 93,293	\$ 438	\$ 217,894	\$ 5,951,170	\$ 6,270,266
Net Assets With Donor Restrictions	-	-	-	-	-	-	-	-	-	-
TOTAL NET ASSETS	\$ -	\$ 7,471	\$ -	\$ -	\$ -	\$ 93,293	\$ 438	\$ 217,894	\$ 5,951,170	\$ 6,270,266
TOTAL LIABILITIES AND NET ASSETS	\$ 110,853	\$ 67,895	\$ 2,219	\$ 133,001	\$ 252,394	\$ 92,813	\$ 3,459	\$ 288,040	\$ 5,963,419	\$ 6,914,093

SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2024

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
REVENUE:											
Missouri Department of Health and Senior Services	\$ 306,582	\$ 863,462	\$ 109,494	\$ 676,869	\$ 1,481,879	\$ 30,525	\$ 313,141	\$ 4,408	\$ -	\$ -	\$ 3,786,360
Missouri Department of Transportation	-	114,222	-	-	-	-	-	-	-	-	114,222
Other grants	7,986	102,067	3,830	157,935	395,592	2,611	8,301	902,041	-	-	1,580,363
Program income	-	12,730	-	452,100	175,478	-	-	-	-	-	640,308
Missouri Division of Medical Services	-	-	-	-	891,793	-	-	93,625	-	-	985,418
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	-	-	-	-	-	-	2,100	401,180	-	403,280
Contributions	-	-	25	8,056	23,004	-	510	2,693	299,685	-	333,973
Interest	-	-	-	2,178	4,045	-	-	60	-	-	6,283
County senior tax	-	-	-	-	212,064	-	-	137,659	-	-	349,723
Other cash - Non-DHSS match	24	18,384	-	5,391	10,326	-	-	81,982	4,811	-	120,918
FASB qualifying in-kind resources - DHSS match	7	27,312	6	34,442	62,690	-	5	-	-	-	124,462
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,435	-	-	5,435
Other in-kind resources - DHSS match	102,187	239,219	22,773	248,262	269,570	-	101,076	-	-	(983,087)	-
Other in-kind resources - non DHSS match	-	62,129	-	-	-	-	-	-	-	(62,129)	-
TOTAL REVENUE	\$ 416,786	\$ 1,439,525	\$ 136,128	\$ 1,585,233	\$ 3,526,441	\$ 33,136	\$ 423,033	\$ 1,230,003	\$ 705,676	\$ (1,045,216)	\$ 8,450,745
EXPENDITURES:											
Missouri Department of Health and Senior Services	\$ 306,582	\$ 863,462	\$ 109,494	\$ 676,869	\$ 1,481,879	\$ 30,525	\$ 313,141	\$ 4,408	\$ -	\$ -	\$ 3,786,360
Missouri Department of Transportation	-	114,222	-	-	-	-	-	-	-	-	114,222
Other granting agencies	7,986	102,067	3,830	157,935	395,592	2,611	8,301	902,041	-	-	1,580,363
Program income	-	12,730	-	452,100	175,478	-	-	-	-	-	640,308
Missouri Division of Medical Services	-	-	-	-	891,793	-	-	93,625	-	-	985,418
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenues	-	173	-	210,537	109,172	-	-	1,961	73,637	-	395,480
Contributions	-	1,153	25	8,056	23,004	-	72	2,613	-	-	34,923
Interest	-	-	-	2,178	4,045	-	-	60	-	-	6,283
County senior tax	-	-	-	-	212,064	-	-	137,659	-	-	349,723
Other cash - Non-DHSS match	24	18,384	-	5,391	10,326	100	-	39,489	-	-	73,714
FASB qualifying in-kind resources - DHSS match	7	27,312	6	34,442	62,690	-	5	-	-	-	124,462
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,435	-	-	5,435
Other in-kind resources - DHSS match	102,187	239,219	22,773	248,262	269,570	-	101,076	-	-	(983,087)	-
Other in-kind resources-non DHSS match	-	62,129	-	-	-	-	-	-	-	(62,129)	-
TOTAL EXPENDITURES	\$ 416,786	\$ 1,440,851	\$ 136,128	\$ 1,795,770	\$ 3,635,613	\$ 33,236	\$ 422,595	\$ 1,187,291	\$ 73,637	\$ (1,045,216)	\$ 8,096,691
CHANGE IN NET ASSETS:											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	(173)	-	(210,537)	(109,172)	-	-	139	327,543	-	7,800
Contributions	-	(1,153)	-	-	-	-	438	80	299,685	-	299,050
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	(100)	-	42,493	4,811	-	47,204
TOTAL CHANGE IN NET ASSETS	\$ -	\$ (1,326)	\$ -	\$ (210,537)	\$ (109,172)	\$ (100)	\$ 438	\$ 42,712	\$ 632,039	\$ -	\$ 354,054

SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2024

	Administration	Supportive Program	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Fundraising	Eliminations Other In-Kind	Total
NET ASSETS, BEGINNING OF YEAR											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37,633	-	-	37,633
Special event revenue	-	-	-	-	-	-	-	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
TOTAL NET ASSETS, BEGINNING OF YEAR	\$ -	\$ 8,624	\$ -	\$ -	\$ -	\$ 93,393	\$ -	\$ 175,182	\$ 5,639,013	\$ -	\$ 5,916,212
TRANSFERS IN (OUT)											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	173	-	210,537	109,172	-	-	-	(319,882)	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN (OUT)	\$ -	\$ 173	\$ -	\$ 210,537	\$ 109,172	\$ -	\$ -	\$ -	\$ (319,882)	\$ -	\$ -
NET ASSETS, END OF YEAR											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	37,633	-	-	37,633
Special event revenue	-	-	-	-	-	-	-	34,514	2,485,706	-	2,520,220
Contributions	-	7,471	-	-	-	-	438	38,412	3,279,958	-	3,326,279
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	93,293	-	107,335	185,506	-	386,134
TOTAL NET ASSETS, END OF YEAR	\$ -	\$ 7,471	\$ -	\$ -	\$ -	\$ 93,293	\$ 438	\$ 217,894	\$ 5,951,170	\$ -	\$ 6,270,266

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2024**

	<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	\$ 237,348	\$ 453,941	\$ 76,846	\$ 747,532	\$ 1,477,455	\$ 18,622	\$ 269,483	\$ 614,632	\$ 6,856	\$ 3,902,715
Travel (staff & volunteers)	7,011	34,086	7,832	14,003	28,530	6,526	14,329	30,846	8	143,171
Occupancy and telephone	10,440	109,423	8,943	175,859	329,228	-	7,058	25,324	-	666,275
Printing, supplies & office expenses	5,225	43,277	2,366	17,738	33,174	180	4,772	43,236	-	149,968
Equipment purchases	6,878	25,699	2,136	105,330	315,013	-	3,796	10,988	-	469,840
Raw food	-	-	-	365,726	674,280	-	-	-	-	1,040,006
Food svc/consumable supplies	-	-	-	27,754	51,484	-	-	-	-	79,238
Home delivery costs	-	-	-	-	210,630	-	-	-	-	210,630
Other Costs:										
Advertising	91	2,881	1	1,811	3,421	121	552	8,793	1,776	19,447
Bank fees	-	-	-	500	927	-	-	-	-	1,427
Dues and subscriptions	1,699	7,518	1,245	6,127	12,131	2,376	1,433	1,492	-	34,021
Professional fees	29,639	41,660	11,884	30,023	55,788	50	16,617	15,335	4,499	205,495
Insurance and bonding	393	1,939	328	2,301	4,246	-	263	-	-	9,470
Program planning and development	13,757	9,913	782	2,439	4,559	1,413	676	8,483	3	42,025
Program supplies	718	63,129	745	13,034	25,683	2,916	1,955	102,089	60,495	270,764
Training	1,393	2,181	241	2,889	5,373	1,032	580	11	-	13,700
Contractual	-	316,544	-	-	71,431	-	-	320,627	-	708,602
FASB qualifying in-kind resources-DHSS match	7	27,312	6	34,442	62,690	-	5	-	-	124,462
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	5,435	-	5,435
Other in-kind resources-DHSS match	102,187	301,348	22,773	248,262	269,570	-	101,076	-	-	1,045,216
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 416,786	\$ 1,440,851	\$ 136,128	\$ 1,795,770	\$ 3,635,613	\$ 33,236	\$ 422,595	\$ 1,187,291	\$ 73,637	\$ 9,141,907

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Transportation</u>	<u>Chore Homemaker</u>	<u>Personal Care Services</u>	<u>Respite Care</u>	<u>Information & Assistance</u>	<u>Legal Assistance</u>	<u>Silver Haired Legislature</u>	<u>Recreation Therapy</u>
Personnel and fringe	\$ 76,612	\$ -	\$ -	\$ -	\$ 78,045	\$ -	\$ -	\$ 96,399
Travel (staff & volunteers)	14,332	865	-	-	1,246	-	3,953	1,716
Occupancy and telephone	8,767	-	-	-	22,551	-	-	53,347
Printing, supplies & office expenses	1,882	-	-	-	3,818	-	-	5,423
Equipment purchases	2,755	-	-	-	3,692	-	-	6,514
Raw food	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-
Other Costs:								
Advertising	49	-	-	-	169	-	-	562
Bank fees	-	-	-	-	-	-	-	-
Dues and subscriptions	874	-	-	-	1,996	-	-	1,584
Professional fees	7,439	-	-	-	13,060	-	-	4,254
Insurance and bonding	244	-	-	-	507	-	-	669
Program planning and development	416	-	-	-	227	-	1,309	547
Program supplies	568	-	-	-	1,416	-	62	11,949
Training	189	-	-	-	452	-	18	895
Contractual	200,142	86,092	17,704	7,106	-	5,500	-	-
FASB qualifying in-kind resources-DHSS match	2,522	-	-	-	5,051	-	-	14,458
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	35,452	-	-	-	52,597	1,289	7,187	104,415
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 352,243	\$ 86,957	\$ 17,704	\$ 7,106	\$ 184,827	\$ 6,789	\$ 12,529	\$ 302,732

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2024**

	Telephone Reassurance	Public Education & Info	Tax Assistance	Wellness	Case Management	Consumable Supplies	Supplemental Event Education	Patient Companion	Total
Personnel and fringe	\$ 20,883	\$ 20,324	\$ 1,544	\$ 66,627	\$ 93,507	\$ -	\$ -	\$ -	\$ 453,941
Travel (staff & volunteers)	467	32	3,594	2,312	5,383	-	186	-	34,086
Occupancy and telephone	15,242	1,210	-	-	8,306	-	-	-	109,423
Printing, supplies & office expenses	1,544	26,808	1,251	117	2,434	-	-	-	43,277
Equipment purchases	1,648	-	1,812	3,044	6,234	-	-	-	25,699
Raw food	-	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-	-
Other Costs:									
Advertising	169	1,910	-	-	22	-	-	-	2,881
Bank fees	-	-	-	-	-	-	-	-	-
Dues and subscriptions	449	525	-	823	1,267	-	-	-	7,518
Professional fees	1,252	1,270	-	-	11,885	-	-	2,500	41,660
Insurance and bonding	191	-	-	-	328	-	-	-	1,939
Program planning and development	61	3,037	3	1,688	2,625	-	-	-	9,913
Program supplies	970	39,628	451	1,398	465	3,832	2,390	-	63,129
Training	263	13	99	41	211	-	-	-	2,181
Contractual	-	-	-	-	-	-	-	-	316,544
FASB qualifying in-kind resources-DHSS match	5,275	-	-	-	6	-	-	-	27,312
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	38,279	-	62,129	-	-	-	-	-	301,348
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 86,693	\$ 94,757	\$ 70,883	\$ 76,050	\$ 132,673	\$ 3,832	\$ 2,576	\$ 2,500	\$ 1,440,851

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-FAMILY CAREGIVER PROGRAM
FOR THE YEAR ENDED JUNE 30, 2024**

	Public Education	Assistance I&A	Case Management	Caregiver Training	Total
Personnel and fringe	\$ -	\$ 26,318	\$ 218,731	\$ 24,434	\$ 269,483
Travel (staff & volunteers)	-	40	14,289	-	14,329
Occupancy and telephone	-	1,652	5,406	-	7,058
Printing, supplies & office expenses	-	488	4,266	18	4,772
Equipment purchases	-	318	3,369	109	3,796
Raw food	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-
Home delivery costs	-	-	-	-	-
Other Costs:					
Advertising	120	-	432	-	552
Bank fees	-	-	-	-	-
Dues and subscriptions	-	309	1,124	-	1,433
Professional fees	-	2,521	13,972	124	16,617
Insurance and bonding	-	66	197	-	263
Program planning and development	-	118	558	-	676
Program supplies	-	93	1,800	62	1,955
Training	-	41	539	-	580
Contractual	-	-	-	-	-
FASB qualifying in-kind resources-DHSS match	-	1	4	-	5
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-
Other in-kind resources-DHSS match	40	9,441	84,008	7,587	101,076
Other in-kind resources-non DHSS match	-	-	-	-	-
TOTAL EXPENDITURES	\$ 160	\$ 41,406	\$ 348,695	\$ 32,334	\$ 422,595

**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, 2024**

	EB - Public	EB - Physical	
	Education & Info	Fitness	Total
Personnel and fringe	\$ 8,158	\$ 10,464	\$ 18,622
Travel (staff & volunteers)	5,964	562	6,526
Occupancy and telephone	-	-	-
Printing, supplies & office expenses	160	20	180
Equipment purchases	-	-	-
Raw food	-	-	-
Food svc/consumable supplies	-	-	-
Home delivery costs	-	-	-
Other Costs:			
Advertising	121	-	121
Bank fees	-	-	-
Dues and subscriptions	1,695	681	2,376
Professional fees	-	50	50
Insurance and bonding	-	-	-
Program planning and development	700	713	1,413
Program supplies	668	2,248	2,916
Training	943	89	1,032
Contractual	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-
Other in-kind resources-DHSS match	-	-	-
Other in-kind resources-non DHSS match	-	-	-
TOTAL EXPENDITURES	\$ 18,409	\$ 14,827	\$ 33,236

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024**

	MA4						Benefits
	Automation	CDSME	State Fair	Give 5	SMP	RSVP	Counseling
Personnel and fringe	\$ -	\$ 14,341	\$ 1,413	\$ 44,162	\$ 156,647	\$ 89,014	\$ 68,885
Travel (staff & volunteers)	-	1,910	639	2,402	7,909	7,383	1,087
Occupancy and telephone	-	-	300	5,831	7,740	6,212	-
Printing, supplies & office expenses	-	-	68	6,886	8,072	2,518	38
Equipment purchases	-	-	-	2,167	2,298	-	-
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	-	-	-	6,347	333	-	-
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	743	624	50
Professional fees	-	-	-	-	70	131	961
Insurance and bonding	-	-	-	-	-	-	-
Program planning and development	-	-	-	-	7,404	847	174
Program supplies	1,888	739	2,062	21,800	18,302	11,108	94
Training	-	-	-	-	3	-	4
Contractual	-	-	-	-	236,372	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	5,435	-
Other in-kind resources-DHSS match	-	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,888	\$ 16,990	\$ 4,482	\$ 89,595	\$ 445,893	\$ 123,272	\$ 71,293

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024**

	Medicaid Reassessments	VRA	Navigator	APS	County Tax Projects	VDC	Total
Personnel and fringe	\$ 79,523	\$ 44,771	\$ 40,797	\$ 12,297	\$ 51,680	\$ 11,102	\$ 614,632
Travel (staff & volunteers)	7,418	598	239	-	-	1,261	30,846
Occupancy and telephone	440	4,801	-	-	-	-	25,324
Printing, supplies & office expenses	146	22,960	2,536	-	-	12	43,236
Equipment purchases	-	-	6,523	-	-	-	10,988
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	99	2,014	-	-	-	-	8,793
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	-	-	75	-	-	-	1,492
Professional fees	-	-	-	-	-	14,173	15,335
Insurance and bonding	-	-	-	-	-	-	-
Program planning and development	-	-	58	-	-	-	8,483
Program supplies	6,000	4,483	5,471	14,176	2,966	13,000	102,089
Training	-	-	4	-	-	-	11
Contractual	-	-	-	-	84,255	-	320,627
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	5,435
Other in-kind resources-DHSS match	-	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 93,626	\$ 79,627	\$ 55,703	\$ 26,473	\$ 138,901	\$ 39,548	\$ 1,187,291

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Medicaid</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
Access Services							
Transportation	\$ 185,304	\$ 114,222	\$ -	\$ 10,775	\$ 3,968	\$ 37,974	\$ 352,243
Information & Assistance	120,739	-	-	-	6,440	57,648	184,827
Case Management	124,998	-	-	-	7,669	6	132,673
Public Education & Info.	44,170	-	-	-	50,587	-	94,757
							-
Total Access Services	<u>\$ 475,211</u>	<u>\$ 114,222</u>	<u>\$ -</u>	<u>\$ 10,775</u>	<u>\$ 68,664</u>	<u>\$ 95,628</u>	<u>\$ 764,500</u>
In-Home Services							
Homemaker	\$ 85,002	\$ -	\$ -	\$ 1,955	\$ -	\$ -	\$ 86,957
Personal Care	17,704	-	-	-	-	-	17,704
Respite	7,106	-	-	-	-	-	7,106
Telephone Reassurance	40,094	-	-	-	3,046	43,553	86,693
Total In-Home Services	<u>\$ 149,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,955</u>	<u>\$ 3,046</u>	<u>\$ 43,553</u>	<u>\$ 198,460</u>
Legal Assistance	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,289</u>	<u>\$ 6,789</u>
Total Priority Services	<u>\$ 630,617</u>	<u>\$ 114,222</u>	<u>\$ -</u>	<u>\$ 12,730</u>	<u>\$ 71,710</u>	<u>\$ 140,470</u>	<u>\$ 969,749</u>
Supportive Services							
Silver Haired Legislature	\$ 5,342	\$ -	\$ -	\$ -	\$ -	\$ 7,187	\$ 12,529
Recreation Therapy	163,840	-	-	-	20,018	118,874	302,732
Wellness	62,430	-	-	-	13,620	-	76,050
Consumable supplies	-	-	-	-	3,832	-	3,832
Patient Companion	-	-	-	-	2,500	-	2,500
Supp Event Education	-	-	-	-	2,576	-	2,576
Tax Assistance	1,233	-	-	-	7,521	62,129	70,883
Total Supportive	<u>\$ 863,462</u>	<u>\$ 114,222</u>	<u>\$ -</u>	<u>\$ 12,730</u>	<u>\$ 121,777</u>	<u>\$ 328,660</u>	<u>\$ 1,440,851</u>

**DISTRICT III AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2024	REMITTED BALANCE 6/30/2024	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
Pass-through Grantor									
Program Title									
U.S. Department of Health and Human Services									
Passed Through Missouri Department of Health and Senior Services									
Division of Senior and Disability Services									
Title III, Part B - Supportive Services Grant Funds	ERS10524003	93.044	\$ 79,385	\$ 741,503	\$ 682,315	\$ -	\$ 138,573	\$ -	\$ -
Title III, Part B - Supportive Services Grant Funds - COVID-19	ERS10524003	93.044	224,223	-	224,223	-	-	-	-
Title III, Part B - Supportive Services Program Income	ERS10524003	93.044	-	12,730	12,730	-	-	-	-
Total Title III, Part B					\$ 919,268				\$ -
Title III, Part C Subpart 1 - Congregate Meals Grant Funds	ERS10524003	93.045	-	649,719	649,719	-	-	-	-
Title III, Part C Subpart 1 - Congregate Meals Grant Funds - COVID-19	ERS10524003	93.045	94,688	-	94,688	-	-	-	-
Title III, Part C Subpart 1 - Congregate Meals Program Income	ERS10524003	93.045	-	452,100	452,100	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds	ERS10524003	93.045	-	278,555	278,555	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds - COVID-19	ERS10524003	93.045	178,129	-	178,129	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Program Income	ERS10524003	93.045	-	175,478	175,478	-	-	-	-
Total Title III, Part C					\$ 1,828,669				\$ -
Nutrition Service Incentive Program	ERS10524003	93.053	-	190,733	190,733	-	-	-	-
Total Aging Cluster					\$ 2,938,670				\$ -
Title III, Part D - Disease Prevention and Health Promotion Grant Funds	ERS10524003	93.043	-	36,312	30,525	-	5,787	-	\$ -
Title III, Part E - National Family Caregivers Program Grant Funds	ERS10524003	93.052	1	218,921	217,247	-	1,675	-	-
Title III, Part E - National Family Caregivers Program Grant Funds - COVID-19	ERS10524003	93.052	117,632	-	117,632	-	-	-	-
Total Title III, Part E					\$ 334,879				\$ -
Title VII, Elder Rights, Ombudsman	ERS10524003	93.042	-	19,268	19,268	-	-	-	-
Title VII, Elder Rights, Elder Abuse	ERS10524003	93.041	-	373	373	-	-	-	-
Social Services Block Grant - SSBG	ERS10524003	93.667	-	145,317	145,317	-	-	-	-
ACA MIPPA	ERS1052277	93.071	11,710	34,380	37,480	5,910	2,700	-	-
Elder Abuse Prevention Interventions Program - COVID-19	CS221944003	93.747	44,939	52,445	26,473	-	70,911	-	-
Total Federal Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services			\$ 750,707	\$ 3,007,834	\$ 3,532,985	\$ 5,910	\$ 219,646	\$ -	\$ -

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, 2024

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 6/30/2024	REMITTED BALANCE 6/30/2024	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. Department of Health and Human Services - Administration on Aging									
The Missouri SMP	90MPPG0076-01	93.048	\$ 635,317	\$ -	\$ 421,349	\$ 213,968	\$ -	\$ -	\$ 236,372
	90MPPG0076-02	93.048	-	653,404	24,544	-	628,860	-	-
Total Direct Federal Awards from the U.S. Department of Health and Human Services - Administration on Aging			\$ 635,317	\$ 653,404	\$ 445,893	\$ 213,968	\$ 628,860	\$ -	\$ 236,372
Passed Through Missouri Connections for Health CLAIM/SHIP Project	N/A	93.779	-	34,000	19,465	14,535	-	-	-
Total Federal Awards Passed Through CLAIM (SHIP) / Primaris			\$ -	\$ 34,000	\$ 19,465	\$ 14,535	\$ -	\$ -	\$ -
Passed through Missouri Association of Area Agencies on Aging									
Navigator	NAVCA210402-01-00	93.332	\$ 23,043	\$ 64,115	\$ 55,703	\$ 14,965	\$ 16,490	\$ -	\$ -
Benefits Enrollment Center (Network)	N/A	93.071	3,539	32,950	14,349	-	22,140	-	-
COVID-19 and Influenza Vaccine Uptake for Older Adults	90HDRC0007-01-00	93.048	79,627	-	79,627	-	-	-	-
Total Federal Awards Passed Through Missouri Association of Area Agencies on Aging			\$ 106,209	\$ 97,065	\$ 149,679	\$ 14,965	\$ 38,630	\$ -	\$ -
Passed through Mid-America Regional Council									
Chronic Disease Self-Management Education	90CSSG0043-01-00	93.734	11,370	14,620	16,990	-	9,000	-	-
Total Federal Awards Passed Through Mid-America Regional Council			\$ 11,370	\$ 14,620	\$ 16,990	\$ -	\$ 9,000	\$ -	\$ -
U.S. Department of Treasury									
Tax Counseling for the Elderly	23TCEP0028	21.006	\$ 1,393	\$ -	\$ -	\$ 1,393	\$ -	\$ -	\$ -
	24TCEP0005		-	8,933	7,521	-	1,412	-	-
Total Federal Awards from the U.S. Department of Treasury			\$ 1,393	\$ 8,933	\$ 7,521	\$ 1,393	\$ 1,412	\$ -	\$ -
U.S. Corporation for National & Community Service									
RSVP (Retired & Senior Volunteer Program)	21SREMO021	94.002	\$ 254,550	\$ -	\$ 84,932	\$ 169,618	\$ -	\$ -	\$ -
	24SREMO006	94.002	-	169,172	31,534	-	137,638	-	-
Total Direct Federal Awards from the U.S. Corporation for National & Community Service			\$ 254,550	\$ 169,172	\$ 116,466	\$ 169,618	\$ 137,638	\$ -	\$ -
TOTAL FEDERAL AWARDS			\$ 1,759,546	\$ 3,985,028	\$ 4,288,999	\$ 420,389	\$ 1,035,186	\$ -	\$ 236,372

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, 2024

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 6/30/2024	REMITTED BALANCE 6/30/2024	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
MISSOURI STATE FUNDS									
Passed through Missouri Department of Health and Senior Services									
Missouri General Revenue	ERS10524003	N/A	\$ -	\$ 956,392	\$ 956,392	\$ -	\$ -	\$ -	\$ -
Home Delivered Meals Trust Fund	ERS10524003	N/A	-	1,244	1,244	-	-	-	-
Meal Production Capacity and Infrastructure Expansion	CS231750003	N/A	102,783	-	91,262	-	-	11,521	-
Senior Services Growth and Development Program	N/A	N/A	-	985,024	579,272	-	405,752	-	-
Total State Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services			\$ 102,783	\$ 1,942,660	\$ 1,628,170	\$ -	\$ 405,752	\$ 11,521	\$ -
Passed Through Missouri Association of Area Agencies on Aging									
Give 5		N/A	\$ -	\$ 89,595	\$ 89,595	\$ -	\$ -	\$ -	\$ -
Total State Awards Passed Through Missouri Association of Area Agencies on Aging			\$ -	\$ 89,595	\$ 89,595	\$ -	\$ -	\$ -	\$ -
Passed Through Missouri Department of Transportation									
Missouri Elderly & Handicapped Transportation Assistance Program	TMEHTP24	N/A	\$ -	\$ 114,222	\$ 114,222	\$ -	\$ -	\$ -	\$ -
Total State Awards Passed Through Missouri Department of Transportation			\$ -	\$ 114,222	\$ 114,222	\$ -	\$ -	\$ -	\$ -
TOTAL MISSOURI STATE FUNDS			\$ 102,783	\$ 2,146,477	\$ 1,831,987	\$ -	\$ 405,752	\$ 11,521	\$ -

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, 2024

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, 2024. 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.

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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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 14, 2025.

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
January 14, 2025

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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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District III's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District III's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District III's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 14, 2025

DISTRICT III AREA AGENCY ON AGING
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2024

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, 2024
(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, 2024

Questioned Costs

None

Federal Findings

None