

FINANCIAL STATEMENTS

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

FOR THE YEAR ENDED JUNE 30, 2025

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY

DISTRICT III AREA AGENCY ON AGING  
TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT		1
FINANCIAL STATEMENTS		
Statement of Financial Position	A	4
Statement of Activities	B	5
Statement of Functional Expenses	C	6
Statement of Cash Flows	D	7
Notes to Financial Statements		8
	<u>Schedule</u>	<u>Page</u>
SUPPLEMENTAL SCHEDULES		
Statement of Financial Position	1	19
Statement of Activities	2	20
Statement of Financial Position – Fund Accounting	3	21
Statement of Activities – By Funding Source – Fund Accounting	4	22
Statement of Functional Expenses by Service – Fund Accounting	5	24
Statement of Functional Expenses – Fund Accounting – Supportive Services Program	6	25
Statement of Functional Expenses – Fund Accounting – Family Caregiver Program	7	27
Statement of Functional Expenses – Fund Accounting – Disease Prevention and Health Promotion Program	8	28
Statement of Functional Expenses – Fund Accounting – Special Programs	9	29
Priority Services Expenditures by Funding Source-Fund Accounting	10	31
Schedule of Expenditures of Federal and State Awards	11	32
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 <b>GOVERNMENT AUDITING STANDARDS</b>		36
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE		38
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		41
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS		43

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## **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, 2025, 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, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District III and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of District III's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District III's ability to continue as a going concern for a reasonable period of time.

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 19 through 31 and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in

the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 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  
December 17, 2025

**EXHIBIT A**

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2025**

**ASSETS**

Cash	\$ 5,449,559
Grants receivable:	
Missouri Department of Health and Senior Services	283,555
Other granting agencies	679,106
Accounts receivable:	
Missouri Division of Medical Services	193,497
Contracted services and other	158,377
Inventories	65,220
Prepaid expenses	84,432
Beneficial interest in assets held by community foundation	396,236
Operating lease right-of-use assets	568,178
Equipment, net of depreciation	559,449
<b>TOTAL ASSETS</b>	<b><u><u>\$ 8,437,609</u></u></b>

**LIABILITIES**

Accounts payable	\$ 184,280
Department of Health and Senior Services funds held in trust	-
Refundable advances	11,497
Payroll withholdings	25,731
Accrued payroll	73,093
Compensated absences payable	214,026
Operating lease right-of-use liabilities	591,996
<b>Total Liabilities</b>	<b><u><u>\$ 1,100,623</u></u></b>

**NET ASSETS**

Net Assets Without Donor Restrictions:	
Designated by the Board for programs and services	\$ 6,418,388
Undesignated	918,598
Total Net Assets Without Donor Restrictions	<u>\$ 7,336,986</u>
Net Assets With Donor Restrictions	<u>-</u>
<b>Total Net Assets</b>	<b><u><u>\$ 7,336,986</u></u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 8,437,609</u></u></b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>REVENUE:</b>			
Grant Revenue:			
Missouri Department of Health and Senior Services	\$ 2,916,027	\$ -	\$ 2,916,027
Missouri Department of Transportation	109,975	-	109,975
Other grants	1,592,153	-	1,592,153
Program income	663,117	-	663,117
Missouri Division of Medical Services	986,160	-	986,160
Contracted services	-	-	-
Special event revenue	397,144	-	397,144
Less: costs of direct benefits to donors	(41,917)	-	(41,917)
Contributions	418,440	-	418,440
Interest	5,134	-	5,134
County senior tax	309,511	-	309,511
Other cash - Non-DHSS match	101,806	-	101,806
Change in value of beneficial interest	38,120	-	38,120
FASB qualifying in-kind resources - DHSS match	119,522	-	119,522
FASB qualifying in-kind resources - non DHSS match	5,315	-	5,315
Net assets released from restrictions, restrictions satisfied by payments	-	-	-
<b>Total revenue</b>	<b>\$ 7,620,507</b>	<b>\$ -</b>	<b>\$ 7,620,507</b>
<b>EXPENDITURES:</b>			
Administration	\$ 304,045	\$ -	\$ 304,045
Fundraising	17,838	-	17,838
Program services:			
Supportive	1,215,398	-	1,215,398
Ombudsman	115,207	-	115,207
Congregate	1,531,443	-	1,531,443
Home delivered	3,224,496	-	3,224,496
Family caregiver	210,276	-	210,276
Disease prevention and health promotion	26,987	-	26,987
Special	842,568	-	842,568
<b>Total expenditures</b>	<b>\$ 7,488,258</b>	<b>\$ -</b>	<b>\$ 7,488,258</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 132,249</b>	<b>\$ -</b>	<b>\$ 132,249</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>7,204,737</b>	<b>-</b>	<b>7,204,737</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 7,336,986</b>	<b>\$ -</b>	<b>\$ 7,336,986</b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Program Services</b>									<b>Total</b>
	<b>Administration</b>	<b>Fundraising</b>	<b>Supportive Program</b>	<b>Ombudsman Program</b>	<b>Congregate Program</b>	<b>Home Delivered Program</b>	<b>Disease Prev. and Health Promotion</b>	<b>Family Caregiver Program</b>	<b>Special Programs</b>	
<b>EXPENDITURES:</b>										
Personnel and fringe	\$ 236,949	\$ 4,425	\$ 556,292	\$ 82,989	\$ 762,499	\$ 1,502,546	\$ 10,345	\$ 168,083	\$ 449,968	\$ 3,774,096
Travel (staff & volunteers)	3,890	-	37,633	7,017	16,522	31,421	5,369	3,148	21,164	126,164
Occupancy and telephone	11,618	-	115,481	10,136	175,983	329,981	-	7,526	13,379	664,104
Printing, supplies & office expenses	1,930	-	18,466	1,550	9,325	29,200	61	2,315	19,050	81,897
Equipment purchases	-	-	-	-	-	-	-	-	-	-
Raw food	-	-	-	-	378,721	710,558	-	-	-	1,089,279
Food svc/consumable supplies	-	-	-	-	27,503	50,700	-	-	-	78,203
Home delivery costs	-	-	-	-	-	213,499	-	-	-	213,499
Other costs:										
Advertising	49	2,363	22,823	22	1,764	3,550	-	77	819	31,467
Bank fees	-	-	-	-	277	514	-	-	-	791
Dues and subscriptions	2,018	-	9,863	1,355	5,403	10,044	3,320	1,254	1,661	34,918
Professional fees	21,864	2,025	65,489	9,443	57,454	107,080	-	22,235	18,057	303,647
Insurance and bonding	395	-	1,937	329	2,114	4,103	-	263	-	9,141
Program planning and development	7,266	-	13,696	-	5,689	10,589	4,824	1,602	20,763	64,429
Program supplies	1,028	9,025	24,976	742	8,399	15,689	801	1,897	72,598	135,155
Training	2,086	-	6,918	1,624	4,773	8,916	2,267	1,876	115	28,575
Contractual	-	-	291,439	-	-	86,578	-	-	219,679	597,696
Depreciation	14,952	-	28,852	-	40,393	46,163	-	-	-	130,360
FASB qualifying in-kind resources - DHSS match	-	-	21,533	-	34,624	63,365	-	-	-	119,522
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	5,315	5,315
<b>TOTAL EXPENDITURES</b>	<b>\$ 304,045</b>	<b>\$ 17,838</b>	<b>\$ 1,215,398</b>	<b>\$ 115,207</b>	<b>\$ 1,531,443</b>	<b>\$ 3,224,496</b>	<b>\$ 26,987</b>	<b>\$ 210,276</b>	<b>\$ 842,568</b>	<b>\$ 7,488,258</b>

See accompanying notes to financial statements.

**DISTRICT III AREA AGENCY ON AGING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash Received from:	
Missouri Department of Health and Senior Services	\$ 3,081,972
Missouri Department of Transportation	109,975
Other grants	1,260,706
Program income	663,117
Missouri Division of Medical Services	1,036,809
Contracted services	-
Special event revenue	391,277
Contributions	432,056
Interest	5,134
County senior tax	341,545
Other cash - Non-DHSS match	74,206
Cash disbursed to suppliers & employees	<u>(7,420,898)</u>
Net cash used by operating activities	<u>\$ (24,101)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of equipment	\$ (89,507)
Net cash used by investing activities	<u>\$ (89,507)</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS****\$ (113,608)****CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR****5,563,167****CASH AND CASH EQUIVALENTS, END OF YEAR****\$ 5,449,559****RECONCILIATION OF CHANGE IN NET ASSETS  
TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 132,249
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	130,360
(Increase) decrease in:	
Beneficial interest in assets held by community foundation	(24,506)
Grants and accounts receivable:	
Missouri Department of Health and Senior Services	165,945
Other granting agencies	(319,299)
Missouri Division of Medical Services	50,649
Contracted services and other	(7,157)
Inventories	766
Prepaid expenses	(11,593)
Operating lease right-of-use assets	(170,637)
Increase (decrease) in:	
Accounts payable	(113,762)
Department of Health and Senior Services funds held in trust	-
Refundable advances	(6,423)
Payroll withholdings	2,511
Accrued payroll	2,339
Compensated absences payable	(19,865)
Operating lease right-of-use liabilities	<u>164,322</u>
Net cash used by operating activities	<u>\$ (24,101)</u>

See accompanying notes to financial statements.

DISTRICT III AREA AGENCY ON AGING  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**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, recreational therapy, non-evidence health & wellness, telephone reassurance, supplemental event education, consumable supplies, emergency response, financial assistance, minor home modification, patient companion, public 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, Navigator, Benefits Counseling - MIPPA/CLAIM, Retired and Senior Volunteer Program, Give 5, Veterans Directed Home and Community Based Services, Adult Protective Services and Silver Haired Legislature 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, 2025.
  - 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, 2025 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 \$1,136,223 for 2025. 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, 2025, the Organization's uninsured cash balance totaled \$5,066,724. Debt securities guaranteed by the United States or its agencies or instrumentalities with a market value of \$7,620,787 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, 2025, approximately 88% 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, 2025 the Organization has outstanding unsecured credit to regular vendors of \$158,377.
- x. **Concentration of Revenue:** The Organization received approximately 75% of its revenues from federal and state governmental agencies. Of this amount, approximately 52% was received from the Missouri Department of Health and Senior Services. Approximately 9% 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 2022. During 2025, the Agency did not recognize any interest or penalties associated with any positions.

**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, 2025 total \$5,449,559.

**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>	Held in <u>Perpetuity</u>	<u>Total</u>
Care Connection for Aging Services Capacity Building Fund	\$ 17,518	\$ -	\$ 17,518
Warrensburg Senior Center Capacity Building Fund	16,720	-	16,720
Warrensburg Senior Center Endowment Fund	151,009	175,560	326,569
Norma Harpster Memorial Fund	30,862	-	30,862
Warrensburg Senior Center COVID Fund	4,567	-	4,567
Total	<u>\$ 220,676</u>	<u>\$ 175,560</u>	<u>\$ 396,236</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, 2025:

	<u>Spendable</u>	Held in <u>Perpetuity</u>	<u>Total</u>
Net assets, beginning of year	\$ 131,332	\$ 175,560	\$ 306,892
Contributions	-	-	-
Distributions	(13,614)	-	(13,614)
Net appreciation	33,291	-	33,291
Net assets, end of year	<u>\$ 151,009</u>	<u>\$ 175,560</u>	<u>\$ 326,569</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, 2025.

- 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, 2025:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interest in assets held at community foundation	\$ -	\$ -	\$ 396,236
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,236</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, 2025:

	<u>Beneficial Interest</u>
Balance at June 30, 2023	\$ 371,730
Contributions	-
Distributions	(13,614)
Net appreciation	38,120
Balance at June 30, 2024	<u>\$ 396,236</u>

#### **NOTE 5 – FIXED ASSETS**

The following is a summary of equipment at June 30, 2025:

	Balance 6/30/24	Additions	Deletions	Fixed Assets 6/30/25
Kitchen Equipment	\$ 1,325,463	\$ 89,507	\$ (5,646)	\$ 1,409,324
Recreation Equipment	11,437	-	-	11,437
Office Equipment	296,839	-	(2,569)	294,270
	<u>\$ 1,633,739</u>	<u>\$ 89,507</u>	<u>\$ (8,215)</u>	<u>\$ 1,715,031</u>
Less Accumulated Depreciation				<u>(1,155,582)</u>
Net Fixed Assets				<u>\$ 559,449</u>

The aggregate depreciation charged to operations for 2025 was \$130,360. 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, 2025:

Balance, July 1, 2024		\$1,853,729
Additions		
Cost	\$ 96,382	
Items under \$1,000 not added to inventory	-	96,382
Dispositions		<u>(18,026)</u>
Balance, June 30, 2025		<u>\$1,932,085</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 Butler (3 years), Clinton (3 years), Cole Camp (21 months), Concordia (3 years), Holden (3 years), Lexington (5 years), Marshall (3 years), Nevada (5 years), Sedalia (5 years), Stockton (2 years), Warsaw (20 years), and Wheatland (3 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	\$ 155,949
Short-term lease cost	<u>98,844</u>
Total lease cost	<u>\$ 254,793</u>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 156,492
Right-of-use assets obtained in exchange for new lease liabilities	\$ 299,894
Weighted-average remaining lease term (years) - operating leases	5.96
Weighted-average discount rate - operating leases	3.73%

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

<u>June 30,</u>	<u>Amount</u>
2026	\$ 154,924
2027	130,428
2028	83,133
2029	75,316
2030	63,916
Thereafter	<u>151,481</u>
Total lease payments	\$ 659,198
Less interest	<u>(67,202)</u>
Present value of lease liabilities	<u>\$ 591,996</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, 2025 total \$42,188.

#### **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, 2025, Missouri Department of Health and Senior Service revenues were \$2,916,027. Additionally, related contributions from program participants totaled \$663,117.

#### **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, 2025:

<u>Description</u>	
Equipment and supplies	<u>\$ 124,837</u>
Total FASB Qualifying In-Kind	<u>\$ 124,837</u>

**NOTE 11 – DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS**

The Organization has unexpended resources of \$6,418,388 that have been designated by the Board of Directors for use in providing future programs and services.

**NOTE 12 – 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 \$6,418,388 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	\$ 5,449,559
Grants Receivable	962,661
Accounts Receivable	351,874
Beneficial Interest in Assets Held by Others	<u>396,236</u>
Financial Assets	\$ 7,160,330
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>(6,418,388)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 566,382</u>

### **NOTE 13 – 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, \$99,995 was reclassified from “equipment purchases”. The balance not capitalized of \$10,489 was reclassified to “printing, supplies, and office.” In addition, depreciation expense for 2025 of \$130,360 was recorded.
- 2) To net the “costs of direct benefits to donors” against “special event revenue”, \$37,545 was reclassified from “program supplies” expense and \$4,372 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, \$396,236 of “beneficial interest in assets held by community foundation” was added to the Organization’s assets and net assets, \$13,614 of amounts received from the community foundation accounts was reduced from “contributions” revenue, and \$38,120 of “change in value in beneficial interest” gains were recognized.
- 4) To recognize right-of-use assets and liabilities related to operating leases, \$13,269 of prepaid rent related to operating leases was reclassified from “Prepaid expenses”. \$475 was reduced from “Occupancy and telephone” for the difference between cash paid for operating leases and lease expenses recognized.

### **NOTE 14 – SUBSEQUENT EVENTS**

Management has evaluated and noted no subsequent events through December 17, 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, 2025**

	Grant Basis	GAAP Adjustments	GAAP Basis
<b><u>ASSETS</u></b>			
Cash	\$ 5,449,559	\$ -	\$ 5,449,559
Grants receivable:			
Missouri Department of Health and Senior Services	283,555	-	283,555
Other granting agencies	679,106	-	679,106
Accounts receivable:			
Missouri Division of Medical Services	193,497	-	193,497
Contracted services and other	158,377	-	158,377
Inventories	65,220	-	65,220
Prepaid expenses	97,701	(13,269)	84,432
Beneficial interest in assets held by community foundation	-	396,236	396,236
Operating lease right-of-use assets	-	568,178	568,178
Equipment, net of depreciation	-	559,449	559,449
<b>TOTAL ASSETS</b>	<b>\$ 6,927,015</b>	<b>\$ 1,510,594</b>	<b>\$ 8,437,609</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 184,280	\$ -	\$ 184,280
Department of Health and Senior Services funds held in trust	-	-	-
Refundable advances	11,497	-	11,497
Payroll withholdings	25,731	-	25,731
Accrued payroll	73,093	-	73,093
Compensated absences payable	214,026	-	214,026
Operating lease right-of-use liabilities	-	591,996	591,996
<b>Total Liabilities</b>	<b>\$ 508,627</b>	<b>\$ 591,996</b>	<b>\$ 1,100,623</b>
<b><u>NET ASSETS</u></b>			
Net Assets Without Donor Restrictions:			
Designated by the Board for programs and services	\$ 6,418,388	\$ -	\$ 6,418,388
Undesignated	-	918,598	918,598
Total Net Assets Without Donor Restrictions	\$ 6,418,388	\$ 918,598	\$ 7,336,986
Net Assets With Donor Restrictions	-	-	-
<b>Total Net Assets</b>	<b>\$ 6,418,388</b>	<b>\$ 918,598</b>	<b>\$ 7,336,986</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 6,927,015</b>	<b>\$ 1,510,594</b>	<b>\$ 8,437,609</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<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	\$ 2,916,027	\$ -	\$ 2,916,027
Missouri Department of Transportation	109,975	-	109,975
Other grants	1,592,153	-	1,592,153
Program income	663,117	-	663,117
Missouri Division of Medical Services	986,160	-	986,160
Contracted services	-	-	-
Special event revenue	397,144	-	397,144
Less: costs of direct benefits to donors	-	(41,917)	(41,917)
Contributions	432,054	(13,614)	418,440
Interest	5,134	-	5,134
County senior tax	309,511	-	309,511
Other cash- Non-DHSS match	101,806	-	101,806
Change in value of beneficial interest	-	38,120	38,120
FASB qualifying in-kind resources - DHSS match	119,522	-	119,522
FASB qualifying in-kind resources - non DHSS match	5,315	-	5,315
<b>Total revenue</b>	<b>\$ 7,637,918</b>	<b>\$ (17,411)</b>	<b>\$ 7,620,507</b>
<b>EXPENDITURES:</b>			
Personnel and fringe	\$ 3,778,468	\$ (4,372)	\$ 3,774,096
Travel (staff & volunteers)	126,164	-	126,164
Occupancy and telephone	664,579	(475)	664,104
Printing, supplies & office expenses	71,408	10,489	81,897
Equipment purchases	99,995	(99,995)	-
Raw food	1,089,279	-	1,089,279
Food svc/consumable supplies	78,203	-	78,203
Home delivery costs	213,499	-	213,499
Other costs:			
Advertising	31,467	-	31,467
Bank fees	791	-	791
Dues and subscriptions	34,918	-	34,918
Professional fees	303,647	-	303,647
Insurance and bonding	9,141	-	9,141
Program planning and development	64,429	-	64,429
Program supplies	172,700	(37,545)	135,155
Training	28,575	-	28,575
Contractual	597,696	-	597,696
Depreciation	-	130,360	130,360
FASB qualifying in-kind resources - DHSS match	119,522	-	119,522
FASB qualifying in-kind resources - non DHSS match	5,315	-	5,315
<b>Total expenditures</b>	<b>\$ 7,489,796</b>	<b>\$ (1,538)</b>	<b>\$ 7,488,258</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 148,122</b>	<b>\$ (15,873)</b>	<b>\$ 132,249</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>6,270,266</b>	<b>934,471</b>	<b>7,204,737</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 6,418,388</b>	<b>\$ 918,598</b>	<b>\$ 7,336,986</b>

DISTRICT III AREA AGENCY ON AGING  
 SUPPLEMENTARY INFORMATION  
 STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING  
 JUNE 30, 2025

	<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	\$ (17,529)	\$ (197,138)	\$ (24,052)	\$ (86,351)	\$ (330,746)	\$ 90,970	\$ (51,425)	\$ (14,615)	\$ 6,080,445	\$ 5,449,559
Grants receivable:										
Missouri Department of Health and Senior Services	73,237	143,625	26,676	-	18,101	2,835	15,741	3,340	-	283,555
Other granting agencies	2,205	108,268	1,527	104,823	191,839	(764)	15,394	255,814	-	679,106
Accounts receivable:										
Missouri Division of Medical Services	-	-	-	-	193,497	-	-	-	-	193,497
Contracted services and other	6,374	28,251	-	-	50,789	-	-	72,897	66	158,377
Inventories	-	-	-	22,827	42,393	-	-	-	-	65,220
Prepaid expenses	50,158	-	-	47,543	-	-	-	-	-	97,701
<b>TOTAL ASSETS</b>	<b>\$ 114,445</b>	<b>\$ 83,006</b>	<b>\$ 4,151</b>	<b>\$ 88,842</b>	<b>\$ 165,873</b>	<b>\$ 93,041</b>	<b>\$ (20,290)</b>	<b>\$ 317,436</b>	<b>\$ 6,080,511</b>	<b>\$ 6,927,015</b>
<b><u>LIABILITIES</u></b>										
Accounts payable	\$ 3,466	\$ 38,071	\$ 2,934	\$ 26,034	\$ 72,133	\$ 42	\$ 2,747	\$ 38,259	\$ 594	\$ 184,280
Department of Health and Senior Services funds held in trust	-	-	-	-	-	-	-	-	-	-
Refundable advances	-	3,262	-	-	2,328	-	-	5,907	-	11,497
Payroll withholdings	4,172	3,915	151	5,596	11,210	39	147	513	(12)	25,731
Accrued payroll	73,093	-	-	-	-	-	-	-	-	73,093
Compensated absences payable	33,714	30,287	1,066	57,212	80,202	(333)	(23,184)	23,096	11,966	214,026
<b>TOTAL LIABILITIES</b>	<b>\$ 114,445</b>	<b>\$ 75,535</b>	<b>\$ 4,151</b>	<b>\$ 88,842</b>	<b>\$ 165,873</b>	<b>\$ (252)</b>	<b>\$ (20,290)</b>	<b>\$ 67,775</b>	<b>\$ 12,548</b>	<b>\$ 508,627</b>
<b><u>NET ASSETS</u></b>										
Net Assets Without Donor Restrictions	\$ -	\$ 7,471	\$ -	\$ -	\$ -	\$ 93,293	\$ -	\$ 249,661	\$ 6,067,963	\$ 6,418,388
Net Assets With Donor Restrictions	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ 7,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,293</b>	<b>\$ -</b>	<b>\$ 249,661</b>	<b>\$ 6,067,963</b>	<b>\$ 6,418,388</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 114,445</b>	<b>\$ 83,006</b>	<b>\$ 4,151</b>	<b>\$ 88,842</b>	<b>\$ 165,873</b>	<b>\$ 93,041</b>	<b>\$ (20,290)</b>	<b>\$ 317,436</b>	<b>\$ 6,080,511</b>	<b>\$ 6,927,015</b>

**SUPPLEMENTARY INFORMATION**  
**STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	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	\$ 284,001	\$ 694,093	\$ 111,272	\$ 509,365	\$ 1,096,033	\$ 17,862	\$ 149,013	\$ 54,388	\$ -	\$ -	\$ 2,916,027
Missouri Department of Transportation	-	109,975	-	-	-	-	-	-	-	-	109,975
Other grants	5,092	212,227	3,935	195,253	371,655	9,125	45,723	749,143	-	-	1,592,153
Program income	-	6,437	-	482,415	174,265	-	-	-	-	-	663,117
Missouri Division of Medical Services	-	-	-	-	986,160	-	-	-	-	-	986,160
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	-	-	-	-	-	-	1,735	395,409	-	397,144
Contributions	-	20	-	15,548	26,936	-	500	650	388,400	-	432,054
Interest	-	-	-	1,796	3,335	-	-	3	-	-	5,134
County senior tax	-	96,166	-	-	213,345	-	-	-	-	-	309,511
Other cash - Non-DHSS match	-	20,107	-	3	154	-	-	77,703	3,839	-	101,806
FASB qualifying in-kind resources - DHSS match	-	21,533	-	34,624	63,365	-	-	-	-	-	119,522
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,315	-	-	5,315
Other in-kind resources - DHSS match	94,667	221,727	13,465	303,869	439,645	-	49,671	-	-	(1,123,044)	-
Other in-kind resources - non DHSS match	-	8,942	-	-	-	-	-	4,237	-	(13,179)	-
<b>TOTAL REVENUE</b>	<b>\$ 383,760</b>	<b>\$ 1,391,227</b>	<b>\$ 128,672</b>	<b>\$ 1,542,873</b>	<b>\$ 3,374,893</b>	<b>\$ 26,987</b>	<b>\$ 244,907</b>	<b>\$ 893,174</b>	<b>\$ 787,648</b>	<b>\$ (1,136,223)</b>	<b>\$ 7,637,918</b>
<b>EXPENDITURES:</b>											
Missouri Department of Health and Senior Services	\$ 284,001	\$ 694,093	\$ 111,272	\$ 509,365	\$ 1,096,033	\$ 17,862	\$ 149,013	\$ 54,388	\$ -	\$ -	\$ 2,916,027
Missouri Department of Transportation	-	109,975	-	-	-	-	-	-	-	-	109,975
Other granting agencies	5,092	212,227	3,935	195,253	371,655	9,125	45,723	749,143	-	-	1,592,153
Program income	-	6,437	-	482,415	174,265	-	-	-	-	-	663,117
Missouri Division of Medical Services	-	-	-	-	986,160	-	-	-	-	-	986,160
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenues	-	26,073	-	-	301,517	-	-	2,556	59,755	-	389,901
Contributions	-	20	-	299,058	26,936	-	938	727	-	-	327,679
Interest	-	-	-	1,796	3,335	-	-	3	-	-	5,134
County senior tax	-	96,166	-	-	213,345	-	-	-	-	-	309,511
Other cash - Non-DHSS match	-	20,107	-	3	154	-	14,602	30,436	-	-	65,302
FASB qualifying in-kind resources - DHSS match	-	21,533	-	34,624	63,365	-	-	-	-	-	119,522
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	5,315	-	-	5,315
Other in-kind resources - DHSS match	94,667	221,727	13,465	303,869	439,645	-	49,671	-	-	(1,123,044)	-
Other in-kind resources-non DHSS match	-	8,942	-	-	-	-	-	4,237	-	(13,179)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 383,760</b>	<b>\$ 1,417,300</b>	<b>\$ 128,672</b>	<b>\$ 1,826,383</b>	<b>\$ 3,676,410</b>	<b>\$ 26,987</b>	<b>\$ 259,947</b>	<b>\$ 846,805</b>	<b>\$ 59,755</b>	<b>\$ (1,136,223)</b>	<b>\$ 7,489,796</b>
<b>CHANGE IN NET ASSETS:</b>											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	(26,073)	-	-	(301,517)	-	-	(821)	335,654	-	7,243
Contributions	-	-	-	(283,510)	-	-	(438)	(77)	388,400	-	104,375
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	-	(14,602)	47,267	3,839	-	36,504
<b>TOTAL CHANGE IN NET ASSETS</b>	<b>\$ -</b>	<b>\$ (26,073)</b>	<b>\$ -</b>	<b>\$ (283,510)</b>	<b>\$ (301,517)</b>	<b>\$ -</b>	<b>\$ (15,040)</b>	<b>\$ 46,369</b>	<b>\$ 727,893</b>	<b>\$ -</b>	<b>\$ 148,122</b>

SUPPLEMENTARY INFORMATION  
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2025

	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	-	-	-	-	-	-	-	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
<b>TOTAL NET ASSETS, BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ 7,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,293</b>	<b>\$ 438</b>	<b>\$ 217,894</b>	<b>\$ 5,951,170</b>	<b>\$ -</b>	<b>\$ 6,270,266</b>
<b>TRANSFERS IN (OUT)</b>											
Other grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program income	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Special event revenue	-	26,073	-	-	301,517	-	-	-	(327,590)	-	-
Contributions	-	-	-	283,510	-	-	-	-	(283,510)	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	-	14,602	(14,602)	-	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>	<b>\$ -</b>	<b>\$ 26,073</b>	<b>\$ -</b>	<b>\$ 283,510</b>	<b>\$ 301,517</b>	<b>\$ -</b>	<b>\$ 14,602</b>	<b>\$ (14,602)</b>	<b>\$ (611,100)</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	-	-	-	-	-	-	-	33,693	2,493,770	-	2,527,463
Contributions	-	7,471	-	-	-	-	-	38,335	3,384,848	-	3,430,654
Interest	-	-	-	-	-	-	-	-	-	-	-
Other cash - Non-DHSS match	-	-	-	-	-	93,293	-	140,000	189,345	-	422,638
<b>TOTAL NET ASSETS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 7,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,293</b>	<b>\$ -</b>	<b>\$ 249,661</b>	<b>\$ 6,067,963</b>	<b>\$ -</b>	<b>\$ 6,418,388</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2025**

	<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	\$ 236,949	\$ 556,292	\$ 82,989	\$ 762,499	\$ 1,502,546	\$ 10,345	\$ 168,083	\$ 449,968	\$ 8,797	\$ 3,778,468
Travel (staff & volunteers)	3,890	37,633	7,017	16,522	31,421	5,369	3,148	21,164	-	126,164
Occupancy and telephone	11,618	115,566	10,136	176,120	330,234	-	7,526	13,379	-	664,579
Printing, supplies & office expenses	1,930	14,853	1,550	11,374	21,485	61	2,315	17,840	-	71,408
Equipment purchases	-	3,613	-	29,278	65,894	-	-	1,210	-	99,995
Raw food	-	-	-	378,721	710,558	-	-	-	-	1,089,279
Food svc/consumable supplies	-	-	-	27,503	50,700	-	-	-	-	78,203
Home delivery costs	-	-	-	-	213,499	-	-	-	-	213,499
Other Costs:										
Advertising	49	22,823	22	1,764	3,550	-	77	819	2,363	31,467
Bank fees	-	-	-	277	514	-	-	-	-	791
Dues and subscriptions	2,018	9,863	1,355	5,403	10,044	3,320	1,254	1,661	-	34,918
Professional fees	21,864	65,489	9,443	57,454	107,080	-	22,235	18,057	2,025	303,647
Insurance and bonding	395	1,937	329	2,114	4,103	-	263	-	-	9,141
Program planning and development	7,266	13,696	-	5,689	10,589	4,824	1,602	20,763	-	64,429
Program supplies	1,028	24,976	742	8,399	15,689	801	1,897	72,598	46,570	172,700
Training	2,086	6,918	1,624	4,773	8,916	2,267	1,876	115	-	28,575
Contractual	-	291,439	-	-	86,578	-	-	219,679	-	597,696
FASB qualifying in-kind resources-DHSS match	-	21,533	-	34,624	63,365	-	-	-	-	119,522
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	5,315	-	5,315
Other in-kind resources-DHSS match	94,667	221,727	13,465	303,869	439,645	-	49,671	-	-	1,123,044
Other in-kind resources-non DHSS match	-	8,942	-	-	-	-	-	4,237	-	13,179
<b>TOTAL EXPENDITURES</b>	<b>\$ 383,760</b>	<b>\$ 1,417,300</b>	<b>\$ 128,672</b>	<b>\$ 1,826,383</b>	<b>\$ 3,676,410</b>	<b>\$ 26,987</b>	<b>\$ 259,947</b>	<b>\$ 846,805</b>	<b>\$ 59,755</b>	<b>\$ 8,626,019</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Transportation</b>	<b>Chore Homemaker</b>	<b>Personal Care Services</b>	<b>Respite Care</b>	<b>Information &amp; Assistance</b>	<b>Legal Assistance</b>	<b>Recreation Therapy</b>	<b>Telephone Reassurance</b>	<b>Public Education &amp; Info</b>
Personnel and fringe	\$ 72,645	\$ -	\$ -	\$ -	\$ 125,895	\$ -	\$ 103,429	\$ 23,983	\$ 17,308
Travel (staff & volunteers)	12,190	978	-	-	1,183	-	1,478	454	558
Occupancy and telephone	10,610	-	-	-	23,833	-	54,419	15,548	1,418
Printing, supplies & office expenses	1,211	-	-	-	2,466	-	3,456	987	2,094
Equipment purchases	-	-	-	-	-	-	1,698	-	-
Raw food	-	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-	-
Other Costs:									
Advertising	343	-	-	-	143	-	321	57	20,108
Bank fees	-	-	-	-	-	-	-	-	-
Dues and subscriptions	930	-	-	-	2,074	-	1,210	338	495
Professional fees	13,544	-	-	-	18,797	-	9,856	2,112	-
Insurance and bonding	245	-	-	-	507	-	666	190	-
Program planning and development	832	-	-	-	402	-	1,187	346	1,410
Program supplies	591	-	-	-	1,347	-	8,509	692	3,388
Training	1,061	-	-	-	2,119	-	600	207	-
Contractual	203,326	66,040	9,019	7,554	-	5,500	-	-	-
FASB qualifying in-kind resources-DHSS match	1,177	-	-	-	3,586	-	13,166	3,604	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	26,641	-	-	-	46,476	1,373	115,582	31,655	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 345,346</b>	<b>\$ 67,018</b>	<b>\$ 9,019</b>	<b>\$ 7,554</b>	<b>\$ 228,828</b>	<b>\$ 6,873</b>	<b>\$ 315,577</b>	<b>\$ 80,173</b>	<b>\$ 46,779</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SUPPORTIVE SERVICES PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Non-Evidence DPHP</b>	<b>Emergency Response</b>	<b>Consumable Supplies</b>	<b>Case Management</b>	<b>Financial Assistance</b>	<b>Supplemental Event Education</b>	<b>Tax Assistance</b>	<b>Minor Home Modification</b>	<b>Total</b>
Personnel and fringe	\$ 56,606	\$ -	\$ -	\$ 153,446	\$ -	\$ -	\$ 2,980	\$ -	\$ 556,292
Travel (staff & volunteers)	3,861	-	-	13,194	-	593	3,144	-	37,633
Occupancy and telephone	-	-	-	9,738	-	-	-	-	115,566
Printing, supplies & office expenses	18	-	-	2,532	-	-	2,089	-	14,853
Equipment purchases	-	-	-	-	-	-	1,915	-	3,613
Raw food	-	-	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-	-	-
Other Costs:									
Advertising	-	-	-	1,851	-	-	-	-	22,823
Bank fees	-	-	-	-	-	-	-	-	-
Dues and subscriptions	3,039	-	-	1,404	-	373	-	-	9,863
Professional fees	-	-	-	21,180	-	-	-	-	65,489
Insurance and bonding	-	-	-	329	-	-	-	-	1,937
Program planning and development	3,769	-	-	5,750	-	-	-	-	13,696
Program supplies	176	719	6,042	719	1,623	21	128	1,021	24,976
Training	68	-	-	2,768	-	-	95	-	6,918
Contractual	-	-	-	-	-	-	-	-	291,439
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-	21,533
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	-	-	-	-	-	-	-	-	221,727
Other in-kind resources-non DHSS match	-	-	-	-	-	-	8,942	-	8,942
<b>TOTAL EXPENDITURES</b>	<b>\$ 67,537</b>	<b>\$ 719</b>	<b>\$ 6,042</b>	<b>\$ 212,911</b>	<b>\$ 1,623</b>	<b>\$ 987</b>	<b>\$ 19,293</b>	<b>\$ 1,021</b>	<b>\$ 1,417,300</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-FAMILY CAREGIVER PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2025**

	Assistance I&A	Case Management	Caregiver Training	Total
Personnel and fringe	\$ 18,753	\$ 131,834	\$ 17,496	\$ 168,083
Travel (staff & volunteers)	9	3,024	115	3,148
Occupancy and telephone	1,852	5,674	-	7,526
Printing, supplies & office expenses	304	2,011	-	2,315
Equipment purchases	-	-	-	-
Raw food	-	-	-	-
Food svc/consumable supplies	-	-	-	-
Home delivery costs	-	-	-	-
Other Costs:				
Advertising	3	74	-	77
Bank fees	-	-	-	-
Dues and subscriptions	271	983	-	1,254
Professional fees	3,363	18,872	-	22,235
Insurance and bonding	66	197	-	263
Program planning and development	-	1,602	-	1,602
Program supplies	454	560	883	1,897
Training	322	1,554	-	1,876
Contractual	-	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-
Other in-kind resources-DHSS match	7,663	36,696	5,312	49,671
Other in-kind resources-non DHSS match	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,060</b>	<b>\$ 203,081</b>	<b>\$ 23,806</b>	<b>\$ 259,947</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, 2025**

	<b>EB - Disease Prevention</b>	<b>Total</b>
Personnel and fringe	\$ 10,345	\$ 10,345
Travel (staff & volunteers)	5,369	5,369
Occupancy and telephone	-	-
Printing, supplies & office expenses	61	61
Equipment purchases	-	-
Raw food	-	-
Food svc/consumable supplies	-	-
Home delivery costs	-	-
Other Costs:		
Advertising	-	-
Bank fees	-	-
Dues and subscriptions	3,320	3,320
Professional fees	-	-
Insurance and bonding	-	-
Program planning and development	4,824	4,824
Program supplies	801	801
Training	2,267	2,267
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>\$ 26,987</b>	<b>\$ 26,987</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>MA4</b>					<b>Benefits</b>	<b>Silver Haired</b>
	<b>Automation</b>	<b>State Fair</b>	<b>Give 5</b>	<b>SMP</b>	<b>RSVP</b>	<b>Counseling</b>	<b>Legislature</b>
Personnel and fringe	\$ -	\$ 1,390	\$ 45,904	\$ 215,486	\$ 70,439	\$ 61,400	\$ -
Travel (staff & volunteers)	-	203	1,828	6,956	4,925	2,062	2,979
Occupancy and telephone	-	300	-	7,740	5,339	-	-
Printing, supplies & office expenses	-	160	169	13,096	910	54	23
Equipment purchases	-	-	-	-	1,210	-	-
Raw food	-	-	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-	-	-
Home delivery costs	-	-	-	-	-	-	-
Other Costs:							
Advertising	-	-	269	550	-	-	-
Bank fees	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	839	739	-	-
Professional fees	1,888	-	-	206	660	1,053	-
Insurance and bonding	-	-	-	-	-	-	-
Program planning and development	-	-	-	4,541	1,359	220	693
Program supplies	35,000	3,003	5,018	12,879	11,962	140	6
Training	-	-	-	-	115	-	-
Contractual	-	-	-	219,679	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	4,543	-	772
Other in-kind resources-DHSS match	-	-	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	4,237
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,888</b>	<b>\$ 5,056</b>	<b>\$ 53,188</b>	<b>\$ 481,972</b>	<b>\$ 102,201</b>	<b>\$ 64,929</b>	<b>\$ 8,710</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
STATEMENT OF FUNCTIONAL EXPENSES-FUND ACCOUNTING-SPECIAL PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Grants</b>				<b>Total</b>
	<b>Management Training</b>	<b>Navigator</b>	<b>APS</b>	<b>VDC</b>	
Personnel and fringe	\$ 1,452	\$ 39,578	\$ -	\$ 14,319	\$ 449,968
Travel (staff & volunteers)	-	568	-	1,643	21,164
Occupancy and telephone	-	-	-	-	13,379
Printing, supplies & office expenses	-	3,428	-	-	17,840
Equipment purchases	-	-	-	-	1,210
Raw food	-	-	-	-	-
Food svc/consumable supplies	-	-	-	-	-
Home delivery costs	-	-	-	-	-
Other Costs:					
Advertising	-	-	-	-	819
Bank fees	-	-	-	-	-
Dues and subscriptions	-	83	-	-	1,661
Professional fees	-	-	-	14,250	18,057
Insurance and bonding	-	-	-	-	-
Program planning and development	13,548	176	-	226	20,763
Program supplies	-	113	4,477	-	72,598
Training	-	-	-	-	115
Contractual	-	-	-	-	219,679
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	5,315
Other in-kind resources-DHSS match	-	-	-	-	-
Other in-kind resources-non DHSS match	-	-	-	-	4,237
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,000</b>	<b>\$ 43,946</b>	<b>\$ 4,477</b>	<b>\$ 30,438</b>	<b>\$ 846,805</b>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING  
FOR THE YEAR ENDED JUNE 30, 2025**

	<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	\$ 190,122	\$ 109,975	\$ -	\$ 6,337	\$ 11,095	\$ 27,817	\$ 345,346
Information & Assistance	107,952	-	-	-	70,814	50,062	228,828
Case Management	143,959	-	-	-	68,952	-	212,911
Public Education & Info.	23,938	-	-	-	22,841	-	46,779
							-
Total Access Services	<u>\$ 465,971</u>	<u>\$ 109,975</u>	<u>\$ -</u>	<u>\$ 6,337</u>	<u>\$ 173,702</u>	<u>\$ 77,879</u>	<u>\$ 833,864</u>
<b>In-Home Services</b>							
Homemaker	\$ 27,588	\$ -	\$ -	\$ -	\$ 39,430	\$ -	\$ 67,018
Personal Care	4,347	-	-	-	4,672	-	9,019
Minor Home Modification	-	-	-	-	1,021	-	1,021
Telephone Reassurance	30,172	-	-	-	14,740	35,261	80,173
Total In-Home Services	<u>\$ 62,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,863</u>	<u>\$ 35,261</u>	<u>\$ 157,231</u>
<b>Legal Assistance</b>	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,373</u>	<u>\$ 6,873</u>
<b>Total Priority Services</b>	<u><u>\$ 533,578</u></u>	<u><u>\$ 109,975</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,337</u></u>	<u><u>\$ 233,565</u></u>	<u><u>\$ 114,513</u></u>	<u><u>\$ 997,968</u></u>

**DISTRICT III AREA AGENCY ON AGING  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

<b>Federal Grantor</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>FEDERAL ASSISTANCE LISTING NUMBER</b>	<b>CARRYOVER FROM PRIOR YEAR</b>	<b>CURRENT YEAR AWARD AMOUNT</b>	<b>EXPENDITURES</b>	<b>LAPSED</b>	<b>UNREMITTED BALANCE 6/30/2025</b>	<b>REMITTED BALANCE 6/30/2025</b>	<b>AWARDS PASSED- THROUGH TO SUBRECIPIENTS</b>
Pass-through Grantor									
Program Title									
<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	ERS10525003	93.044	\$ 138,573	\$ 673,473	\$ 769,384	\$ -	\$ 42,662	\$ -	\$ -
Title III, Part B - Supportive Services Program Income	ERS10525003	93.044	-	6,437	6,437	-	-	-	-
Total Title III, Part B					\$ 775,821				\$ -
Title III, Part C Subpart 1 - Congregate Meals Grant Funds	ERS10525003	93.045	-	490,849	490,849	-	-	-	-
Title III, Part C Subpart 1 - Congregate Meals Program Income	ERS10525003	93.045	-	482,415	482,415	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds	ERS10525003	93.045	-	270,826	270,826	-	-	-	-
Title III, Part C Subpart 2 - Home Delivered Meals Program Income	ERS10525003	93.045	-	174,265	174,265	-	-	-	-
Total Title III, Part C					\$ 1,418,355				\$ -
Nutrition Service Incentive Program	ERS10525003	93.053	-	164,137	164,137	-	-	-	-
Total Aging Cluster					\$ 2,358,313				\$ -
Title III, Part D - Disease Prevention and Health Promotion Grant Funds	ERS10525003	93.043	5,787	33,646	17,862	-	21,571	-	\$ -
Title III, Part E - National Family Caregivers Program Grant Funds	ERS10525003	93.052	1,675	211,812	170,193	-	43,294	-	-
Title VII, Elder Rights, Ombudsman	ERS10525003	93.042	-	6,330	6,330	-	-	-	-
Title VII, Elder Rights, Elder Abuse	ERS10525003	93.041	-	-	-	-	-	-	-
Social Services Block Grant - SSBG	ERS10525003	93.667	-	124,730	124,730	-	-	-	-
NGMA Funding	ERS10525003	93.071	-	15,000	15,000	-	-	-	-
ACA MIPPA	ERS10552277	93.071	2,700	2,515	3,000	2,215	-	-	-
ACA MIPPA	ERS10556430	93.071	-	42,825	17,650	-	25,175	-	-
Total 93.071					\$ 35,650				\$ -
Elder Abuse Prevention Interventions Program - COVID-19	CS221944003	93.747	70,911	-	4,477	66,434	-	-	-
<b>Total Federal Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services</b>			<b>\$ 219,646</b>	<b>\$ 2,699,260</b>	<b>\$ 2,717,555</b>	<b>\$ 68,649</b>	<b>\$ 132,702</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, 2025

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 6/30/2025	REMITTED BALANCE 6/30/2025	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. Department of Health and Human Services - Administration on Aging									
The Missouri SMP	90MPPG0076-02	93.048	\$ 628,860	\$ -	\$ 455,449	\$ 173,411	\$ -	\$ -	\$ 219,679
	90MPPG0076-03	93.048	-	382,808	26,523	-	356,285	-	-
<b>Total Direct Federal Awards from the U.S. Department of Health and Human Services - Administration on Aging</b>			<b>\$ 628,860</b>	<b>\$ 382,808</b>	<b>\$ 481,972</b>	<b>\$ 173,411</b>	<b>\$ 356,285</b>	<b>\$ -</b>	<b>\$ 219,679</b>
Passed Through Missouri Connections for Health									
CLAIM/SHIP Project	N/A	93.779	\$ -	\$ 24,000	\$ 23,676	\$ 324	\$ -	\$ -	\$ -
<b>Total Federal Awards Passed Through CLAIM (SHIP) / Primaris</b>			<b>\$ -</b>	<b>\$ 24,000</b>	<b>\$ 23,676</b>	<b>\$ 324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Passed through Missouri Association of Area Agencies on Aging									
Navigator	NAVCA210402-01-00	93.332	\$ 16,490	\$ -	\$ 4,449	\$ 12,041	\$ -	\$ -	\$ -
	NAVCA240458-02-00	93.332	-	65,000	39,497	-	25,503	-	-
Total Navigator					\$ 43,946				\$ -
Benefits Enrollment Center (Network)	N/A	93.071	22,140	-	20,602	-	1,538	-	-
<b>Total Federal Awards Passed Through Missouri Association of Area Agencies on Aging</b>			<b>\$ 38,630</b>	<b>\$ 65,000</b>	<b>\$ 64,548</b>	<b>\$ 12,041</b>	<b>\$ 27,041</b>	<b>\$ -</b>	<b>\$ -</b>
Passed through Mid-America Regional Council									
Chronic Disease Self-Management Education	90CSSG0043-01-00	93.734	9,000	4,974	7,794	6,180	-	-	-
<b>Total Federal Awards Passed Through Mid-America Regional Council</b>			<b>\$ 9,000</b>	<b>\$ 4,974</b>	<b>\$ 7,794</b>	<b>\$ 6,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Department of Treasury</b>									
Tax Counseling for the Elderly	24TCEP0005	21.006	\$ 1,412	\$ -	\$ -	\$ 1,412	\$ -	\$ -	\$ -
	25TCEP0025	21.006	-	9,197	7,729	-	1,468	-	-
<b>Total Federal Awards from the U.S. Department of Treasury</b>			<b>\$ 1,412</b>	<b>\$ 9,197</b>	<b>\$ 7,729</b>	<b>\$ 1,412</b>	<b>\$ 1,468</b>	<b>\$ -</b>	<b>\$ -</b>
<b>U.S. Corporation for National &amp; Community Service</b>									
RSVP (Retired & Senior Volunteer Program)	24SREMO006	94.002	\$ 137,638	\$ 166,672	\$ 96,932	-	\$ 207,378	\$ -	\$ -
<b>Total Direct Federal Awards from the U.S. Corporation for National &amp; Community Service</b>			<b>\$ 137,638</b>	<b>\$ 166,672</b>	<b>\$ 96,932</b>	<b>\$ -</b>	<b>\$ 207,378</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 1,035,186</b>	<b>\$ 3,351,911</b>	<b>\$ 3,400,206</b>	<b>\$ 262,017</b>	<b>\$ 724,874</b>	<b>\$ -</b>	<b>\$ 219,679</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, 2025

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 6/30/2025	REMITTED BALANCE 6/30/2025	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
<b>MISSOURI STATE FUNDS</b>									
Passed through Missouri Department of Health and Senior Services									
Missouri General Revenue	ERS10525003	N/A	\$ -	\$ 884,404	\$ 884,404	\$ -	\$ -	\$ -	\$ -
Home Delivered Meals Trust Fund	ERS10525003	N/A	-	2,312	2,312	-	-	-	-
Meal Production Capacity and Infrastructure Expansion	CS231750003	N/A	11,521	-	11,521	-	-	-	-
Senior Services Growth and Development Program	N/A	N/A	405,752	1,057,740	819,665	-	643,827	-	-
<b>Total State Awards Passed Through the Missouri Department of Health and Senior Services - Division of Senior and Disability Services</b>			<b>\$ 417,273</b>	<b>\$ 1,944,456</b>	<b>\$ 1,717,902</b>	<b>\$ -</b>	<b>\$ 643,827</b>	<b>\$ -</b>	<b>\$ -</b>
Passed Through Missouri Association of Area Agencies on Aging									
Give 5		N/A	\$ -	\$ 89,595	\$ 53,188	\$ 36,407	\$ -	\$ -	\$ -
<b>Total State Awards Passed Through Missouri Association of Area Agencies on Aging</b>			<b>\$ -</b>	<b>\$ 89,595</b>	<b>\$ 53,188</b>	<b>\$ 36,407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Passed Through Missouri Department of Transportation									
Missouri Elderly & Handicapped Transportation Assistance Program	TMEHTP25	N/A	\$ -	\$ 115,897	\$ 109,975	\$ 5,922	\$ -	\$ -	\$ -
<b>Total State Awards Passed Through Missouri Department of Transportation</b>			<b>\$ -</b>	<b>\$ 115,897</b>	<b>\$ 109,975</b>	<b>\$ 5,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL MISSOURI STATE FUNDS</b>			<b>\$ 417,273</b>	<b>\$ 2,149,948</b>	<b>\$ 1,881,065</b>	<b>\$ 42,329</b>	<b>\$ 643,827</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, 2025

**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, 2025. 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, 2025, 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 17, 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  
December 17, 2025

4151 N. Mulberry Drive, Suite 275  
Kansas City, Missouri 64116  
T: (816) 221.4559  
F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## **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, 2025. 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, 2025.

##### ***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 17, 2025

DISTRICT III AREA AGENCY ON AGING  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2025

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

**Financial Statements**

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

**Federal Awards**

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

Assistance

Listing

<u>Number</u>	<u>Name of Federal Program or Cluster</u>
---------------	---

	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, 2025  
(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, 2025

Questioned Costs

None

Federal Findings

None