

FINANCIAL STATEMENTS

**CENTRAL MISSOURI AREA AGENCY ON AGING
d/b/a AGING BEST
COLUMBIA, MISSOURI**

FOR THE YEAR ENDED JUNE 30, 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

CENTRAL MISSOURI AREA AGENCY ON AGING
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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors of
Central Missouri Area Agency on Aging
d/b/a Aging Best

Report on the Financial Statements

We have audited the accompanying financial statements of the Central Missouri Area Agency on Aging (CMAAA), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CMAAA as of June 30, 2021, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 14 through 24 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2022, on our consideration of CMAAA'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 CMAAA'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 CMAAA's internal control over financial reporting and compliance.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
March 28, 2022

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

ASSETS

Cash and Cash Equivalents	\$ 1,128,184
Receivables:	
Missouri Department of Health and Senior Services	496,495
Missouri HealthNet Division	165,946
Miscellaneous accounts receivable	60,313
Deferred expense	13,325
Equipment, net of depreciation	<u>72,805</u>
Total Assets	<u><u>\$ 1,937,068</u></u>

LIABILITIES

DHSS funds held in trust	\$ 483,391
Accounts payable	456,102
Accrued expenses	303,157
Deferred revenue	<u>72,878</u>
Total Liabilities	<u><u>\$ 1,315,528</u></u>

NET ASSETS

Net Assets Without Donor Restrictions	\$ 120,029
Net Assets With Donor Restrictions	<u>501,511</u>
Total Net Assets	<u><u>\$ 621,540</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,937,068</u></u>

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE:			
Missouri Department of Health and Senior Services	\$ 5,132,867	\$ -	\$ 5,132,867
Missouri Department of Transportation	77,559	-	77,559
Missouri HealthNet Division	930,831	-	930,831
Program income	696,058	-	696,058
Other cash - DHSS match	24,233	-	24,233
Other cash - non DHSS match	1,623,184	77,953	1,701,137
FASB qualifying in-kind resources - DHSS match	813,054	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-
Net assets released from restrictions, restrictions satisfied by payments	-	-	-
Total revenue	\$ 9,297,786	\$ 77,953	\$ 9,375,739
EXPENDITURES:			
Administration	\$ 318,866	\$ -	\$ 318,866
Supportive Services	909,835	-	909,835
Ombudsman Program	214,491	-	214,491
Congregate Program	733,485	-	733,485
Home Delivered Program	6,776,949	-	6,776,949
Family Caregiver Program	197,562	-	197,562
Disease Prevention & Health Promotion	98	-	98
Special Program	178,092	-	178,092
Total expenditures	\$ 9,329,378	\$ -	\$ 9,329,378
CHANGE IN NET ASSETS	\$ (31,592)	\$ 77,953	\$ 46,361
NET ASSETS, BEGINNING OF YEAR	151,621	423,558	575,179
NET ASSETS, END OF YEAR	\$ 120,029	\$ 501,511	\$ 621,540

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. & Health Promotion	Special Program	Total
EXPENDITURES:									
Personnel and fringe	\$ 124,324	\$ 600,137	\$ 177,048	\$ 277,868	\$ 2,500,808	\$ 146,835	\$ -	\$ 125,168	\$ 3,952,188
Travel (staff & volunteers)	3,585	12,384	3,547	2,960	26,643	-	-	2,217	51,336
Occupancy and telephone	36,551	68,044	19,302	48,143	433,287	-	-	1,425	606,752
Printing, supplies & office expenses	70,738	12,006	1,867	4,755	42,798	-	98	7,967	140,229
Equipment (agency owned)	7,375	11,406	8,153	2,332	20,989	-	-	3,091	53,346
Equipment (locally owned)	-	-	-	8,814	79,325	-	-	-	88,139
Equipment maintenance	-	-	-	3,907	35,164	-	-	-	39,071
Raw food	33	241	-	269,819	2,502,566	-	-	-	2,772,659
Food svc/Consumable supplies	21	-	-	11,569	104,124	-	-	778	116,492
Delivery costs	-	-	-	-	101,383	-	-	-	101,383
Other costs:									
Insurance and bonding	14,028	2,263	1,073	10,915	98,235	-	-	-	126,514
Training	2,247	910	-	48	433	-	-	500	4,138
Professional services	56,594	27,634	3,501	5,042	45,375	-	-	738	138,884
Publications	-	-	-	-	-	-	-	-	-
Minor home modification	-	56	-	-	-	-	-	2,771	2,827
Supplies: supplemental	-	-	-	-	-	5,917	-	-	5,917
Assistance - financial, utility, tax, RX	-	62,101	-	-	-	44,810	-	-	106,911
Bank fee	1,945	-	-	-	-	-	-	-	1,945
Software expense	453	199	-	-	-	-	-	-	652
Contractual	-	112,454	-	2,946	26,512	-	-	33,437	175,349
Depreciation	972	-	-	2,932	26,385	-	-	-	30,289
Loss on disposal of equipment	-	-	-	130	1,173	-	-	-	1,303
FASB qualifying in-kind resources - DHSS match	-	-	-	81,305	731,749	-	-	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 318,866	\$ 909,835	\$ 214,491	\$ 733,485	\$ 6,776,949	\$ 197,562	\$ 98	\$ 178,092	\$ 9,329,378

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from:	
Missouri Department of Health and Senior Services	\$ 5,055,956
Missouri Department of Transportation	77,559
Missouri HealthNet Division	932,016
Program income	696,058
Other cash - DHSS match	24,233
Interest income	68
Other cash - non DHSS match	1,653,080
Cash disbursed to suppliers & employees	<u>(8,358,463)</u>
Net cash provided (used) by operating activities	<u>\$ 80,507</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of equipment	\$ -
Net cash provided (used) by investing activities	<u>\$ -</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS \$ 80,507

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 1,047,677

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 1,128,184

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

Change in net assets	\$ 46,361
Adjustments to reconcile change in net assets to net cash used by operating activities:	
(Increase) decrease in:	
Depreciation	30,289
Loss on disposal of equipment	1,303
Receivables:	
Missouri Department of Health and Senior Services	(120,150)
Missouri HealthNet Division	1,185
Miscellaneous accounts receivable	(50,113)
Deferred expense	17,057
Increase (decrease) in:	
DHSS funds held in trust	43,239
Accounts payable	65,610
Accrued expenses	43,602
Deferred revenue	<u>2,124</u>
Net cash provided (used) by operating activities	<u><u>\$ 80,507</u></u>

The accompanying notes are an integral part of this statement.

CENTRAL MISSOURI AREA AGENCY ON AGING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Missouri Area Agency on Aging (doing business as Aging Best) is a nonprofit organization under Internal Revenue Code Section 501(c)(3). The Agency provides information regarding the availability of services and participates in the development of resources to meet unmet needs of older Americans. These services are provided under the provisions of the Older Americans Act, as amended.

This summary of significant accounting policies of the Agency is presented to assist in understanding the accompanying financial statements. These accounting policies conform to generally accepted accounting principles. 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 (ASC) 958, Not-for-Profit Entities. Under FASB ASC 958, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without 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:** To facilitate observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency 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.

- c. Contributions:** Contributions that are unconditional are recognized when received in the form of cash or other assets or an unconditional promise to give. 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.

- d. 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.
- e. Budgets and Budgetary Accounting:** The Board of Directors adheres to these general procedures for budget development:
- 1) Board of Directors in conjunction with management develops a proposed operating budget for the fiscal year commencing on July 1.
 - 2) The budget is adopted and approved by the Board of Directors.
 - 3) The adopted budget is presented to the funding agency for final review and approval.
 - 4) A final budget is approved by the Funding Agency.
- f. Reporting Entity:** In evaluating how to define the Agency for reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. In applying these criteria, included in the reporting entity are all accounts of the Agency and local expenditures from the various senior centers.
- g. Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles 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.
- h. Equipment:** All equipment acquired with grant award funds is owned by the Agency 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; therefore, its disposition, as well as the ownership of any sale proceeds therefrom is subject to funding source regulations. The Agency's accounting policy is to record and depreciate fixed assets. The Agency capitalized all property and equipment acquisitions in excess of a unit cost of \$2,500. Property and equipment are depreciated using the straight-line method over their estimated useful lives.
- i. Cost allocation:** Joint costs are allocated to benefiting programs using various allocation methods, depending on the type of joint costs being allocated. Joint costs are those costs incurred for the common benefit of all Agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:
- 1) Personnel is based on functions performed by staff.
 - 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
 - 3) Occupancy costs are based primarily on utilization.

4) Phone is based primarily on number of lines and history of long distance charges.

5) Printing/Supplies are based primarily on utilization.

j. Donated Facilities, Materials and Services: Significant services are donated by various individuals and organizations. The fair market value of donated services was \$1,545,060 for 2021. Donated services are not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605-25. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the various grant programs.

k. Fair Value Measurements: Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Quoted prices in active markets for identical assets.

Level 2 – Quote prices for similar assets in active or inactive markets, or inputs derived from observable market data by correlation such as appraisals or other means such as calculations based on contractual rates and published tables.

Level 3 – Unobservable inputs that reflect management’s assumptions and best estimates based on available data.

The Agency uses Level 1 measurements whenever possible, as they result in the most reliable measure of fair value.

h. New Accounting Pronouncements: The Agency has adopted the requirements of ASU 2014-09. This standard, along with its related amendments, requires organizations to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The adoption of this standard did not have a material effect on the Agency’s financial statements and required no adjustment.

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This guidance requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash and other financial assets, along with expanded disclosure requirements. The guidance is effect for fiscal years beginning after June 15, 2021 (organization’s fiscal year 2022). Management does not expect this ASU to have a significant impact on the Agency’s financial statements.

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

NOTE 2: LIQUIDITY AND AVAILABILITY

The Agency 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. The Agency's primary grantor, the Missouri Department of Health and Senior Services (DHSS), provides a certain amount of funding in advance to ensure that cash is available to fund current operations, which is reflected on the financial statements as DHSS Funds Held in Trust in the amount of \$483,391. The Agency also had carryover grant funds from non-DHSS sources of \$548,735 at June 30, 2021, \$501,511 of which was restricted for use in programs. The reserves are held in lower-risk checking and money market accounts. The balance is available to draw upon at any time the need arises. In addition to these carryover grant funds held by the Agency, the Agency had \$3,314,659 of grant funds allotted to it for the current year that have not yet been remitted by DHSS. These funds are available to spend in the following year.

The following reflects the Agency's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the Statement of Financial Position date.

Cash and Cash Equivalents	\$ 1,128,184
Receivables	<u>722,754</u>
Financial Assets	\$ 1,850,938
Less Those Unavailable for General Expenditures Within One Year Due to:	
Contractual or donor-imposed restrictions:	
Restricted by donor with time or purpose restrictions	<u>(501,511)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 1,349,427</u></u>

NOTE 3: CASH AND CASH EQUIVALENTS

The Agency is not required to have a separate bank account for each program. Therefore, some programs may have a negative cash balance. All bank accounts are FDIC insured. The Agency considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents are valued using Level 1 inputs as discussed in Note 1.

NOTE 4: FIXED ASSETS

Equipment with a unit cost less than \$2,500 is not considered to be a fixed asset and is not included in additions. For the year ended June 30, 2021, \$53,346 was expended for this type of equipment.

<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Loss on</u> <u>Disposal</u>	<u>Ending</u> <u>Balance</u>
\$104,397	\$ -	\$ (30,289)	\$ (1,303)	\$ 72,805

NOTE 5: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2021:

Subject to expenditure for specified purpose:	
Supportive services	\$186,563
Congregate meals	51,415
Home delivered meals	130,043
Disease prevention	15,872
Medicare education and assistance	<u>117,618</u>
Total Net Assets With Donor Restrictions	<u>\$501,511</u>

NOTE 6: LEASES

The Agency leased space for its administrative offices for \$3,820 per month and kitchen space for \$2,050 per month from Senior Services of Boone County through June 2021. Beginning July 1, 2021, the Agency entered into a lease for new administrative offices in Columbia, Missouri for \$4,200 per month through June 30, 2026. The Agency leases additional office space in Jefferson City for \$2,600 per month. All lease agreements contain funding provisions whereby the lease agreement is contingent upon receiving Federal funding for the program and, in the event of loss of Federal funding, for any reason, the agreement is voidable at the option of either party. Senior centers are leased under letters of agreement spanning each fiscal year.

Rental expenses for the period ending June 30, 2021 were \$100,095. Future obligations under the above lease agreements are as follows:

Year Ended	
June 30,	Amount
2020	\$ 81,600
2021	81,600
2022	76,400
2023	50,400
2024	50,400

NOTE 7: PENSION PLAN

The Agency established a 403(b) plan for its employees in January 1994. The plan is for employee contributions only. The Agency does not contribute to the plan on behalf of the employees.

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, 2021, Missouri Department of Health and Senior Services revenues were \$5,132,867. Additionally, related contributions from program participants totaled \$696,058.

NOTE 9: VACATION AND SICK PAY

Vacation benefits are available to all full-time and part-time employees after a 90-day probationary period and are based on the number of months and hours of continuous service. An employee may carry over to the next calendar year a maximum of three weeks of schedule hours in vacation as of December 31 of each year. Vacation benefits earned and unused are recorded as a current liability. Sick pay does not vest with employees.

NOTE 10: CONTINGENCIES

The Agency participates in federal and state programs that are fully or partially funded by grants received from the Missouri Department of Health and Senior Services. Expenditures financed by grants are subject to review and audit by the Missouri Department of Health and Senior Services. Such reviews or audits could result in a request for reimbursement by the Missouri Department of Health and Senior Services for expenditures disallowed under the terms and conditions of the grants. The Agency believes that disallowed expenditures, if any, based upon subsequent audits by the grantor agency will not be significant to the Agency's financial statements.

NOTE 11: DEPT. OF HEALTH AND SENIOR SERVICES FUNDS HELD IN TRUST

The amount reported as Missouri Department of Health and Senior Services funds held in trust represents cash received from the Missouri Department of Health and Senior Services but not yet expended. Cash received from the Missouri Department of Health and Senior Services is not recognized as revenue until an offsetting expenditure has been incurred. Expenses not incurred to offset cash received are recorded as a liability on the Statement of Financial Position.

NOTE 12: DEFERRED REVENUES

Deferred revenues are similar to Missouri Department of Health and Senior Services funds held in trust in that they represent local government funds and donations received in cash but not yet expended. Current year expenditures supported the nutrition, ombudsman, and the case management programs. Deferred revenues are comprised of the following private donations:

<u>Programs</u>	<u>Amount</u>
Nutrition	\$ 26,699
Ombudsman	787
Case Management	<u>45,392</u>
Total	<u>\$ 72,878</u>

NOTE 13: CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Agency to concentration of credit risk consist principally of cash deposits and accounts receivable. The Agency primarily maintains its cash deposits in a financial institution located in Columbia, Missouri. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2021, the Agency's uninsured cash balances totaled \$789,872. U.S. Treasury notes are pledged as collateral for the uninsured cash balances. The Agency has not experienced any losses in bank deposit accounts. The Agency believes

it is not exposed to any significant credit risk on cash balances. Credit risk for accounts receivable is concentrated as well because a substantial amount of the balances are receivable from the Missouri Department of Health and Senior Services and are dependent upon the level of funding provided for each program.

NOTE 14: INCOME TAXES

The Agency has received a determination from the Internal Revenue Service exempting it from federal income tax under Code Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service further determined that the Agency is not a private foundation within the meaning of Section 509(a)(2) of the Code.

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 examinations by tax authorities for the years before 2018. During 2021, the Agency did not recognize any interest or penalties associated with any positions.

NOTE 15: SUBSEQUENT EVENTS

Management has evaluated and noted no subsequent events through March 28, 2022, the date which the financial statements were available for issue.

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION TO EXHIBIT A
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

	Grant Basis	GAAP Adjustments	GAAP Basis
<u>ASSETS</u>			
Cash	\$ 1,128,184	\$ -	\$ 1,128,184
Receivables:			
Missouri Department of Health and Senior Services	496,495	-	496,495
Missouri HealthNet Division	165,946	-	165,946
Miscellaneous accounts receivable	60,313	-	60,313
Deferred expense	13,325	-	13,325
Equipment, net of depreciation	-	72,805	72,805
Total Assets	<u>\$ 1,864,263</u>	<u>\$ 72,805</u>	<u>\$ 1,937,068</u>
<u>LIABILITIES</u>			
DHSS funds held in trust	\$ 483,391	\$ -	\$ 483,391
Accounts payable	456,102	-	456,102
Accrued expenses	303,157	-	303,157
Deferred revenue	72,878	-	72,878
Total Liabilities	<u>\$ 1,315,528</u>	<u>\$ -</u>	<u>\$ 1,315,528</u>
<u>NET ASSETS</u>			
Net Assets Without Donor Restrictions	\$ 47,224	\$ 72,805	\$ 120,029
Net Assets With Donor Restrictions	501,511	-	501,511
Total Net Assets	<u>\$ 548,735</u>	<u>\$ 72,805</u>	<u>\$ 621,540</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,864,263</u>	<u>\$ 72,805</u>	<u>\$ 1,937,068</u>

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION TO EXHIBIT B AND C
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUE:			
Missouri Department of Health and Senior Services	\$ 5,132,867	\$ -	\$ 5,132,867
Missouri Department of Transportation	77,559	-	77,559
Missouri HealthNet Division	930,831	-	930,831
Program income	696,058	-	696,058
Other cash - DHSS match	24,233	-	24,233
Other cash - non DHSS match	1,701,137	-	1,701,137
FASB qualifying in-kind resources - DHSS match	813,054	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-
Net assets released from restrictions, restrictions satisfied by payments	-	-	-
Total revenue	\$ 9,375,739	\$ -	\$ 9,375,739
EXPENDITURES:			
Personnel and fringe	\$ 3,952,188	\$ -	\$ 3,952,188
Travel (staff & volunteers)	51,336	-	51,336
Occupancy and telephone	606,752	-	606,752
Printing, supplies & office expenses	140,229	-	140,229
Equipment (agency owned)	53,346	-	53,346
Equipment (locally owned)	88,139	-	88,139
Equipment maintenance	39,071	-	39,071
Raw food	2,772,659	-	2,772,659
Food svc/Consumable supplies	116,492	-	116,492
Delivery costs	101,383	-	101,383
Other costs:			
Insurance and bonding	126,514	-	126,514
Training	4,138	-	4,138
Professional services	138,884	-	138,884
Publications	-	-	-
Minor home modification	2,827	-	2,827
Supplies: supplemental	5,917	-	5,917
Assistance - financial, utility, tax, RX	106,911	-	106,911
Bank fee	1,945	-	1,945
Software expense	652	-	652
Contractual	175,349	-	175,349
Depreciation	-	30,289	30,289
Loss on disposal of equipment	-	1,303	1,303
FASB qualifying in-kind resources - DHSS match	813,054	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-
Total expenditures	\$ 9,297,786	\$ 31,592	\$ 9,329,378
CHANGE IN NET ASSETS	\$ 77,953	\$ (31,592)	\$ 46,361
NET ASSETS, BEGINNING OF YEAR	470,782	104,397	575,179
NET ASSETS, END OF YEAR	\$ 548,735	\$ 72,805	\$ 621,540

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION-FUND ACCOUNTING
JUNE 30, 2021**

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. & Health Promotion	Special Program	Total
<u>ASSETS</u>									
Cash	\$ 273,438	\$ 262,945	\$ (21,368)	\$ 94,007	\$ 234,849	93,286	115,127	\$ 75,900	\$ 1,128,184
Receivables:									
Missouri Department of Health and Senior Services	(188,511)	192,211	34,345	289,306	192,871	11,961	(38,138)	2,450	496,495
Missouri HealthNet Division	16,595	-	-	-	149,351	-	-	-	165,946
Miscellaneous accounts receivable	2,776	1,466	-	800	7,203	-	-	48,068	60,313
Deferred Expense	-	1,563	-	6,974	4,788	-	-	-	13,325
TOTAL ASSETS	\$ 104,298	\$ 458,185	\$ 12,977	\$ 391,087	\$ 589,062	\$ 105,247	\$ 76,989	\$ 126,418	\$ 1,864,263
<u>LIABILITIES</u>									
DHSS funds held in trust	\$ -	\$ 143,444	\$ -	\$ 101,881	\$ 75,937	\$ 99,004	\$ 61,117	\$ 2,008	\$ 483,391
Accounts payable	8,887	25,819	900	157,483	254,090	3,025	-	5,898	456,102
Accrued expenses	48,187	56,967	11,290	69,628	112,973	3,218	-	894	303,157
Deferred revenue	-	45,392	787	10,680	16,019	-	-	-	72,878
TOTAL LIABILITIES	\$ 57,074	\$ 271,622	\$ 12,977	\$ 339,672	\$ 459,019	\$ 105,247	\$ 61,117	\$ 8,800	\$ 1,315,528
<u>NET ASSETS</u>									
Net Assets Without Donor Restrictions	\$ 47,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,224
Net Assets With Donor Restrictions	-	186,563	-	51,415	130,043	-	15,872	117,618	501,511
TOTAL NET ASSETS	\$ 47,224	\$ 186,563	\$ -	\$ 51,415	\$ 130,043	\$ -	\$ 15,872	\$ 117,618	\$ 548,735
TOTAL LIABILITIES AND NET ASSETS	\$ 104,298	\$ 458,185	\$ 12,977	\$ 391,087	\$ 589,062	\$ 105,247	\$ 76,989	\$ 126,418	\$ 1,864,263

CENTRAL MISSOURI AREA AGENCY ON AGING
 SUPPLEMENTARY INFORMATION
 STATEMENT OF ACTIVITIES-BY FUNDING SOURCE-FUND ACCOUNTING
 FOR THE YEAR ENDED JUNE 30, 2021

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. & Health Promotion	Special Program	Eliminations Other In-Kind	Total
REVENUES:										
Missouri Department of Health and Senior Services	\$ 202,963	\$ 711,562	\$ 213,597	\$ 414,036	\$ 3,370,425	\$ 197,562	\$ 98	\$ 22,624	\$ -	\$ 5,132,867
Missouri Department of Transportation	3,878	73,681	-	-	-	-	-	-	-	77,559
Missouri HealthNet Division	93,083	-	-	-	837,748	-	-	-	-	930,831
Program income	-	425	-	111,991	583,642	-	-	-	-	696,058
Other cash - DHSS match	-	-	-	-	24,233	-	-	-	-	24,233
Other cash - non DHSS match	17,970	124,167	894	123,091	1,201,594	-	-	233,421	-	1,701,137
FASB qualifying in-kind resources - DHSS match	-	-	-	81,305	731,749	-	-	-	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-	-
Other in-kind resources - DHSS match	63,776	11,940	34,626	138,260	1,220,056	75,000	-	-	(1,543,658)	-
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	1,402	(1,402)	-
TOTAL REVENUES	\$ 381,670	\$ 921,775	\$ 249,117	\$ 868,683	\$ 7,969,447	\$ 272,562	\$ 98	\$ 257,447	\$ (1,545,060)	\$ 9,375,739
EXPENDITURES:										
Missouri Department of Health and Senior Services	\$ 202,963	\$ 711,562	\$ 213,597	\$ 414,036	\$ 3,370,425	\$ 197,562	\$ 98	\$ 22,624	\$ -	\$ 5,132,867
Missouri Highway & Transportation Dept.	3,878	73,681	-	-	-	-	-	-	-	77,559
Missouri HealthNet Division	93,083	-	-	-	837,748	-	-	-	-	930,831
Program income	-	425	-	111,991	583,642	-	-	-	-	696,058
Other cash - DHSS match	-	-	-	-	24,233	-	-	-	-	24,233
Other cash - non DHSS match	17,970	124,167	894	123,091	1,201,594	-	-	155,468	-	1,623,184
FASB qualifying in-kind resources - DHSS match	-	-	-	81,305	731,749	-	-	-	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-	-
Other in-kind resources - DHSS match	63,776	11,940	34,626	138,260	1,220,056	75,000	-	-	(1,543,658)	-
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	1,402	(1,402)	-
TOTAL EXPENDITURES	\$ 381,670	\$ 921,775	\$ 249,117	\$ 868,683	\$ 7,969,447	\$ 272,562	\$ 98	\$ 179,494	\$ (1,545,060)	\$ 9,297,786
CHANGE IN NET ASSETS										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	-	-	-	-	-	-	-
Other cash - non DHSS match	-	-	-	-	-	-	-	77,953	-	77,953
Total Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,953	\$ -	\$ 77,953
NET ASSETS, BEGINNING OF YEAR										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	27,205	5,373	-	-	-	-	32,578
Other cash - non DHSS match	47,224	186,563	-	24,210	124,670	-	15,872	39,665	-	438,204
Total net assets, beginning of year	\$ 47,224	\$ 186,563	\$ -	\$ 51,415	\$ 130,043	\$ -	\$ 15,872	\$ 39,665	\$ -	\$ 470,782
TRANSFERS IN (OUT)										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	-	-	-	-	-	-	-
Other cash - non DHSS match	-	-	-	-	-	-	-	-	-	-
Total transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS, END OF YEAR										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	27,205	5,373	-	-	-	-	32,578
Other cash - non DHSS match	47,224	186,563	-	24,210	124,670	-	15,872	117,618	-	516,157
TOTAL NET ASSETS, END OF YEAR	\$ 47,224	\$ 186,563	\$ -	\$ 51,415	\$ 130,043	\$ -	\$ 15,872	\$ 117,618	\$ -	\$ 548,735

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2021**

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. and Health Promotion	Special Program	Total
EXPENDITURES:									
Personnel and fringe	\$ 124,324	\$ 600,137	\$ 177,048	\$ 277,868	\$ 2,500,808	\$ 146,835	\$ -	\$ 125,168	\$ 3,952,188
Travel (staff & volunteers)	3,585	12,384	3,547	2,960	26,643	-	-	2,217	51,336
Occupancy and telephone	36,551	68,044	19,302	48,143	433,287	-	-	1,425	606,752
Printing, supplies & office expenses	70,738	12,006	1,867	4,755	42,798	-	98	7,967	140,229
Equipment (agency owned)	7,375	11,406	8,153	2,332	20,989	-	-	3,091	53,346
Equipment (locally owned)	-	-	-	8,814	79,325	-	-	-	88,139
Equipment maintenance	-	-	-	3,907	35,164	-	-	-	39,071
Raw food	33	241	-	269,819	2,502,566	-	-	-	2,772,659
Food svc/Consumable supplies	21	-	-	11,569	104,124	-	-	778	116,492
Delivery costs	-	-	-	-	101,383	-	-	-	101,383
Other costs:									
Insurance and bonding	14,028	2,263	1,073	10,915	98,235	-	-	-	126,514
Training	2,247	910	-	48	433	-	-	500	4,138
Professional services	56,594	27,634	3,501	5,042	45,375	-	-	738	138,884
Publications	-	-	-	-	-	-	-	-	-
Minor home modification	-	56	-	-	-	-	-	2,771	2,827
Supplies: supplemental	-	-	-	-	-	5,917	-	-	5,917
Assistance - financial, utility, tax, RX	-	62,101	-	-	-	44,810	-	-	106,911
Bank fee	1,945	-	-	-	-	-	-	-	1,945
Software expense	453	199	-	-	-	-	-	-	652
Contractual	-	112,454	-	2,946	26,512	-	-	33,437	175,349
FASB qualifying in-kind resources - DHSS match	-	-	-	81,305	731,749	-	-	-	813,054
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources - DHSS match	63,776	11,940	34,626	138,260	1,220,056	75,000	-	-	1,543,658
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	1,402	1,402
TOTAL EXPENDITURES	\$ 381,670	\$ 921,775	\$ 249,117	\$ 868,683	\$ 7,969,447	\$ 272,562	\$ 98	\$ 179,494	\$ 10,842,846

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-SUPPORTIVE SERVICES
FOR THE YEAR ENDED JUNE 30, 2021**

	Transportation	Information & Assistance	Case Management	Public Education	Adult Day Care	Legal	Telephone Reassurance	Respite	Total
EXPENDITURES:									
Personnel and fringe	\$ 118,128	\$ 141,230	\$ 166,336	\$ 50,734	\$ -	\$ 9,157	\$ 114,552	\$ -	\$ 600,137
Travel (staff & volunteers)	-	3,811	8,573	-	-	-	-	-	12,384
Occupancy and telephone	-	16,146	45,820	297	-	-	5,781	-	68,044
Printing, supplies & office expenses	-	733	8,131	3,142	-	-	-	-	12,006
Equipment (agency owned)	-	-	11,406	-	-	-	-	-	11,406
Equipment (locally owned)	-	-	-	-	-	-	-	-	-
Equipment maintenance	-	-	-	-	-	-	-	-	-
Raw food	-	-	241	-	-	-	-	-	241
Food svc/Consumable supplies	-	-	-	-	-	-	-	-	-
Delivery costs	-	-	-	-	-	-	-	-	-
Other costs:									
Insurance and bonding	-	-	2,263	-	-	-	-	-	2,263
Training	-	-	910	-	-	-	-	-	910
Professional services	-	2,848	24,636	-	-	150	-	-	27,634
Publications	-	-	-	-	-	-	-	-	-
Minor home modification	-	-	56	-	-	-	-	-	56
Supplies: supplemental	-	-	-	-	-	-	-	-	-
Assistance - financial, utility, tax, RX	54,837	-	5,495	-	-	-	-	1,769	62,101
Bank fee	-	-	-	-	-	-	-	-	-
Software expense	-	-	199	-	-	-	-	-	199
Contractual	69,513	-	-	-	145	-	-	42,796	112,454
FASB qualifying in-kind resources - DHSS match	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-
Other in-kind resources - DHSS match	-	-	-	-	-	-	-	11,940	11,940
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 242,478	\$ 164,768	\$ 274,066	\$ 54,173	\$ 145	\$ 9,307	\$ 120,333	\$ 56,505	\$ 921,775

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-FAMILY CAREGIVER SERVICES
FOR THE YEAR ENDED JUNE 30, 2021**

	Case Management	Respite	Supplemental Services	Total
EXPENDITURES:				
Personnel and fringe	\$ 146,835	\$ -	\$ -	\$ 146,835
Travel (staff & volunteers)	-	-	-	-
Occupancy and telephone	-	-	-	-
Printing, supplies & office expenses	-	-	-	-
Equipment (agency owned)	-	-	-	-
Equipment (locally owned)	-	-	-	-
Equipment maintenance	-	-	-	-
Raw food	-	-	-	-
Food svc/Consumable supplies	-	-	-	-
Delivery costs	-	-	-	-
Other costs:				
Insurance and bonding	-	-	-	-
Training	-	-	-	-
Professional services	-	-	-	-
Publications	-	-	-	-
Minor home modification	-	-	-	-
Supplies: supplemental	-	-	5,917	5,917
Assistance - financial, utility, tax, RX	40	43,772	998	44,810
Bank fee	-	-	-	-
Software expense	-	-	-	-
Contractual	-	-	-	-
FASB qualifying in-kind resources - DHSS match	-	-	-	-
FASB qualifying in-kind resources - non DHSS match	-	-	-	-
Other in-kind resources - DHSS match	74,856	144	-	75,000
Other in-kind resources - non DHSS match	-	-	-	-
TOTAL EXPENDITURES	\$ 221,731	\$ 43,916	\$ 6,915	\$ 272,562

**SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND
ACCOUNTING-
DISEASE PREVENTION AND HEALTH PROMOTION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2021**

	Health Promotion	Total
EXPENDITURES:		
Personnel and fringe	\$ -	\$ -
Travel (staff & volunteers)	-	-
Occupancy and telephone	-	-
Printing, supplies & office expenses	98	98
Equipment (agency owned)	-	-
Equipment (locally owned)	-	-
Equipment maintenance	-	-
Raw food	-	-
Food svc/Consumable supplies	-	-
Delivery costs	-	-
Other costs:		
Insurance and bonding	-	-
Training	-	-
Professional services	-	-
Publications	-	-
Minor home modification	-	-
Supplies: supplemental	-	-
Assistance - financial, utility, tax, RX	-	-
Bank fee	-	-
Software expense	-	-
Contractual	-	-
FASB qualifying in-kind resources - DHSS match	-	-
FASB qualifying in-kind resources - non DHSS match	-	-
Other in-kind resources - DHSS match	-	-
Other in-kind resources - non DHSS match	-	-
TOTAL EXPENDITURES	\$ 98	\$ 98

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-SPECIAL PROGRAM
FOR THE YEAR ENDED JUNE 30, 2021

	MIPPA	SILP	Navigator	PHL Anthem	COVID Vaccine Registry	ACL-MARC Grant
EXPENDITURES:						
Personnel and fringe	\$ 22,624	\$ 6,757	\$ 12,038	\$ -	\$ 82,242	\$ -
Travel (staff & volunteers)	-	-	148	56	310	-
Occupancy and telephone	-	-	56	-	-	-
Printing, supplies & office expenses	-	-	1,043	110	1,898	1,753
Equipment (agency owned)	-	244	-	-	-	-
Equipment (locally owned)	-	-	-	-	-	-
Equipment maintenance	-	-	-	-	-	-
Raw food	-	-	-	-	-	-
Food svc/Consumable supplies	-	-	-	-	-	-
Delivery costs	-	-	-	-	-	-
Other costs:						
Insurance and bonding	-	-	-	-	-	-
Training	-	-	-	-	-	-
Professional services	-	-	-	-	288	-
Publications	-	-	-	-	-	-
Minor home modification	-	2,771	-	-	-	-
Supplies: supplemental	-	-	-	-	-	-
Assistance - financial, utility, tax, RX	-	-	-	-	-	-
Bank fee	-	-	-	-	-	-
Software expense	-	-	-	-	-	-
Contractual	-	-	17,500	-	15,937	-
FASB qualifying in-kind resources - DHSS match	-	-	-	-	-	-
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	-	-
Other in-kind resources - DHSS match	-	-	-	-	-	-
Other in-kind resources - non DHSS match	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 22,624	\$ 9,772	\$ 30,785	\$ 166	\$ 100,675	\$ 1,753

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-SPECIAL PROGRAM
FOR THE YEAR ENDED JUNE 30, 2021**

	No Wrong Door	SNAP Grant	Farmers Market Nutrition	Green Foundation	Pet Care Grant	Total
EXPENDITURES:						
Personnel and fringe	\$ -	\$ 1,507	\$ -	\$ -	\$ -	\$ 125,168
Travel (staff & volunteers)	437	27	482	74	683	2,217
Occupancy and telephone	-	1,369	-	-	-	1,425
Printing, supplies & office expenses	153	2,566	-	-	444	7,967
Equipment (agency owned)	-	2,847	-	-	-	3,091
Equipment (locally owned)	-	-	-	-	-	-
Equipment maintenance	-	-	-	-	-	-
Raw food	-	-	-	-	-	-
Food svc/Consumable supplies	-	-	-	-	778	778
Delivery costs	-	-	-	-	-	-
Other costs:						
Insurance and bonding	-	-	-	-	-	-
Training	-	500	-	-	-	500
Professional services	-	450	-	-	-	738
Publications	-	-	-	-	-	-
Minor home modification	-	-	-	-	-	2,771
Supplies: supplemental	-	-	-	-	-	-
Assistance - financial, utility, tax, RX	-	-	-	-	-	-
Bank fee	-	-	-	-	-	-
Software expense	-	-	-	-	-	-
Contractual	-	-	-	-	-	33,437
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	-	-	-	-	1,402	1,402
TOTAL EXPENDITURES	\$ 590	\$ 9,266	\$ 482	\$ 74	\$ 3,307	\$ 179,494

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Program Income</u>	<u>Other Income</u>	<u>In-kind</u>	<u>Total</u>
Access Services						
Transportation	\$ 168,360	\$ 73,681	\$ 274	\$ 163	\$ -	\$ 242,478
Case Management	150,659	-	-	123,407	-	274,066
Information & Assistance	164,133	-	-	635	-	164,768
Public Education	53,953	-	-	220	-	54,173
Total Access Services	<u>\$ 537,105</u>	<u>\$ 73,681</u>	<u>\$ 274</u>	<u>\$ 124,425</u>	<u>\$ -</u>	<u>\$ 735,485</u>
In-Home Services						
Respite	\$ 44,683	\$ -	\$ 140	\$ (258)	\$ 11,940	\$ 56,505
Adult Day Care	145	-	-	-	-	145
Telephone Reassurance	120,333	-	-	-	-	120,333
Total In-Home Services	<u>\$ 165,161</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ (258)</u>	<u>\$ 11,940</u>	<u>\$ 176,983</u>
Legal Services	<u>\$ 9,296</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,307</u>
Total Priority Services	<u><u>\$ 711,562</u></u>	<u><u>\$ 73,681</u></u>	<u><u>\$ 425</u></u>	<u><u>\$ 124,167</u></u>	<u><u>\$ 11,940</u></u>	<u><u>\$ 921,775</u></u>

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor / Pass - Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Current Year Award Amount PI Received	Carryover From Prior Year	Expenditures	Unremitted Balance	Remitted Balance
<u>U. S. Department of Health and Human Services</u>							
Passed through Missouri Department of Health and Senior Services:							
	ERS10521006						
Aging Cluster -							
- Title III Part B - Grant Funds		93.044	\$ 1,258,144	\$ 722,950	\$ 813,809	\$ 1,023,841	\$ 143,444
- Title III Part B - Program Income		93.044	425	-	425	-	-
Total Title III Part B					<u>\$ 814,234</u>		
- Title III Part C Subpart 1 - Grant Funds		93.045	654,845	351,631	186,273	718,322	101,881
- Title III Part C Subpart 1 - Program Income		93.045	111,991	-	111,991	-	-
- Title III Part C Subpart 2 - Grant Funds		93.045	537,140	1,801,889	1,826,670	436,422	75,937
- Title III Part C Subpart 2 - Grant Funds - COVID-19		93.045	365,453	-	365,453	-	-
- Title III Part C Subpart 2 - Program Income		93.045	583,642	-	583,642	-	-
Total Title III Part C					<u>\$ 3,074,029</u>		
- Nutrition Service Incentive Program		93.053	569,203	-	212,414	356,789	-
Total Aging Cluster					<u>\$ 4,100,677</u>		
- Title III Part D - Grant Funds		93.043	48,441	136,002	98	123,228	61,117
- Title III Part E - Grant Funds		93.052	388,744	547,334	197,562	639,512	99,004
- Title VII - Elder Rights, Elder Abuse		93.041	2,157	-	2,157	-	-
- Title VII - Elder Rights, Ombudsman		93.042	13,880	-	13,880	-	-
- Social Services Block Grant		93.667	137,699	-	137,699	-	-
- ACA MIPPA		93.071	32,144	9,033	22,624	16,545	2,008
- Immunization Cooperative Agreements	DH210049685	93.268	100,675	-	100,675	-	-
Total Federal Awards Passed Through Missouri Department of Health and Senior Services			\$ 4,804,583	\$ 3,568,839	\$ 4,575,372	\$ 3,314,659	\$ 483,391
Passed through Missouri Association of Area Agencies on Aging:							
- Navigator	N/A	93.332	30,785	-	30,785	-	-
- No Wrong Door	N/A	93.048	10,000	-	590	-	9,410
Total Federal Awards Passed Through Missouri Association of Area Agencies on Aging			\$ 40,785	\$ -	\$ 31,375	\$ -	\$ 9,410
<u>U. S. Department of Agriculture</u>							
Passed through St. Louis Area Foodbank:							
- Commodity Supplemental Food Program	N/A	10.565	\$ 166,909	\$ -	\$ 166,909	\$ -	\$ -
Passed through The Foodbank for Central and Northeast Missouri:							
- Commodity Supplemental Food Program	N/A	10.565	17,019	-	17,019	-	-
Total Commodity Supplemental Food Program			\$ 183,928	\$ -	\$ 183,928	\$ -	\$ -
Passed through Ozarks Food Harvest:							
- The Emergency Food Assistance Program	N/A	10.569	7,491	-	7,491	-	-
Total Food Distribution Cluster			\$ 191,419	\$ -	\$ 191,419	\$ -	\$ -
TOTAL FEDERAL AWARDS			\$ 5,036,787	\$ 3,568,839	\$ 4,798,166	\$ 3,314,659	\$ 492,801
<u>State of Missouri Funding</u>							
Passed through Missouri Department of Health and Senior Services:							
- General Revenue		N/A	1,350,707	-	1,350,707	-	-
- Missouri Elderly Home Delivered Meals Trust		N/A	3,521	-	3,521	-	-
Passed through Missouri Department of Transportation:							
- Missouri Elderly and Handicapped Transportation Assistance Program		N/A	77,559	-	77,559	-	-
TOTAL FEDERAL AND STATE AWARDS			\$ 6,468,574	\$ 3,568,839	\$ 6,229,953	\$ 3,314,659	\$ 492,801

The accompanying notes are an integral part of this statement.

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

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 Central Missouri Area Agency on Aging for the year ended June 30, 2021. 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 Agency has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

Note C: Grants to Subrecipients

The Agency directly administered all federal and state funding during the year ended June 30, 2021, and therefore passed no funding through to subrecipient entities.

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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*

The Board of Directors
Central Missouri Area Agency on Aging
d/b/a Aging Best

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 Central Missouri Area Agency on Aging (CMAAA), which comprise the statement of financial position as of June 30, 2021, 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 March 28, 2022.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CMAAA'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
March 28, 2022

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CERTIFIED PUBLIC ACCOUNTANTS

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

The Board of Directors
Central Missouri Area Agency on Aging
d/b/a Aging Best

Report on Compliance for Each Major Federal Program

We have audited the Central Missouri Area Agency on Aging's (CMAAA) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of CMAAA's major federal programs for the year ended June 30, 2021. The organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of CMAAA's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CMAAA's compliance.

Opinion on Each Major Federal Program

In our opinion, CMAAA 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, 2021.

Report on Internal Control Over Compliance

Management of CMAAA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CMAAA's internal control over compliance.

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

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

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

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
March 28, 2022

CENTRAL MISSOURI AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified: Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes No
3. Noncompliance material to financial statements noted? Yes No

Federal Awards

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

7. Identification of major programs:

<u>CFDA 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

CENTRAL MISSOURI AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021
(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.

AGING **best**

To see each person live his or her best possible life

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