

Financial Statements and
Supplemental Information for

AGING AHEAD

Year Ended June 30, 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

AGING AHEAD
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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Aging Ahead

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aging Ahead, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Aging Ahead as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Aging Ahead 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 Aging Ahead'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 Aging Ahead'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 Aging Ahead'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 28 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.

Report on Summarized Comparative Information

We have previously audited Aging Ahead's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2024, on our consideration of Aging Ahead'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 Aging Ahead'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 Aging Ahead's internal control over financial reporting and compliance.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 17, 2024

AGING AHEAD
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(with summarized comparative information at June 30, 2022)

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	\$ 1,075,385.31	\$ 1,329,369.15
Receivables:		
Missouri Department of Health and Senior Services	1,072,393.63	643,321.53
Missouri Division of Medical Services	262,455.93	282,667.05
Other	1,331,724.64	1,150,571.14
Allowance for Doubtful Accounts	(10,500.00)	-
Contribution Receivable, net of discount	155,267.65	-
Prepaid Expenses	130,497.84	166,258.48
Deposit	340,000.00	300,000.00
Operating Lease Right-of-Use Asset	297,474.26	-
Land, Building and Equipment, net of Accumulated Depreciation (\$2,239,140.14)	<u>1,764,866.35</u>	<u>1,608,959.25</u>
TOTAL ASSETS	<u>\$ 6,419,565.61</u>	<u>\$ 5,481,146.60</u>
 <u>LIABILITIES</u>		
DHSS Funds Held in Trust	\$ -	\$ 83,247.25
Deferred Revenue	105,957.05	121,307.81
Accounts Payable	1,991,930.51	1,647,333.00
Salaries and Payroll Taxes Payable	129,514.61	255,810.78
Vacations Payable	273,982.72	226,462.01
Operating Lease Right of Use Liability	<u>314,666.98</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 2,816,051.87</u>	<u>\$ 2,334,160.85</u>
 <u>NET ASSETS</u>		
Net Assets Without Donor Restrictions	\$ 2,680,689.90	\$ 2,379,429.56
Net Assets With Donor Restrictions	<u>922,823.84</u>	<u>767,556.19</u>
TOTAL NET ASSETS	<u>\$ 3,603,513.74</u>	<u>\$ 3,146,985.75</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,419,565.61</u>	<u>\$ 5,481,146.60</u>

See the accompanying notes to the financial statements.

AGING AHEAD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(with summarized comparative information at June 30, 2022)

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2023 Total	2022
REVENUE:				
Missouri Depart. of Health and Senior Services	\$ 10,323,779.63	\$ -	\$ 10,323,779.63	\$ 8,440,980.26
Missouri Highway and Transportation Dept.	200,466.00	-	200,466.00	198,440.66
Missouri Division of Medical Services	1,542,094.17	-	1,542,094.17	1,660,071.12
Program Income	367,439.22	-	367,439.22	299,012.86
Interest Income	13,899.88	-	13,899.88	396.71
Other cash-DHSS match	469,969.00	-	469,969.00	174,850.12
Other cash-non DHSS match	1,563,387.14	-	1,563,387.14	1,385,906.80
FASB Qualifying In-kind Resources-DHSS Match	1,770,547.41	155,267.65	1,925,815.06	1,557,379.28
Total Revenues	\$ 16,251,582.45	\$ 155,267.65	\$ 16,406,850.10	\$ 13,717,037.81
EXPENDITURES:				
Administration	\$ 468,644.07	\$ -	\$ 468,644.07	\$ 411,114.01
Supportive Services	2,885,347.25	-	2,885,347.25	2,293,667.18
Ombudsman	193,195.04	-	193,195.04	211,544.61
Congregate Program	1,026,365.51	-	1,026,365.51	303,991.00
Home Delivered Program	8,984,722.50	-	8,984,722.50	8,139,228.62
Disease Prevention & Health Promotion	46,210.40	-	46,210.40	54,728.82
Family Caregiver	885,172.40	-	885,172.40	983,459.15
Fundraising	-	-	-	1,000.00
Special Programs	1,460,664.94	-	1,460,664.94	1,305,229.62
Total Expenditures	\$ 15,950,322.11	\$ -	\$ 15,950,322.11	\$ 13,703,963.01
CHANGE IN NET ASSETS	\$ 301,260.34	\$ 155,267.65	\$ 456,527.99	\$ 13,074.80
NET ASSETS, July 1, 2022	2,379,429.56	767,556.19	3,146,985.75	3,133,910.95
NET ASSETS, June 30, 2023	\$ 2,680,689.90	\$ 922,823.84	\$ 3,603,513.74	\$ 3,146,985.75

See accompanying notes to financial statements

AGING AHEAD
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(with summarized comparative information at June 30, 2022)

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	2023 Total	2022
Expenditures											
Personnel/Fringe	\$ 288,591.80	\$ 771,223.23	\$ -	\$ 448,523.09	\$ 2,635,608.01	\$ -	\$ 368,883.65	\$ -	\$ 834,336.29	\$ 5,347,166.07	\$ 4,975,654.89
Travel (Staff & Volunteers)	8,047.68	8,101.97	-	9,060.40	113,631.94	-	923.81	-	15,248.40	155,014.20	108,548.15
Building/Utilities/Phone	26,816.48	22,583.66	-	82,739.02	203,416.88	-	7,841.12	-	60,764.07	404,161.23	319,411.57
Printing/supplies/office expense	57,539.50	165,786.81	(76.00)	57,319.79	152,098.42	228.00	16,029.97	-	46,433.63	495,360.12	333,639.77
Raw Food	-	387.51	-	175,302.95	4,021,169.74	-	29,370.25	-	2,170.12	4,228,400.57	3,551,588.67
Catering Contract/Prepackaged Meals	-	-	-	23,243.19	-	-	-	-	-	23,243.19	10,182.46
Food Service Supplies	472.78	56.03	-	20,886.49	11,835.36	-	22.54	-	117.90	33,391.10	18,214.18
Legal/Consulting	35,629.82	17,099.79	-	4,142.46	20,783.57	-	6,294.38	-	226,032.45	309,982.47	279,024.52
Memberships/Subscriptions	5,159.87	844.86	-	4,603.73	1,869.47	-	2,031.06	-	3,081.32	17,590.31	28,814.23
Equipment Lease/Maintenance	4,862.04	5,392.04	-	14,653.63	50,670.50	-	1,153.20	-	1,621.64	78,353.05	47,893.21
Equipment	-	-	-	-	-	-	-	-	-	-	834.19
Insurance	3,213.13	6,177.90	-	7,958.17	52,544.48	-	5,659.44	-	4,814.87	80,367.99	67,537.72
Advertisement	9,122.13	12,152.31	-	4,544.08	3,499.36	-	2,208.55	-	83,142.25	114,668.68	187,825.51
Public Information Printing/Education	-	-	-	-	-	-	500.00	-	-	500.00	15,773.76
Bank Service Charges	7,596.57	75.00	-	281.00	435.00	-	75.00	-	619.07	9,081.64	8,526.20
Center Moving	-	424.19	-	3,029.50	1,165.50	-	640.81	-	-	5,260.00	2,194.00
Rent Assistance	-	-	-	-	-	-	-	-	19,521.81	19,521.81	-
Permits, Health/Operating	-	432.00	-	2,376.45	1,120.15	-	-	-	-	3,928.60	5,842.45
Drug Test	306.93	21.60	-	185.38	2,472.08	-	-	-	94.50	3,080.49	316.40
Special Events	2,721.68	23.96	-	1,680.27	141.95	-	-	-	7,338.10	11,905.96	232.55
Conference/Training	938.14	1,454.92	-	626.71	1,782.89	-	488.35	-	1,467.87	6,758.88	-
Minor Home Modifications	-	-	-	-	-	-	14,313.09	-	32,839.07	47,152.16	10,521.42
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-	10,080.47
Miscellaneous	-	7.00	-	-	-	-	-	-	6,012.74	6,019.74	46,178.12
Bad Debt Expense	-	-	-	-	-	-	-	-	50,417.05	50,417.05	-
Household Needs	-	198.75	-	-	-	-	-	-	24,772.38	24,971.13	11,777.40
Energy Payment Assistance	-	-	-	-	-	-	-	-	16,154.52	16,154.52	(500.00)
Medical/Incontinence Supplies	-	291.75	-	-	-	-	45,245.03	-	1,974.02	47,510.80	33,184.05
Durable Medical Equipment	-	-	-	-	-	-	7,126.66	-	2,254.71	9,381.37	5,108.59
Contractual	-	1,563,532.57	164,280.00	71,152.00	402,365.42	38,625.00	236,293.55	-	-	2,476,248.54	1,912,670.16
Depreciation/Adjustments	6,478.72	29,154.24	-	9,654.75	79,741.08	-	9,718.08	-	19,436.16	154,183.03	155,509.09
FASB Qualifying In-kind Resources-DHSS Match	11,146.80	279,925.16	28,991.04	84,402.45	1,228,370.70	7,357.40	130,353.86	-	-	1,770,547.41	1,557,379.28
TOTAL EXPENDITURES	\$ 468,644.07	\$ 2,885,347.25	\$ 193,195.04	\$ 1,026,365.51	\$ 8,984,722.50	\$ 46,210.40	\$ 885,172.40	\$ -	\$ 1,460,664.94	\$ 15,950,322.11	\$ 13,703,963.01

See accompanying notes to financial statements.

**AGING AHEAD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023
(with summarized comparative information at June 30, 2022)**

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	<u>2023</u>	<u>2022</u>
Cash received from:		
Missouri Department of Health and Senior Services	\$ 9,821,960.28	\$ 8,326,046.26
Missouri Highway and Transportation Department	200,466.00	198,440.66
Missouri Division of Medical Services	1,562,305.29	1,656,387.97
Program income	367,439.22	299,012.86
Other cash	1,836,851.88	2,115,567.04
Interest income	13,899.88	396.71
Cash disbursed to suppliers and employees	<u>(13,746,816.26)</u>	<u>(12,118,346.50)</u>
Net cash provided by (used for) operating activities	\$ 56,106.29	\$ 477,505.00
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of equipment and building improvements	<u>(310,090.13)</u>	<u>(38,040.23)</u>
Net cash provided by (used for) operating and investing activities	\$ (253,983.84)	\$ 439,464.77
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,329,369.15</u>	<u>889,904.38</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,075,385.31</u>	<u>\$ 1,329,369.15</u>
 <u>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ 456,527.99	\$ 13,074.80
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation/Adjustments	154,183.03	155,509.09
(Increase) decrease in:		
Receivables:		
Missouri Department of Health and Senior Services	(429,072.10)	(198,181.25)
Missouri Division of Medical Services	20,211.12	(3,683.15)
Other	(181,153.50)	531,013.73
Allowance for Doubtful Accounts	10,500.00	-
Contribution Receivable, net of discount	(155,267.65)	-
Deposit	(40,000.00)	(300,000.00)
Operating Lease Right-of-Use Asset	(297,474.26)	-
Prepaid Expenses	35,760.64	28,106.54
Increase (decrease) in:		
DHSS funds held in trust	(83,247.25)	83,247.25
Deferred Revenue	(15,350.76)	23,796.39
Accounts payable	344,597.51	119,789.45
Salaries and Payroll Taxes Payable	(126,296.17)	12,840.08
Vacations Payable	47,520.71	11,992.07
Operating Lease Right of Use Liability	<u>314,666.98</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>\$ 56,106.29</u>	<u>\$ 477,505.00</u>

See accompanying notes to financial statements.

AGING AHEAD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1: ORGANIZATION AND NATURE OF ACTIVITIES

Aging Ahead (the “Agency”) was incorporated in 1973 as the Mid-East Missouri Regional Council on Aging, a nonprofit corporation, to provide general planning services for the development of a comprehensive, coordinated service system for older persons in the four-county region of Franklin, Jefferson, St. Charles and St. Louis. The Agency changed its name to the Mid-East Area Agency on Aging in April 1974 and then changed again to Aging Ahead in April 2018.

The Agency is one of ten Missouri Area Agencies on Aging providing core services under the Older Americans Act of 1965, as amended (“OAA”), administered by the Administration for Community Living (“ACL”), a Department of the federal Department of Health and Human Services. Core services under the OAA include caregiver, elder abuse, health & wellness, nutrition, and supportive services. Aging Ahead provides additional programs and services through Medicaid, the Veterans’ Administration, Missouri Department of Transportation, and other programs independent of OAA services.

The Agency’s mission is to support individuals through the journey of aging ensuring all individuals have the opportunity to age with honor and dignity. The Agency’s primary roles include:

- Assessing community needs and developing and funding programs that respond to those needs;
- Educating and providing direct assistance to consumers about available community resources for long-term services and support;
- Serving as portals to care by assessing multiple service needs, determining eligibility, authorizing or purchasing services, and monitoring the appropriateness and cost effectiveness of services; and
- Demonstrating responsible fiscal stewardship by maximizing use of public and private funding to serve as many consumers as possible

In FY23, the Agency operated 16 senior centers in the four-county area and provided additional programs at various focal points in the region including public libraries, recreational centers, and schools. In response to the COVID-19 pandemic, the Agency also now offers many programs in a virtual setting to ensure the safety of our participants and staff. Below are some highlights from our FY23 activities (the following information has not been subjected to audit procedures):

- 17,616 distinct clients served
- 842,016 meals served to 7,761 participants
- 455 volunteers supported the agency activities
- 20,400 monthly activity sheets printed and delivered with Meals on Wheels (“MOW”)
- 10,500 bi-monthly Choice presentations printed and delivered with MOW
- 2,300 Agency seasonal newsletters printed and distributed, additionally the newsletters were e-mailed to an average 3,000 participants each season (12,000 total)
- 159,245 website page views

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 (GAAP). 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 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.

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.

The financial statements are presented using the accrual basis of accounting. 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. Use of Estimates:** The preparation of financial statements in conformity with GAAP 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.
- 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 (DHSS) 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 Department of Social Services on a monthly basis. Veterans' program revenues are recognized as services are provided to clients referred to the Agency.
- e. **Budgets and Budgetary Accounting:** Each year the Agency submits a proposed operating budget to the Missouri Department of Health and Senior Services (DHSS) for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. According to the terms of the contracts with the DHSS, Federal and State funding must be expended on the services and at the rates established in the approved budget, among other rules and regulations.
- 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 GAAP. In applying these criteria, included in the reporting entity are all accounts of the Agency and local expenditures from the various senior centers.
- g. **Cost allocation:** Joint costs are allocated to benefitting 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 cost allocations are 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) Telephone, postage, general office supplies are based on wages paid or specific program use.
 - 5) Property insurance is based on value of property insured. Liability insurance is based on square footage and wages paid.
- h. **Cash, Cash Equivalents and Investments:** Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments. The Agency considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. All cash and cash equivalents are FDIC insured. Interest is accrued as earned.
- i. **Inventory:** All food products are purchased and are expensed at actual cost. For the year ending June 30, 2023 and 2022, no USDA commodities were used.
- j. **Land, Building and Equipment:** Such purchases are recorded as expenditures in the appropriate fund in the year of acquisition and are presented at cost. Donated assets are recorded at the fair market value at the time received. The fixed assets consist primarily of the

following: office equipment, equipment for the operation of nutrition programs, computers and related software, and vehicles.

All special purpose 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 there from is subject to funding source regulations. In accordance with grant award budgets approved by funding sources, special purpose equipment is charged to expense in the period during which it is purchased. The agency capitalizes 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 the estimated useful lives.

k. Leases: At inception, the Agency determines if a contract is a leasing arrangement, and if applicable, the classification of that lease (operating or finance). With the transition to Accounting Standards Update (“ASU”) 2016-02 effective FY23, the Agency has adopted the following policies in relation to leases:

- The Agency elected and applied the practical expedients to all existing leases.
- The modified retrospective approach was the transition method applied to existing leases.
- The Agency groups lease and non-lease components, accounting for them as a single lease component.
- Discount rates for present value calculations are made utilizing the risk-free rate of return.
- The Agency does not recognize short-term leases, those with a term not exceeding 12 months, as right-of-use assets. These leases are expensed over the lease term.

The value of lease assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term and are presented in the Statement of Financial Position as Operating Lease Right-of-Use Assets and Operating Lease Right-of-Use Liabilities, respectively. The commencement date is the date on which a lessor makes an underlying asset available for use by a lessee.

Lease terms determined by the Agency comprise (i) the non-cancellable period of lease contracts, (ii) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option, and (iii) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.

l. Income Tax Status: The Agency is exempt from income tax under Sections 115 and 170 of the Internal Revenue Code. As such, the Agency is exempt from any federal or state filings.

m. Paid Time Off: All permanent employees working a minimum of 20 hours/week are eligible for paid time off (“PTO”). PTO is determined based on the number of months of continuous service and scheduled work hours. Accumulated unused PTO and maximum payouts at termination are limited based on each employee’s time of service with a maximum annual accrual of 37 days and a maximum payout of 30 days. PTO benefits earned and unused are recorded as a current liability. Accrued PTO was \$273,982.72 and \$226,462.01 as of June 30, 2023 and 2022, respectively.

- n. **Donated Facilities, Materials and Services:** The Agency receives services from many volunteers who give significant amounts of their time to support Agency programs. Donated services are not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605-25. The fair market value of donated services was \$634,118.86 and \$247,967.96 for 2023 and 2022, respectively. In fiscal years 2023 and 2022, the Agency received 25,178 and 9,721 hours of service, respectively. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the various grant programs.
- o. **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.

- p. **New Accounting Pronouncements:** 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 requires additional disclosures to better inform financial statement users of the amounts, timing and uncertainty of cash flows arising from leases. The Agency adopted the standard in fiscal year 2023. The standard has been applied at the beginning of the period of adoption using a modified retrospective approach. The adoption of the standard did not require an adjustment to beginning net asset balances. See Note 2, Item k and Note 9 for additional lease disclosures.

NOTE 3: LIQUIDITY AND AVAILABILITY

The Agency manages its cash flow to ensure that cash is available for current expenses. The Agency operates primarily on reimbursement-type grants where the expenditures are reimbursed the following month. The Agency's primary grantor, 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. There was \$0.00 and \$83,247.25 DHSS Funds Held in Trust at June 30, 2023 and 2022, respectively.

The Agency also had carryover grant funds from non-DHSS sources of \$1,683,268.01 and \$1,538,015.99 at June 30, 2023 and 2022, respectively. 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 \$8,306,592.52 and

\$10,150,125.90 of grant funds allotted to it for FY23 and FY22, respectively, that had not yet been remitted by DHSS. These funds are available to spend in the following year.

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.

Cash	\$ 1,075,385.31
Receivables, net	<u>2,811,341.85</u>
Financial Assets	\$ 3,886,727.16
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>(155,267.65)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,731,459.51</u>

NOTE 4: CASH AND CASH EQUIVALENTS

At June 30, 2023 and 2022, petty cash totaled \$100.00 and \$1,310.00, respectively. The general ledger balances of the Agency's other cash accounts totaled \$1,075,285.31 and \$1,328,059.15 as of June 30, 2023 and 2022, respectively, and the related bank balances totaled \$1,680,167.67 and \$1,374,763.42, respectively. Statutes require that monies be deposited in a bank with Federal depository insurance coverage and any deposits in excess of such insurance are invested in short-term treasury bills. Of the Agency’s bank balances at June 30, 2023, \$268,172.88 was covered by FDIC insurance, \$1,398,135.70 was in a sweep account for collateral purposes, and \$13,859.09 was uninsured. As of June 30, 2022, the FDIC insured balance was \$259,333.30 was covered by FDIC insurance, \$1,106,086.69 was in a sweep account for collateral purposes, and \$9,343.43 was uninsured.

NOTE 5: CONTRIBUTIONS RECEIVABLE

Contributions receivable at June 30, 2023 were as follows:

Contribution Receivable within one year	\$ 57,872.04
Contribution Receivable in one to five years	<u>112,577.28</u>
Total Contribution Receivable	\$170,449.32
Less: Discount to net present value	<u>(15,181.67)</u>
Contribution Receivable, Net of Discount	<u>\$155,267.65</u>

NOTE 6: LAND, BUILDING AND EQUIPMENT

Changes in fixed assets were as follows during the fiscal year:

	GENERAL FIXED ASSETS			FY 23 DEPRECIATION	FIXED ASSETS
	JUNE 30, 2022	ADDITIONS	DELETIONS		JUNE 30, 2023
FIXED ASSETS:					
Land and Building	\$ 1,486,027.01	\$ 218,739.00	\$ -	\$ (94,292.81)	\$ 1,610,473.20
Equipment:					
Electronic Data Processing	-	72,096.04	-	(7,209.61)	64,886.43
Office Furniture	8,256.36	-	-	(1,592.80)	6,663.56
Kitchen Equipment	102,711.83	14,810.45	-	(38,382.98)	79,139.30
Vehicles	11,964.05	4,444.64	-	(12,704.83)	3,703.86
TOTAL GENERAL FIXED ASSETS	<u>\$ 1,608,959.25</u>	<u>\$ 310,090.13</u>	<u>\$ -</u>	<u>\$ (154,183.03)</u>	<u>\$ 1,764,866.35</u>

RECONCILIATION OF ADDITIONS:	LEASEHOLD IMPROVEMENTS	EQUIPMENT	TOTAL
	Capital Additions - GAAP Basis Items Costing Less Than \$2,500	\$ 218,739.00	\$ 91,351.13
	-	-	-
TOTAL ADDITIONS - Grant Basis	<u>\$ 218,739.00</u>	<u>\$ 91,351.13</u>	<u>\$ 310,090.13</u>

Depreciation expense was \$154,183.03 and \$155,509.05 for the years ended June 30, 2023 and 2022, respectively. Accumulated depreciation was \$2,239,140.14 and \$2,182,353.28 at June 30, 2023 and 2022, respectively.

NOTE 7: CONTRIBUTED NON-FINANCIAL ASSETS

The Agency receives non-financial asset contributions. These assets are recognized as received utilizing fair value techniques as outlined in Note 2 above 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. The lease contribution revenue is donor restricted since the space will be used in future periods. All other donor-imposed restrictions on contributed non-financial assets were met in the period in which the contributions were received. Below is a summary of non-financial assets for the fiscal years ended June 30, 2023 and 2022:

Description	2023	2022
Food/nutritional supplies	\$ 299,016.00	\$ 286,282.73
Supplies (incontinence, pet, other)	14,500.42	12,327.91
Rent	784,803.43	695,105.91
Contracted services	617,747.56	563,662.73
Lease contribution revenue	209,747.65	-
TOTAL	<u>\$ 1,925,815.06</u>	<u>\$ 1,557,379.28</u>

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

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

Subject to expenditure for specified purpose:	
Admin - DHSS programs	\$ 167,597.83
Supportive services	94,232.39
Congregate meals	252,639.33
Home delivered meals	285,585.90
Disease prevention services	1,825.59
Family caregiver services	6,595.52
Fundraising	32,851.34
Special programs	32,887.57
Total Net Assets With Donor Restrictions	<u>\$ 874,215.47</u>

Net assets received during the year with donor restrictions were released by incurring expenses satisfying the restricted purpose specified by donors and therefore are classified as net assets without donor restrictions on the Statement of Activities.

NOTE 9: LEASES

The Agency leases facilities and equipment under operating leases which expire at various dates with most facility agreements including annual renewal options thereafter. The Agency lease liability includes lease terms comprised of renewal periods to the extent to which they are reasonably expected to be exercised. All facility lease agreements contain funding provisions whereby the lease agreement is contingent upon the Agency receiving Federal funding for its programs and, in the event of loss of Federal funding, for any reason, the agreement is voidable at the option of either party.

Below is a summary of operating lease balances included on the Statement of Financial Position at June 30, 2023:

Operating Lease Right-of-Use Assets	<u>\$ 297,474.26</u>
Operating Lease Liabilities, Current	\$ 48,920.98
Operating Lease Liabilities, Non-Current	<u>265,746.00</u>
Total Operating Lease Liabilities	<u>\$ 314,666.98</u>

The following summarizes expenditures included in the Statement of Activities for the year ended June 30, 2023:

Operating Lease expenditures	\$ 58,477.02
Short-term Lease expenditures	<u>677.07</u>
Total	<u>\$ 59,154.09</u>

The following summarizes the cash flow information for operating leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases	<u>\$ 41,284.30</u>

Weighted average lease term and discount rates related to the operating leases for the year ended June 30, 2023 were as follows:

Weighted average remaining lease term	7.2 years
Weighted average discount rate	2.88%

The aggregate future lease payments below summarize the remaining future undiscounted cash flows for the operating leases as of June 30, 2023, and a reconciliation to operating lease liabilities reported on the Statement of Financial Position.

Fiscal Year Ending June 30,	
2024	49,693.80
2025	52,693.80
2026	52,381.10
2027	37,336.00
2028	36,156.00
Thereafter	<u>128,652.00</u>
Subtotal	356,912.70
Less: Interest	<u>(42,245.72)</u>
Total Operating Lease Liabilities	<u><u>314,666.98</u></u>

NOTE 10: DEFINED CONTRIBUTION PLAN

The Agency provides pension benefits for all its regular employees working at least 1,000 hours per year through a defined contribution plan (the "Plan"). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate upon hire and are eligible for Agency contributions after one year of service. The Plan requires that the employee contributes 2% of their annual compensation to be eligible for the Agency match of 8% of the employee's annual compensation. The Agency's contributions are fully vested after six years continuous service. The Agency's contributions for and interest forfeited by employees who leave employment before six years of service are used to reduce the Agency's future contribution requirements.

The Agency's total salaries and wages expenses for fiscal years 2023 and 2022 were \$4,091,766.71 and \$3,764,227.31, respectively. The Agency's contributions were calculated using the base salary amount of \$3,266,187.50 for eligible participants in fiscal 2023 and \$3,311,477.25 for eligible participants in fiscal year 2022. The Agency contributed \$263,401.52 and \$238,410.94 during the years ended June 30, 2023 and 2022, respectively. The Agency and employees have made the required contributions for both fiscal years 2023 and 2022.

NOTE 11: BUSINESS CONCENTRATION

The Agency has a significant portion of its funding provided by the DHSS Division of Senior and Disability Services through Federal and state grants. DHSS revenues were \$10,323,779.63 and \$8,440,980.26, or 62.9% and 61.5%, for the fiscal years ended June 30, 2023 and 2022, respectively. Contributions from program participants totaled \$367,439.22 and \$299,012.86 for the fiscal years ended June 30, 2023 and 2022, respectively.

NOTE 12: DESCRIPTION OF SIGNIFICANT PROGRAMS

Funds included in the accompanying financial statements are made available under the provisions of the OAA through the DHSS which has been designated as the sole agency for administration of the State Plan. The Agency has been designated by the DHSS as an area agency and accordingly is authorized to receive Federal pass-through funding ("the Award") under the OAA. The OAA is intended to provide services for older Americans, with particular attention to low income minorities.

The Congregate Nutrition program provides for nutritionally-sound meals served in strategically located centers where other social and rehabilitative services are available. The Home Delivered Nutrition program provides for the delivery of meals to home-bound individuals.

The Family Caregivers Program provides services to individuals who are providing full-time care to persons over the age of 60. It also provides limited services to age 60+ relatives who are providing full-time care to children under the age of 18.

Terms of the Award require that contributions be obtained, at percentages specified in the Award, to supplement Federal funds. Such contributions include noncash "in-kind" contributions, usually donated services, as well as cash contributions. The Agency's donated services and other noncash "in-kind" contributions consist primarily of contributed time by volunteers to the activities of the Agency and donated space from various sites to operate the nutrition programs and are valued on bases consistent with Federal regulations. The Agency complied with all applicable contributed funds matching requirements in fiscal years 2023 and 2022.

NOTE 13: CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. Accordingly, no provision for any liability that may result upon disallowance of costs has been made in the accompanying financial statements.

NOTE 14: FUNDRAISING FOUNDATION

The ACL and DHSS urge the Agency to increase the capacity of the organization to develop and implement programs to meet the needs of the elderly in our planning and service area. To this end, the Agency established the Aging Ahead Foundation (the Foundation) in 1998 as a separate entity to generate financial resources to achieve common goals in support of senior citizens in the Agency's service area covering Franklin, Jefferson, St. Charles, and St. Louis counties.

The current Foundation Bylaws call for a self-perpetuating Board of Directors elected to serve three (3) year terms, and the appointment of a Foundation Executive Director, who must be the Executive Director or a qualified representative of Aging Ahead. In the event of liquidation and dissolution, net assets are to be distributed consistent with the purpose, as stated in the Certificate of Incorporation.

A portion of the Agency's resource development efforts are accomplished through the Foundation, using staff and other resources funded by the OAA and DHSS. Therefore, supplementary Schedules 11 and 12 are presented within this audit report in an effort to provide transparency.

NOTE 15: PRIOR-YEAR SUMMARIZED INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30 of the prior year, from which the summarized information was derived.

NOTE 16: SUBSEQUENT EVENTS

Management has evaluated activities and noted no reportable subsequent events through January 17, 2024, the date which the financial statements were available for issue.

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

<u>ASSETS</u>	<u>Grant Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
Cash and Cash Equivalents	\$ 1,075,385.31	\$ -	\$ 1,075,385.31
Receivables:			
Missouri Department of Health and Senior Services	1,072,393.63	-	1,072,393.63
Missouri Division of Medical Services	262,455.93	-	262,455.93
Other	1,331,724.64	-	1,331,724.64
Allowance for Doubtful Accounts	(10,500.00)	-	(10,500.00)
Contribution Receivable, Net of Discount	155,267.65	-	155,267.65
Prepaid Expenses	130,497.84	-	130,497.84
Deposit	340,000.00	-	340,000.00
Operating Lease Right-of-Use Asset	297,474.26	-	297,474.26
Land, Building and Equipment	-	1,764,866.35	1,764,866.35
TOTAL ASSETS	<u>\$ 4,654,699.26</u>	<u>\$ 1,764,866.35</u>	<u>\$ 6,419,565.61</u>
 <u>LIABILITIES</u>			
DHSS Funds Held in Trust	\$ -	\$ -	\$ -
Deferred Revenue	105,957.05	-	105,957.05
Accounts Payable	1,991,930.51	-	1,991,930.51
Salary and Payroll Taxes Payable	129,514.61	-	129,514.61
Vacations Payable	273,982.72	-	273,982.72
Operating Lease Right of Use Liability	314,666.98	-	314,666.98
TOTAL LIABILITIES	<u>\$ 2,816,051.87</u>	<u>\$ -</u>	<u>\$ 2,816,051.87</u>
 <u>NET ASSETS</u>			
Net Assets Without Donor Restrictions	\$ 915,823.55	\$ 1,764,866.35	\$ 2,680,689.90
Net Assets With Donor Restrictions	922,823.84	-	922,823.84
TOTAL NET ASSETS	<u>\$ 1,838,647.39</u>	<u>\$ 1,764,866.35</u>	<u>\$ 3,603,513.74</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,654,699.26</u>	<u>\$ 1,764,866.35</u>	<u>\$ 6,419,565.61</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUES:			
Missouri Department of Health and Senior Services	\$ 10,323,779.63	\$ -	\$ 10,323,779.63
Missouri Highway and Transportation Dept.	200,466.00	-	200,466.00
Missouri Division of Medical Services	1,542,094.17	-	1,542,094.17
Program Income	367,439.22	-	367,439.22
Interest	13,899.88	-	13,899.88
Other cash-DHSS match	469,969.00	-	469,969.00
Other cash-non DHSS match	1,563,387.14	-	1,563,387.14
FASB qualifying in-kind resources-DHSS match	1,925,815.06	-	1,925,815.06
FASB qualifying in-kind resources-non DHSS match	-	-	-
Total Revenue	<u>\$ 16,406,850.10</u>	<u>\$ -</u>	<u>\$ 16,406,850.10</u>
EXPENDITURES:			
Personnel/Fringe	\$ 5,347,166.07	\$ -	\$ 5,347,166.07
Travel (Staff & Volunteers)	155,014.20	-	155,014.20
Building/Utilities/Phone	404,161.23	-	404,161.23
Printing/supplies/office expense	495,360.12	-	495,360.12
Leasehold Improvements	218,739.00	(218,739.00)	-
Raw Food	4,228,400.57	-	4,228,400.57
Catering Contract/Prepackaged Meals	23,243.19	-	23,243.19
Food Service Supplies	33,391.10	-	33,391.10
Legal/Consulting	309,982.47	-	309,982.47
Memberships/Subscriptions	17,590.31	-	17,590.31
Equipment Lease/Maintenance	78,353.05	-	78,353.05
Equipment	91,351.13	(91,351.13)	-
Insurance	80,367.99	-	80,367.99
Advertisement	114,668.68	-	114,668.68
Public Information Printing/Education	500.00	-	500.00
Bank Service Charges	9,081.64	-	9,081.64
Center Moving	5,260.00	-	5,260.00
Rent Assistance	19,521.81	-	19,521.81
Permits, Health/Operating	3,928.60	-	3,928.60
Drug Test	3,080.49	-	3,080.49
Special Events	11,905.96	-	11,905.96
Conference/Training	6,758.88	-	6,758.88
Minor Home Modifications	47,152.16	-	47,152.16
Independent Contractors/Employ. Agencies	-	-	-
Miscellaneous	6,019.74	-	6,019.74
Bad Debt Expense	50,417.05	-	50,417.05
Household Needs	24,971.13	-	24,971.13
Energy Payment Assistance	16,154.52	-	16,154.52
Medical/Incontinence Supplies	47,510.80	-	47,510.80
Durable Medical Equipment	9,381.37	-	9,381.37
Contractual	2,476,248.54	-	2,476,248.54
Depreciation/Adjustments	-	154,183.03	154,183.03
FASB Qualifying In-kind Resources-DHSS Match	1,770,547.41	-	1,770,547.41
Other in-kind match for DHSS resources	-	-	-
Total Expenditures	<u>\$ 16,106,229.21</u>	<u>\$ (155,907.10)</u>	<u>\$ 15,950,322.11</u>
Change in Net Assets	\$ 300,620.89	\$ 155,907.10	\$ 456,527.99
Net assets, beginning of year	1,538,026.50	1,608,959.25	3,146,985.75
Net assets, end of year	<u>\$ 1,838,647.39</u>	<u>\$ 1,764,866.35</u>	<u>\$ 3,603,513.74</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
JUNE 30, 2023**

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	Total
<u>ASSETS</u>										
Cash and cash equivalents	\$ 152,776.62	\$ (251,930.72)	\$ (76.00)	\$ 63,559.81	\$ (32,465.94)	\$ 1,825.59	\$ 1,296.69	\$ 32,851.34	\$ 1,107,547.92	\$ 1,075,385.31
Receivables:										
Missouri Department of Health and Senior Services	37,512.54	256,631.41	13,766.00	139,202.33	537,335.74	11,625.00	76,320.61	-	-	1,072,393.63
Missouri Division of Medical Services	-	-	-	-	262,455.93	-	-	-	-	262,455.93
Other	-	-	-	42,107.17	138,015.76	-	-	-	1,151,601.71	1,331,724.64
Allowance for Doubtful Accounts	-	-	-	-	-	-	-	-	(10,500.00)	(10,500.00)
Contribution Receivable (Net)	-	-	-	155,267.65	-	-	-	-	-	155,267.65
Prepaid Expenses	130,497.84	-	-	-	-	-	-	-	-	130,497.84
Deposit	-	300,000.00	-	-	-	-	-	-	40,000.00	340,000.00
Operating Lease Right-of Use Asset	-	-	-	297,474.26	-	-	-	-	-	297,474.26
TOTAL ASSETS	\$ 320,787.00	\$ 304,700.69	\$ 13,690.00	\$ 697,611.22	\$ 905,341.49	\$ 13,450.59	\$ 77,617.30	\$ 32,851.34	\$ 2,288,649.63	\$ 4,654,699.26
<u>LIABILITIES</u>										
DHSS funds held in trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	61,983.30	-	-	-	-	-	-	-	43,973.75	105,957.05
Accounts payable	71,610.48	145,542.54	13,690.00	48,177.07	422,516.64	11,625.00	42,266.81	-	1,236,501.97	1,991,930.51
Salaries and Payroll Taxes Payable	5,486.76	19,865.84	-	11,034.69	65,575.82	-	8,363.29	-	19,188.21	129,514.61
Vacations Payable	14,108.63	45,059.92	-	22,484.78	131,663.13	-	20,391.68	-	40,274.58	273,982.72
Operating Lease Right of Use Liability	-	-	-	314,666.98	-	-	-	-	-	314,666.98
TOTAL LIABILITIES	\$ 153,189.17	\$ 210,468.30	\$ 13,690.00	\$ 396,363.52	\$ 619,755.59	\$ 11,625.00	\$ 71,021.78	\$ -	\$ 1,339,938.51	\$ 2,816,051.87
<u>NET ASSETS</u>										
Net Assets Without Donor Restrictions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,823.55	\$ 915,823.55
Net Assets With Donor Restrictions	167,597.83	94,232.39	-	301,247.70	285,585.90	1,825.59	6,595.52	32,851.34	32,887.57	922,823.84
TOTAL NET ASSETS	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 301,247.70	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 948,711.12	\$ 1,838,647.39
TOTAL LIABILITIES AND NET ASSETS	\$ 320,787.00	\$ 304,700.69	\$ 13,690.00	\$ 697,611.22	\$ 905,341.49	\$ 13,450.59	\$ 77,617.30	\$ 32,851.34	\$ 2,288,649.63	\$ 4,654,699.26

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

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	Eliminations Other In-Kind	Total
REVENUE:											
Missouri Department of Health and Senior Services	\$ 405,787.53	\$ 2,339,907.18	\$ 164,204.00	\$ 827,031.00	\$ 5,765,427.89	\$ 38,625.00	\$ 699,549.78	\$ -	\$ 83,247.25	\$ -	\$ 10,323,779.63
Missouri Highway and Transportation Dept.	9,355.06	191,110.94	-	-	-	-	-	-	-	-	200,466.00
Missouri Division of Medical Services	-	2,025.00	-	-	1,540,069.17	-	-	-	-	-	1,542,094.17
Program income	-	7,017.21	-	147,755.63	212,366.38	-	300.00	-	-	-	367,439.22
Interest income	11,444.90	2,182.93	-	13.29	157.54	-	-	-	101.22	-	13,899.88
Other cash-DHSS match	49,808.34	59,007.73	-	55,435.07	234,337.45	-	56,565.64	-	14,814.77	-	469,969.00
Other cash-non DHSS match	2,343.47	16,831.55	-	698.00	37,341.51	228.00	3,368.45	-	1,502,576.16	-	1,563,387.14
FASB qualifying in-kind match for DHSS resources	11,146.80	279,925.16	28,991.04	239,670.10	1,228,370.70	7,357.40	130,353.86	-	-	-	1,925,815.06
Other in-kind match for DHSS resources	96,290.19	49,768.24	-	69,604.56	371,872.13	-	46,583.74	-	-	(634,118.86)	-
TOTAL REVENUE	\$ 586,176.29	\$ 2,947,775.94	\$ 193,195.04	\$ 1,340,207.65	\$ 9,389,942.77	\$ 46,210.40	\$ 936,721.47	\$ -	\$ 1,600,739.40	\$ (634,118.86)	\$ 16,406,850.10
EXPENDITURES:											
Missouri Department of Health and Senior Services	\$ 405,787.53	\$ 2,339,907.18	\$ 164,204.00	\$ 827,031.00	\$ 5,765,427.89	\$ 38,625.00	\$ 699,549.78	\$ -	\$ 83,247.25	\$ -	\$ 10,323,779.63
Missouri Highway and Transportation Dept.	9,355.06	191,110.94	-	-	-	-	-	-	-	-	200,466.00
Missouri Division of Medical Services	-	2,025.00	-	-	1,540,069.17	-	-	-	-	-	1,542,094.17
Program income	-	7,017.21	-	147,755.63	212,366.38	-	300.00	-	-	-	367,439.22
Interest income	11,444.90	2,182.93	-	13.29	157.54	-	-	-	-	-	13,798.66
Other cash-DHSS match	49,808.34	59,007.73	-	55,435.07	234,337.45	-	56,565.64	-	14,864.01	-	470,018.24
Other cash-non DHSS match	2,343.47	16,831.55	-	698.00	37,341.51	228.00	3,368.45	-	1,357,274.90	-	1,418,085.88
FASB qualifying in-kind match for DHSS resources	11,146.80	279,925.16	28,991.04	84,402.45	1,228,370.70	7,357.40	130,353.86	-	-	-	1,770,547.41
Other in-kind match for DHSS resources	96,290.19	49,768.24	-	69,604.56	371,872.13	-	46,583.74	-	-	(634,118.86)	-
TOTAL EXPENDITURES	\$ 586,176.29	\$ 2,947,775.94	\$ 193,195.04	\$ 1,184,940.00	\$ 9,389,942.77	\$ 46,210.40	\$ 936,721.47	\$ -	\$ 1,455,386.16	\$ (634,118.86)	\$ 16,106,229.21
CHANGE IN NET ASSETS											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	101.22	-	101.22
Other cash-DHSS match	-	-	-	-	-	-	-	-	(49.24)	-	(49.24)
Other cash-non DHSS match	-	-	-	-	-	-	-	-	145,301.26	-	145,301.26
Other in-kind match for DHSS resources	-	-	-	155,267.65	-	-	-	-	-	-	155,267.65
Total change in net assets	\$ -	\$ -	\$ -	\$ 155,267.65	\$ -	\$ -	\$ -	\$ -	\$ 145,353.24	\$ -	\$ 300,620.89
NET ASSETS, BEGINNING OF YEAR											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	10.51	-	-	-	-	-	-	-	-	-	10.51
Other cash-DHSS match	147,351.70	70,093.10	-	112,542.52	12,559.23	1,825.59	6,595.52	32,851.34	32,887.57	-	416,706.57
Other cash-non DHSS match	20,235.62	24,139.29	-	33,437.53	273,026.67	-	-	-	770,470.31	-	1,121,309.42
Other in-kind match for DHSS resources	-	-	-	-	-	-	-	-	-	-	-
Total net assets, beginning of year	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 145,980.05	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 803,357.88	\$ -	\$ 1,538,026.50
TRANSFERS IN (OUT) / ADJUSTMENTS											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other cash-non DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other in-kind match for DHSS resources	-	-	-	-	-	-	-	-	-	-	-
Total transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS, END OF YEAR											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	10.51	-	-	-	-	-	-	-	101.22	-	111.73
Other cash-DHSS match	147,351.70	70,093.10	-	112,542.52	12,559.23	1,825.59	6,595.52	32,851.34	32,838.33	-	416,657.33
Other cash-non DHSS match	20,235.62	24,139.29	-	33,437.53	273,026.67	-	-	-	915,771.57	-	1,266,610.68
Other in-kind match for DHSS resources	-	-	-	155,267.65	-	-	-	-	-	-	155,267.65
TOTAL NET ASSETS, END OF YEAR	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 301,247.70	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 948,711.12	\$ -	\$ 1,838,647.39

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2023**

	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prevention	Family Caregiver	Fundraising	Special Programs	Total
EXPENDITURES:										
Personnel/Fringe	\$ 288,591.80	\$ 771,223.23	\$ -	\$ 448,523.09	\$ 2,635,608.01	\$ -	\$ 368,883.65	\$ -	\$ 834,336.29	\$ 5,347,166.07
Travel (Staff & Volunteers)	8,047.68	8,101.97	-	9,060.40	113,631.94	-	923.81	-	15,248.40	155,014.20
Building/Utilities/Phone	26,816.48	22,583.66	-	82,739.02	203,416.88	-	7,841.12	-	60,764.07	404,161.23
Printing/Supplies/Office Expense	57,539.50	165,786.81	(76.00)	57,319.79	152,098.42	228.00	16,029.97	-	46,433.63	495,360.12
Leasehold Improvements	14,569.60	31,886.14	-	74,280.71	80,574.64	-	10,499.15	-	6,928.76	218,739.00
Raw Food	-	387.51	-	175,302.95	4,021,169.74	-	29,370.25	-	2,170.12	4,228,400.57
Catering Contract/Prepackaged Meals	-	-	-	23,243.19	-	-	-	-	-	23,243.19
Food Service Supplies	472.78	56.03	-	20,886.49	11,835.36	-	22.54	-	117.90	33,391.10
Legal/Consulting	35,629.82	17,099.79	-	4,142.46	20,783.57	-	6,294.38	-	226,032.45	309,982.47
Memberships/Subscriptions	5,159.87	844.86	-	4,603.73	1,869.47	-	2,031.06	-	3,081.32	17,590.31
Equipment Lease/Maintenance	4,862.04	5,392.04	-	14,653.63	50,670.50	-	1,153.20	-	1,621.64	78,353.05
Equipment	13,151.15	9,928.55	-	24,343.97	32,514.58	-	4,184.26	-	7,228.62	91,351.13
Insurance	3,213.13	6,177.90	-	7,958.17	52,544.48	-	5,659.44	-	4,814.87	80,367.99
Advertisement	9,122.13	12,152.31	-	4,544.08	3,499.36	-	2,208.55	-	83,142.25	114,668.68
Public Information Printing/Education	-	-	-	-	-	-	500.00	-	-	500.00
Bank Service Charges	7,596.57	75.00	-	281.00	435.00	-	75.00	-	619.07	9,081.64
Center Moving	-	424.19	-	3,029.50	1,165.50	-	640.81	-	-	5,260.00
Rent Assistance	-	-	-	-	-	-	-	-	19,521.81	19,521.81
Permits, Health/Operating	-	432.00	-	2,376.45	1,120.15	-	-	-	-	3,928.60
Drug Test	306.93	21.60	-	185.38	2,472.08	-	-	-	94.50	3,080.49
Special Events	2,721.68	23.96	-	1,680.27	141.95	-	-	-	7,338.10	11,905.96
Conference/Training	938.14	1,454.92	-	626.71	1,782.89	-	488.35	-	1,467.87	6,758.88
Minor Home Modifications	-	-	-	-	-	-	14,313.09	-	32,839.07	47,152.16
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	7.00	-	-	-	-	-	-	6,012.74	6,019.74
Bad Debt Expense	-	-	-	-	-	-	-	-	50,417.05	50,417.05
Household Needs	-	198.75	-	-	-	-	-	-	24,772.38	24,971.13
Energy Payment Assistance	-	-	-	-	-	-	-	-	16,154.52	16,154.52
Medical/Incontinence Supplies	-	291.75	-	-	-	-	45,245.03	-	1,974.02	47,510.80
Durable Medical Equipment	-	-	-	-	-	-	7,126.66	-	2,254.71	9,381.37
Contractual	-	1,563,532.57	164,280.00	71,152.00	402,365.42	38,625.00	236,293.55	-	-	2,476,248.54
In-Kind Match for DHSS Resources	107,436.99	329,693.40	28,991.04	154,007.01	1,600,242.83	7,357.40	176,937.60	-	-	2,404,666.27
TOTAL EXPENDITURES	\$ 586,176.29	\$ 2,947,775.94	\$ 193,195.04	\$ 1,184,940.00	\$ 9,389,942.77	\$ 46,210.40	\$ 936,721.47	\$ -	\$ 1,455,386.16	\$ 16,740,348.07

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2023**

	Transportation	Information & Assistance	Adult Day Care	Homemaker	Telephone Reassurance	Personal Care	Legal Assistance	Case Management	Advocacy IA-SHL	In-Home Respite	Senior Supply Bank	Public Information/Education	Total
EXPENDITURES:													
Personnel/Fringe	\$ -	\$ 391,160.28	\$ -	\$ -	\$ 100,043.60	\$ -	\$ -	\$ 235,261.80	\$ 21,387.21	\$ -	\$ -	\$ 23,370.34	771,223.23
Travel (Staff & Volunteers)	405.00	4,713.96	-	-	158.92	-	-	379.06	2,173.33	-	-	271.70	8,101.97
Building/Utilities/Phone	-	16,867.98	-	-	1,080.62	-	-	4,218.23	108.13	-	-	308.70	22,583.66
Printing/Supplies/Office Expense	3,823.15	20,519.03	-	912.00	855.09	456.00	-	9,888.02	708.46	912.00	-	127,713.06	165,786.81
Leasehold Improvements	-	18,480.33	-	-	1,075.79	-	-	9,924.05	831.67	-	-	1,574.30	31,886.14
Raw Food	-	-	-	-	-	-	-	-	-	-	304.50	83.01	387.51
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	28.90	-	-	-	-	-	20.90	-	-	-	6.23	56.03
Legal/Consulting	750.00	6,296.16	-	-	338.89	-	-	8,895.48	252.35	-	-	566.91	17,099.79
Memberships/Subscriptions	-	827.46	-	-	6.00	-	-	11.40	-	-	-	-	844.86
Equipment Lease/Maintenance	-	4,391.73	-	-	8.49	-	-	898.25	76.30	-	-	17.27	5,392.04
Equipment	-	5,208.63	-	-	97.39	-	-	2,309.13	338.40	-	-	1,975.00	9,928.55
Insurance	-	3,433.13	-	-	350.33	-	-	2,320.99	73.36	-	-	0.09	6,177.90
Advertisement	-	742.81	-	-	-	-	-	993.30	-	-	-	10,416.20	12,152.31
Public Information Printing/Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	75.00	-	-	-	-	-	-	-	-	-	-	75.00
Center Moving	-	424.19	-	-	-	-	-	-	-	-	-	-	424.19
Permits, Health/Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug Test	-	432.00	-	-	-	-	-	-	-	-	-	-	432.00
Special Events	-	-	-	-	-	-	-	21.60	-	-	-	-	21.60
Conference/Training	-	8.96	-	-	-	-	-	-	15.00	-	-	-	23.96
Auto Expense	-	745.12	-	-	108.33	-	-	289.47	312.00	-	-	-	1,454.92
Minor Home Modifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	7.00	-	-	-	-	-	-	-	-	-	-	7.00
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Household Needs	-	198.75	-	-	-	-	-	-	-	-	-	-	198.75
Energy Payment Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	-	-	-	-	-	291.75	-	291.75
Durable Medical Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	1,333,111.85	-	7,704.46	56,934.85	-	14,324.31	116,494.90	-	-	34,962.20	-	-	1,563,532.57
In-Kind Match for DHSS Resources	229,367.24	30,505.10	9,340.00	18,263.72	2,000.81	3,542.98	13,241.44	-	12,484.80	6,169.78	-	4,777.53	329,693.40
TOTAL EXPENDITURES	\$ 1,567,457.24	\$ 505,066.52	\$ 17,044.46	\$ 76,110.57	\$ 106,124.26	\$ 18,323.29	\$ 129,736.34	\$ 275,431.68	\$ 38,761.01	\$ 42,043.98	\$ 596.25	\$ 171,080.34	\$ 2,947,775.94

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
DISEASE PREVENTION AND HEALTH PROMOTION
FOR THE YEAR ENDED JUNE 30, 2023**

	Health Screening/MM Evidenced Based	<u>Total</u>
EXPENDITURES:		
Personnel/Fringe	\$ -	\$ -
Travel (Staff & Volunteers)	-	-
Building/Utilities/Phone	-	-
Printing/Supplies/Office Expense	228.00	228.00
Leasehold Improvements	-	-
Raw Food	-	-
Catering Contract/Prepackaged Meals	-	-
Food Service Supplies	-	-
Legal/Consulting	-	-
Memberships/Subscriptions	-	-
Equipment Lease/Maintenance	-	-
Equipment	-	-
Insurance	-	-
Advertisement	-	-
Public Information Printing/Education	-	-
Bank Service Charges	-	-
Center Moving	-	-
Permits, Health/Operating	-	-
Drug Test	-	-
Special Events	-	-
Conference/Training	-	-
Auto Expense	-	-
Minor Home Modifications	-	-
Independent Contractors/Employ. Agencies	-	-
Miscellaneous	-	-
Bad Debt Expense	-	-
Household Needs	-	-
Energy Payment Assistance	-	-
Medical/Incontinence Supplies	-	-
Durable Medical Equipment	-	-
Contractual	38,625.00	38,625.00
In-Kind Match for DHSS Resources	7,357.40	7,357.40
TOTAL EXPENDITURES	<u>\$ 46,210.40</u>	<u>\$ 46,210.40</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FAMILY CAREGIVER
FOR THE YEAR ENDED JUNE 30, 2023**

	Adult Day Care	In-Home Respite	Information and Assistance	Case Management	Public Information and Education	Durable Medical Supplies	Durable Medical Equipment	Nutritional Supplies	Minor Home Modifications	Total
EXPENDITURES:										
Personnel/Fringe	\$ -	\$ -	\$ 229,600.93	\$ 127,693.10	\$ 11,589.62	\$ -	\$ -	\$ -	\$ -	\$ 368,883.65
Travel (Staff & Volunteers)	-	-	500.56	423.25	-	-	-	-	-	923.81
Building/Utilities/Phone	-	-	4,153.39	3,284.01	403.72	-	-	-	-	7,841.12
Printing/Supplies/Office Expense	912.00	(760.00)	6,762.24	7,591.18	1,524.55	-	-	-	-	16,029.97
Leasehold Improvements	-	-	7,210.70	3,288.45	-	-	-	-	-	10,499.15
Raw Food	-	-	-	-	75.10	-	-	29,295.15	-	29,370.25
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	-	15.77	6.55	0.22	-	-	-	-	22.54
Legal/Consulting	-	-	3,953.52	1,240.25	1,100.61	-	-	-	-	6,294.38
Memberships/Subscriptions	-	-	2,025.06	6.00	-	-	-	-	-	2,031.06
Equipment Lease/Maintenance	-	-	728.06	418.54	6.60	-	-	-	-	1,153.20
Equipment	-	-	2,824.33	1,189.65	170.28	-	-	-	-	4,184.26
Insurance	-	-	3,562.14	2,022.54	74.76	-	-	-	-	5,659.44
Advertisement	-	-	147.60	147.60	1,913.35	-	-	-	-	2,208.55
Public Information Printing/Education	-	-	-	-	500.00	-	-	-	-	500.00
Bank Service Charges	-	-	-	75.00	-	-	-	-	-	75.00
Center Moving	-	-	184.78	456.03	-	-	-	-	-	640.81
Permits, Health/Operating	-	-	-	-	-	-	-	-	-	-
Drug Test	-	-	-	-	-	-	-	-	-	-
Special Events	-	-	-	-	-	-	-	-	-	-
Conference/Training	-	-	330.25	158.10	-	-	-	-	-	488.35
Auto Expense	-	-	-	-	-	-	-	-	-	-
Minor Home Modifications	-	-	-	-	-	-	-	-	14,313.09	14,313.09
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	45,245.03	-	-	-	45,245.03
Durable Medical Equipment	-	-	-	-	-	-	7,126.66	-	-	7,126.66
Contractual	81,570.86	122,950.19	31,772.50	-	-	-	-	-	-	236,293.55
In-Kind Match for DHSS Resources	27,260.65	42,121.99	80,484.35	22,770.84	4,299.77	-	-	-	-	176,937.60
TOTAL EXPENDITURES	<u>\$ 109,743.51</u>	<u>\$ 164,312.18</u>	<u>\$ 374,256.18</u>	<u>\$ 170,771.09</u>	<u>\$ 21,658.58</u>	<u>\$ 45,245.03</u>	<u>\$ 7,126.66</u>	<u>\$ 29,295.15</u>	<u>\$ 14,313.09</u>	<u>\$ 936,721.47</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2023**

	Adult Protective Service	Veterans Project	Claim Grant	Logo Store	Oasis Project	Personal Care Closet	Seniors Farmers Market	CDSME	Whiskers on Wheels	Meet A Need	ADVC	Brookdale Grant	50th Anniversary	Resources to Your Door	CDC Vaccine Access	Benefits Counseling	Total
EXPENDITURES:																	
Personnel/Fringe	\$ 46,404.55	\$ 696,459.25	\$ 5,352.60	\$ -	\$ 1,908.90	\$ -	\$ 1,968.25	\$ 6,822.38	\$ 1,218.59	\$ -	\$ 6,249.01	\$ -	\$ -	\$ 52,599.75	\$ 32.29	\$ 15,320.72	\$ 834,336.29
Travel (Staff & Volunteers)	1,436.75	9,848.50	-	-	1,466.24	20.96	8.25	-	496.77	6.55	-	44.00	537.20	1,338.83	-	44.35	15,248.40
Building/Utilities/Phone	52,625.55	7,232.90	-	-	-	-	-	-	-	350.00	-	-	-	529.75	17.96	7.91	60,764.07
Printing/Supplies/Office Expense	1,149.21	16,115.18	137.28	385.31	856.58	-	-	-	-	-	19,714.47	-	6,503.71	1,304.97	-	266.92	46,433.63
Leasehold Improvements	590.04	6,039.48	-	-	-	-	-	-	-	-	-	-	-	198.09	-	101.15	6,928.76
Raw Food	921.01	-	-	-	-	-	-	-	810.28	190.50	-	-	248.33	-	-	-	2,170.12
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	39.39	-	-	-	-	-	-	-	-	-	-	78.00	0.51	-	-	117.90
Legal/Consulting	78.07	243,047.71	0.62	-	-	-	-	1,840.00	-	-	(19,414.47)	-	-	406.90	59.99	13.63	226,032.45
Memberships/Subscriptions	-	644.16	-	-	367.16	-	-	2,070.00	-	-	-	-	-	-	-	-	3,081.32
Equipment Lease/Maintenance	14.31	1,582.94	-	-	-	-	-	-	-	-	-	-	-	22.23	-	2.16	1,621.64
Equipment	73.29	7,053.52	-	-	-	-	-	-	-	-	-	-	-	86.10	-	15.71	7,228.62
Insurance	70.62	3,984.61	-	-	-	-	-	-	-	-	-	-	676.20	68.37	-	15.07	4,814.87
Advertisement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83,142.25	-	83,142.25
Public Information Printing/Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	75.00	-	-	-	-	-	-	-	-	-	-	544.07	-	-	-	619.07
Center Moving	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Assistance	18,209.16	-	-	-	-	-	-	-	-	1,312.65	-	-	-	-	-	-	19,521.81
Permits, Health/Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug Test	-	94.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94.50
Special Events	226.79	-	-	-	-	-	-	-	-	-	-	9.10	7,071.16	31.05	-	-	7,338.10
Conference/Training	18.57	815.30	-	-	595.00	-	-	-	-	-	-	-	-	26.62	-	12.38	1,467.87
Auto Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minor Home Modifications	31,450.42	-	-	-	-	-	-	-	-	1,388.65	-	-	-	-	-	-	32,839.07
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	-	4,910.06	-	-	-	-	-	-	102.68	1,000.00	-	-	-	-	-	-	6,012.74
Bad Debt Expense	-	50,417.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,417.05
Household Needs	18,502.51	-	-	-	-	3,796.25	-	-	508.55	1,965.07	-	-	-	-	-	-	24,772.38
Energy Payment Assistance	16,154.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,154.52
Medical/Incontinence Supplies	243.05	-	-	-	-	107.70	-	-	-	1,623.27	-	-	-	-	-	-	1,974.02
Durable Medical Equipment	776.23	-	-	-	-	-	-	-	-	1,478.48	-	-	-	-	-	-	2,254.71
Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Kind Match for DHSS Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 188,944.65	\$ 1,048,359.55	\$ 5,490.50	\$ 385.31	\$ 5,193.88	\$ 3,924.91	\$ 1,976.50	\$ 10,732.38	\$ 3,136.87	\$ 9,315.17	\$ 6,549.01	\$ 53.10	\$ 15,658.67	\$ 56,613.17	\$ 83,252.49	\$ 15,800.00	\$ 1,455,386.16

**AGING AHEAD
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Medicaid</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
Access Services							
Transportation	\$ 1,140,011.85	\$ 191,110.94	\$ -	\$ 6,967.21	\$ -	\$ 229,367.24	\$ 1,567,457.24
Case Management	263,596.01	-	2,025.00	-	9,810.67	-	275,431.68
Information & Assistance	448,466.68	-	-	-	26,094.74	30,505.10	505,066.52
Total Access Services	<u>\$ 1,852,074.54</u>	<u>\$ 191,110.94</u>	<u>\$ 2,025.00</u>	<u>\$ 6,967.21</u>	<u>\$ 35,905.41</u>	<u>\$ 259,872.34</u>	<u>\$ 2,347,955.44</u>
In-Home Services							
Adult Day Care	\$ 7,704.46	\$ -	\$ -	\$ -	\$ -	\$ 9,340.00	\$ 17,044.46
Homemaker	57,846.85	-	-	-	-	18,263.72	76,110.57
Telephone Reassurance	104,037.95	-	-	-	85.50	2,000.81	106,124.26
Personal Care	14,780.31	-	-	-	-	3,542.98	18,323.29
Visiting	35,874.20	-	-	-	-	6,169.78	42,043.98
Total In-Home Services	<u>\$ 220,243.77</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85.50</u>	<u>\$ 39,317.29</u>	<u>\$ 259,646.56</u>
Legal Services	<u>\$ 75,034.85</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50.00</u>	<u>\$ 41,410.05</u>	<u>\$ 13,241.44</u>	<u>\$ 129,736.34</u>
Total Priority Services	<u><u>\$ 2,147,353.16</u></u>	<u><u>\$ 191,110.94</u></u>	<u><u>\$ 2,025.00</u></u>	<u><u>\$ 7,017.21</u></u>	<u><u>\$ 77,400.96</u></u>	<u><u>\$ 312,431.07</u></u>	<u><u>\$ 2,737,338.34</u></u>

AGING AHEAD FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(UNAUDITED)

ASSETS	
Cash	\$ 884
Accounts Receivable	-
Total Assets	<u>\$ 884</u>
 LIABILITIES	
Due to Aging Ahead	<u>\$ -</u>
 NET ASSETS	
Restricted Net Assets	\$ -
Unrestricted Net Assets	<u>884</u>
Total Net Assets	<u>\$ 884</u>
Total Liabilities and Net Assets	<u><u>\$ 884</u></u>

AGING AHEAD FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(UNAUDITED)

SUPPORT AND REVENUES

Restricted Donations	\$ 2,535
Non-Restricted Donations	2,195
	<hr/>
Total Revenues	\$ 4,730
	<hr/>

EXPENSES

Office Supplies	\$ -
Director/Officer Liability Ins	-
Consulting	-
Printing/Plaques	-
Bank Charges	1,017
Home Delivered Meals	-
Senior Centers	78,473
Supply Bank	-
Miscellaneous	-
	<hr/>
Total Expenses	\$ 79,490
	<hr/>
Change in Net Assets	\$ (74,760)
Net Assets-Begining of Year	75,644
	<hr/>
Net Assets-End of Year	\$ 884
	<hr/> <hr/>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2023	REMITTED BALANCE 6/30/2023	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed Through Missouri Department of Health and Senior Services	ERS10519008								
Title III, Part B - Grant Funds		93.044	\$ 1,149,139.90	\$ 1,435,250.00	\$ 1,242,874.90	\$ -	\$ 1,341,515.00	\$ -	\$ 846,429.38
Title III, Part B - Grant Funds - COVID-19		93.044	1,835,611.00	-	1,107,117.00	-	728,494.00	-	611,833.93
Title III, Part B - CDC Vaccine Access - COVID-19		93.044	83,247.25	-	83,247.25	-	-	-	-
Title III, Part B - Program Income		93.044	-	7,017.21	7,017.21	-	-	-	1,345.00
Total Title III Part B					<u>\$ 2,440,256.36</u>				<u>\$ 1,459,608.31</u>
Title III, Part C1 - Grant Funds		93.045	1,158,583.79	1,662,241.00	420,111.17	-	2,400,713.62	-	56,414.00
Title III, Part C1 - Grant Funds - COVID-19		93.045	1,197,137.00	-	231,728.53	-	965,408.47	-	12,968.00
Title III, Part C1 - Program Income		93.045	-	147,755.63	147,755.63	-	-	-	1,775.00
Title III, Part C2 - Grant Funds		93.045	1,238,423.01	994,084.00	1,238,423.01	-	994,084.00	-	114,048.47
Title III, Part C2 - Grant Funds - COVID-19		93.045	1,795,706.00	-	1,497,209.00	-	298,497.00	-	54,484.59
Title III, Part C2 - Program Income		93.045	-	212,366.38	212,366.38	-	-	-	50,044.35
Total Title III Part C					<u>\$ 3,747,593.72</u>				<u>\$ 289,734.41</u>
Nutrition Service Incentive Program		93.053	459,150.00	479,339.00	584,859.00	-	353,630.00	-	17,660.00
Total Aging Cluster					<u>\$ 6,772,709.08</u>				<u>\$ 1,767,002.72</u>
Title III, Part D - Grant Funds		93.043	104,513.00	70,892.00	38,625.00	-	136,780.00	-	38,625.00
Title III, Part D - Grant Funds - COVID-19		93.043	175,580.00	-	110,721.57	-	64,858.43	-	-
Title III, Part D - Program Income		93.043	-	-	-	-	-	-	-
Total Title III Part D					<u>\$ 149,346.57</u>				<u>\$ 38,625.00</u>
Title III, Part E - Grant Funds		93.052	456,330.20	684,380.00	459,598.20	-	681,112.00	-	185,535.53
Title III, Part E - Grant Funds - COVID-19		93.052	579,952.00	-	239,952.00	-	340,000.00	-	50,758.02
Title III, Part E - Program Income		93.052	-	300.00	300.00	-	-	-	-
Total Title III Part E					<u>\$ 699,850.20</u>				<u>\$ 236,293.55</u>
Title VII, Elder Rights, Elder Abuse		93.041	-	-	-	-	-	-	-
Title VII, Elder Rights, Ombudsman		93.042	-	20,049.00	20,049.00	-	-	-	20,049.00
Title VII, Elder Rights, Ombudsman - COVID-19		93.042	-	1,500.00	-	-	1,500.00	-	-
Total Title VII, Elder Rights, Ombudsman					<u>\$ 20,049.00</u>				<u>\$ 20,049.00</u>
Social Services Bloek Grant - SSBG		93.667	-	311,607.00	311,607.00	-	-	-	-
Elder Abuse Prevention Interventions Program - COVID-19	CS221944001	93.747	-	227,119.25	188,944.65	-	38,174.60	-	-
Total Federal Awards Passed Through The Missouri Department of Health and Senior Services			<u>\$ 10,233,373.15</u>	<u>\$ 6,253,900.47</u>	<u>\$ 8,142,506.50</u>	<u>\$ -</u>	<u>\$ 8,344,767.12</u>	<u>\$ -</u>	<u>\$ 2,061,970.27</u>
Passed through District III Area Agency on Aging									
Special Programs for the Aging Title IV Project - Seniors Organized to Restore Trust Program - (S.O.R.T. Grant)	90-MP-0024	93.048	\$ -	\$ 3,368.45	\$ 3,368.45	\$ -	\$ -	\$ -	\$ -
Total Federal Awards Passed Through District III Area Agency on Aging			<u>\$ -</u>	<u>\$ 3,368.45</u>	<u>\$ 3,368.45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Passed through Missouri Association of Area Agencies on Aging									
Chronic Disease Self-Management Education	N/A	93.734	\$ -	\$ 10,732.38	\$ 10,732.38	\$ -	\$ -	\$ -	\$ -
Benefits Enrollment Center	N/A	93.071	-	15,800.00	15,800.00	-	-	-	-
COVID-19 and Influenza Vaccine Uptake for Older Adults	N/A	93.734	-	6,549.01	6,549.01	-	-	-	-
Total Federal Award Passed Through Missouri Association of Area Agencies on Aging			<u>\$ -</u>	<u>\$ 33,081.39</u>	<u>\$ 33,081.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 10,233,373.15</u>	<u>\$ 6,290,350.31</u>	<u>\$ 8,178,956.34</u>	<u>\$ -</u>	<u>\$ 8,344,767.12</u>	<u>\$ -</u>	<u>\$ 2,061,970.27</u>

See accompanying notes to the Schedule of Expenditures of Federal and State Awards.

**AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2023	REMITTED BALANCE 6/30/2023	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE									
Passed through St. Louis Area Food Bank Commodity Supplemental Food Program (Food Distribution Cluster)	N/A	10.565	\$ -	\$ 179,550.00	\$ 179,550.00	\$ -	\$ -	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ -	\$ 179,550.00	\$ 179,550.00	\$ -	\$ -	\$ -	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Passed through City of St. Charles Community Development Block Grant - Home Delivered Meals	N/A	14.218	\$ -	\$ 67,156.75	\$ 67,156.75	\$ -	\$ -	\$ -	\$ -
Passed through St. Louis County, MO Community Development Block Grant- Meals	N/A	14.218	-	148,620.45	148,620.45	-	-	-	-
Passed through St. Peters, MO Community Development Block Grant- Meals	N/A	14.218	-	10,000.00	10,000.00	-	-	-	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ -	\$ 225,777.20	\$ 225,777.20	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL AWARDS			\$ 10,233,373.15	\$ 6,693,677.51	\$ 8,584,283.54	\$ -	\$ 8,344,767.12	\$ -	\$ 2,061,970.27
MISSOURI STATE FUNDS									
Passed Through Missouri Department of Health and Senior Services									
Missouri General Revenue		N/A	\$ -	\$ 2,730,208.00	\$ 2,730,208.00	\$ -	\$ -	\$ -	\$ 191,816.00
Home Delivered Meals Trust Fund		N/A	-	7,449.00	7,449.00	-	-	-	354.00
Total State Awards Passed Through The Missouri Department of Health and Senior Services			\$ -	\$ 2,737,657.00	\$ 2,737,657.00	\$ -	\$ -	\$ -	\$ 192,170.00
Passed Through Missouri Department of Transportation									
MEHTAP Grant		N/A	\$ -	\$ 200,466.00	\$ 200,466.00	\$ -	\$ -	\$ -	\$ 200,466.00
Total State Awards Passed Through Missouri Department of Transportation			\$ -	\$ 200,466.00	\$ 200,466.00	\$ -	\$ -	\$ -	\$ 200,466.00
TOTAL FEDERAL AND STATE AWARDS			\$ 10,233,373.15	\$ 9,633,800.51	\$ 11,522,406.54	\$ -	\$ 8,344,767.12	\$ -	\$ 2,454,606.27

See accompanying notes to the Schedule of Expenditures of Federal and State Awards.

AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Notes to Schedule of Expenditures of Federal and State Awards

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal award activity of Aging Ahead for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B: Summary of Significant Accounting Policies

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

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
Aging Ahead

We have audited, in accordance with the 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, the financial statements of Aging Ahead which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 17, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Aging Ahead’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 Aging Ahead’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.

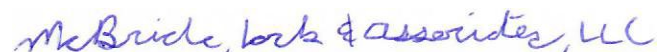
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Aging Ahead's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



McBride, Lock & Associates, LLC
Kansas City, Missouri
January 17, 2024

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
Aging Ahead

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Aging Ahead's 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 Aging Ahead's major federal programs for the year ended June 30, 2023. Aging Ahead'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, Aging Ahead complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Aging Ahead 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 Aging Ahead'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 Aging Ahead'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 Aging Ahead'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 Aging Ahead'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 Aging Ahead'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 Aging Ahead'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 Aging Ahead's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 17, 2024

AGING AHEAD
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2023

Section I - Summary of Auditor's Results
Financial Statements

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

Federal Awards

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

7. Identification of major programs:

<u>Assistance Listing 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

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 AHEAD
STATUS OF PRIOR AUDIT FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

There were no prior audit Federal findings.