

Financial Statements and
Supplemental Information for

AGING AHEAD

Year Ended June 30, 2025

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, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Aging Ahead as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 32 and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in

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

Report on Summarized Comparative Information

We have previously audited Aging Ahead's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 3, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024 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 5, 2026, 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 5, 2026

AGING AHEAD
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025
(with summarized comparative information at June 30, 2024)

<u>ASSETS</u>	<u>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 723,164.14	\$ 928,083.67
Receivables:		
Missouri Department of Health and Senior Services	1,281,768.63	2,348,386.08
Missouri Department of Social Services	366,725.34	345,617.55
Senior Growth and Development	843,254.45	77,592.63
Other	1,589,271.60	1,379,644.15
Allowance for Doubtful Accounts	(11,155.59)	(23,471.58)
Contribution Receivable, net of discount	54,217.88	107,908.05
Prepaid Expenses	698,202.73	333,637.45
Deposit	300,000.00	340,000.00
Operating Lease Right-of-Use Asset	243,944.19	306,818.63
Land, Building and Equipment, net of Accumulated Depreciation (\$2,501,819.73)	<u>2,411,118.16</u>	<u>2,334,380.17</u>
TOTAL ASSETS	<u>\$ 8,500,511.53</u>	<u>\$ 8,478,596.80</u>
 <u>LIABILITIES</u>		
DHSS Funds Held in Trust	\$ -	\$ -
Deferred Revenue	104,818.93	213,797.96
Accounts Payable	2,665,973.53	3,020,307.49
Salaries and Payroll Taxes Payable	161,170.92	147,906.25
Vacations Payable	253,727.82	256,178.65
Operating Lease Right of Use Liability	<u>273,166.59</u>	<u>328,875.23</u>
TOTAL LIABILITIES	<u>\$ 3,458,857.79</u>	<u>\$ 3,967,065.58</u>
 <u>NET ASSETS</u>		
Net Assets Without Donor Restrictions	\$ 4,219,879.65	\$ 3,636,066.98
Net Assets With Donor Restrictions	<u>821,774.09</u>	<u>875,464.24</u>
TOTAL NET ASSETS	<u>\$ 5,041,653.74</u>	<u>\$ 4,511,531.22</u>
 TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,500,511.53</u>	<u>\$ 8,478,596.80</u>

See the accompanying notes to the financial statements.

EXHIBIT B

**AGING AHEAD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
(with summarized comparative information at June 30, 2024)**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2025 Total	2024
REVENUE:				
Missouri Dept. of Health and Senior Services	\$ 10,648,276.29	\$ -	\$ 10,648,276.29	\$ 12,685,240.62
Missouri Highway and Transportation Dept.	543,480.17	-	543,480.17	335,975.93
Missouri Department of Social Services	2,097,794.16	-	2,097,794.16	1,879,956.70
Senior Growth and Development	2,489,395.84	-	2,489,395.84	975,263.22
Program Income	406,483.69	-	406,483.69	431,883.35
Interest Income	37,043.73	-	37,043.73	24,562.04
Other cash-DHSS match	335,825.32	-	335,825.32	235,196.98
Other cash-non DHSS match	1,999,888.57	-	1,999,888.57	2,253,741.70
FASB Qualifying In-kind Resources-DHSS Match	2,845,721.47	-	2,845,721.47	2,418,986.78
Net assets released from restrictions	53,690.15	(53,690.15)	-	-
Total Revenues	\$ 21,457,599.39	\$ (53,690.15)	\$ 21,403,909.24	\$ 21,240,807.32
EXPENDITURES:				
Administration	\$ 493,374.60	\$ -	\$ 493,374.60	\$ 434,360.58
Supportive Services	3,471,527.21	-	3,471,527.21	3,488,966.34
Ombudsman	193,978.23	-	193,978.23	299,312.11
Congregate Program	2,818,737.08	-	2,818,737.08	2,474,763.98
Home Delivered Program	11,449,107.75	-	11,449,107.75	10,954,016.92
Disease Prevention & Health Promotion	64,857.54	-	64,857.54	109,002.33
Family Caregiver	1,074,358.85	-	1,074,358.85	1,056,736.57
Fundraising	-	-	-	-
Special Programs	1,307,845.46	-	1,307,845.46	1,515,631.01
Total Expenditures	\$ 20,873,786.72	\$ -	\$ 20,873,786.72	\$ 20,332,789.84
CHANGE IN NET ASSETS	\$ 583,812.67	\$ (53,690.15)	\$ 530,122.52	\$ 908,017.48
NET ASSETS, July 1, 2024	3,636,066.98	875,464.24	4,511,531.22	3,603,513.74
NET ASSETS, June 30, 2025	\$ 4,219,879.65	\$ 821,774.09	\$ 5,041,653.74	\$ 4,511,531.22

See accompanying notes to financial statements

AGING AHEAD
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025
(with summarized comparative information at June 30, 2024)

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	2025 Total	2024
Expenditures											
Personnel/Fringe	\$ 258,972.77	\$ 922,094.17	\$ -	\$ 903,758.02	\$ 2,914,099.09	\$ 12,469.85	\$ 442,429.19	\$ -	\$ 905,239.13	\$ 6,359,062.22	\$ 5,897,026.52
Travel (Staff & Volunteers)	22,703.83	10,359.21	-	19,802.84	126,552.77	-	1,231.52	-	25,792.91	206,443.08	196,930.18
Building/Utilities/Phone	43,347.71	23,361.84	-	184,803.63	144,045.78	-	7,674.77	-	9,039.09	412,272.82	410,213.39
Printing/Supplies/Office Expense	64,414.09	572,824.17	-	138,209.45	77,502.66	(744.00)	13,411.98	-	30,883.17	896,501.52	821,453.72
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
Raw Food	117.91	11,310.70	-	715,215.31	5,523,219.93	-	16,624.18	-	-	6,266,488.03	5,891,782.33
Catering Contract/Prepackaged Meals	-	-	-	47,506.05	7,643.69	-	-	-	-	55,149.74	34,669.94
Food Service Supplies	865.42	60.23	-	60,319.75	47,982.49	-	4.34	-	-	109,232.23	108,890.76
Legal/Consulting	10,149.39	10,976.26	-	12,957.75	31,511.38	-	4,913.06	-	302,545.05	373,052.89	447,594.76
Memberships/Subscriptions	20,029.38	1,809.60	-	6,695.70	1,824.40	-	1,813.20	-	-	32,172.28	47,978.14
Equipment Lease/Maintenance	4,554.86	2,872.21	-	37,508.71	6,427.47	-	1,393.67	-	2,271.00	55,027.92	88,875.07
Equipment	-	-	-	2,185.90	-	-	-	-	-	2,185.90	-
Insurance	5,867.52	4,421.80	-	15,464.91	71,650.12	-	3,644.81	-	4,817.96	105,867.12	89,123.30
Advertisement	19,960.73	26,006.65	-	6,118.43	2,939.39	-	-	-	-	55,025.20	389,688.77
Uniforms	518.48	-	-	-	1,715.83	-	-	-	-	2,234.31	8,538.85
Public Information Printing/Education	-	100.00	-	-	-	-	-	-	-	100.00	-
Bank Service Charges	9,913.75	-	-	112.50	181.50	-	-	-	-	10,207.75	7,642.45
Center Moving	-	1,940.86	-	9,259.71	430.00	-	687.50	-	412.50	12,730.57	-
Rent Assistance	-	-	-	-	-	-	-	-	-	-	22,030.27
Permits, Health/Operating	41.55	150.62	-	1,489.50	378.35	-	-	-	-	2,060.02	3,508.56
Drug Test	507.58	3,357.36	-	348.40	3,509.54	-	625.00	-	126.00	8,473.88	3,507.06
Special Events	5,282.31	3,140.35	-	3,087.15	2,699.49	-	1,258.50	-	767.74	16,235.54	31,922.63
Conference/Training	5,772.99	-	-	2,884.72	4,591.56	-	-	-	7,664.17	20,913.44	23,542.05
Minor Home Modifications	-	91,064.87	-	-	-	-	35,111.11	-	400.31	126,576.29	463,267.32
Miscellaneous	13,179.15	-	-	-	-	-	-	-	501.70	13,680.85	3,041.76
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	8,167.02
Household Needs	-	-	-	4,962.81	-	-	-	-	6,680.39	11,643.20	9,805.66
Energy Payment Assistance	-	-	-	-	-	-	-	-	500.00	500.00	14,324.58
Medical/Incontinence Supplies	-	14,478.27	-	-	-	-	23,353.65	-	-	37,831.92	42,956.91
Durable Medical Equipment	-	615.97	-	-	-	-	6,163.83	-	-	6,779.80	12,754.47
Adult Day Care Reimbursement	-	32,786.80	-	-	-	-	-	-	-	32,786.80	-
Contractual	-	1,421,113.35	164,280.00	89,555.02	410,652.00	45,000.00	349,426.72	-	-	2,480,027.09	2,589,042.74
Depreciation	2,114.88	13,674.02	707.19	49,768.44	182,506.63	190.51	3,946.66	-	10,204.34	263,112.67	198,164.25
FASB Qualifying In-kind Resources-DHSS Match	5,060.30	303,007.90	28,991.04	506,722.38	1,887,043.68	7,941.18	160,645.16	-	-	2,899,411.64	2,466,346.38
TOTAL EXPENDITURES	\$ 493,374.60	\$ 3,471,527.21	\$ 193,978.23	\$ 2,818,737.08	\$ 11,449,107.75	\$ 64,857.54	\$ 1,074,358.85	\$ -	\$ 1,307,845.46	\$ 20,873,786.72	\$ 20,332,789.84

See accompanying notes to financial statements.

EXHIBIT D

**AGING AHEAD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025
(with summarized comparative information at June 30, 2024)**

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	2025	2024
Cash received from:		
Missouri Department of Health and Senior Services	\$ 11,714,893.74	\$ 11,409,248.17
Missouri Highway and Transportation Department	543,480.17	335,975.93
Missouri Department of Social Services	2,076,686.37	1,796,795.08
Senior Growth and Development	1,723,734.02	897,670.59
Program income	406,483.69	431,883.35
Other cash	2,004,791.42	2,561,831.66
Interest income	37,043.73	24,562.04
Cash disbursed to suppliers and employees	<u>(18,372,182.01)</u>	<u>(16,837,590.39)</u>
Net cash provided by (used for) operating activities	\$ 134,931.13	\$ 620,376.43
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of equipment and building improvements	<u>(339,850.66)</u>	<u>(767,678.07)</u>
Net cash provided by (used for) operating and investing activities	\$ (204,919.53)	\$ (147,301.64)
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>928,083.67</u>	<u>1,075,385.31</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 723,164.14</u>	<u>\$ 928,083.67</u>
 <u>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ 530,122.52	\$ 908,017.48
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation	263,112.67	198,164.25
(Increase) decrease in:		
Receivables:		
Missouri Department of Health and Senior Services	1,066,617.45	(1,275,992.45)
Missouri Division of Medical Services	(21,107.79)	(83,161.62)
Senior Growth and Development	(765,661.82)	(77,592.63)
Other	(209,627.45)	(47,919.51)
Allowance for Doubtful Accounts	(12,315.99)	12,971.58
Contribution Receivable, net of discount	53,690.17	47,359.60
Deposit	40,000.00	-
Operating Lease Right-of-Use Asset	62,874.44	(9,344.37)
Prepaid Expenses	(364,565.28)	(203,139.61)
Increase (decrease) in:		
DHSS funds held in trust	-	-
Deferred Revenue	(108,979.03)	107,840.91
Accounts payable	(354,333.96)	1,028,376.98
Salaries and Payroll Taxes Payable	13,264.67	18,391.64
Vacations Payable	(2,450.83)	(17,804.07)
Operating Lease Right of Use Liability	<u>(55,708.64)</u>	<u>14,208.25</u>
Net cash provided by (used for) operating activities	<u>\$ 134,931.13</u>	<u>\$ 620,376.43</u>

See accompanying notes to financial statements.

AGING AHEAD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1: ORGANIZATION AND NATURE OF ACTIVITIES

Aging Ahead (the “Agency”), a non-profit entity incorporated in 1973, is one of ten Missouri Area Agencies on Aging providing core services under the Older Americans Act of 1965, as amended (“OAA”). The Agency’s mission is to support individuals through the journey of aging. Our vision is to ensure all individuals have the opportunity to age with honor and dignity. The Agency’s planning and service area consists of Franklin, Jefferson, St. Charles, and St. Louis counties.

Core services under the OAA include caregiver assistance, elder abuse prevention, health & wellness, nutrition, socialization, supportive services, and transportation. In addition to OAA funding, Aging Ahead is able to provide programs and services through funding from Missouri’s Department of Social Services, Department of Transportation, Senior Services Growth & Development Fund and other sources, as well as through funding from the Veterans’ Administration, private donations, and other grants.

During FY25, the Agency operated 15 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. The Agency also offers many programs in a virtual setting to offer greater flexibility. Below are some highlights from our FY25 activities (the following information has not been subjected to audit procedures):

- 17,837 distinct clients served
- 1,065,385 meals served to 9,046 participants
- 699 volunteers supported Agency activities with 39,431 hours of service
- 15,000 monthly activity sheets printed and delivered with Meals on Wheels
- 5,568 Agency seasonal newsletters printed and distributed, additionally the newsletters were e-mailed to an estimated average of 3,880 participants each season
- 197,956 website page views at www.agingahead.org.

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 (FASB) in FASB Accounting Standards Codification (ASC) 958, Not-for-Profit Entities. Under FASB ASC 958, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

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 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. Budget revisions, if applicable, are determined in accordance with DHSS regulations on grant administration.
- 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:** Shared costs are allocated to benefiting programs using various allocation methods, depending on the type of joint costs being allocated. Joint costs are those costs incurred for the common benefit of multiple 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 personnel costs or specific program use.
 - 5) Property insurance is based on value of property insured. Liability insurance is based on square footage and personnel costs.
- 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. Interest is accrued as earned. Refer to Note 4 for additional information and Cash and Cash Equivalents.
- i. Inventory:** All food products are purchased and are expensed at actual cost. For the years ending June 30, 2025 and 2024, 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. Equipment consists 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 assets purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds therefrom 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 and improvements in excess of a unit cost of \$2,500. Any maintenance and repair costs that do not improve or extend useful lives of the respective assets are expensed as incurred. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets as follows:

<u>Asset Category</u>	<u>Useful Lives</u>
Technology Equipment/Software	5 years
Site and Office Equipment & Furniture	7 years
Kitchen Equipment	7 years
Vehicles	3-5 years
Building and Property Improvements	5-15 years
Buildings	39 years

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). 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 \$253,727.82 and \$256,178.65 as of June 30, 2025 and 2024, 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

\$985,752.05 and \$888,915.22 for 2025 and 2024, respectively. In fiscal years 2025 and 2024, the Agency received 39,431 and 35,601 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. Receivables:** Receivables consist of grants and contributions receivable, as well as accounts receivable from Medicaid meals provided and services provided to Veterans. Allowances for doubtful accounts reflect the expected future credit losses over the life of the financial asset. The allowance for doubtful accounts is established based on prior and forecasted collection experience. Allowances for doubtful accounts were \$11,155.59 and \$23,471.58 at June 30, 2025 and 2024, respectively.

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. The Agency did not hold any DHSS Funds Held in Trust at June 30, 2025 or 2024.

The Agency had carryover grant funds from non-DHSS sources of \$2,576,317.70 and \$2,069,243.00 at June 30, 2025 and 2024, 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 \$2,319,544.62 and \$4,633,052.91 of grant funds allotted to it for FY25 and FY24, respectively, that had not yet been remitted by DHSS. These funds are available to spend in the following year.

All the Agency’s financial assets (cash, cash equivalents and receivables) are available for general use within one year of the Statement of Financial Position date.

NOTE 4: CASH AND CASH EQUIVALENTS

The general ledger balances of the Agency's cash accounts totaled \$723,164.14 and \$928,083.67 as of June 30, 2025 and 2024, respectively, and the related bank balances totaled \$748,082.00 and \$1,069,187.66, 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, 2025, \$262,822.11 was covered by FDIC insurance, \$474,881.36 was in a sweep account for collateral purposes, and \$10,378.53 was uninsured. As of June 30, 2024, the FDIC insured balance was \$262,757.16, \$796,775.86 was in a sweep account for collateral purposes, and \$9,654.64 was uninsured. At June 30, 2025 and 2024, petty cash totaled \$0.00 and \$50.00, respectively.

NOTE 5: CONTRIBUTIONS RECEIVABLE

Contributions receivable at June 30, 2025 were as follows:

Contribution Receivable within one year	\$ 55,779.36
Contribution Receivable in one to five years	-
Total Contribution Receivable	<u>\$ 55,779.36</u>
Less: Discount to net present value	<u>(1,561.48)</u>
Contribution Receivable, Net of Discount	<u><u>\$ 54,217.88</u></u>

NOTE 6: LAND, BUILDING AND EQUIPMENT

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

	FIXED ASSETS JUNE 30, 2024	ADDITIONS	DELETIONS	FY 25 DEPRECIATION	FIXED ASSETS JUNE 30, 2025
FIXED ASSETS:					
Land and Building	\$ 1,686,608.50	\$ 178,560.00	\$ -	\$ (118,927.75)	\$ 1,746,240.75
Equipment:					
Technology Equipment/Software	172,142.65	78,131.93	-	(37,365.69)	212,908.89
Site and Office Equipment & Furniture	18,087.76	13,709.98	-	(3,661.88)	28,135.86
Kitchen Equipment	216,085.77	67,254.65	(2,185.90)	(48,074.86)	233,079.66
Vehicles	<u>241,455.49</u>	<u>4,380.00</u>	<u>-</u>	<u>(55,082.49)</u>	<u>190,753.00</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 2,334,380.17</u>	<u>\$ 342,036.56</u>	<u>\$ (2,185.90)</u>	<u>\$ (263,112.67)</u>	<u>\$ 2,411,118.16</u>
RECONCILIATION OF ADDITIONS:		<u>BUILDING</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>	
Capital Additions - GAAP Basis		\$ 178,560.00	\$ 163,476.56	\$ 342,036.56	
Items Costing Less Than \$2,500		<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL ADDITIONS - Grant Basis		<u>\$ 178,560.00</u>	<u>\$ 163,476.56</u>	<u>\$ 342,036.56</u>	

Depreciation expense was \$263,112.67 and \$198,164.25 for the years ended June 30, 2025 and 2024, respectively. Accumulated depreciation was \$2,501,819.73 and \$2,250,364.06 at June 30, 2025 and 2024, 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, 2025 and 2024:

<u>Description</u>	<u>2025</u>	<u>2024</u>
Food/nutritional supplies	\$ 271,770.83	\$ 276,176.19
Supplies (incontinence, pet, other)	11,376.96	49,404.55
Rent	1,124,048.26	1,106,079.36
Contracted services	1,435,417.67	982,685.87
Lease contribution revenue	3,107.75	4,640.81
TOTAL	<u>\$2,845,721.47</u>	<u>\$ 2,418,986.78</u>

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2025:

Subject to expenditure for specified purpose:	
Admin - DHSS programs	\$ 167,597.83
Supportive services	94,232.39
Congregate meals	200,197.93
Home delivered meals	285,585.90
Disease prevention services	1,825.59
Family caregiver services	6,595.52
Fundraising	32,851.34
Special programs	32,887.59
Total Net Assets With Donor Restrictions	<u>\$ 821,774.09</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. Net assets released from restrictions were as follows for the year ended June 30, 2025:

Subject to expenditure for specified purpose:	
Congregate meals	<u>\$ 53,690.17</u>

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, 2025:

Operating Lease Right-of-Use Assets	<u>\$ 243,944.19</u>
Operating Lease Liabilities, Current	\$ 44,430.80
Operating Lease Liabilities, Non-Current	<u>228,735.79</u>
Total Operating Lease Liabilities	<u>\$ 273,166.59</u>

The following summarizes expenditures included in the Statement of Activities for the year ended June 30, 2025:

Operating Lease expenditures	\$ 62,457.60
Short-term Lease expenditures	-
Total	<u>\$ 62,457.60</u>

The following summarizes the cash flow information for operating leases for the year ended June 30, 2025:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases	<u>\$ 55,291.80</u>
Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	<u>\$ -</u>

Weighted average lease term and discount rates related to the operating leases for the year ended June 30, 2025 were as follows:

Weighted average remaining lease term	7 years
Weighted average discount rate	3.56%

The aggregate future lease payments below summarize the remaining future undiscounted cash flows for the operating leases as of June 30, 2025, and a reconciliation to operating lease liabilities reported on the Statement of Financial Position.

Fiscal Year Ending June 30,	
2026	\$ 45,919.10
2027	43,474.00
2028	42,894.00
2029	34,965.00
2030	37,110.00
Thereafter	112,824.00
Subtotal	\$ 317,186.10
Less: Interest	(44,019.51)
Total Operating Lease Liabilities	\$ 273,166.59

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 expense for fiscal years 2025 and 2024 were \$4,990,783.18 and \$4,593,188.38, respectively. The Agency's contributions were calculated using the base salary amount of \$4,253,757.38 for eligible participants in fiscal 2025 and \$3,586,739.38 for eligible participants in fiscal year 2024. Total Agency pension expense was \$307,368.96 and \$261,652.79 during the years ended June 30, 2025 and 2024, respectively. The Agency and employees have made the required contributions for both fiscal years 2025 and 2024.

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 programs. DHSS revenues were \$10,648,276.29 and \$12,685,240.62, or 57.4% and 59.7%, for the fiscal years ended June 30, 2025 and 2024, respectively. Contributions from program participants totaled \$406,483.69 and \$431,883.35 for the fiscal years ended June 30, 2025 and 2024, 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 those in greatest economic and social need.

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 60 and over. 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 2025 and 2024.

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 Administration for Children, Families and Communities (previously the Administration for Community Living) 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 5, 2026, the date which the financial statements were available for issue.

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025**

<u>ASSETS</u>	Grant Basis	GAAP Adjustments	GAAP Basis
Cash and Cash Equivalents	\$ 723,164.14	\$ -	\$ 723,164.14
Receivables:			
Missouri Department of Health and Senior Services	1,281,768.63	-	1,281,768.63
Missouri Department of Social Services	366,725.34	-	366,725.34
Senior Growth and Development	843,254.45	-	843,254.45
Other	1,589,271.60	-	1,589,271.60
Allowance for Doubtful Accounts	(11,155.59)	-	(11,155.59)
Contribution Receivable, Net of Discount	54,217.88	-	54,217.88
Prepaid Expenses	698,202.73	-	698,202.73
Deposit	300,000.00	-	300,000.00
Operating Lease Right-of-Use Asset	243,944.19	-	243,944.19
Land, Building and Equipment	-	2,411,118.16	2,411,118.16
TOTAL ASSETS	\$ 6,089,393.37	\$ 2,411,118.16	\$ 8,500,511.53
 <u>LIABILITIES</u>			
DHSS Funds Held in Trust	\$ -	\$ -	\$ -
Deferred Revenue	104,818.93	-	104,818.93
Accounts Payable	2,665,973.53	-	2,665,973.53
Salary and Payroll Taxes Payable	161,170.92	-	161,170.92
Vacations Payable	253,727.82	-	253,727.82
Operating Lease Right of Use Liability	273,166.59	-	273,166.59
TOTAL LIABILITIES	\$ 3,458,857.79	\$ -	\$ 3,458,857.79
 <u>NET ASSETS</u>			
Net Assets Without Donor Restrictions	\$ 1,808,761.49	\$ 2,411,118.16	\$ 4,219,879.65
Net Assets With Donor Restrictions	821,774.09	-	821,774.09
TOTAL NET ASSETS	\$ 2,630,535.58	\$ 2,411,118.16	\$ 5,041,653.74
TOTAL LIABILITIES AND NET ASSETS	\$ 6,089,393.37	\$ 2,411,118.16	\$ 8,500,511.53

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUES:			
Missouri Department of Health and Senior Services	\$ 10,648,276.29	\$ -	\$ 10,648,276.29
Missouri Highway and Transportation Dept.	543,480.17	-	543,480.17
Missouri Department of Social Services	2,097,794.16	-	2,097,794.16
Senior Growth and Development	2,489,395.84	-	2,489,395.84
Program Income	406,483.69	-	406,483.69
Interest	37,043.73	-	37,043.73
Other cash-DHSS match	335,825.32	-	335,825.32
Other cash-non DHSS match	1,999,888.57	-	1,999,888.57
FASB qualifying in-kind resources-DHSS match	2,845,721.47	-	2,845,721.47
FASB qualifying in-kind resources-non DHSS match	-	-	-
Total Revenue	\$ 21,403,909.24	\$ -	\$ 21,403,909.24
EXPENDITURES:			
Personnel/Fringe	\$ 6,359,062.22	\$ -	\$ 6,359,062.22
Travel (Staff & Volunteers)	206,443.08	-	206,443.08
Building/Utilities/Phone	412,272.82	-	412,272.82
Printing/Supplies/Office Expense	896,501.52	-	896,501.52
Leasehold Improvements	178,560.00	(178,560.00)	-
Raw Food	6,266,488.03	-	6,266,488.03
Catering Contract/Prepackaged Meals	55,149.74	-	55,149.74
Food Service Supplies	109,232.23	-	109,232.23
Legal/Consulting	373,052.89	-	373,052.89
Memberships/Subscriptions	32,172.28	-	32,172.28
Equipment Lease/Maintenance	55,027.92	-	55,027.92
Equipment	163,476.56	(161,290.66)	2,185.90
Insurance	105,867.12	-	105,867.12
Advertisement	55,025.20	-	55,025.20
Uniforms	2,234.31	-	2,234.31
Public Information Printing/Education	100.00	-	100.00
Bank Service Charges	10,207.75	-	10,207.75
Center Moving	12,730.57	-	12,730.57
Permits, Health/Operating	2,060.02	-	2,060.02
Drug Test	8,473.88	-	8,473.88
Special Events	16,235.54	-	16,235.54
Conference/Training	20,913.44	-	20,913.44
Minor Home Modifications	126,576.29	-	126,576.29
Miscellaneous	13,680.85	-	13,680.85
Household Needs	11,643.20	-	11,643.20
Energy Payment Assistance	500.00	-	500.00
Medical/Incontinence Supplies	37,831.92	-	37,831.92
Durable Medical Equipment	6,779.80	-	6,779.80
Adult Day Care Reimbursement	32,786.80	-	32,786.80
Contractual	2,480,027.09	-	2,480,027.09
Depreciation	-	263,112.67	263,112.67
FASB Qualifying In-kind Resources-DHSS Match	2,899,411.64	-	2,899,411.64
Other in-kind match for DHSS resources	-	-	-
Total Expenditures	\$ 20,950,524.71	\$ (76,737.99)	\$ 20,873,786.72
Change in Net Assets	\$ 453,384.53	\$ 76,737.99	\$ 530,122.52
Net assets, beginning of year	2,177,151.05	2,334,380.17	4,511,531.22
Net assets, end of year	<u>\$ 2,630,535.58</u>	<u>\$ 2,411,118.16</u>	<u>\$ 5,041,653.74</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
JUNE 30, 2025**

	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	\$ (383,450.01)	\$ (173,186.68)	\$ (26,567.34)	\$ (107,388.82)	\$ (273,971.53)	\$ 1,825.59	\$ (48,563.24)	\$ 32,851.34	\$ 1,701,614.83	\$ 723,164.14
Receivables:										
Missouri Department of Health and Senior Services	74,016.43	340,220.94	40,823.58	327,385.04	358,920.50	-	140,381.56	-	20.58	1,281,768.63
Missouri Department of Social Services	-	-	-	-	366,725.34	-	-	-	-	366,725.34
Senior Growth and Development	4,341.23	17,236.25	-	57,587.41	720,718.23	-	40,244.57	-	3,126.76	843,254.45
Other	810.79	183,309.53	-	1,996.82	1,292.53	-	-	-	1,401,861.93	1,589,271.60
Allowance for Doubtful Accounts	-	-	-	-	-	-	-	-	(11,155.59)	(11,155.59)
Contribution Receivable (Net)	-	-	-	54,217.88	-	-	-	-	-	54,217.88
Prepaid Expenses	698,202.73	-	-	-	-	-	-	-	-	698,202.73
Deposit	-	-	-	-	-	-	-	-	300,000.00	300,000.00
Operating Lease Right-of Use Asset	-	-	-	243,944.19	-	-	-	-	-	243,944.19
TOTAL ASSETS	\$ 393,921.17	\$ 367,580.04	\$ 14,256.24	\$ 577,742.52	\$ 1,173,685.07	\$ 1,825.59	\$ 132,062.89	\$ 32,851.34	\$ 3,395,468.51	\$ 6,089,393.37
<u>LIABILITIES</u>										
DHSS funds held in trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	104,818.93	-	-	-	-	-	-	-	-	104,818.93
Accounts payable	97,194.89	206,285.35	14,256.24	53,285.14	718,498.64	-	86,475.83	-	1,489,977.44	2,665,973.53
Salaries and Payroll Taxes Payable	8,046.86	24,036.75	-	23,891.53	69,505.00	-	13,051.62	-	22,639.16	161,170.92
Vacations Payable	16,262.66	43,025.55	-	27,201.33	100,095.53	-	25,939.92	-	41,202.83	253,727.82
Operating Lease Right of Use Liability	-	-	-	273,166.59	-	-	-	-	-	273,166.59
TOTAL LIABILITIES	\$ 226,323.34	\$ 273,347.65	\$ 14,256.24	\$ 377,544.59	\$ 888,099.17	\$ -	\$ 125,467.37	\$ -	\$ 1,553,819.43	\$ 3,458,857.79
<u>NET ASSETS</u>										
Net Assets Without Donor Restrictions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,808,761.49	\$ 1,808,761.49
Net Assets With Donor Restrictions	167,597.83	94,232.39	-	200,197.93	285,585.90	1,825.59	6,595.52	32,851.34	32,887.59	821,774.09
TOTAL NET ASSETS	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 200,197.93	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 1,841,649.08	\$ 2,630,535.58
TOTAL LIABILITIES AND NET ASSETS	\$ 393,921.17	\$ 367,580.04	\$ 14,256.24	\$ 577,742.52	\$ 1,173,685.07	\$ 1,825.59	\$ 132,062.89	\$ 32,851.34	\$ 3,395,468.51	\$ 6,089,393.37

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

	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	\$ 411,204.00	\$ 2,247,889.62	\$ 150,562.62	\$ 1,797,141.25	\$ 5,188,541.51	\$ 44,256.00	\$ 798,681.29	\$ -	\$ 10,000.00	\$ -	\$ 10,648,276.29
Missouri Highway and Transportation Dept.	16,304.39	527,175.78	-	-	-	-	-	-	-	-	543,480.17
Missouri Department of Social Services	-	-	-	-	2,097,794.16	-	-	-	-	-	2,097,794.16
Senior Growth and Development	8,134.58	171,804.07	13,717.38	455,777.02	1,711,485.01	-	84,977.16	-	43,500.62	-	2,489,395.84
Program income	-	7,286.89	-	227,744.57	171,112.23	-	340.00	-	-	-	406,483.69
Interest income	30,053.08	272.56	-	175.68	6,542.41	-	-	-	-	-	37,043.73
Other cash-DHSS match	4,276.82	35,602.73	-	39,425.87	210,434.05	-	32,806.85	-	13,279.00	-	335,825.32
Other cash-non DHSS match	21,310.85	186,427.31	-	10,518.37	16,225.99	12,469.85	-	-	1,752,936.20	-	1,999,888.57
FASB qualifying in-kind match for DHSS resources	5,060.30	303,007.90	28,991.04	453,032.21	1,887,043.68	7,941.18	160,645.16	-	-	-	2,845,721.47
Other in-kind match for DHSS resources	129,106.74	48,735.66	-	210,299.29	574,126.39	-	23,483.97	-	-	(985,752.05)	-
TOTAL REVENUE	\$ 625,450.76	\$ 3,528,202.52	\$ 193,271.04	\$ 3,194,114.26	\$ 11,863,305.43	\$ 64,667.03	\$ 1,100,934.43	\$ -	\$ 1,819,715.82	\$ (985,752.05)	\$ 21,403,909.24
EXPENDITURES:											
Missouri Department of Health and Senior Services	\$ 411,204.00	\$ 2,247,889.62	\$ 150,562.62	\$ 1,797,141.25	\$ 5,188,541.51	\$ 44,256.00	\$ 798,681.29	\$ -	\$ 10,000.00	\$ -	\$ 10,648,276.29
Missouri Highway and Transportation Dept.	16,304.39	527,175.78	-	-	-	-	-	-	-	-	543,480.17
Missouri Division of Medical Services	-	-	-	-	2,097,794.16	-	-	-	-	-	2,097,794.16
Senior Growth and Development	8,134.58	171,804.07	13,717.38	455,777.02	1,711,485.01	-	84,977.16	-	43,500.62	-	2,489,395.84
Program income	-	7,286.89	-	227,744.57	171,112.23	-	340.00	-	-	-	406,483.69
Interest income	30,053.08	272.56	-	175.68	6,542.41	-	-	-	-	-	37,043.73
Other cash-DHSS match	4,276.82	35,602.73	-	39,425.87	210,434.05	-	32,806.85	-	5,582.44	-	328,128.76
Other cash-non DHSS match	21,310.85	186,427.31	-	10,518.37	16,225.99	12,469.85	-	-	1,253,558.06	-	1,500,510.43
FASB qualifying in-kind match for DHSS resources	5,060.30	303,007.90	28,991.04	506,722.38	1,887,043.68	7,941.18	160,645.16	-	-	-	2,899,411.64
Other in-kind match for DHSS resources	129,106.74	48,735.66	-	210,299.29	574,126.39	-	23,483.97	-	-	(985,752.05)	-
TOTAL EXPENDITURES	\$ 625,450.76	\$ 3,528,202.52	\$ 193,271.04	\$ 3,247,804.43	\$ 11,863,305.43	\$ 64,667.03	\$ 1,100,934.43	\$ -	\$ 1,312,641.12	\$ (985,752.05)	\$ 20,950,524.71
CHANGE IN NET ASSETS											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	-	-	-	-	-	-	-	-	7,696.56	-	7,696.56
Other cash-non DHSS match	-	-	-	-	-	-	-	-	499,378.14	-	499,378.14
Other in-kind match for DHSS resources	-	-	-	(53,690.17)	-	-	-	-	-	-	(53,690.17)
Total change in net assets	\$ -	\$ -	\$ -	\$ (53,690.17)	\$ -	\$ -	\$ -	\$ -	\$ 507,074.70	\$ -	\$ 453,384.53
NET ASSETS, BEGINNING 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	-	-	-	1,301,634.83	-	1,652,473.94
Other in-kind match for DHSS resources	-	-	-	107,908.05	-	-	-	-	-	-	107,908.05
Total net assets, beginning of year	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 253,888.10	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 1,334,574.38	\$ -	\$ 2,177,151.05
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	40,534.89	-	424,353.89
Other cash-non DHSS match	20,235.62	24,139.29	-	33,437.53	273,026.67	-	-	-	1,801,012.97	-	2,151,852.08
Other in-kind match for DHSS resources	-	-	-	54,217.88	-	-	-	-	-	-	54,217.88
TOTAL NET ASSETS, END OF YEAR	\$ 167,597.83	\$ 94,232.39	\$ -	\$ 200,197.93	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 1,841,649.08	\$ -	\$ 2,630,535.58

AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2025

	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prevention	Family Caregiver	Fundraising	Special Programs	Total
EXPENDITURES:										
Personnel/Fringe	\$ 258,972.77	\$ 922,094.17	\$ -	\$ 903,758.02	\$ 2,914,099.09	\$ 12,469.85	\$ 442,429.19	\$ -	\$ 905,239.13	\$ 6,359,062.22
Travel (Staff & Volunteers)	22,703.83	10,359.21	-	19,802.84	126,552.77	-	1,231.52	-	25,792.91	206,443.08
Building/Utilities/Phone	43,347.71	23,361.84	-	184,803.63	144,045.78	-	7,674.77	-	9,039.09	412,272.82
Printing/Supplies/Office Expense	64,414.09	572,824.17	-	138,209.45	77,502.66	(744.00)	13,411.98	-	30,883.17	896,501.52
Leasehold Improvements	-	-	-	178,560.00	-	-	-	-	-	178,560.00
Raw Food	117.91	11,310.70	-	715,215.31	5,523,219.93	-	16,624.18	-	-	6,266,488.03
Catering Contract/Prepackaged Meals	-	-	-	47,506.05	7,643.69	-	-	-	-	55,149.74
Food Service Supplies	865.42	60.23	-	60,319.75	47,982.49	-	4.34	-	-	109,232.23
Legal/Consulting	10,149.39	10,976.26	-	12,957.75	31,511.38	-	4,913.06	-	302,545.05	373,052.89
Memberships/Subscriptions	20,029.38	1,809.60	-	6,695.70	1,824.40	-	1,813.20	-	-	32,172.28
Equipment Lease/Maintenance	4,554.86	2,872.21	-	37,508.71	6,427.47	-	1,393.67	-	2,271.00	55,027.92
Equipment	5,084.30	21,613.67	-	92,162.40	22,577.92	-	7,038.27	-	15,000.00	163,476.56
Insurance	5,867.52	4,421.80	-	15,464.91	71,650.12	-	3,644.81	-	4,817.96	105,867.12
Advertisement	19,960.73	26,006.65	-	6,118.43	2,939.39	-	-	-	-	55,025.20
Uniforms	518.48	-	-	-	1,715.83	-	-	-	-	2,234.31
Public Information Printing/Education	-	100.00	-	-	-	-	-	-	-	100.00
Bank Service Charges	9,913.75	-	-	112.50	181.50	-	-	-	-	10,207.75
Center Moving	-	1,940.86	-	9,259.71	430.00	-	687.50	-	412.50	12,730.57
Permits, Health/Operating	41.55	150.62	-	1,489.50	378.35	-	-	-	-	2,060.02
Drug Test	507.58	3,357.36	-	348.40	3,509.54	-	625.00	-	126.00	8,473.88
Special Events	5,282.31	3,140.35	-	3,087.15	2,699.49	-	1,258.50	-	767.74	16,235.54
Conference/Training	5,772.99	-	-	2,884.72	4,591.56	-	-	-	7,664.17	20,913.44
Minor Home Modifications	-	91,064.87	-	-	-	-	35,111.11	-	400.31	126,576.29
Miscellaneous	13,179.15	-	-	-	-	-	-	-	501.70	13,680.85
Household Needs	-	-	-	4,962.81	-	-	-	-	6,680.39	11,643.20
Energy Payment Assistance	-	-	-	-	-	-	-	-	500.00	500.00
Medical/Incontinence Supplies	-	14,478.27	-	-	-	-	23,353.65	-	-	37,831.92
Durable Medical Equipment	-	615.97	-	-	-	-	6,163.83	-	-	6,779.80
Adult Day Care Reimbursement	-	32,786.80	-	-	-	-	-	-	-	32,786.80
Contractual	-	1,421,113.35	164,280.00	89,555.02	410,652.00	45,000.00	349,426.72	-	-	2,480,027.09
In-Kind Match for DHSS Resources	134,167.04	351,743.56	28,991.04	717,021.67	2,461,170.07	7,941.18	184,129.13	-	-	3,885,163.69
TOTAL EXPENDITURES	<u>\$ 625,450.76</u>	<u>\$ 3,528,202.52</u>	<u>\$ 193,271.04</u>	<u>\$ 3,247,804.43</u>	<u>\$ 11,863,305.43</u>	<u>\$ 64,667.03</u>	<u>\$ 1,100,934.43</u>	<u>\$ -</u>	<u>\$ 1,312,641.12</u>	<u>\$ 21,936,276.76</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2025**

	Transportation	Information & Assistance	Adult Day Care	Homemaker	Telephone Reassurance	Personal Care	Legal Assistance
EXPENDITURES:							
Personnel/Fringe	\$ -	\$ 508,436.76	\$ -	\$ -	\$ 18,534.25	\$ -	\$ -
Travel (Staff & Volunteers)	-	7,977.80	-	-	64.66	-	-
Building/Utilities/Phone	-	17,570.31	-	-	1,325.21	-	-
Printing/Supplies/Office Expense	-	25,390.23	20.00	192.00	88.48	-	-
Leasehold Improvements	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-
Food Service Supplies	-	57.26	-	-	-	-	-
Legal/Consulting	-	6,105.63	-	-	119.32	-	-
Memberships/Subscriptions	-	1,322.40	-	-	168.00	-	-
Equipment Lease/Maintenance	-	1,791.01	-	-	21.89	-	-
Equipment	-	18,813.88	-	-	-	-	-
Insurance	-	2,411.69	-	-	120.81	-	-
Advertisement	-	512.65	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-
Center Moving	-	1,940.86	-	-	-	-	-
Permits, Health/Operating	-	52.34	-	-	98.28	-	-
Drug Test	-	702.96	-	-	15.00	-	-
Special Events	-	1,913.46	-	-	91.91	-	-
Conference/Training	-	-	-	-	-	-	-
Minor Home Modifications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	-	-
Durable Medical Equipment	-	-	-	-	-	-	-
Adult Day Care Reimbursement	-	-	32,786.80	-	-	-	-
Contractual	1,116,407.40	-	80,000.00	52,926.28	-	46,072.40	89,845.60
In-Kind Match for DHSS Resources	201,429.82	19,880.13	30,705.63	9,863.47	8,164.81	8,121.06	46,559.87
TOTAL EXPENDITURES	\$ 1,317,837.22	\$ 614,879.37	\$ 143,512.43	\$ 62,981.75	\$ 28,812.62	\$ 54,193.46	\$ 136,405.47

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2025**

	Case Management	Visiting	Recreation	Non-EB Health	Nutritional Supplies	Durable Medical Supplies	Consumable Supplies - Other
EXPENDITURES:							
Personnel/Fringe	\$ 213,591.12	\$ -	\$ -	\$ 1,999.77	\$ -	\$ -	\$ -
Travel (Staff & Volunteers)	675.49	-	-	-	-	-	-
Building/Utilities/Phone	2,906.81	-	-	-	-	-	-
Printing/Supplies/Office Expense	8,189.16	364.00	-	-	-	-	450,462.30
Leasehold Improvements	-	-	-	-	-	-	-
Raw Food	15.88	-	-	-	11,294.82	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-
Food Service Supplies	2.97	-	-	-	-	-	-
Legal/Consulting	3,544.19	-	-	-	-	-	-
Memberships/Subscriptions	319.20	-	-	-	-	-	-
Equipment Lease/Maintenance	912.13	-	-	-	-	-	-
Equipment	2,799.79	-	-	-	-	-	-
Insurance	1,670.24	-	-	-	-	-	-
Advertisement	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-
Center Moving	-	-	-	-	-	-	-
Permits, Health/Operating	-	-	-	-	-	-	-
Drug Test	646.83	-	-	-	-	-	-
Special Events	525.52	-	-	-	-	-	-
Conference/Training	-	-	-	-	-	-	-
Minor Home Modifications	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	14,478.27	-
Durable Medical Equipment	-	-	-	-	-	615.97	-
Adult Day Care Reimbursement	-	-	-	-	-	-	-
Contractual	-	35,861.67	-	-	-	-	-
In-Kind Match for DHSS Resources	-	6,328.05	18,383.82	535.00	-	-	-
TOTAL EXPENDITURES	\$ 235,799.33	\$ 42,553.72	\$ 18,383.82	\$ 2,534.77	\$ 11,294.82	\$ 15,094.24	\$ 450,462.30

AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2025

	Volunteer Coordination	SMP	Public Information/ Education	Minor Home Modification	Total
EXPENDITURES:					
Personnel/Fringe	\$ 30,267.23	\$ 5,000.00	\$ 144,265.04	\$ -	\$ 922,094.17
Travel (Staff & Volunteers)	574.53	-	1,066.73	-	10,359.21
Building/Utilities/Phone	3.00	-	1,556.51	-	23,361.84
Printing/Supplies/Office Expense	2,256.91	-	85,861.09	-	572,824.17
Leasehold Improvements	-	-	-	-	-
Raw Food	-	-	-	-	11,310.70
Catering Contract/Prepackaged Meals	-	-	-	-	-
Food Service Supplies	-	-	-	-	60.23
Legal/Consulting	-	-	1,207.12	-	10,976.26
Memberships/Subscriptions	-	-	-	-	1,809.60
Equipment Lease/Maintenance	-	-	147.18	-	2,872.21
Equipment	-	-	-	-	21,613.67
Insurance	-	-	219.06	-	4,421.80
Advertisement	-	-	25,494.00	-	26,006.65
Uniforms	-	-	-	-	-
Public Information Printing/Education	-	-	100.00	-	100.00
Bank Service Charges	-	-	-	-	-
Center Moving	-	-	-	-	1,940.86
Permits, Health/Operating	-	-	-	-	150.62
Drug Test	-	-	1,992.57	-	3,357.36
Special Events	-	-	609.46	-	3,140.35
Conference/Training	-	-	-	-	-
Minor Home Modifications	-	-	-	91,064.87	91,064.87
Miscellaneous	-	-	-	-	-
Household Needs	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	14,478.27
Durable Medical Equipment	-	-	-	-	615.97
Adult Day Care Reimbursement	-	-	-	-	32,786.80
Contractual	-	-	-	-	1,421,113.35
In-Kind Match for DHSS Resources	-	-	1,771.90	-	351,743.56
TOTAL EXPENDITURES	\$ 33,101.67	\$ 5,000.00	\$ 264,290.66	\$ 91,064.87	\$ 3,528,202.52

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
DISEASE PREVENTION AND HEALTH PROMOTION
FOR THE YEAR ENDED JUNE 30, 2025**

	Health Screening/MM Evidenced Based	CDSME	Total
EXPENDITURES:			
Personnel/Fringe	\$ -	\$ 12,469.85	\$ 12,469.85
Travel (Staff & Volunteers)	-	-	-
Building/Utilities/Phone	-	-	-
Printing/Supplies/Office Expense	(744.00)	-	(744.00)
Leasehold Improvements	-	-	-
Raw Food	-	-	-
Catering Contract/Prepackaged Meals	-	-	-
Food Service Supplies	-	-	-
Legal/Consulting	-	-	-
Memberships/Subscriptions	-	-	-
Equipment Lease/Maintenance	-	-	-
Equipment	-	-	-
Insurance	-	-	-
Advertisement	-	-	-
Uniforms	-	-	-
Public Information Printing/Education	-	-	-
Bank Service Charges	-	-	-
Center Moving	-	-	-
Permits, Health/Operating	-	-	-
Drug Test	-	-	-
Special Events	-	-	-
Conference/Training	-	-	-
Minor Home Modifications	-	-	-
Miscellaneous	-	-	-
Household Needs	-	-	-
Energy Payment Assistance	-	-	-
Medical/Incontinence Supplies	-	-	-
Durable Medical Equipment	-	-	-
Adult Day Care Reimbursement	-	-	-
Contractual	45,000.00	-	45,000.00
In-Kind Match for DHSS Resources	7,941.18	-	7,941.18
TOTAL EXPENDITURES	\$ 52,197.18	\$ 12,469.85	\$ 64,667.03

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FAMILY CAREGIVER
FOR THE YEAR ENDED JUNE 30, 2025**

	FCG Legal	In-Home Respite	Information and Assistance	Case Management	Durable Medical Supplies	Durable Medical Equipment
EXPENDITURES:						
Personnel/Fringe	\$ -	\$ -	\$ 253,937.01	\$ 186,147.15	\$ -	\$ -
Travel (Staff & Volunteers)	-	-	810.38	421.14	-	-
Building/Utilities/Phone	-	-	4,845.82	2,828.95	-	-
Printing/Supplies/Office Expense	-	956.00	7,586.08	4,869.90	-	-
Leasehold Improvements	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-
Food Service Supplies	-	-	2.17	2.17	-	-
Legal/Consulting	-	-	4,192.22	711.45	-	-
Memberships/Subscriptions	-	-	1,645.20	168.00	-	-
Equipment Lease/Maintenance	-	-	931.88	461.79	-	-
Equipment	-	-	3,434.84	3,603.43	-	-
Insurance	-	-	2,720.82	923.99	-	-
Advertisement	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Center Moving	-	-	-	687.50	-	-
Permits, Health/Operating	-	-	-	-	-	-
Drug Test	-	-	625.00	-	-	-
Special Events	-	-	824.19	434.31	-	-
Conference/Training	-	-	-	-	-	-
Minor Home Modifications	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	23,216.44	-
Durable Medical Equipment	-	-	-	-	581.50	5,582.33
Adult Day Care Reimbursement	-	-	-	-	-	-
Contractual	26,424.52	309,639.90	13,362.30	-	-	-
In-Kind Match for DHSS Resources	9,281.29	103,912.25	41,135.04	29,800.55	-	-
TOTAL EXPENDITURES	\$ 35,705.81	\$ 414,508.15	\$ 336,052.95	\$ 231,060.33	\$ 23,797.94	\$ 5,582.33

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FAMILY CAREGIVER
FOR THE YEAR ENDED JUNE 30, 2025**

	Nutritional Supplies	Minor Home Modifications	FCG Support Group	Total
EXPENDITURES:				
Personnel/Fringe	\$ -	\$ -	\$ 2,345.03	\$ 442,429.19
Travel (Staff & Volunteers)	-	-	-	1,231.52
Building/Utilities/Phone	-	-	-	7,674.77
Printing/Supplies/Office Expense	-	-	-	13,411.98
Leasehold Improvements	-	-	-	-
Raw Food	16,624.18	-	-	16,624.18
Catering Contract/Prepackaged Meals	-	-	-	-
Food Service Supplies	-	-	-	4.34
Legal/Consulting	-	-	9.39	4,913.06
Memberships/Subscriptions	-	-	-	1,813.20
Equipment Lease/Maintenance	-	-	-	1,393.67
Equipment	-	-	-	7,038.27
Insurance	-	-	-	3,644.81
Advertisement	-	-	-	-
Uniforms	-	-	-	-
Public Information Printing/Education	-	-	-	-
Bank Service Charges	-	-	-	-
Center Moving	-	-	-	687.50
Permits, Health/Operating	-	-	-	-
Drug Test	-	-	-	625.00
Special Events	-	-	-	1,258.50
Conference/Training	-	-	-	-
Minor Home Modifications	-	35,111.11	-	35,111.11
Miscellaneous	-	-	-	-
Household Needs	-	-	-	-
Energy Payment Assistance	-	-	-	-
Medical/Incontinence Supplies	137.21	-	-	23,353.65
Durable Medical Equipment	-	-	-	6,163.83
Adult Day Care Reimbursement	-	-	-	-
Contractual	-	-	-	349,426.72
In-Kind Match for DHSS Resources	-	-	-	184,129.13
TOTAL EXPENDITURES	\$ 16,761.39	\$ 35,111.11	\$ 2,354.42	\$ 1,100,934.43

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Meet A Need</u>	<u>Special Project</u>	<u>Claim Grant</u>	<u>Logo Store</u>	<u>Silver Haired Legislature</u>	<u>Resources to Your Door</u>
EXPENDITURES:						
Personnel/Fringe	\$ -	\$ -	\$ 13,277.32	\$ -	\$ 13,190.23	\$ 58,757.85
Travel (Staff & Volunteers)	60.39	6,364.00	-	-	2,183.22	1,482.84
Building/Utilities/Phone	225.00	-	0.98	-	12.00	458.63
Printing/Supplies/Office Expense	-	-	-	11.44	30.65	1,154.33
Leasehold Improvements	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-
Legal/Consulting	-	-	0.70	-	6.13	234.27
Memberships/Subscriptions	-	-	-	-	-	-
Equipment Lease/Maintenance	-	-	-	-	8.14	59.54
Equipment	-	-	-	-	-	-
Insurance	-	-	-	-	-	40.63
Advertisement	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Center Moving	-	-	-	-	-	-
Permits, Health/Operating	-	-	-	-	-	-
Drug Test	-	-	-	-	-	-
Special Events	-	-	-	-	19.05	123.69
Conference/Training	-	3,636.00	-	-	551.20	98.50
Minor Home Modifications	-	-	-	-	-	-
Miscellaneous	1,000.00	-	-	-	-	-
Household Needs	1,017.94	-	-	-	-	-
Energy Payment Assistance	500.00	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	-
Durable Medical Equipment	-	-	-	-	-	-
Adult Day Care Reimbursement	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
In-Kind Match for DHSS Resources	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,803.33	\$ 10,000.00	\$ 13,279.00	\$ 11.44	\$ 16,000.62	\$ 62,410.28

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2025**

	Senior Farmers Market	Benefits Counseling	Whisker on Wheels	Veterans Project	Adult Protective Services	Total
EXPENDITURES:						
Personnel/Fringe	\$ 2,337.84	\$ 17,400.00	\$ 2,666.67	\$ 796,798.73	\$ 810.49	\$ 905,239.13
Travel (Staff & Volunteers)	37.56	-	16.42	15,648.48	-	25,792.91
Building/Utilities/Phone	-	-	12.30	6,730.18	1,600.00	9,039.09
Printing/Supplies/Office Expense	-	-	587.07	29,099.68	-	30,883.17
Leasehold Improvements	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-
Legal/Consulting	-	-	10.14	302,293.81	-	302,545.05
Memberships/Subscriptions	-	-	-	-	-	-
Equipment Lease/Maintenance	-	-	8.51	2,195.13	(0.32)	2,271.00
Equipment	-	-	-	15,000.00	-	15,000.00
Insurance	-	-	11.13	4,766.20	-	4,817.96
Advertisement	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-
Center Moving	-	-	-	412.50	-	412.50
Permits, Health/Operating	-	-	-	-	-	-
Drug Test	-	-	-	126.00	-	126.00
Special Events	-	-	-	625.00	-	767.74
Conference/Training	-	-	18.38	3,360.09	-	7,664.17
Minor Home Modifications	-	-	-	-	400.31	400.31
Miscellaneous	-	-	-	(498.30)	-	501.70
Household Needs	-	-	5,662.45	-	-	6,680.39
Energy Payment Assistance	-	-	-	-	-	500.00
Medical/Incontinence Supplies	-	-	-	-	-	-
Durable Medical Equipment	-	-	-	-	-	-
Adult Day Care Reimbursement	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
In-Kind Match for DHSS Resources	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,375.40	\$ 17,400.00	\$ 8,993.07	\$ 1,176,557.50	\$ 2,810.48	\$ 1,312,641.12

**AGING AHEAD
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>DHSS</u>	<u>MoDOT</u>	<u>Medicaid</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
Access Services							
Transportation	\$ 581,667.62	\$ 527,175.78	\$ -	\$ 7,286.89	\$ 277.11	\$ 201,429.82	\$ 1,317,837.22
Case Management	235,237.35	-	-	-	561.98	-	235,799.33
Information & Assistance	568,767.31	-	-	-	26,231.93	19,880.13	614,879.37
Total Access Services	<u>\$ 1,385,672.28</u>	<u>\$ 527,175.78</u>	<u>\$ -</u>	<u>\$ 7,286.89</u>	<u>\$ 27,071.02</u>	<u>\$ 221,309.95</u>	<u>\$ 2,168,515.92</u>
In-Home Services							
Adult Day Care	\$ 112,806.80	\$ -	\$ -	\$ -	\$ -	\$ 30,705.63	\$ 143,512.43
Homemaker	53,118.28	-	-	-	-	9,863.47	62,981.75
Telephone Reassurance	20,632.81	-	-	-	15.00	8,164.81	28,812.62
Minor Home Modification	59,369.71	-	-	-	31,695.16	-	91,064.87
Personal Care	46,072.40	-	-	-	-	8,121.06	54,193.46
Visiting	36,225.67	-	-	-	-	6,328.05	42,553.72
Total In-Home Services	<u>\$ 328,225.67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,710.16</u>	<u>\$ 63,183.02</u>	<u>\$ 423,118.85</u>
Legal Services	<u>\$ 73,662.37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,183.23</u>	<u>\$ 46,559.87</u>	<u>\$ 136,405.47</u>
Total Priority Services	<u><u>\$ 1,787,560.32</u></u>	<u><u>\$ 527,175.78</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,286.89</u></u>	<u><u>\$ 74,964.41</u></u>	<u><u>\$ 331,052.84</u></u>	<u><u>\$ 2,728,040.24</u></u>

AGING AHEAD FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025
(UNAUDITED)

ASSETS	
Cash	\$ 7,118
Accounts Receivable	-
Total Assets	<u>\$ 7,118</u>
 LIABILITIES	
Due to Aging Ahead	<u>\$ -</u>
 NET ASSETS	
Restricted Net Assets	\$ 388
Unrestricted Net Assets	<u>6,730</u>
Total Net Assets	<u>\$ 7,118</u>
Total Liabilities and Net Assets	<u>\$ 7,118</u>

AGING AHEAD FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
(UNAUDITED)

SUPPORT AND REVENUES

Restricted Donations	\$ 1,637
Non-Restricted Donations	8,145
	<hr/>
Total Revenues	\$ 9,782
	<hr/>

EXPENSES

Technology	\$ 1,360
Bank Charges	1,049
Home Delivered Meals	850
Senior Centers	1,000
Miscellaneous	10
	<hr/>
Total Expenses	\$ 4,269
	<hr/>
Change in Net Assets	\$ 5,513
Net Assets-Beginning of Year	1,605
	<hr/>
Net Assets-End of Year	\$ 7,118
	<hr/> <hr/>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2025	REMITTED BALANCE 6/30/2025	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed Through Missouri Department of Health and Senior Services	ERS10525008								
Title III, Part B - Grant Funds		93.044	\$ 821,668.95	\$ 1,757,989.00	\$ 2,196,147.62	\$ -	\$ 383,510.33	\$ -	\$ 977,507.36
Title III, Part B - Program Income		93.044	-	7,286.89	7,286.89	-	-	-	51.00
Total Title III Part B					<u>\$ 2,203,434.51</u>				<u>\$ 977,558.36</u>
Title III, Part C1 - Grant Funds		93.045	2,431,005.32	403,076.00	1,792,451.92	-	1,041,629.40	-	64,985.00
Title III, Part C1 - Grant Funds - COVID-19		93.045	25,412.33	-	25,412.33	-	-	-	-
Title III, Part C1 - Program Income		93.045	-	227,744.57	227,744.57	-	-	-	4,011.43
Title III, Part C2 - Grant Funds		93.045	493,886.08	2,530,230.00	2,967,622.58	-	56,493.50	-	209,994.41
Title III, Part C2 - Program Income		93.045	-	171,112.23	171,112.23	-	-	-	40,418.67
Total Title III Part C					<u>\$ 5,184,343.63</u>				<u>\$ 319,409.51</u>
Nutrition Service Incentive Program		93.053	38,730.00	326,660.00	209,974.93	-	155,415.07	-	-
Total Aging Cluster					<u>\$ 7,597,753.07</u>				<u>\$ 1,296,967.87</u>
Title III, Part D - Grant Funds		93.043	145,489.50	78,487.00	44,256.00	-	179,720.50	-	-
Title III, Part E - Grant Funds		93.052	676,860.73	692,086.00	866,171.29	-	502,775.44	-	186,577.40
Title III, Part E - Program Income		93.052	-	340.00	340.00	-	-	-	-
Total Title III Part E					<u>\$ 866,511.29</u>				<u>\$ 186,577.40</u>
Title VII, Elder Rights, Elder Abuse		93.041	-	-	-	-	-	-	-
Title VII, Elder Rights, Ombudsman		93.042	-	20,112.00	20,111.62	-	0.38	-	33,577.62
Special Programs - NGMA Funding		93.042	-	10,000.00	10,000.00	-	-	-	-
Total Title VII, Elder Rights, Ombudsman					<u>\$ 30,111.62</u>				<u>\$ 33,577.62</u>
Social Services Block Grant - SSBG		93.667	-	397,678.00	397,678.00	-	-	-	-
Elder Abuse Prevention Interventions Program - COVID-19	CS221944001	93.747	-	2,810.48	2,810.48	-	-	-	-
Total Federal Awards Passed Through The Missouri Department of Health and Senior Services			<u>\$ 4,633,052.91</u>	<u>\$ 6,625,612.17</u>	<u>\$ 8,939,120.46</u>	<u>\$ -</u>	<u>\$ 2,319,544.62</u>	<u>\$ -</u>	<u>\$ 1,517,122.89</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	\$ -	\$ 14,678.87	\$ 14,678.87	\$ -	\$ -	\$ -	\$ -
Total Federal Awards Passed Through District III Area Agency on Aging			<u>\$ -</u>	<u>\$ 14,678.87</u>	<u>\$ 14,678.87</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	\$ -	\$ 12,469.85	\$ 12,469.85	\$ -	\$ -	\$ -	\$ -
Benefits Enrollment Center	N/A	93.071	12,264.00	8,036.00	17,400.00	-	2,900.00	-	-
Total Federal Award Passed Through Missouri Association of Area Agencies on Aging			<u>\$ 12,264.00</u>	<u>\$ 20,505.85</u>	<u>\$ 29,869.85</u>	<u>\$ -</u>	<u>\$ 2,900.00</u>	<u>\$ -</u>	<u>\$ -</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2025	REMITTED BALANCE 6/30/2025	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
Passed through Washington University Community Engagement Alliance Regional Teams	WU-26-0338	93.837	\$ -	\$ 350,000.00	\$ 183,821.32	\$ -	\$ 166,178.68	\$ -	\$ -
U.S. DEPARTMENT OF AGRICULTURE									
Passed through St. Louis Area Food Bank Commodity Supplemental Food Program (Food Distribution Cluster)	N/A	10.565	\$ -	\$ 135,550.00	\$ 135,550.00	\$ -	\$ -	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ -</u>	<u>\$ 135,550.00</u>	<u>\$ 135,550.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
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			<u>\$ -</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL FEDERAL AWARDS			<u>\$ 4,645,316.91</u>	<u>\$ 7,156,346.89</u>	<u>\$ 9,313,040.50</u>	<u>\$ -</u>	<u>\$ 2,488,623.30</u>	<u>\$ -</u>	<u>\$ 1,517,122.89</u>
MISSOURI STATE FUNDS									
Passed Through Missouri Department of Health and Senior Services									
Missouri General Revenue		N/A	\$ -	\$ 2,109,718.00	\$ 2,109,718.00	\$ -	\$ -	\$ -	\$ 116,335.00
Home Delivered Meals Trust Fund		N/A	-	8,732.00	8,732.00	-	-	-	256.00
Senior Services Growth and Development Program		N/A	4,556,669.78	2,012,449.00	2,489,396.84	-	4,079,721.94	-	115,819.67
Total State Awards Passed Through The Missouri Department of Health and Senior Services			<u>\$ 4,556,669.78</u>	<u>\$ 4,130,899.00</u>	<u>\$ 4,607,846.84</u>	<u>\$ -</u>	<u>\$ 4,079,721.94</u>	<u>\$ -</u>	<u>\$ 232,410.67</u>
Passed Through Missouri Department of Transportation									
MEHTAP Grant		N/A	\$ -	\$ 543,480.17	\$ 543,480.17	\$ -	\$ -	\$ -	\$ 527,175.78
Total State Awards Passed Through Missouri Department of Transportation			<u>\$ -</u>	<u>\$ 543,480.17</u>	<u>\$ 543,480.17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527,175.78</u>
TOTAL FEDERAL AND STATE AWARDS			<u>\$ 9,201,986.69</u>	<u>\$ 11,830,726.06</u>	<u>\$ 14,464,367.51</u>	<u>\$ -</u>	<u>\$ 6,568,345.24</u>	<u>\$ -</u>	<u>\$ 2,276,709.34</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, 2025

Notes to Schedule of Expenditures of Federal and State Awards

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal award activity of Aging Ahead for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B: Summary of Significant Accounting Policies

Expenditures are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The 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, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2026.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 5, 2026

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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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 5, 2026

AGING AHEAD
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2025

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, 2025

There were no prior audit Federal findings.