

Financial Statements and
Supplemental Information for

AGING AHEAD

Year Ended June 30, 2020

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 Financial Statements

We have audited the accompanying financial statements of Aging Ahead, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Aging Ahead as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 15 through 24 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Aging Ahead's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 26, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 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 February 17, 2021, 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
February 17, 2021

AGING AHEAD
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
(with summarized comparative information at June 30, 2019)

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
Cash and Cash Equivalents	\$ 1,442,088.46	\$ 666,012.40
Receivables:		
Missouri Department of Health and Senior Services	271,452.38	425,498.35
Missouri Division of Medical Services	280,568.87	234,750.58
Other	1,493,030.43	1,978,648.56
Prepaid Expenses	248,806.75	244,167.04
Land, Building and Equipment, net of Accumulated depreciation (\$2,156,409.00)	<u>1,820,262.64</u>	<u>1,884,397.50</u>
TOTAL ASSETS	<u><u>\$ 5,556,209.53</u></u>	<u><u>\$ 5,433,474.43</u></u>
 <u>LIABILITIES</u>		
DHSS Funds Held in Trust	\$ 228,548.82	\$ 97,747.93
Deferred Revenue	40,353.87	40,959.29
Accounts Payable	1,741,848.36	1,761,794.22
Salaries and Payroll Taxes Payable	222,062.51	187,053.86
Vacations Payable	<u>220,081.94</u>	<u>205,560.75</u>
TOTAL LIABILITIES	<u><u>\$ 2,452,895.50</u></u>	<u><u>\$ 2,293,116.05</u></u>
 <u>NET ASSETS</u>		
Net Assets Without Donor Restrictions	\$ 2,335,768.35	\$ 2,372,812.70
Net Assets With Donor Restrictions	<u>767,545.68</u>	<u>767,545.68</u>
TOTAL NET ASSETS	<u><u>\$ 3,103,314.03</u></u>	<u><u>\$ 3,140,358.38</u></u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 5,556,209.53</u></u>	 <u><u>\$ 5,433,474.43</u></u>

See the accompanying notes to the financial statements.

AGING AHEAD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(with summarized comparative information at June 30, 2019)

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2020 Total	2019
REVENUE:				
Missouri Depart. of Health and Senior Services	\$ 7,808,081.58	\$ -	\$ 7,808,081.58	\$ 8,272,175.22
Missouri Highway and Transportation Dept.	177,560.60	-	177,560.60	141,340.56
Missouri Division of Medical Services	1,507,919.05	-	1,507,919.05	1,233,679.97
Program Income	630,909.87	-	630,909.87	748,149.93
Interest Income	507.09	-	507.09	8,584.93
Other cash-DHSS match	13,963.43	-	13,963.43	30,229.79
Other cash-non DHSS match	1,340,871.26	-	1,340,871.26	1,565,828.20
FASB Qualifying In-kind Resources-DHSS Match	940,067.98	-	940,067.98	1,129,352.90
FASB Qualifying In-kind Resources-non DHSS Match	-	-	-	-
Net assets released from restrictions, satisfied by payments	-	-	-	-
Total Revenues	\$ 12,419,880.86	\$ -	\$ 12,419,880.86	\$ 13,129,341.50
EXPENDITURES:				
Administration	\$ 548,454.96	\$ -	\$ 548,454.96	524,299.31
Supportive Services	1,829,664.25	-	1,829,664.25	2,198,387.68
Ombudsman	116,054.38	-	116,054.38	109,264.00
Congregate Program	1,159,979.45	-	1,159,979.45	1,716,317.95
Home Delivered Program	7,195,862.20	-	7,195,862.20	6,842,974.18
Disease Prevention & Health Promotion	-	-	-	2,153.25
Family Caregiver	849,454.21	-	849,454.21	758,467.46
Fundraising	1,001.00	-	1,001.00	14,178.87
Special Programs	756,454.76	-	756,454.76	1,060,565.98
Total Expenditures	\$ 12,456,925.21	\$ -	\$ 12,456,925.21	\$ 13,226,608.68
CHANGE IN NET ASSETS	\$ (37,044.35)	\$ -	\$ (37,044.35)	\$ (97,267.18)
NET ASSETS, July 1, 2019	2,372,812.70	767,545.68	3,140,358.38	3,237,625.56
NET ASSETS, June 30, 2020	\$ 2,335,768.35	\$ 767,545.68	\$ 3,103,314.03	\$ 3,140,358.38

See accompanying notes to financial statements

AGING AHEAD
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(with summarized comparative information at June 30, 2019)

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	2020 Total	2019
Expenditures											
Personnel/Fringe	\$ 370,222.97	\$ 874,403.99	\$ -	\$ 562,025.43	\$ 2,563,727.76	\$ -	\$ 287,961.43	\$ 452.00	\$ 586,001.16	\$ 5,244,794.74	\$ 5,388,607.42
Travel (Staff & Volunteers)	8,496.79	25,630.80	-	13,606.43	137,048.76	-	2,847.25	-	6,543.31	194,173.34	158,028.28
Building/Utilities/Phone	27,497.53	22,468.87	-	47,989.42	218,907.01	-	3,484.91	-	323.70	320,671.44	410,041.84
Printing/supplies/office expense	46,121.25	18,193.12	612.60	16,406.12	117,742.84	-	8,671.14	549.00	8,132.59	216,428.66	211,921.87
Equipment	-	-	-	-	-	-	-	-	-	-	-
Raw Food	-	5,919.54	-	178,079.85	2,972,646.59	-	26,790.32	-	-	3,183,436.30	2,734,202.89
Catering Contract/Prepackaged Meals	-	88.00	-	44,360.29	131,021.15	-	-	-	-	175,469.44	456,660.56
Food Service Supplies	-	-	-	10,085.34	48,321.08	-	-	-	-	58,406.42	94,274.09
Legal/Consulting	12,024.94	15,733.42	148.78	6,132.40	31,949.10	-	3,670.80	-	153,411.51	223,070.95	326,272.68
Memberships/Subscriptions	9,108.60	1,720.94	-	5,460.23	1,369.97	-	860.47	-	860.49	19,380.70	8,517.93
Equipment Lease/Maintenance	6,687.39	1,152.70	-	11,256.70	43,538.43	-	254.83	-	-	62,890.05	72,568.51
Insurance	18,172.15	6,841.92	-	9,837.09	42,153.69	-	5,516.72	-	-	82,521.57	75,887.29
Advertisement	5,776.38	-	-	843.44	2,927.86	-	-	-	-	9,547.68	18,431.58
Public Information Printing/Education	999.01	-	-	-	-	-	297.44	-	-	1,296.45	297.44
Bank Service Charges	11,552.37	-	-	274.50	908.72	-	-	-	-	12,735.59	11,684.88
Center Moving	-	-	-	387.86	1,664.64	-	-	-	-	2,052.50	2,237.50
Permits, Health/Operating	15.25	875.00	-	719.01	3,263.15	-	-	-	-	4,872.41	7,724.08
Games/Awards/Entertainment	404.49	-	-	2,270.75	404.25	-	-	-	-	3,079.49	2,432.45
Conference/Training	1,182.00	1,182.00	-	3,345.00	845.00	-	1,519.00	-	1,182.00	9,255.00	27,651.95
Auto Expense	-	-	-	-	-	-	-	-	-	-	97,015.94
Minor Home Modifications	-	-	-	-	-	-	9,563.29	-	-	9,563.29	12,419.00
Independent Contractors/Employ. Agencies	-	-	-	11,554.39	38,439.41	-	-	-	-	49,993.80	56,062.32
Household Needs	-	151.50	-	-	-	-	-	-	-	151.50	13,317.67
Energy Payment Assistance	-	-	-	-	-	-	436.96	-	-	436.96	1,687.41
Medical/Incontinence Supplies	-	8,043.89	-	-	-	-	35,425.99	-	-	43,469.88	51,929.68
Durable Medical Equipment	-	-	-	-	-	-	13,033.68	-	-	13,033.68	11,456.06
Contractual	-	664,923.68	98,000.00	136,456.43	181,425.57	-	344,097.70	-	-	1,424,903.38	1,692,018.52
Depreciation/Adjustments	19,943.57	21,058.10	-	15,445.55	92,558.87	-	2,215.92	-	-	151,222.01	153,905.94
FASB Qualifying In-kind Resources-DHSS Match	10,250.27	161,276.78	17,293.00	83,443.22	564,998.35	-	102,806.36	-	-	940,067.98	1,129,352.90
TOTAL EXPENDITURES	\$ 548,454.96	\$ 1,829,664.25	\$ 116,054.38	\$ 1,159,979.45	\$ 7,195,862.20	\$ -	\$ 849,454.21	\$ 1,001.00	\$ 756,454.76	\$ 12,456,925.21	\$ 13,226,608.68

See accompanying notes to financial statements.

AGING AHEAD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(with summarized comparative information at June 30, 2019)

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	<u>2020</u>	<u>2019</u>
Cash received from:		
Missouri Department of Health and Senior Services	\$ 8,092,928.44	\$ 8,068,021.03
Missouri Highway and Transportation Department	177,560.60	141,340.56
Missouri Division of Medical Services	1,462,100.76	1,174,346.53
Program income	630,909.87	748,149.93
Other cash	1,839,847.40	1,096,334.98
Interest income	507.09	8,584.93
Cash disbursed to suppliers and employees	<u>(11,340,690.95)</u>	<u>(11,767,738.99)</u>
Net cash provided by (used for) operating activities	\$ 863,163.21	\$ (530,961.03)
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of equipment and building improvements	<u>(87,087.15)</u>	<u>(69,251.22)</u>
Net cash provided by (used for) operating and investing activities	\$ 776,076.06	\$ (600,212.25)
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>666,012.40</u>	<u>\$ 1,266,224.65</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,442,088.46</u>	<u>\$ 666,012.40</u>
 <u>RECONCILIATION OF CHANGE IN NET ASSETS</u> <u>TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$ (37,044.35)	\$ (97,267.18)
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation/Adjustments	151,222.01	153,905.94
(Increase) decrease in:		
Receivables:		
Missouri Department of Health and Senior Services	154,045.97	(11,575.79)
Missouri Division of Medical Services	(45,818.29)	(59,333.44)
Other	485,618.13	(540,682.30)
Prepaid expenses	(4,639.71)	(151,568.03)
Increase (decrease) in:		-
DHSS funds held in trust	130,800.89	(192,578.40)
Deferred Revenue	(605.42)	40,959.29
Accounts payable	(19,945.86)	328,014.91
Accrued expenses	35,008.65	(1,912.93)
Vacations payable	14,521.19	1,076.90
Net cash provided by (used for) operating activities	<u>\$ 863,163.21</u>	<u>\$ (530,961.03)</u>

See accompanying notes to financial statements.

AGING AHEAD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

This summary of significant accounting policies of the Agency is presented to assist in understanding the accompanying financial statements. These accounting policies conform to generally accepted accounting principles. The following is a summary of the more significant policies.

- a. **Basis of Presentation:** Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in FASB Accounting Standards Codification 958, Not-for-Profit Entities. Under FASB ASC 958, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Assets are sequenced according to their nearness of conversion to cash, and liabilities are sequenced according to the nearness of their maturity and resulting use of cash.

- b. **Basis of Accounting:** To facilitate observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, for financial reporting purposes the funds have been combined.
- c. **Revenue Recognition:** Governmental revenues are recognized when they are earned on a reimbursement basis. A cash request for reimbursement of eligible expenses is submitted to the Missouri Division of Senior and Disability Services as the expenses are incurred. Program income is recognized when received. Other cash is recognized when earned consistent with the terms and conditions, which govern the funding. Unconditional promises to give are recognized as revenue in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.
- d. **Budgets and Budgetary Accounting:** Each year the Agency submits a proposed operating budget to the Missouri Division of Senior and Disability Services 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.

- e. **Reporting Entity:** In evaluating how to define the Agency for reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. In applying these criteria, included in the reporting entity are all accounts of the Agency and local expenditures from the various senior centers.
- f. **Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.
- g. **Equipment – Grant award equipment:** All equipment acquired with grant award funds is owned by the Agency while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds there from is subject to funding source regulations. In accordance with grant award budgets approved by funding sources, equipment is charged to expense in the period during which it is purchased. The agency capitalizes all property and equipment acquisitions in excess of a unit cost of \$2,500. Property and equipment are depreciated using the straight-line method over the estimated useful lives.
- h. **Cost allocation:** Joint costs are allocated to benefitting programs using various allocation methods, depending on the type of joint costs being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:
 - 1) Personnel are based on functions performed by staff.
 - 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
 - 3) Occupancy costs are based primarily on utilization.
 - 4) Telephone, postage, general office supplies are based on wages paid.
 - 5) Property insurance is based on value of property insured. Liability insurance is based on wages paid.
- i. **Contributions:** 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. When 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.

- j. Cash, Cash Equivalents and Investments:** Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments. The Agency considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. All cash and cash equivalents are FDIC insured. Interest is accrued as earned. The Agency does maintain additional collateral to adequately cover all accounts.
- k. Inventory:** All food products are purchased and are expensed at actual cost. For the year ending June 30, 2020, no USDA commodities were used.
- l. Land, Building and Equipment:** Such purchases are recorded as expenditures in the appropriate fund in the year of acquisition and are presented at cost. Donated assets are recorded at the fair market value at the time received. The fixed assets consist primarily of: office equipment, equipment for the operation of nutrition programs, computers and related software, and vehicles. Fixed assets are recorded at cost.
- m. 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.
- n. Vacation and Sick Pay:** Vacation benefits are available to all permanent employees and are determined based on the number of months of continuous service and scheduled work hours. Accumulated unused vacation pay per employee is limited to 25 days. Vacation benefits earned and unused are recorded as a current liability. Sick pay does not vest with Agency employees.
- o. Donated Facilities, Materials and Services:** Significant services are donated by various individuals and organizations. The fair market value of donated services was \$1,674,372.35 for 2020. Donated services are not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605-25. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the various grant programs.
- p. 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.

- q. **New Accounting Pronouncements:** The Agency has adopted the requirements of ASU 2018-08, which clarifies the standards of revenue recognition for grants and contributions. Under this standard, contributions that are considered conditional based on the presence of a barrier and a right of return are recognized as revenue as the barriers to entitlement are met. Unconditional contributions are recognized as revenue at the time they are made. The adoption of the new standard had no effect on the Agency's beginning net asset balances.

NOTE 2: 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, the Missouri Department of Health and Senior Services (DHSS), provides a certain amount of funding in advance to ensure that cash is available to fund current operations, which is reflected on the financial statements as DHSS Funds Held in Trust in the amount of \$228,548.82. The Agency also had carryover grant funds from non-DHSS sources of \$1,283,051.39 at June 30, 2020, \$767,545.68 of which was restricted for use in programs. The reserves are held in lower-risk checking and money market accounts. The balance is available to draw upon at any time the need arises. In addition to these carryover grant funds held by the Agency, the Agency had \$4,053,987.71 of grant funds allotted to it for the current year that have not yet been remitted by DHSS. These funds are available to spend in the following year.

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

NOTE 3: CASH AND CASH EQUIVALENTS

At year-end, petty cash totaled \$1,910.00. The general ledger balances of the Agency's other cash accounts was \$1,440,178.46 and the related bank balance totaled \$1,596,557.46. 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, 2020, \$267,428.50 was covered by FDIC insurance, \$1,314,434.25 was in a sweep account for collateral purposes, and \$14,694.71 was uninsured.

NOTE 4: FIXED ASSETS

Property and equipment with a unit cost less than \$2,500 is not considered to be a fixed asset and is not included in additions. There were no expenditures for this type of equipment for the year ended June 30, 2020.

	GENERAL FIXED ASSETS JUNE 30, 2019	ADDITIONS	DELETIONS	FY 20 DEPRECIATION	FIXED ASSETS JUNE 30, 2020
FIXED ASSETS:					
Land and Building	\$ 1,614,957.37	\$ 55,540.13	\$ -	\$ (76,724.53)	\$ 1,593,772.97
Equipment:					
Electronic Data Processing	4,203.75	-	-	(2,802.50)	1,401.25
Office Furniture	1,467.74	-	-	(587.10)	880.64
Kitchen Equipment	153,362.81	31,547.02	-	(30,570.34)	154,339.49
Vehicles	110,405.83	-	-	(40,537.55)	69,868.28
TOTAL GENERAL FIXED ASSETS	\$ 1,884,397.50	\$ 87,087.15	\$ -	\$ (151,222.02)	\$ 1,820,262.63
RECONCILIATION OF ADDITIONS:					
		<u>BUILDING</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>	
Capital Additions - GAAP Basis		\$ 55,540.13	\$ 31,547.02	\$ 87,087.15	
Items Costing Less Than \$2,500		-	-	-	
TOTAL ADDITIONS - Grant Basis		\$ 55,540.13	\$ 31,547.02	\$ 87,087.15	

NOTE 5: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2020:

Subject to expenditure for specified purpose:	
Admin - DHSS programs	\$ 167,587.32
Supportive services	94,232.39
Congregate meals	145,980.05
Home delivered meals	285,585.90
Disease prevention services	1,825.59
Family caregiver services	6,595.52
Fundraising	32,851.34
Special programs	32,887.57
Total Net Assets With Donor Restrictions	\$ 767,545.68

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

NOTE 6: OPERATING LEASES

As of fiscal year 2020, the Agency has twenty senior centers which are subject to operating leases with various lease payments and terms. Nineteen senior centers operate under old lease agreements that are automatically renewable on an annual basis and one senior center lease agreement provides

for a nominal rent payment of \$1. Of the twenty senior centers, nine operate under an agreement which requires the Agency to pay monthly utility expense in lieu of rent payments.

All lease agreements contain funding provisions whereby the lease agreement is contingent upon receiving federal funding for the program and, in the event of loss of federal funding, for any reason, the agreement is voidable at the option of either party.

Lease/rental expense for the year ended June 30, 2020 totaled \$111,347.96.

NOTE 7: LINE OF CREDIT

The Agency obtained a \$500,000 line of credit from Commerce Bank with a variable interest rate on November 22, 2019 with a maturity date of November 20, 2020. There were no borrowings against the line of credit during fiscal year 2020.

NOTE 8: 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 after one year of service. The Plan requires that the Agency and the employee contribute an amount equal to 8% and 2%, respectively, of the employee's monthly compensation. The Agency's contributions are fully vested after six years continuous service. The Agency's contributions for and interest forfeited by employees who leave employment before six years of service are used to reduce the Agency's future contribution requirements.

The Agency's total salaries and wages expenses for fiscal year 2020 were \$3,859,451.08. The Agency's contributions were calculated using the base salary amount of \$3,129,970.38 for eligible participants in fiscal 2020. The Agency contributed \$250,397.63 during the year ended June 30, 2020. The Agency and employees have made the required contributions in fiscal 2020.

NOTE 9: BUSINESS CONCENTRATION

Most funding for the agency was provided by the Missouri Division of Senior and Disability Services through Federal and state grants. For the fiscal year ended June 30, 2020, Missouri Division of Senior and Disability Services revenues were \$7,808,081.58. Additionally, related contributions from program participants totaled \$630,909.87.

NOTE 10: DESCRIPTION OF SIGNIFICANT PROGRAMS

Funds included in the accompanying financial statements are made available under the provisions of the Older Americans Act of 1965, as amended (the "Act") 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 under the Act. The Act is intended to provide services for older Americans, with particular attention to low income minorities.

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

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

Terms of the Project (Grant) Award require that contributed funds be obtained, at percentages specified in the Award, to supplement Federal funds. Such contributed funds 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 2020.

NOTE 11: 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 12: FUNDRAISING FOUNDATION

The Older Americans Act and the Missouri Department of Health and Senior Services (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 four county regions of Franklin, Jefferson, St. Charles and St. Louis.

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.

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

NOTE 13: 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 generally accepted accounting principles. 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.

Pursuant to a reclassification of certain Disease Prevention & Health Promotion expenses for the fiscal year ended June 30, 2019, the 2019 amounts on the Statement of Activities have been restated to increase Supportive Services by \$44,609.07, increase Family Caregiver by \$11,592.75, and decrease Disease Prevention & Health Promotion by \$56,201.82. This reclassification does not affect the total DHSS Funds Held in Trust of \$97,747.93 as of June 30, 2019 as reflected on the Statement of Financial Position.

NOTE 14: SUBSEQUENT EVENTS

Management has evaluated activities and noted no reportable subsequent events through February 17, 2021, the date which the financial statements were available for issue.

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020**

<u>ASSETS</u>	Grant Basis	GAAP Adjustments	GAAP Basis
Cash and Cash Equivalents	\$ 1,442,088.46	\$ -	\$ 1,442,088.46
Receivables:			
Missouri Department of Health and Senior Services	271,452.38	-	271,452.38
Missouri Division of Medical Services	280,568.87	-	280,568.87
Other	1,493,030.43	-	1,493,030.43
Prepaid Expenses	248,806.75	-	248,806.75
Land, Building and Equipment	-	1,820,262.64	1,820,262.64
TOTAL ASSETS	\$ 3,735,946.89	\$ 1,820,262.64	\$ 5,556,209.53
 <u>LIABILITIES</u>			
DHSS Funds Held in Trust	\$ 228,548.82	\$ -	\$ 228,548.82
Deferred Revenue	40,353.87	-	40,353.87
Accounts Payable	1,741,848.36	-	1,741,848.36
Salary and Payroll Taxes Payable	222,062.51	-	222,062.51
Vacations Payable	220,081.94	-	220,081.94
TOTAL LIABILITIES	\$ 2,452,895.50	\$ -	\$ 2,452,895.50
 <u>NET ASSETS</u>			
Net Assets Without Donor Restrictions	\$ 515,505.71	\$ 1,820,262.64	\$ 2,335,768.35
Net Assets With Donor Restrictions	767,545.68	-	767,545.68
TOTAL NET ASSETS	\$ 1,283,051.39	\$ 1,820,262.64	\$ 3,103,314.03
TOTAL LIABILITIES AND NET ASSETS	\$ 3,735,946.89	\$ 1,820,262.64	\$ 5,556,209.53

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUES:			
Missouri Department of Health and Senior Services	\$ 7,808,081.58	\$ -	\$ 7,808,081.58
Missouri Highway and Transportation Dept.	177,560.60	-	177,560.60
Missouri Division of Medical Services	1,507,919.05	-	1,507,919.05
Program Income	630,909.87	-	630,909.87
Interest	507.09	-	507.09
Other cash-DHSS match	13,963.43	-	13,963.43
Other cash-non DHSS match	1,340,871.26	-	1,340,871.26
FASB qualifying in-kind resources-DHSS match	940,067.98	-	940,067.98
FASB qualifying in-kind resources-non DHSS match	-	-	-
Total Revenue	<u>\$ 12,419,880.86</u>	<u>\$ -</u>	<u>\$ 12,419,880.86</u>
EXPENDITURES:			
Personnel/Fringe	\$ 5,244,794.74	\$ -	\$ 5,244,794.74
Travel (Staff & Volunteers)	194,173.34	-	194,173.34
Building/Utilities/Phone	320,671.44	-	320,671.44
Printing/supplies/office expense	216,428.66	-	216,428.66
Equipment	31,547.02	(31,547.02)	-
Raw Food	3,183,436.30	-	3,183,436.30
Catering Contract/Prepackaged Meals	175,469.44	-	175,469.44
Food Service Supplies	58,406.42	-	58,406.42
Legal/Consulting	223,070.95	-	223,070.95
Memberships/Subscriptions	19,380.70	-	19,380.70
Equipment Lease/Maintenance	62,890.05	-	62,890.05
Leasehold Improvements	55,540.13	(55,540.13)	-
Insurance	82,521.57	-	82,521.57
Advertisement	9,547.68	-	9,547.68
Public Information Printing/Education	1,296.45	-	1,296.45
Bank Service Charges	12,735.59	-	12,735.59
Center Moving	2,052.50	-	2,052.50
Permits, Health/Operating	4,872.41	-	4,872.41
Games/Awards/Entertainment	3,079.49	-	3,079.49
Conference/Training	9,255.00	-	9,255.00
Minor Home Modifications	9,563.29	-	9,563.29
Independent Contractors/Employ. Agencies	49,993.80	-	49,993.80
Household Needs	151.50	-	151.50
Energy Payment Assistance	436.96	-	436.96
Medical/Incontinence Supplies	43,469.88	-	43,469.88
Durable Medical Equipment	13,033.68	-	13,033.68
Contractual	1,424,903.38	-	1,424,903.38
Depreciation/Adjustments	-	151,222.01	151,222.01
FASB Qualifying In-kind Resources-DHSS Match	940,067.98	-	940,067.98
Total Expenditures	<u>\$ 12,392,790.35</u>	<u>\$ 64,134.86</u>	<u>\$ 12,456,925.21</u>
Change in Net Assets	\$ 27,090.51	\$ (64,134.86)	\$ (37,044.35)
Net assets, beginning of year	<u>1,255,960.88</u>	<u>1,884,397.50</u>	<u>3,140,358.38</u>
Net assets, end of year	<u>\$ 1,283,051.39</u>	<u>\$ 1,820,262.64</u>	<u>\$ 3,103,314.03</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
JUNE 30, 2020**

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Fundraising	Special Projects	Total
ASSETS										
Cash and cash equivalents	\$ 76,338.66	\$ 128,761.57	\$ -	\$ 159,987.67	\$ 341,063.87	\$ 137,677.59	\$ 35,988.53	\$ 32,851.34	\$ 529,419.23	\$ 1,442,088.46
Receivables:	-	-	-	-	-	-	-	-	-	-
Missouri Department of Health and Senior Services	12,158.05	77,405.94	11,878.77	-	117,817.71	-	52,191.91	-	-	271,452.38
Missouri Division of Medical Services	-	145.77	-	-	280,423.10	-	-	-	-	280,568.87
Other	341.00	3,162.03	-	23,000.00	77,000.00	-	-	-	1,389,527.40	1,493,030.43
Prepaid Expenses	248,806.75	-	-	-	-	-	-	-	-	248,806.75
TOTAL ASSETS	\$ 337,644.46	\$ 209,475.31	\$ 11,878.77	\$ 182,987.67	\$ 816,304.68	\$ 137,677.59	\$ 88,180.44	\$ 32,851.34	\$ 1,918,946.63	\$ 3,735,946.89
LIABILITIES										
DHSS funds held in trust	\$ -	\$ 1,240.70	\$ -	\$ 20,726.58	\$ 3,036.28	\$ 135,852.00	\$ 67,693.26	\$ -	\$ -	\$ 228,548.82
Deferred Revenue	28,082.50	-	-	12,271.37	-	-	-	-	-	40,353.87
Accounts payable	8,188.31	50,308.06	11,878.77	4,009.67	325,481.31	-	13,891.66	-	1,328,090.58	1,741,848.36
Salaries and Payroll Taxes Payable	63,459.77	31,622.56	-	-	105,898.48	-	-	-	21,081.70	222,062.51
Vacations Payable	70,326.56	32,071.60	-	-	96,302.71	-	-	-	21,381.07	220,081.94
TOTAL LIABILITIES	\$ 170,057.14	\$ 115,242.92	\$ 11,878.77	\$ 37,007.62	\$ 530,718.78	\$ 135,852.00	\$ 81,584.92	\$ -	\$ 1,370,553.35	\$ 2,452,895.50
NET ASSETS										
Net Assets Without Donor Restrictions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,505.71	\$ 515,505.71
Net Assets With Donor Restrictions	167,587.32	94,232.39	-	145,980.05	285,585.90	1,825.59	6,595.52	32,851.34	32,887.57	767,545.68
TOTAL NET ASSETS	\$ 167,587.32	\$ 94,232.39	\$ -	\$ 145,980.05	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 548,393.28	\$ 1,283,051.39
TOTAL LIABILITIES AND NET ASSETS	\$ 337,644.46	\$ 209,475.31	\$ 11,878.77	\$ 182,987.67	\$ 816,304.68	\$ 137,677.59	\$ 88,180.44	\$ 32,851.34	\$ 1,918,946.63	\$ 3,735,946.89

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2020**

	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	\$ 490,641.50	\$ 1,360,184.30	\$ 98,761.38	\$ 839,412.55	\$ 4,275,047.92	\$ -	\$ 744,033.93	\$ -	\$ -	\$ -	\$ 7,808,081.58
Missouri Highway and Transportation Dept.	5,326.80	172,233.80	-	-	-	-	-	-	-	-	177,560.60
Missouri Division of Medical Services	-	9,745.77	-	-	1,498,173.28	-	-	-	-	-	1,507,919.05
Program income	27.18	10,811.11	-	220,348.43	399,325.15	-	398.00	-	-	-	630,909.87
Interest income	505.00	-	-	-	2.09	-	-	-	-	-	507.09
Other cash-DHSS match	-	13,963.43	-	-	-	-	-	-	-	-	13,963.43
Other cash-non DHSS match	21,760.64	80,390.96	-	26,929.92	427,243.47	-	-	1,001.00	783,545.27	-	1,340,871.26
FASB qualifying in-kind match for DHSS resources	10,250.27	161,276.78	17,293.00	83,443.22	564,998.35	-	102,806.36	-	-	-	940,067.98
Other in-kind match for DHSS resources	153,296.90	47,673.46	-	367,870.83	1,019,994.05	-	85,537.11	-	-	(1,674,372.35)	-
TOTAL REVENUE	\$ 681,808.29	\$ 1,856,279.61	\$ 116,054.38	\$ 1,538,004.95	\$ 8,184,784.31	\$ -	\$ 932,775.40	\$ 1,001.00	\$ 783,545.27	\$ (1,674,372.35)	\$ 12,419,880.86
EXPENDITURES:											
Missouri Department of Health and Senior Services	\$ 490,641.50	\$ 1,360,184.30	\$ 98,761.38	\$ 839,412.55	\$ 4,275,047.92	\$ -	\$ 744,033.93	\$ -	\$ -	\$ -	\$ 7,808,081.58
Missouri Highway and Transportation Dept.	5,326.80	172,233.80	-	-	-	-	-	-	-	-	177,560.60
Missouri Division of Medical Services	-	9,745.77	-	-	1,498,173.28	-	-	-	-	-	1,507,919.05
Program income	27.18	10,811.11	-	220,348.43	399,325.15	-	398.00	-	-	-	630,909.87
Interest income	505.00	-	-	-	2.09	-	-	-	-	-	507.09
Other cash-DHSS match	-	13,963.43	-	-	-	-	-	-	-	-	13,963.43
Other cash-non DHSS match	21,760.64	80,390.96	-	26,929.92	427,243.47	-	-	1,001.00	756,454.76	-	1,313,780.75
FASB qualifying in-kind match for DHSS resources	10,250.27	161,276.78	17,293.00	83,443.22	564,998.35	-	102,806.36	-	-	-	940,067.98
Other in-kind match for DHSS resources	153,296.90	47,673.46	-	367,870.83	1,019,994.05	-	85,537.11	-	-	(1,674,372.35)	-
TOTAL EXPENDITURES	\$ 681,808.29	\$ 1,856,279.61	\$ 116,054.38	\$ 1,538,004.95	\$ 8,184,784.31	\$ -	\$ 932,775.40	\$ 1,001.00	\$ 756,454.76	\$ (1,674,372.35)	\$ 12,392,790.35
CHANGE IN NET ASSETS											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other cash-non DHSS match	-	-	-	-	-	-	-	-	27,090.51	-	27,090.51
Total change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,090.51	\$ -	\$ 27,090.51
NET ASSETS, BEGINNING OF YEAR											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	147,351.70	70,093.10	-	112,542.52	12,559.23	1,825.59	6,595.52	32,851.34	32,887.57	-	416,706.57
Other cash-non DHSS match	20,235.62	24,139.29	-	33,437.53	273,026.67	-	-	-	488,415.20	-	839,254.31
Total net assets, beginning of year	\$ 167,587.32	\$ 94,232.39	\$ -	\$ 145,980.05	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 521,302.77	\$ -	\$ 1,255,960.88
TRANSFERS IN (OUT) / ADJUSTMENTS											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other cash-non DHSS match	-	-	-	-	-	-	-	-	-	-	-
Total transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS, END OF YEAR											
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other cash-DHSS match	147,351.70	70,093.10	-	112,542.52	12,559.23	1,825.59	6,595.52	32,851.34	32,887.57	-	416,706.57
Other cash-non DHSS match	20,235.62	24,139.29	-	33,437.53	273,026.67	-	-	-	515,505.71	-	866,344.82
TOTAL NET ASSETS, END OF YEAR	\$ 167,587.32	\$ 94,232.39	\$ -	\$ 145,980.05	\$ 285,585.90	\$ 1,825.59	\$ 6,595.52	\$ 32,851.34	\$ 548,393.28	\$ -	\$ 1,283,051.39

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2020**

	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prevention	Family Caregiver	Fundraising	Special Programs	Total
EXPENDITURES:										
Personnel/Fringe	\$ 370,222.97	\$ 874,403.99	\$ -	\$ 562,025.43	\$ 2,563,727.76	\$ -	\$ 287,961.43	\$ 452.00	\$ 586,001.16	\$ 5,244,794.74
Travel (Staff & Volunteers)	8,496.79	25,630.80	-	13,606.43	137,048.76	-	2,847.25	-	6,543.31	194,173.34
Building/Utilities/Phone	27,497.53	22,468.87	-	47,989.42	218,907.01	-	3,484.91	-	323.70	320,671.44
Printing/Supplies/Office Expense	46,121.25	18,193.12	612.60	16,406.12	117,742.84	-	8,671.14	549.00	8,132.59	216,428.66
Equipment	-	-	-	3,863.09	27,683.93	-	-	-	-	31,547.02
Raw Food	-	5,919.54	-	178,079.85	2,972,646.59	-	26,790.32	-	-	3,183,436.30
Catering Contract/Prepackaged Meals	-	88.00	-	44,360.29	131,021.15	-	-	-	-	175,469.44
Food Service Supplies	-	-	-	10,085.34	48,321.08	-	-	-	-	58,406.42
Legal/Consulting	12,024.94	15,733.42	148.78	6,132.40	31,949.10	-	3,670.80	-	153,411.51	223,070.95
Memberships/Subscriptions	9,108.60	1,720.94	-	5,460.23	1,369.97	-	860.47	-	860.49	19,380.70
Equipment Lease/Maintenance	6,687.39	1,152.70	-	11,256.70	43,538.43	-	254.83	-	-	62,890.05
Leasehold Improvements	-	-	-	21,737.13	33,803.00	-	-	-	-	55,540.13
Insurance	18,172.15	6,841.92	-	9,837.09	42,153.69	-	5,516.72	-	-	82,521.57
Advertisement	5,776.38	-	-	843.44	2,927.86	-	-	-	-	9,547.68
Public Information Printing/Education	999.01	-	-	-	-	-	297.44	-	-	1,296.45
Bank Service Charges	11,552.37	-	-	274.50	908.72	-	-	-	-	12,735.59
Center Moving	-	-	-	387.86	1,664.64	-	-	-	-	2,052.50
Permits, Health/Operating	15.25	875.00	-	719.01	3,263.15	-	-	-	-	4,872.41
Games/Awards/Entertainment	404.49	-	-	2,270.75	404.25	-	-	-	-	3,079.49
Conference/Training	1,182.00	1,182.00	-	3,345.00	845.00	-	1,519.00	-	1,182.00	9,255.00
Minor Home Modifications	-	-	-	-	-	-	9,563.29	-	-	9,563.29
Independent Contractors/Employ. Agencies	-	-	-	11,554.39	38,439.41	-	-	-	-	49,993.80
Household Needs	-	151.50	-	-	-	-	-	-	-	151.50
Energy Payment Assistance	-	-	-	-	-	-	436.96	-	-	436.96
Medical/Incontinence Supplies	-	8,043.89	-	-	-	-	35,425.99	-	-	43,469.88
Durable Medical Equipment	-	-	-	-	-	-	13,033.68	-	-	13,033.68
Contractual	-	664,923.68	98,000.00	136,456.43	181,425.57	-	344,097.70	-	-	1,424,903.38
In-Kind Match for DHSS Resources	163,547.17	208,950.24	17,293.00	451,314.05	1,584,992.40	-	188,343.47	-	-	2,614,440.33
TOTAL EXPENDITURES	<u>\$ 681,808.29</u>	<u>\$ 1,856,279.61</u>	<u>\$ 116,054.38</u>	<u>\$ 1,538,004.95</u>	<u>\$ 8,184,784.31</u>	<u>\$ -</u>	<u>\$ 932,775.40</u>	<u>\$ 1,001.00</u>	<u>\$ 756,454.76</u>	<u>\$ 14,067,162.70</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020**

	Transportation	Assisted Transportation	Information & Assistance	Adult Day Care	Homemaker	Telephone Reassurance	Personal Care	Legal Assistance	Case Management	Advocacy IA-SHL	Senior Supply Bank	Total
EXPENDITURES:												
Personnel/Fringe	\$ -	\$ 11,215.54	\$ 377,092.19	\$ -	\$ -	\$ 186,574.05	\$ -	\$ -	\$ 282,387.91	\$ 17,134.30	\$ -	\$ 874,403.99
Travel (Staff & Volunteers)	10,923.34	5,848.44	6,269.36	-	-	56.16	-	-	1,303.39	1,230.11	-	25,630.80
Building/Utilities/Phone	-	-	21,283.14	-	-	-	-	-	1,185.73	-	-	22,468.87
Printing/Supplies/Office Expense	115.00	186.21	11,290.14	480.60	1,111.80	71.79	631.20	-	3,606.42	699.96	-	18,193.12
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-	-	-	-	5,919.54	5,919.54
Catering Contract/Prepackaged Meals	-	-	88.00	-	-	-	-	-	-	-	-	88.00
Food Service Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Legal/Consulting	-	83.77	5,535.17	-	-	114.48	-	-	9,945.65	54.35	-	15,733.42
Memberships/Subscriptions	-	-	860.47	-	-	-	-	-	860.47	-	-	1,720.94
Equipment Lease/Maintenance	-	-	1,107.55	-	-	-	-	-	45.15	-	-	1,152.70
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	5,754.67	-	-	-	-	-	1,004.07	83.18	-	6,841.92
Advertisement	-	-	-	-	-	-	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Center Moving	-	-	-	-	-	-	-	-	-	-	-	-
Permits, Health/Operating	-	-	875.00	-	-	-	-	-	-	-	-	875.00
Games/Awards/Entertainment	-	-	-	-	-	-	-	-	-	-	-	-
Conference/Training	-	-	1,182.00	-	-	-	-	-	-	-	-	1,182.00
Minor Home Modifications	-	-	-	-	-	-	-	-	-	-	-	-
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-	-	151.50	-	-	151.50
Energy Payment Assistance	-	-	-	-	-	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	-	-	-	-	-	8,043.89	8,043.89
Durable Medical Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	436,261.58	-	-	49,844.26	95,338.72	-	39,328.12	44,151.00	-	-	-	664,923.68
In-Kind Match for DHSS Resources	79,076.45	-	11,643.22	10,151.75	25,879.08	-	7,976.72	38,192.78	-	36,030.24	-	208,950.24
TOTAL EXPENDITURES	\$ 526,376.37	\$ 17,333.96	\$ 442,980.91	\$ 60,476.61	\$ 122,329.60	\$ 186,816.48	\$ 47,936.04	\$ 82,343.78	\$ 300,490.29	\$ 55,232.14	\$ 13,963.43	\$ 1,856,279.61

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
DISEASE PREVENTION AND HEALTH PROMOTION
FOR THE YEAR ENDED JUNE 30, 2020**

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

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FAMILY CAREGIVER
FOR THE YEAR ENDED JUNE 30, 2020**

	Adult Day Care	In-Home Respite	Information and Assistance	Case Management	Public Information and Education	Durable Medical Supplies	Durable Medical Equipment	Assisted Transportation	Nutritional Supplies	Minor Home Modifications	Public Information Grandparent Services	Total
EXPENDITURES:												
Personnel/Fringe	\$ -	\$ -	\$ 170,739.68	\$ 102,046.26	\$ -	\$ -	\$ -	\$ 15,175.49	\$ -	\$ -	\$ -	\$ 287,961.43
Travel (Staff & Volunteers)	-	-	642.33	1,298.48	-	-	-	877.64	-	28.80	-	2,847.25
Building/Utilities/Phone	-	-	1,460.83	2,024.08	-	-	-	-	-	-	-	3,484.91
Printing/Supplies/Office Expense	612.66	66.00	3,011.04	4,810.24	-	-	-	186.20	(15.00)	-	-	8,671.14
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-	-	26,790.32	-	-	26,790.32
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Legal/Consulting	-	-	1,743.62	1,867.79	-	-	-	59.39	-	-	-	3,670.80
Memberships/Subscriptions	-	-	860.47	-	-	-	-	-	-	-	-	860.47
Equipment Lease/Maintenance	-	-	105.60	149.23	-	-	-	-	-	-	-	254.83
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	2,566.25	2,950.47	-	-	-	-	-	-	-	5,516.72
Advertisement	-	-	-	-	-	-	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	297.44	-	-	-	-	-	-	297.44
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-
Center Moving	-	-	-	-	-	-	-	-	-	-	-	-
Permits, Health/Operating	-	-	-	-	-	-	-	-	-	-	-	-
Games/Awards/Entertainment	-	-	-	-	-	-	-	-	-	-	-	-
Conference/Training	-	-	337.00	1,182.00	-	-	-	-	-	-	-	1,519.00
Minor Home Modifications	-	-	-	-	-	-	-	-	-	9,563.29	-	9,563.29
Independent Contractors/Employ. Agencie	-	-	-	-	-	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-	-	-	-	-	436.96	436.96
Medical/Incontinence Supplies	-	-	-	-	-	35,322.31	-	-	103.68	-	-	35,425.99
Durable Medical Equipment	-	-	-	-	-	-	13,033.68	-	-	-	-	13,033.68
Contractual	75,191.33	257,600.57	11,305.80	-	-	-	-	-	-	-	-	344,097.70
In-Kind Match for DHSS Resources	15,144.88	79,705.48	7,956.00	85,537.11	-	-	-	-	-	-	-	188,343.47
TOTAL EXPENDITURES	\$ 90,948.87	\$337,372.05	\$ 200,728.62	\$ 201,865.66	\$ 297.44	\$ 35,322.31	\$ 13,033.68	\$ 16,298.72	\$ 26,879.00	\$ 9,592.09	\$ 436.96	\$ 932,775.40

**AGING AHEAD
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Navigator Grant</u>	<u>Veterans Project</u>	<u>Claim Grant</u>	<u>ACL</u>	<u>Anthem Case Project</u>	<u>Seniors Farmers Market</u>	<u>CDSME</u>	<u>Logo Store</u>	<u>Census</u>	<u>Benefits Counseling</u>	<u>Total</u>
EXPENDITURES:											
Personnel/Fringe	\$ -	\$ 528,047.60	\$ 3,046.72	\$ 1,140.91	\$ 34,287.26	\$ -	\$ -	\$ -	\$ 4,355.28	\$ 15,123.39	\$ 586,001.16
Travel (Staff & Volunteers)	-	5,652.14	77.97	206.98	481.05	9.99	-	-	-	115.18	6,543.31
Building/Utilities/Phone	-	323.70	-	-	-	-	-	-	-	-	323.70
Printing/Supplies/Office Expense	-	4,164.26	-	-	-	-	-	18.18	3,944.72	5.43	8,132.59
Equipment	-	-	-	-	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-	-	-	-	-
Catering Contract/Prepackaged Meals	-	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-	-	-	-	-	-
Legal/Consulting	4,195.00	124,799.04	-	16,000.00	22.47	-	8,395.00	-	-	-	153,411.51
Memberships/Subscriptions	-	860.49	-	-	-	-	-	-	-	-	860.49
Equipment Lease/Maintenance	-	-	-	-	-	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Advertisement	-	-	-	-	-	-	-	-	-	-	-
Public Information Printing/Education	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-
Center Moving	-	-	-	-	-	-	-	-	-	-	-
Permits, Health/Operating	-	-	-	-	-	-	-	-	-	-	-
Games/Awards/Entertainment	-	-	-	-	-	-	-	-	-	-	-
Conference/Training	-	1,182.00	-	-	-	-	-	-	-	-	1,182.00
Minor Home Modifications	-	-	-	-	-	-	-	-	-	-	-
Independent Contractors/Employ. Agencies	-	-	-	-	-	-	-	-	-	-	-
Household Needs	-	-	-	-	-	-	-	-	-	-	-
Energy Payment Assistance	-	-	-	-	-	-	-	-	-	-	-
Medical/Incontinence Supplies	-	-	-	-	-	-	-	-	-	-	-
Durable Medical Equipment	-	-	-	-	-	-	-	-	-	-	-
Contractual	-	-	-	-	-	-	-	-	-	-	-
In-Kind Match for DHSS Resources	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,195.00</u>	<u>\$ 665,029.23</u>	<u>\$ 3,124.69</u>	<u>\$ 17,347.89</u>	<u>\$ 34,790.78</u>	<u>\$ 9.99</u>	<u>\$ 8,395.00</u>	<u>\$ 18.18</u>	<u>\$ 8,300.00</u>	<u>\$ 15,244.00</u>	<u>\$ 756,454.76</u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2020**

	<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	\$ 267,760.01	\$ 172,233.80	\$ -	\$ 7,306.11	\$ -	\$ 79,076.45	\$ 526,376.37
Assisted Transportation	-	-	-	1,334.00	15,999.96	-	17,333.96
Case Management	283,826.52	-	9,745.77	-	6,918.00	-	300,490.29
Information & Assistance	395,757.69	-	-	180.00	35,400.00	11,643.22	442,980.91
							-
Total Access Services	<u>\$ 947,344.22</u>	<u>\$ 172,233.80</u>	<u>\$ 9,745.77</u>	<u>\$ 8,820.11</u>	<u>\$ 58,317.96</u>	<u>\$ 90,719.67</u>	<u>\$ 1,287,181.53</u>
In-Home Services							
Adult Day Care	\$ 48,488.86	\$ -	\$ -	\$ 1,836.00	\$ -	\$ 10,151.75	\$ 60,476.61
Homemaker	96,325.52	-	-	125.00	-	25,879.08	122,329.60
Telephone Reassurance	186,816.48	-	-	-	-	-	186,816.48
Personal Care	39,959.32	-	-	-	-	7,976.72	47,936.04
Total In-Home Services	<u>\$ 371,590.18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,961.00</u>	<u>\$ -</u>	<u>\$ 44,007.55</u>	<u>\$ 417,558.73</u>
Legal Services	<u>\$ 22,048.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30.00</u>	<u>\$ 22,073.00</u>	<u>\$ 38,192.78</u>	<u>\$ 82,343.78</u>
Total Priority Services	<u><u>\$ 1,340,982.40</u></u>	<u><u>\$ 172,233.80</u></u>	<u><u>\$ 9,745.77</u></u>	<u><u>\$ 10,811.11</u></u>	<u><u>\$ 80,390.96</u></u>	<u><u>\$ 172,920.00</u></u>	<u><u>\$ 1,787,084.04</u></u>

AGING AHEAD FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
(UNAUDITED)

ASSETS

Cash	\$ 15,901
Accounts Receivable	<u>-</u>
Total Assets	<u><u>\$ 15,901</u></u>

LIABILITIES

Due to MEAAA	<u>\$ -</u>
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NET ASSETS

Restricted Net Assets	\$ 5,442
Unrestricted Net Assets	<u>10,459</u>
Total Net Assets	<u><u>\$ 15,901</u></u>
Total Liabilities and Net Assets	<u><u>\$ 15,901</u></u>

AGING AHEAD FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(UNAUDITED)

SUPPORT AND REVENUES

Restricted Donations	\$ 173,883
Non-Restricted Donations	<u>43,069</u>
Grand Total Revenues	<u>\$ 216,952</u>

EXPENSES

Office Supplies	\$ 3,678
Director/Officer Liability Ins	-
Consulting	-
Printing/Plaques	2,352
Bank Charges	363
Home Delivered Meals	152,020
Senior Centers	33,050
Supply Bank	18,281
Miscellaneous	<u>-</u>
Total Expenses	<u>\$ 209,744</u>
Change in Net Assets	\$ 7,208
Net Assets-Begining of Year	<u>8,693</u>
Net Assets-End of Year	<u><u>\$ 15,901</u></u>

**AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2020	REMITTED BALANCE 6/30/2020	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed Through Missouri Department of Health and Senior Services ERS10519008									
Title III, Part B - Grant Funds		93.044	\$ -	\$ 1,119,549.00	\$ 990,263.30	\$ -	\$ 128,045.00	\$ 1,240.70	\$ 395,006.41
Title III, Part B - Grant Funds - COVID-19		93.044	-	810,888.00	307,739.00	-	503,149.00	-	74,589.40
Title III, Part B - Program Income		93.044	-	10,838.29	10,838.29	-	-	-	3,020.60
Total Title III Part B					<u>\$ 1,308,840.59</u>				<u>\$ 472,616.41</u>
Title III, Part C1 - Grant Funds		93.045	20,671.58	929,303.00	657,734.05	-	271,513.95	20,726.58	77,464.14
Title III, Part C1 - Grant Funds - COVID-19		93.045	-	324,355.00	133,041.00	-	191,314.00	-	15,779.30
Title III, Part C1 - Program Income		93.045	-	220,348.43	220,348.43	-	-	-	26,024.82
Title III, Part C2 - Grant Funds		93.045	2,991.28	1,969,389.00	1,130,081.92	-	839,262.08	3,036.28	50,698.70
Title III, Part C2 - Grant Funds - COVID-19		93.045	-	2,594,844.00	1,092,295.00	-	1,502,549.00	-	24,349.59
Title III, Part C2 - Program Income		93.045	-	399,325.15	399,325.15	-	-	-	12,651.00
Total Title III Part C					<u>\$ 3,632,825.55</u>				<u>\$ 206,967.55</u>
Nutrition Service Incentive Program		93.053	-	500,232.00	429,363.00	-	70,869.00	-	31,325.00
Total Aging Cluster					<u>\$ 5,371,029.14</u>				<u>\$ 710,908.96</u>
Title III, Part D - Grant Funds		93.043	91,585.00	75,196.00	-	-	30,929.00	135,852.00	-
Title III, Part D - Program Income		93.043	-	-	-	-	-	-	-
Total Title III Part D					<u>\$ -</u>				<u>\$ -</u>
Title III, Part E - Grant Funds		93.052	207,409.25	652,902.00	543,650.93	-	248,967.06	67,693.26	250,959.47
Title III, Part E - Grant Funds - COVID-19		93.052	-	407,657.00	213,390.00	-	194,267.00	-	51,928.83
Title III, Part E - Program Income		93.052	-	398.00	398.00	-	-	-	-
Total Title III Part E					<u>\$ 757,438.93</u>				<u>\$ 302,888.30</u>
Title VII, Elder Rights, Elder Abuse		93.041	-	1,731.00	1,731.00	-	-	-	-
Title VII, Elder Rights, Ombudsman		93.042	-	24,315.00	24,278.38	-	36.62	-	16,530.38
Title VII, Elder Rights, Ombudsman - COVID-19		93.042	-	80,907.00	7,821.00	-	73,086.00	-	7,784.62
Total Title VII, Elder Rights, Ombudsman					<u>\$ 32,099.38</u>				<u>\$ 24,315.00</u>
Social Services Block Grant - SSBG		93.667	-	303,133.00	303,133.00	-	-	-	19,781.00
Money Follows the Person	CS160227010	93.791	-	6,918.00	6,918.00	-	-	-	-
Total Federal Awards Passed Through The Missouri Department of Health and Senior Services			<u>\$ 322,657.11</u>	<u>\$ 10,432,228.87</u>	<u>\$ 6,472,349.45</u>	<u>\$ -</u>	<u>\$ 4,053,987.71</u>	<u>\$ 228,548.82</u>	<u>\$ 1,057,893.26</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	-	5,000.00	5,000.00	-	-	-	-
Total Federal Awards Passed Through District III Area Agency on Aging			<u>\$ -</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Passed through Missouri Association of Area Agencies on Aging									
Navigator	N/A	93.332	-	4,195.00	4,195.00	-	-	-	-
Chronic Disease Self-Management Education	N/A	93.734	-	8,375.00	8,395.00	(20.00)	-	-	-
ACL Nutrition	N/A	93.048	-	17,347.89	17,347.89	-	-	-	-
Benefits Enrollment Center	N/A	93.071	-	15,244.00	15,244.00	-	-	-	-
Total Federal Award Passed Through Missouri Association of Area Agencies on Aging			<u>\$ -</u>	<u>\$ 45,161.89</u>	<u>\$ 45,181.89</u>	<u>\$ (20.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 322,657.11</u>	<u>\$ 10,482,390.76</u>	<u>\$ 6,522,531.34</u>	<u>\$ (20.00)</u>	<u>\$ 4,053,987.71</u>	<u>\$ 228,548.82</u>	<u>\$ 1,057,893.26</u>

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

AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2020	REMITTED BALANCE 6/30/2020	AWARDS PASSED- THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE									
Passed through St. Louis Area Food Bank Commodity Supplemental Food Program (Food Distribution Cluster)	N/A	10.565	-	251,500.00	251,500.00	-	-	-	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ -	\$ 251,500.00	\$ 251,500.00	\$ -	\$ -	\$ -	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Passed through City of O'Fallon, MO Community Development Block Grant - Volunteer Transportation	N/A	14.218	-	16,000.00	15,999.96	0.04	-	-	-
Passed through St. Louis County, MO Community Development Block Grant - Rent Subsidy	N/A	14.218	-	100,000.00	100,000.00	-	-	-	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ -	\$ 116,000.00	\$ 115,999.96	\$ 0.04	\$ -	\$ -	\$ -
U.S. DEPARTMENT OF HOMELAND SECURITY									
Passed through St. Louis County, MO									
Food and Shelter Program St. Louis Co. Grant	N/A	97.024	-	7,500.00	7,500.00	-	-	-	-
Food and Shelter Program Franklin Co. Grant	N/A	97.024	-	2,545.00	2,545.00	-	-	-	-
Food and Shelter Program Jefferson Co. Grant	N/A	97.024	-	3,193.00	3,193.00	-	-	-	-
Passed through City of St. Charles, MO Meals	N/A	97.024	-	10,000.00	10,000.00	-	-	-	-
Passed through City of St. Peters, MO Meals	N/A	97.024	-	10,000.00	10,000.00	-	-	-	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ -	\$ 33,238.00	\$ 33,238.00	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL AWARDS			\$ 322,657.11	\$ 10,883,128.76	\$ 6,923,269.30	\$ (19.96)	\$ 4,053,987.71	\$ 228,548.82	\$ 1,057,893.26
MISSOURI STATE FUNDS									
Passed Through Missouri Department of Health and Senior Services									
Missouri General Revenue		N/A	-	1,965,403.00	1,965,403.00	-	-	-	98,991.00
Home Delivered Meals Trust Fund		N/A	-	8,157.00	8,157.00	-	-	-	179.00
Total State Awards Passed Through The Missouri Department of Health and Senior Services			\$ -	\$ 1,973,560.00	\$ 1,973,560.00	\$ -	\$ -	\$ -	\$ 99,170.00
Passed Through Missouri Department of Transportation									
MEHTAP Grant		N/A	-	177,560.60	177,560.60	-	-	-	177,560.60
Total State Awards Passed Through Missouri Department of Transportation			\$ -	\$ 177,560.60	\$ 177,560.60	\$ -	\$ -	\$ -	\$ 177,560.60
TOTAL FEDERAL AND STATE AWARDS			\$ 322,657.11	\$ 13,034,249.36	\$ 9,074,389.90	\$ (19.96)	\$ 4,053,987.71	\$ 228,548.82	\$ 1,334,623.86

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

AGING AHEAD
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

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, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B: Summary of Significant Accounting Policies

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

Note C: Carryover from Prior Year Adjustments

Certain amounts in the Carryover from Prior Year column have been restated due to reclassifications of carryover funds between programs resulting from a programmatic monitoring report issued by the Missouri Department of Health and Senior Services. The amounts and programs affected are as follows: Title III, Part B Grant Funds reduced by \$44,609.07; Title III, Part E Grant Funds reduced by \$11,592.75; Title III, Part D Grant Funds increased by \$56,201.82.

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, 2020, 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 February 17, 2021.

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.

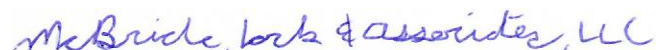
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



McBride, Lock & Associates, LLC
Kansas City, Missouri
February 17, 2021

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

We have audited the Aging Ahead's compliance with the types of compliance requirements described 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, 2020. The organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

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

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

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

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

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
February 17, 2021

AGING AHEAD
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2020

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>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.052	National Family Caregiver Support Program – Title III E
Aging Cluster:	
93.044	Special Programs for Aging – Title III B
93.045	Special Programs for Aging – Title III C
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, 2020

There were no prior audit Federal findings.