

FINANCIAL STATEMENTS

**CENTRAL MISSOURI AREA AGENCY ON AGING
COLUMBIA, MISSOURI**

FOR THE YEAR ENDED JUNE 30, 2018

CENTRAL MISSOURI AREA AGENCY ON AGING
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4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: 816-221-4559, F: 816-221-4563
E: admin@mcbriodelock.com

McBride, Lock & Associates, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Missouri Department of Health and Senior Services
Division of Senior and Disability Services and
The Board of Directors
Central Missouri Area Agency on Aging

Report on the Financial Statements

We have audited the accompanying financial statements of the Central Missouri Area Agency on Aging (CMAAA), which comprise the statement of financial position as of June 30, 2018, 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Mandated Audit Criteria issued by the Missouri Department of Health and Senior Services, Division of Senior and Disability Services. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CMAAA as of June 30, 2018, 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 13 through 22 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2018, on our consideration of CMAAA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CMAAA's internal control over financial reporting and compliance.



McBride, Lock & Associates, LLC
Kansas City, Missouri
October 17, 2018

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

ASSETS

Cash and Cash Equivalents	\$ 1,070,088
Receivables:	
Missouri Department of Health and Senior Services	132,343
Missouri HealthNet Division	185,516
Miscellaneous accounts receivable	26,899
Deferred expense	43,608
Equipment, net of depreciation	<u>145,520</u>
Total Assets	<u><u>\$ 1,603,974</u></u>

LIABILITIES

Department of Health and Senior Services funds held in trust	\$ 337,454
Accounts payable	430,896
Accrued expenses	235,929
Deferred revenue	<u>73,738</u>
Total Liabilities	<u><u>\$ 1,078,017</u></u>

NET ASSETS

Unrestricted	\$ 186,136
Temporarily restricted	<u>339,821</u>
Total Net Assets	<u><u>\$ 525,957</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,603,974</u></u>

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	Unrestricted	Temporarily Restricted	Total
REVENUE:			
Missouri Department of Health and Senior Services	\$ 4,591,364	\$ -	\$ 4,591,364
Missouri Department of Transportation	67,339	-	67,339
Missouri HealthNet Division	1,153,192	-	1,153,192
Program income	832,591	-	832,591
Other cash - DHSS match	14,376	-	14,376
Other cash - non DHSS match	1,603,715	-	1,603,715
FASB qualifying in-kind resources -DHSS match	-	-	-
FASB qualifying in-kind resources - non DHSS match	177,642	-	177,642
Net assets released from restrictions, restrictions satisfied by payments	4,426	(4,426)	-
 Total revenue	 \$ 8,444,645	 \$ (4,426)	 \$ 8,440,219
EXPENDITURES:			
Administration	\$ 293,709	\$ -	\$ 293,709
Supportive Services	959,378	-	959,378
Ombudsman	219,346	-	219,346
Congregate Nutrition Program	2,523,811	-	2,523,811
Home Delivered Program	4,023,703	-	4,023,703
Family Caregiver Program	241,871	-	241,871
Disease Prevention & Health Promotion	43,138	-	43,138
Special Program	95,629	-	95,629
 Total expenditures	 \$ 8,400,585	 \$ -	 \$ 8,400,585
 CHANGE IN NET ASSETS	 \$ 44,060	 \$ (4,426)	 \$ 39,634
 NET ASSETS, BEGINNING OF YEAR	 142,076	 344,247	 486,323
 NET ASSETS, END OF YEAR	 \$ 186,136	 \$ 339,821	 \$ 525,957

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. and Health Promotion	Special Program	Total
EXPENDITURES:									
Personnel and fringe	\$ 165,596	\$ 542,604	\$ 182,493	\$ 1,051,156	\$ 1,576,734	\$ 166,882	\$ 20,256	\$ 68,565	\$ 3,774,286
Travel (staff & volunteers)	15,497	30,159	17,471	19,653	29,480	-	3,530	862	116,652
Occupancy and Telephone	22,391	42,435	12,309	246,395	369,595	-	-	765	693,890
Printing, Supplies & Office Expenses	38,160	10,322	3,300	22,896	34,344	-	2,135	1,153	112,310
Equipment (agency owned)	2,356	11,148	720	11,607	17,410	-	-	130	43,371
Equipment (locally owned)	-	-	-	29,112	43,668	-	-	-	72,780
Equipment maintenance	-	-	-	17,628	26,442	-	-	-	44,070
Raw Food	-	-	-	1,003,292	1,492,561	-	-	-	2,495,853
Food Svc/Consumable Supplies	-	-	-	49,362	74,043	-	-	-	123,405
Delivery Costs	-	-	-	7,687	84,249	-	-	-	91,936
Other costs:	-	-	-	-	-	-	-	-	-
Insurance and Bonding	11,319	2,000	1,000	38,508	57,762	-	-	-	110,589
Training	1,223	420	1,218	3,461	5,191	2,000	17,217	-	30,730
Professional Services	28,577	2,327	835	9,928	14,892	-	-	24,154	80,713
Publications	-	12,366	-	-	-	-	-	-	12,366
Minor Home Modification	-	-	-	-	-	-	-	-	-
Supplies: Supplemental	-	964	-	-	-	6,394	-	-	7,358
Assistance - Financial, Utility, Tax, RX	-	138,211	-	-	-	66,595	-	-	204,806
Contractual	-	166,422	-	-	-	-	-	-	166,422
Depreciation	8,590	-	-	11,953	17,930	-	-	-	38,473
Disposal of Assets, net	-	-	-	1,173	1,760	-	-	-	2,933
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	177,642	-	-	-	177,642
TOTAL EXPENDITURES	\$ 293,709	\$ 959,378	\$ 219,346	\$ 2,523,811	\$ 4,023,703	\$ 241,871	\$ 43,138	\$ 95,629	\$ 8,400,585

The accompanying notes are an integral part of this statement.

**CENTRAL MISSOURI AREA AGENCY ON AGING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received from :	
Missouri Department of Health and Senior Services	\$ 4,387,220
Missouri Department of Transportation	67,339
Missouri HealthNet Division	1,172,836
Program income	832,591
Other cash-DHSS match	15,298
Interest income	325
Other cash-non DHSS match	1,640,120
Cash disbursed to suppliers & employees	<u>(8,097,115)</u>
Net cash provided (used) by operating activities	<u>\$ 18,614</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	\$ (44,850)
Net cash used by investing activities	<u>\$ (44,850)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS	\$ (26,236)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,096,324</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,070,088</u></u>

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

Change in net assets	\$ 39,634
Adjustments to reconcile change in net assets to net cash used by operating activities:	
(Increase) decrease in:	
Depreciation	38,473
Disposal of assets	2,933
Receivables:	
Missouri Department of Health and Senior Services	17,832
Missouri HealthNet Division	19,644
Other	36,730
Deferred expense	(10,836)
Increase (decrease) in:	
DHSS funds held in trust	(221,976)
Accounts payable	95,650
Accrued expenses	(392)
Deferred revenue	<u>922</u>
Net cash provided by operating activities	<u><u>\$ 18,614</u></u>

The accompanying notes are an integral part of this statement.

CENTRAL MISSOURI AREA AGENCY ON AGING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

- a. Basis of Presentation:** Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in FASB Accounting Standards Codification (ASC) 958, Not-for-Profit Entities. Under FASB ASC 958, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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 Department of Health and Senior Services as the expenses are incurred. Program income is recognized when received. Other cash is recognized when earned consistent with the terms and conditions which govern the funding. 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:** The Board of Directors adheres to these general procedures for budget development:
- 1) Board of Directors in conjunction with management develops a proposed operating budget for the fiscal year commencing on July 1.
 - 2) The budget is adopted and approved by the Board of Directors.

- 3) The adopted budget is presented to the funding agency for final review and approval.
 - 4) A final budget is approved by the Funding Agency.
- 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:** All equipment acquired with grant award funds is owned by the Agency while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds therefrom is subject to funding source regulations. The Agency's accounting policy is to record and depreciate fixed assets. The Agency capitalized all property and equipment acquisitions in excess of a unit cost of \$2,500. Property and equipment are depreciated using the straight-line method over their estimated useful lives.
 - h. **Cost allocation:** Joint costs are allocated to benefiting programs using various allocation methods, depending on the type of joint costs being allocated. Joint costs are those costs incurred for the common benefit of all Agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:
 - 1) Personnel is based on functions performed by staff.
 - 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
 - 3) Occupancy costs are based primarily on utilization.
 - 4) Phone is based primarily on number of lines and history of long distance charges.
 - 5) Printing/Supplies are based primarily on utilization.
 - i. **Contributions:** Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases to temporarily restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose of restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

j. Donated Facilities, Materials and Services: Significant services are donated by various individuals and organizations. The fair market value of donated services was \$1,952,422 for 2018. Donated services are not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605-25. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the various grant programs.

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

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

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

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

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

NOTE 3: FIXED ASSETS

Equipment with a unit cost less than \$2,500 is not considered to be a fixed asset and is not included in additions. For the year ended June 30, 2018, \$43,371 was expended for this type of equipment.

<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Loss on</u> <u>Disposal</u>	<u>Depreciation</u>	<u>Transfers /</u> <u>Adjustments</u>	<u>Ending</u> <u>Balance</u>
\$142,076	\$ 44,850	\$ (2,933)	\$ (38,473)	\$ -	\$ 145,520

NOTE 4: LEASES

The Agency leases space for its administrative offices for \$3,726 per month and kitchen space for \$2,000 per month from Senior Services of Boone County. All lease agreements contain funding provisions whereby the lease agreement is contingent upon receiving Federal funding for the program and, in the event of loss of Federal funding, for any reason, the agreement is voidable at the option of either party. Senior centers are leased under letters of agreement spanning each fiscal year. The organization has two operating leases for dishwashing machines for two senior centers. One lease calls for monthly payments of \$102 per month for 36 months and the other for monthly payments of \$69 for 60 months.

Rental expenses for the period ending June 30, 2018 were \$100,767. Future obligations under the above lease agreements are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Amount</u>
2019	\$ 72,399
2020	71,273
2021	71,203

NOTE 5: PENSION PLAN

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

NOTE 6: BUSINESS CONCENTRATION

Most funding for the agency was provided by the Missouri Department of Health and Senior Services through federal and state grants. For the fiscal year ended June 30, 2018, Missouri Department of Health and Senior Services revenues were \$4,591,364. Additionally, related contributions from program participants totaled \$832,591.

NOTE 7: VACATION AND SICK PAY

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

NOTE 8: ADDITIONAL FEDERAL REVIEW

The Agency participates in federal and state programs that are fully or partially funded by grants received from the Missouri Department of Health and Senior Services. Expenditures financed by grants are subject to review and audit by the Missouri Department of Health and Senior Services. Such reviews or audits could result in a request for reimbursement by the Missouri Department of Health and Senior Services for expenditures disallowed under the terms and conditions of the grants.

The Agency believes that disallowed expenditures, if any, based upon subsequent audits by the grantor agency will not be significant to the Agency's financial statements.

NOTE 9: DEPT. OF HEALTH AND SENIOR SERVICES FUNDS HELD IN TRUST

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

NOTE 10: DEFERRED REVENUES

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

<u>Programs</u>	<u>Amount</u>
Nutrition	\$ 20,246
Ombudsman	687
Case Management	<u>52,805</u>
Total	<u>\$ 73,738</u>

NOTE 11: CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Agency to concentration of credit risk consist principally of cash deposits and accounts receivable. The Agency primarily maintains its cash deposits in a financial institution located in Columbia, Missouri. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2018, the Agency's uninsured cash balances totaled \$775,771. U.S. Treasury notes are pledged as collateral for the uninsured cash balances. The Agency has not experienced any losses in bank deposit accounts. The Agency believes it is not exposed to any significant credit risk on cash balances. Credit risk for accounts receivable is concentrated as well because a substantial amount of the balances are receivable from the Missouri Department of Health and Senior Services and are dependent upon the level of funding provided for each program.

NOTE 12: INCOME TAXES

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

As required by FASB ASC No. 740, *Income Taxes*, the Agency evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the Agency's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Agency is no longer subject to United States federal or state examinations by tax authorities for the years before 2015. During 2018, the Agency did not recognize any interest or penalties associated with any positions.

NOTE 13: SUBSEQUENT EVENTS

Management has evaluated and noted no subsequent events through October 17, 2018, the date which the financial statements were available for issue.

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION TO EXHIBIT A
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

	Grant Basis	GAAP Adjustments	GAAP Basis
<u>ASSETS</u>			
Cash	\$ 1,070,088	\$ -	\$ 1,070,088
Receivables:			
Missouri Department of Health and Senior Services	132,343	-	132,343
Missouri HealthNet Division	185,516	-	185,516
Miscellaneous accounts receivable	26,899	-	26,899
Deferred expense	43,608	-	43,608
Equipment, net of depreciation	-	145,520	145,520
Total Assets	<u>\$ 1,458,454</u>	<u>\$ 145,520</u>	<u>\$ 1,603,974</u>
<u>LIABILITIES</u>			
Department of Health and Senior Services funds held in trust	\$ 337,454	\$ -	\$ 337,454
Accounts payable	430,896	-	430,896
Accrued expenses	235,929	-	235,929
Deferred revenue	73,738	-	73,738
Total Liabilities	<u>\$ 1,078,017</u>	<u>\$ -</u>	<u>\$ 1,078,017</u>
<u>NET ASSETS</u>			
Unrestricted	\$ 40,616	\$ 145,520	\$ 186,136
Temporarily restricted	339,821	-	339,821
Total Net Assets	<u>\$ 380,437</u>	<u>\$ 145,520</u>	<u>\$ 525,957</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,458,454</u>	<u>\$ 145,520</u>	<u>\$ 1,603,974</u>

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION TO EXHIBIT B AND C
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUE:			
Missouri Department of Health and Senior Services	\$ 4,591,364	\$ -	\$ 4,591,364
Missouri Department of Transportation	67,339	-	67,339
Missouri HealthNet Division	1,153,192	-	1,153,192
Program income	832,591	-	832,591
Other cash - DHSS match	14,376	-	14,376
Other cash - non DHSS match	1,603,715	-	1,603,715
FASB qualifying in-kind resources - DHSS match	-	-	-
FASB qualifying in-kind resources - non DHSS match	177,642	-	177,642
Net assets released from restrictions, restrictions satisfied by payments	-	-	-
Total revenue	\$ 8,440,219	\$ -	\$ 8,440,219
EXPENDITURES:			
Personnel and fringe	\$ 3,774,286	\$ -	\$ 3,774,286
Travel (staff & volunteers)	116,652	-	116,652
Occupancy and Telephone	693,890	-	693,890
Printing, Supplies & Office Expenses	112,310	-	112,310
Equipment (agency owned)	88,221	(44,850)	43,371
Equipment (locally owned)	72,780	-	72,780
Equipment maintenance	44,070	-	44,070
Raw Food	2,495,853	-	2,495,853
Food Svc/Consumable Supplies	123,405	-	123,405
Delivery Costs	91,936	-	91,936
Other costs:			
Insurance and Bonding	110,589	-	110,589
Training	30,730	-	30,730
Professional Services	80,713	-	80,713
Publications	12,366	-	12,366
Minor Home Modification	-	-	-
Supplies: Supplemental	7,358	-	7,358
Assistance - Financial, Utility, Tax, RX	204,806	-	204,806
Contractual	166,422	-	166,422
Depreciation	-	38,473	38,473
Disposal of Assets, net	-	2,933	2,933
FASB qualifying in-kind resources-DHSS match	-	-	-
FASB qualifying in-kind resources-non DHSS match	177,642	-	177,642
Total expenditures	\$ 8,404,029	\$ (3,444)	\$ 8,400,585
CHANGE IN NET ASSETS	\$ 36,190	\$ 3,444	\$ 39,634
NET ASSETS, BEGINNING OF YEAR	344,247	142,076	486,323
NET ASSETS, END OF YEAR	\$ 380,437	\$ 145,520	\$ 525,957

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION-FUND ACCOUNTING
JUNE 30, 2018**

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. & Health Promotion	Special Program	Total
<u>ASSETS</u>									
Cash	\$ 72,560	\$ 355,059	\$ (9,437)	\$ 216,863	\$ 370,376	\$ 54,514	\$ (2,247)	\$ 12,400	\$ 1,070,088
Receivables:									
Missouri Department of Health and Senior Services	32,549	-	23,583	30,869	-	24,165	18,763	2,414	132,343
Missouri HealthNet Division	-	-	-	-	185,516	-	-	-	185,516
Other	-	4,770	-	8,072	12,108	-	-	1,949	26,899
Deferred Expense	2,812	2,092	209	15,398	23,097	-	-	-	43,608
TOTAL ASSETS	\$ 107,921	\$ 361,921	\$ 14,355	\$ 271,202	\$ 591,097	\$ 78,679	\$ 16,516	\$ 16,763	\$ 1,458,454
<u>LIABILITIES</u>									
DHSS funds held in trust	\$ 30,659	\$ 119,403	\$ -	\$ 4,021	\$ 117,976	\$ 57,419	\$ 7,976	\$ -	\$ 337,454
Accounts payable	21,230	22,384	2,291	149,088	223,633	11,807	446	17	430,896
Accrued expenses	15,416	34,451	11,377	65,729	98,594	9,453	594	315	235,929
Deferred revenue	-	52,805	687	8,098	12,148	-	-	-	73,738
TOTAL LIABILITIES	\$ 67,305	\$ 229,043	\$ 14,355	\$ 226,936	\$ 452,351	\$ 78,679	\$ 9,016	\$ 332	\$ 1,078,017
<u>NET ASSETS</u>									
Unrestricted	\$ 40,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,616
Temporarily Restricted	-	132,878	-	44,266	138,746	-	7,500	16,431	339,821
TOTAL NET ASSETS	\$ 40,616	\$ 132,878	\$ -	\$ 44,266	\$ 138,746	\$ -	\$ 7,500	\$ 16,431	\$ 380,437
TOTAL LIABILITIES AND NET ASSETS	\$ 107,921	\$ 361,921	\$ 14,355	\$ 271,202	\$ 591,097	\$ 78,679	\$ 16,516	\$ 16,763	\$ 1,458,454

CENTRAL MISSOURI AREA AGENCY ON AGING
 SUPPLEMENTARY INFORMATION
 STATEMENT OF ACTIVITIES-BY FUNDING SOURCE-FUND ACCOUNTING
 FOR THE YEAR ENDED JUNE 30, 2018

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. & Health Promotion	Special Program	Eliminations Other In-Kind	Total
REVENUES:										
Missouri Department of Health and Senior Services	\$ 160,095	\$ 868,753	\$ 219,346	\$ 1,016,290	\$ 2,019,485	\$ 236,901	\$ 43,028	\$ 27,466	\$ -	\$ 4,591,364
Missouri Department of Transportation	3,367	63,972	-	-	-	-	-	-	-	67,339
Missouri HealthNet Division	115,198	-	-	-	1,037,994	-	-	-	-	1,153,192
Program income	-	4,322	-	771,640	51,549	4,970	110	-	-	832,591
Other cash - DHSS match	-	-	-	5,842	8,534	-	-	-	-	14,376
Other cash - non DHSS match	16,773	44,338	-	689,377	781,554	-	-	71,673	-	1,603,715
FASB qualifying in-kind resources - DHSS match	-	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	177,642	-	-	-	-	177,642
Other in-kind resources - DHSS match	86,813	31,624	61,838	708,859	950,016	113,272	-	-	(1,952,422)	-
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 382,246	\$ 1,013,009	\$ 281,184	\$ 3,192,008	\$ 5,026,774	\$ 355,143	\$ 43,138	\$ 99,139	\$ (1,952,422)	\$ 8,440,219
EXPENDITURES:										
Missouri Department of Health and Senior Services	\$ 160,095	\$ 868,753	\$ 219,346	\$ 1,016,290	\$ 2,019,485	\$ 236,901	\$ 43,028	\$ 27,466	\$ -	\$ 4,591,364
Missouri Highway & Transportation Dept.	3,367	63,972	-	-	-	-	-	-	-	67,339
Missouri HealthNet Division	115,198	-	-	-	1,037,994	-	-	-	-	1,153,192
Program income	-	4,322	-	771,640	51,549	4,970	110	-	-	832,591
Other cash - DHSS match	-	-	-	5,842	8,534	-	-	-	-	14,376
Other cash - non DHSS match	6,459	22,331	-	734,853	735,719	-	-	68,163	-	1,567,525
FASB qualifying in-kind resources - DHSS match	-	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources - non DHSS match	-	-	-	-	177,642	-	-	-	-	177,642
Other in-kind resources - DHSS match	86,813	31,624	61,838	708,859	950,016	113,272	-	-	(1,952,422)	-
Other in-kind resources - non DHSS match	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 371,932	\$ 991,002	\$ 281,184	\$ 3,237,484	\$ 4,980,939	\$ 355,143	\$ 43,138	\$ 95,629	\$ (1,952,422)	\$ 8,404,029
CHANGE IN NET ASSETS										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	-	-	-	-	-	-	-
Other cash - non DHSS match	10,314	22,007	-	(45,476)	45,835	-	-	3,510	-	36,190
Total Change in Net Assets	\$ 10,314	\$ 22,007	\$ -	\$ (45,476)	\$ 45,835	\$ -	\$ -	\$ 3,510	\$ -	\$ 36,190
NET ASSETS, BEGINNING OF YEAR										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	27,205	5,373	-	-	-	-	32,578
Other cash - non DHSS match	30,302	110,871	-	59,394	82,823	-	7,500	20,779	-	311,669
Total net assets, beginning of year	\$ 30,302	\$ 110,871	\$ -	\$ 86,599	\$ 88,196	\$ -	\$ 7,500	\$ 20,779	\$ -	\$ 344,247
TRANSFERS IN (OUT)										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	-	-	-	-	-	-	-
Other cash - non DHSS match	-	-	-	3,143	4,715	-	-	(7,858)	-	-
Total transfers	\$ -	\$ -	\$ -	\$ 3,143	\$ 4,715	\$ -	\$ -	\$ (7,858)	\$ -	\$ -
NET ASSETS, END OF YEAR										
Program income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other cash - DHSS match	-	-	-	27,205	5,373	-	-	-	-	32,578
Other cash - non DHSS match	40,616	132,878	-	17,061	133,373	-	7,500	16,431	-	347,859
TOTAL NET ASSETS, END OF YEAR	\$ 40,616	\$ 132,878	\$ -	\$ 44,266	\$ 138,746	\$ -	\$ 7,500	\$ 16,431	\$ -	\$ 380,437

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2018**

	Administration	Supportive Services	Ombudsman Program	Congregate Program	Home Delivered Program	Family Caregiver Program	Disease Prev. and Health Promotion	Special Program	Total
EXPENDITURES:									
Personnel and fringe	\$ 165,596	\$ 542,604	\$ 182,493	\$ 1,051,156	\$ 1,576,734	\$ 166,882	\$ 20,256	\$ 68,565	\$ 3,774,286
Travel (staff & volunteers)	15,497	30,159	17,471	19,653	29,480	-	3,530	862	116,652
Occupancy and Telephone	22,391	42,435	12,309	246,395	369,595	-	-	765	693,890
Printing, Supplies & Office Expenses	38,160	10,322	3,300	22,896	34,344	-	2,135	1,153	112,310
Equipment (agency owned)	2,356	11,148	720	29,547	44,320	-	-	130	88,221
Equipment (locally owned)	-	-	-	29,112	43,668	-	-	-	72,780
Equipment maintenance	-	-	-	17,628	26,442	-	-	-	44,070
Raw Food	-	-	-	1,003,292	1,492,561	-	-	-	2,495,853
Food Svc/Consumable Supplies	-	-	-	49,362	74,043	-	-	-	123,405
Delivery Costs	-	-	-	7,687	84,249	-	-	-	91,936
Other costs:									
Insurance and Bonding	11,319	2,000	1,000	38,508	57,762	-	-	-	110,589
Training	1,223	420	1,218	3,461	5,191	2,000	17,217	-	30,730
Professional Services	28,577	2,327	835	9,928	14,892	-	-	24,154	80,713
Publications	-	12,366	-	-	-	-	-	-	12,366
Minor Home Modification	-	-	-	-	-	-	-	-	-
Supplies: Supplemental	-	964	-	-	-	6,394	-	-	7,358
Assistance - Financial, Utility, Tax, RX	-	138,211	-	-	-	66,595	-	-	204,806
Contractual	-	166,422	-	-	-	-	-	-	166,422
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	177,642	-	-	-	177,642
Other in-kind resources-DHSS match	86,813	31,624	61,838	708,859	950,016	113,272	-	-	1,952,422
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 371,932	\$ 991,002	\$ 281,184	\$ 3,237,484	\$ 4,980,939	\$ 355,143	\$ 43,138	\$ 95,629	\$ 10,356,451

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-SUPPORTIVE SERVICES
FOR THE YEAR ENDED JUNE 30, 2018**

	Transportation	Information & Assistance	Case Management	Public Education	Adult Day Care	Legal	Respite	Total
EXPENDITURES:								
Personnel and fringe	\$ 137,519	\$ 79,345	\$ 316,703	\$ 5,476	\$ -	\$ 3,561	\$ -	\$ 542,604
Travel (staff & volunteers)	-	-	30,159	-	-	-	-	30,159
Occupancy and Telephone	-	9,546	32,889	-	-	-	-	42,435
Printing, Supplies & Office Expenses	-	3,400	6,422	-	-	500	-	10,322
Equipment (agency owned)	-	-	11,148	-	-	-	-	11,148
Equipment (locally owned)	-	-	-	-	-	-	-	-
Equipment maintenance	-	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-	-
Food Svc/Consumable Supplies	-	-	-	-	-	-	-	-
Delivery Costs	-	-	-	-	-	-	-	-
Other costs:								
Insurance and Bonding	-	-	2,000	-	-	-	-	2,000
Training	-	-	420	-	-	-	-	420
Professional Services	-	1,492	835	-	-	-	-	2,327
Publications	-	-	-	10,381	-	1,985	-	12,366
Minor Home Modification	-	-	-	-	-	-	-	-
Supplies: Supplemental	-	-	964	-	-	-	-	964
Assistance - Financial, Utility, Tax, RX	73,154	-	4,228	-	-	-	60,829	138,211
Contractual	72,852	-	-	-	22,159	1,597	69,814	166,422
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	5,665	-	2,031	-	-	-	23,928	31,624
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 289,190	\$ 93,783	\$ 407,799	\$ 15,857	\$ 22,159	\$ 7,643	\$ 154,571	\$ 991,002

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-FAMILY CAREGIVER SERVICES
FOR THE YEAR ENDED JUNE 30, 2018**

	Case Management	Caregiver Training	Respite	Supplemental Services	Total
EXPENDITURES:					
Personnel and fringe	\$ 166,882	\$ -	\$ -	\$ -	\$ 166,882
Travel (staff & volunteers)	-	-	-	-	-
Occupancy and Telephone	-	-	-	-	-
Printing, Supplies & Office Expenses	-	-	-	-	-
Equipment (agency owned)	-	-	-	-	-
Equipment (locally owned)	-	-	-	-	-
Equipment maintenance	-	-	-	-	-
Raw Food	-	-	-	-	-
Food Svc/Consumable Supplies	-	-	-	-	-
Delivery Costs	-	-	-	-	-
Other costs:					
Insurance and Bonding	-	-	-	-	-
Training	-	2,000	-	-	2,000
Professional Services	-	-	-	-	-
Publications	-	-	-	-	-
Minor Home Modification	-	-	-	-	-
Supplies: Supplemental	-	-	-	6,394	6,394
Assistance - Financial, Utility, Tax, RX	-	-	60,741	5,854	66,595
Contractual	-	-	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-
Other in-kind resources-DHSS match	113,272	-	-	-	113,272
Other in-kind resources-non DHSS match	-	-	-	-	-
TOTAL EXPENDITURES	\$ 280,154	\$ 2,000	\$ 60,741	\$ 12,248	\$ 355,143

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND
ACCOUNTING-
DISEASE PREVENTION AND HEALTH PROMOTION PROGRAM
FOR THE YEAR ENDED JUNE 30, 2018**

	Health Promotion	Total
EXPENDITURES:		
Personnel and fringe	\$ 20,256	\$ 20,256
Travel (staff & volunteers)	3,530	3,530
Occupancy and Telephone	-	-
Printing, Supplies & Office Expenses	2,135	2,135
Equipment (agency owned)	-	-
Equipment (locally owned)	-	-
Equipment maintenance	-	-
Raw Food	-	-
Food Svc/Consumable Supplies	-	-
Delivery Costs	-	-
Other costs:		
Insurance and Bonding	-	-
Training	17,217	17,217
Professional Services	-	-
Publications	-	-
Minor Home Modification	-	-
Supplies: Supplemental	-	-
Assistance - Financial, Utility, Tax, RX	-	-
Contractual	-	-
FASB qualifying in-kind resources-DHSS match	-	-
FASB qualifying in-kind resources-non DHSS match	-	-
Other in-kind resources-DHSS match	-	-
Other in-kind resources-non DHSS match	-	-
TOTAL EXPENDITURES	\$ 43,138	\$ 43,138

**CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE-FUND ACCOUNTING-SPECIAL PROGRAM
FOR THE YEAR ENDED JUNE 30, 2018**

	MIPPA	Navigator	Total
EXPENDITURES:			
Personnel and fringe	\$ 9,487	\$ 59,078	\$ 68,565
Travel (staff & volunteers)	301	561	862
Occupancy and Telephone	-	765	765
Printing, Supplies & Office Expenses	883	270	1,153
Equipment (agency owned)	-	130	130
Equipment (locally owned)	-	-	-
Equipment maintenance	-	-	-
Raw Food	-	-	-
Food Svc/Consumable Supplies	-	-	-
Delivery Costs	-	-	-
Other costs:			
Insurance and Bonding	-	-	-
Training	-	-	-
Professional Services	24,010	144	24,154
Publications	-	-	-
Minor Home Modification	-	-	-
Supplies: Supplemental	-	-	-
Assistance - Financial, Utility, Tax, RX	-	-	-
Contractual	-	-	-
FASB qualifying in-kind resources-DHSS match	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-
Other in-kind resources-DHSS match	-	-	-
Other in-kind resources-non DHSS match	-	-	-
TOTAL EXPENDITURES	\$ 34,681	\$ 60,948	\$ 95,629

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
PRIORITY SERVICES EXPENDITURES BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2018

	<u>DHSS</u>	<u>MoDOT</u>	<u>Prog Inc</u>	<u>Other Inc</u>	<u>In-kind</u>	<u>Total</u>
Access Services						
Transportation	217,599	63,972	1,954	-	5,665	289,190
Case Management	383,437	-	-	22,331	2,031	407,799
Information & Assistance	93,783	-	-	-	-	93,783
Public Info and Education	15,671	-	186	-	-	15,857
Total Access Services	<u>\$ 710,490</u>	<u>\$ 63,972</u>	<u>\$ 2,140</u>	<u>\$ 22,331</u>	<u>\$ 7,696</u>	<u>\$ 806,629</u>
In-Home Services						
Respite	128,461	-	2,182	-	23,928	154,571
Adult Day Care	22,159	-	-	-	-	22,159
Total In-Home Services	<u>\$ 150,620</u>	<u>\$ -</u>	<u>\$ 2,182</u>	<u>\$ -</u>	<u>\$ 23,928</u>	<u>\$ 176,730</u>
Legal Services	<u>\$ 7,643</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,643</u>
Total Priority Services	<u><u>\$ 868,753</u></u>	<u><u>\$ 63,972</u></u>	<u><u>\$ 4,322</u></u>	<u><u>\$ 22,331</u></u>	<u><u>\$ 31,624</u></u>	<u><u>\$ 991,002</u></u>

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor / Pass - Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Current Year Award Amount PI Received	Carryover From Prior Year	Expenditures	Unremitted Balance	Remitted Balance
U. S. Department of Health and Human Services							
Passed through Missouri Department of Health and Senior Services:							
	ERS10518006						
Aging Cluster -							
- Title III Part B - Grant Funds		93.044	\$ 789,692	\$ 345,034	\$ 890,010	\$ 94,654	\$ 150,062
- Title III Part B - Program Income		93.044	4,322	-	4,322	-	-
Total Title III Part B					\$ 894,332		
- Title III Part C Subpart 1 - Grant Funds		93.045	888,337	65,496	741,621	208,191	4,021
- Title III Part C Subpart 1 - Program Income		93.045	771,640	-	771,640	-	-
- Title III Part C Subpart 2 - Grant Funds		93.045	554,415	325,931	584,608	177,762	117,976
- Title III Part C Subpart 2 - Program Income		93.045	51,549	-	51,549	-	-
Total Title III Part C					\$ 2,149,418		
- Nutrition Service Incentive Program		93.053	601,015	-	601,015	-	-
Total Aging Cluster					\$ 3,644,765		
- Title III Part D - Grant Funds		93.043	46,254	69,304	43,028	64,554	7,976
- Title III Part D - Program Income		93.043	110	-	110	-	-
Total Title III Part D					\$ 43,138		
- Title III Part E - Grant Funds		93.052	350,402	97,859	271,940	118,902	57,419
- Title III Part E - Program Income		93.052	4,970	-	4,970	-	-
Total Title III Part E					276,910		
- Title VII - Elder Rights, Elder Abuse		93.041	6,741	-	6,741	-	-
- Title VII - Elder Rights, Ombudsman		93.042	11,247	-	11,247	-	-
- Social Services Block Grant		93.667	141,128	-	141,128	-	-
- ACA MIPPA		93.071	28,191	1,153	27,466	1,878	-
Passed through Missouri Alliance of Area Agencies on Aging:							
- 2016 Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	N/A	93.332	22,779	-	22,779	-	-
- 2017 Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges	N/A	93.332	38,169	-	38,169	-	-
Total 93.332			60,948	-	60,948	-	-
U. S. Department of Health and Human Services							
Passed through St. Louis Area Foodbank:							
- Commodity Supplemental Food Program	N/A	10.565	161,119	-	161,119	-	-
Passed through The Foodbank for Central and Northeast Missouri:							
- Commodity Supplemental Food Program	N/A	10.565	16,523	-	16,523	-	-
Total 10.565			177,642	-	177,642	-	-
TOTAL FEDERAL AWARDS			\$ 4,488,603	\$ 904,777	\$ 4,389,985	\$ 665,941	\$ 337,454
State of Missouri Funding							
Passed through Missouri Department of Health and Senior Services:							
- General Revenue		N/A	1,265,336	-	1,265,336	-	-
- Missouri Elderly Home Delivered Meals Trust		N/A	7,224	-	7,224	-	-
Passed through Missouri Department of Transportation:							
- Missouri Elderly and Handicapped Transportation Assistance Program		N/A	67,339	-	67,339	-	-
TOTAL FEDERAL AND STATE AWARDS			\$ 5,828,502	\$ 904,777	\$ 5,729,884	\$ 665,941	\$ 337,454

The accompanying notes are an integral part of this statement.

CENTRAL MISSOURI AREA AGENCY ON AGING
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Notes to Schedule of Expenditures of Federal Awards

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Central Missouri Area Agency on Aging for the year ended June 30, 2018. 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*, 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 minimus indirect cost rate as allowed under Uniform Guidance.

Note C: Grants to Subrecipients

The Agency directly administered all federal and state funding during the year ended June 30, 2018, and therefore passed no funding through to subrecipient entities.

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: 816-221-4559, F: 816-221-4563
E: admin@mcbriделock.com

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*

The Missouri Department of Health and Senior Services,
Division of Senior and Disability Services
The Board of Directors
Central Missouri Area Agency on Aging

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, and Mandated Audit Criteria issued by the Missouri Department of Health and Senior Services, Division of Senior and Disability Services, the financial statements of the Central Missouri Area Agency on Aging (CMAAA), which comprise the statement of financial position as of June 30, 2018, 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 October 17, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CMAAA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CMAAA's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CMAAA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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
October 17, 2018

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: 816-221-4559, F: 816-221-4563
E: admin@mcbriделock.com

McBride, Lock & Associates, LLC

Certified Public Accountants

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

The Missouri Department of Health and Senior Services,
Division of Senior and Disability Services
The Board of Directors
Central Missouri Area Agency on Aging

Report on Compliance for Each Major Federal Program

We have audited the Central Missouri Area Agency on Aging's (CMAAA) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of CMAAA's major federal programs for the year ended June 30, 2018. The organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, CMAAA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

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

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

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

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



McBride, Lock & Associates, LLC
Kansas City, Missouri
October 17, 2018

CENTRAL MISSOURI AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
Aging Cluster:	
93.044	Special Programs for Aging – Title IIIB
93.045	Special Programs for Aging – Title IIIC
93.053	Nutrition Service Incentive Program

CENTRAL MISSOURI AREA AGENCY ON AGING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2018
(Continued)

8. Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000
9. Auditee qualified as a low-risk auditee? X Yes No

Section II – Financial Statement Findings:

There were no matters reported.

Section III – Federal Award Findings and Questioned Costs:

There were no matters reported.

CENTRAL MISSOURI AREA AGENCY ON AGING
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

There are no state findings.

CENTRAL MISSOURI AREA AGENCY ON AGING
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS-----
FOR THE YEAR ENDED JUNE 30, 2018

Questioned Costs

None

Federal Findings

None

State Findings

None