

Southeast Missouri Area Agency on Aging, Inc.

Independent Auditors' Report
and Financial Statements
Years Ended June 30, 2021 and 2020

KPM
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Table of Contents

Independent Auditors' Report	1
Financial Statements	
Statements of Financial Position	3
Statements of Activities and Net Assets.....	4
Statements of Functional Expenses	5
Statements of Cash Flows.....	6
Notes to the Financial Statements	7
Supplementary Information	
Schedule of Expenditures of State and Federal Awards	14
Statement of Financial Position – Grant Basis	17
Statement of Activities and Net Assets – Grant Basis	18
Statement of Financial Position Fund Accounting – Grant Basis.....	19
Statement of Activities and Net Assets by Funding Source – Fund Accounting – Grant Basis.....	20
Schedule of Functional Expenses by Program – Fund Accounting – Grant Basis.....	21
Schedule of Functional Expenses by Supportive Service – Fund Accounting – Grant Basis.....	22
Supportive Program Priority Service Expenditures by Funding Source – Fund Accounting – Grant Basis	26
Federal Awards	
Schedule of Expenditures of Federal Awards	28
Notes to the Schedule of Expenditures of Federal Awards.....	29
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30
Independent Auditors' Report on Compliance with Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	32
Schedule of Findings and Questioned Costs	34
Summary Schedule of Prior Year Audit Findings	36



CPAS & ADVISORS

Independent Auditors' Report

To the Board of Directors
Southeast Missouri Area Agency on Aging, Inc.
Cape Girardeau, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Southeast Missouri Area Agency on Aging, Inc., (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and net assets, 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.

Auditors' 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 of 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 auditors' 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 Agency'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 Agency'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 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.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southeast Missouri Area Agency on Aging, Inc. as of June 30, 2021, and the changes in its net assets and its cash flows, for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 14 through 26, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022, on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the Agency'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 the Agency's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Southeast Missouri Area Agency on Aging, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 30, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
March 31, 2022

Southeast Missouri Area Agency on Aging, Inc.

Statements of Financial Position

June 30, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,044,152	\$ 548,167
Accounts receivable		
Missouri Department of Health and Senior Services	204,540	381,589
Missouri Division of Medical Services	637,319	735,596
Others	166,886	71,920
Inventories	21,458	22,467
Prepaid expenses	3,742	-
Total current assets	2,078,097	1,759,739
Property and Equipment		
Cost	984,008	733,943
Less accumulated depreciation	277,575	247,828
Net property and equipment	706,433	486,115
Other Assets		
Cash restricted for long-term assets	-	182,257
Total assets	\$ 2,784,530	\$ 2,428,111
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 1,056,950	\$ 965,535
Accrued expenses	233,781	225,877
MO DHSS funds held in trust	479,182	477,466
Total current liabilities	1,769,913	1,668,878
Net Assets		
Without donor restrictions	1,014,617	576,976
With donor restrictions	-	182,257
Total net assets	1,014,617	759,233
Total liabilities and net assets	\$ 2,784,530	\$ 2,428,111

The accompanying notes are an integral part of these financial statements

Southeast Missouri Area Agency on Aging, Inc.

Statements of Activities and Net Assets

Year Ended June 30, 2021

With Summarized Financial Information for the Year Ended June 30, 2020

	2021			2020
	Without Donor Restriction	With Donor Restriction	Total	Total
Public Support and Revenues				
MO Dept. of Health and Sr. Services	\$5,664,760	\$ -	\$5,664,760	\$ 5,478,929
MO Dept. of Transportation	262,250	-	262,250	245,417
Division of Medical Services	4,175,723	-	4,175,723	4,563,718
Program income	1,239,572	-	1,239,572	1,395,177
Contributions	-	-	-	12,257
DHSS match	2,099,969	-	2,099,969	2,691,777
Non-DHSS match	289,255	-	289,255	193,532
Interest income	1,354	-	1,354	1,110
Total public support and revenues	<u>13,732,883</u>	<u>-</u>	<u>13,732,883</u>	<u>14,581,917</u>
Net assets released from restrictions	<u>182,257</u>	<u>(182,257)</u>	<u>-</u>	<u>-</u>
Total public support, revenues and reclassifications	<u>13,915,140</u>	<u>(182,257)</u>	<u>13,732,883</u>	<u>14,581,917</u>
Expenses				
Program	12,939,188	-	12,939,188	13,835,023
General and administrative	538,311	-	538,311	524,800
Total expenses	<u>13,477,499</u>	<u>-</u>	<u>13,477,499</u>	<u>14,359,823</u>
Increase in net assets	437,641	(182,257)	255,384	222,094
Net assets - beginning of year	<u>576,976</u>	<u>182,257</u>	<u>759,233</u>	<u>537,139</u>
Net assets - end of year	<u>\$1,014,617</u>	<u>\$ -</u>	<u>\$1,014,617</u>	<u>\$ 759,233</u>

The accompanying notes are an integral part of these financial statements

Southeast Missouri Area Agency on Aging, Inc.

Statements of Functional Expenses

Year Ended June 30, 2021

With Summarized Financial Information for the Year Ended June 30, 2020

Expenses	2021			2020
	Program	General and Administrative	Total	Total
Contractual	\$ 9,531,105	\$ -	\$ 9,531,105	\$10,311,686
Personnel and fringe	1,864,534	461,328	2,325,862	2,254,155
Occupancy and communication	185,311	19,480	204,791	176,047
Travel	15,452	11,096	26,548	103,018
Printing, supplies, and postage	82,058	13,655	95,713	89,994
Raw food	672,696	-	672,696	812,547
Frozen meals	298,138	-	298,138	337,620
Food service supplies	60,600	-	60,600	51,722
Nutrition delivery costs	8,958	-	8,958	9,268
Nutritional supplements	10,820	-	10,820	8,067
Supplemental supplies	46,391	-	46,391	54,147
Navigator Partners	32,554	-	32,554	27,323
Insurance	22,158	7,600	29,758	24,900
Training	1,400	1,313	2,713	5,073
Depreciation	29,645	631	30,276	14,365
Miscellaneous	77,368	23,208	100,576	79,891
Total expenses	\$12,939,188	\$ 538,311	\$13,477,499	\$14,359,823

The accompanying notes are an integral part of these financial statements

Southeast Missouri Area Agency on Aging, Inc.

Statements of Cash Flows Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from (used in) operating activities		
Increase in net assets	\$ 255,384	\$ 222,094
Adjustments		
Depreciation	30,276	14,365
Contribution received for long-term purposes	-	(12,257)
Net change in operating accounts		
Accounts receivable	180,360	(347,157)
Inventories	1,009	(2,189)
Prepaid expenses	(3,742)	7,179
Accounts payable	91,415	125,858
Accrued expenses	7,904	35,116
MO DHSS funds held in trust	1,716	238,510
Net cash from operating activities	<u>564,322</u>	<u>281,519</u>
Cash flows used in investing activities		
Acquisition of property and equipment	<u>(250,594)</u>	<u>(256,652)</u>
Cash flows from financing activities		
Contribution received for long-term purposes	<u>-</u>	<u>12,257</u>
Net increase in cash, cash equivalents, and restricted cash	313,728	37,124
Cash, cash equivalents, and restricted cash beginning of year	<u>730,424</u>	<u>693,300</u>
Cash, cash equivalents, and restricted cash - end of the year	<u><u>\$ 1,044,152</u></u>	<u><u>\$ 730,424</u></u>

The accompanying notes are an integral part of these financial statements

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

1. Summary of Significant Accounting Policies

Nature of business: Southeast Missouri Area Agency on Aging, Inc. (the Agency) is a nonprofit corporation that is dedicated to providing general planning services for the development of a comprehensive, coordinated service system for senior citizens. The Agency serves senior citizens in eighteen counties in southeast Missouri providing nutrition, transportation, and other services.

Accounting Pronouncement Adopted: During the year ended June 30, 2020, the Agency adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), as amended. The ASU applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the year ending June 30, 2021 and 2020, are presented under FASB ASC Topic 606.

During the year ended June 30, 2020, the Agency adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-18, *Statement of Cash Flows*. The ASU applies to organizations which have restricted cash or restricted cash equivalents. The amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling beginning of year and end of year cash on the statement of cash flows.

Revenue recognition: The Agency recognizes revenue using the following methods.

Contributions and grants: Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. The majority of grants received by the Agency are nonreciprocal. Therefore, revenue is recognized as obligations are met.

Program fees: For program service fees, revenue is recognized when the related obligation is met. The majority of the Agency's program fees result from meals served.

Economic factors such as changes in the economy and the number of contributors impact the nature, amount, timing, and variability of revenues and cash flows.

Basis of presentation: The Agency is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Agency. These net assets may be used at the discretion of the Agency's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors must be expended in accordance with donor restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At June 30, 2021 and 2020, the Agency does not have any net assets with donor restrictions held in perpetuity.

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

All donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and net assets as net assets released from donor restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions.

Comparative financial 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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Accounting estimates: Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Accounts receivable and credit policies: Accounts receivable consists primarily of grant funds due to the Agency for providing program services. Accounts receivable are stated at the amount billed to the funding source. Management individually reviews all accounts receivable balances and, based on an assessment of current creditworthiness, estimates the portion of the balance that will not be collected. Management has concluded that realization losses on balances outstanding at year-end will be immaterial. It is not the Agency's policy to charge finance charges on past due accounts.

Inventories: Inventories consist primarily of raw food used in the nutrition program and have been valued at the lower of cost or net realizable value as determined by the first in first out (FIFO) method.

Property and equipment and related depreciation: Purchased property and equipment have been stated at cost. Depreciation has been computed by applying the straight-line method and the following estimated lives:

<u>Category</u>	<u>Estimated Life</u>
Equipment and furniture	5-10 years
Autos	5 years
Buildings and improvements	39 years

Acquisitions of property and equipment or repairs, maintenance, or betterments in excess of \$1,500 that materially prolong the useful lives of assets are capitalized.

MO DHSS funds held in trust: As required by the state of Missouri, cash received from the Missouri Department of Health and Senior Services, but not yet expended, is deferred and recognized when an offsetting expenditure has been incurred.

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

Functional allocations of expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis. All other costs have been directly applied.

The allocated expenses include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Personnel and fringe	Time and effort
Occupancy and communication	Square footage
Printing, supplies, and postage	Full-time equivalent
Depreciation	Square footage
Insurance	Square footage
Travel and training	Full-time equivalent

Statement of cash flows: Cash equivalents include time deposits, certificates of deposit, money market funds, repurchase agreements, and all highly liquid debt instruments with maturities of three months or less at the date of their acquisition.

Tax exempt status: Southeast Missouri Area Agency on Aging, Inc. has been classified as an exempt organization under Internal Revenue Code Section 501(c)(3) and as a public charity qualified for charitable contributions under Internal Revenue Code Section 170.

The Agency has analyzed the tax positions taken and has concluded that as of June 30, 2021 and 2020, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. A tax liability would be recognized if the Agency has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency does not believe it likely that changes will occur within the next fiscal year that will have a material impact on the financial statements.

Donated assets: Donated investments and other noncash donations received by the Agency are recorded at their fair value at the date of the donation.

Subsequent Event: Management has evaluated subsequent events between the end of the most recent fiscal year end and March 31, 2022, the date the financial statements were available to be issued. See Note 2 for further discussion of risk related to the coronavirus pandemic occurring during the fiscal year.

2. Risks and Uncertainties

During the year ended June 30, 2020, a strain of coronavirus (COVID-19) was identified as a global pandemic and began affecting the health of large portions of the global population. The detrimental impact of this virus is not yet fully determinable but will likely be significant for both the Organization and overall economy. The effects of COVID-19 on the Organization are also not yet determinable. However,

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

COVID-19 has been identified as a significant risk and uncertainty that could impact future operations and result in changes in estimates and assumptions made in the financial statements.

3. Availability and Liquidity

As a part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following represents the Agency's financial assets at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end		
Cash and cash equivalents	\$ 1,044,152	\$ 548,167
Accounts receivable	1,008,745	1,189,105
Cash restricted for long-term assets	-	182,257
Total financial assets	<u>2,052,897</u>	<u>1,919,529</u>
Less amounts not available to be used within one year		
Cash restricted for renovation of Kennett, Missouri building	-	182,257
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,052,897</u>	<u>\$ 1,737,272</u>

4. Property and Equipment

<u>Category</u>	<u>2021</u>	<u>2020</u>
Buildings and improvements	\$ 589,302	\$ -
Equipment and furniture	275,943	224,878
Autos	108,358	108,358
Land	10,405	10,405
Construction in progress	-	390,302
	<u>984,008</u>	<u>733,943</u>
Less accumulated depreciation	277,575	247,828
Total	<u>\$ 706,433</u>	<u>\$ 486,115</u>

The Agency is required to report to a sponsoring agency any disposition of personal property with a unit acquisition cost of \$5,000 or more and with a further use value. The agency must also maintain records of buildings acquired with federal funds. A reversionary interest exists for 20 years for newly constructed buildings and 10 years for acquisitions of existing buildings.

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

5. Restricted Cash

The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the statements of financial position that sum to the total of the same such amounts shown in the statement of cash flows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,044,152	\$ 548,167
Restricted cash for Kennett building improvements	-	182,257
Cash, cash equivalents, and restricted cash	<u>\$ 1,044,152</u>	<u>\$ 730,424</u>

6. Net Assets

Net assets with donor restrictions were as follows for the years ended June 30, 2021 and 2020, and are available for the following purposes or periods:

	<u>2021</u>	<u>2020</u>
Specific Purpose		
Kennett, Missouri building renovation project	<u>\$ -</u>	<u>\$ 182,257</u>

Net assets released from donor restriction are as follows:

Satisfaction of purpose restrictions		
Kennett, Missouri building renovation project	<u>\$ 182,257</u>	<u>\$ -</u>

7. Retirement Plan

The Agency participates in a defined contribution plan contributing 5% of eligible wages to the plan per year. Eligible wages are those paid to regular employees following a 90-day probationary period. Retirement plan expense for the years ended June 30, 2021 and 2020, amounted to \$79,883 and \$76,205, respectively.

8. Operating Leases

The Agency is obligated to unrelated parties under the terms of the following leases:

<u>Location</u>	<u>Expiration</u>	<u>Monthly Rental</u>
Portageville	June 2023	\$ 200
Cape Girardeau	October 2025	6,063
Caruthersville	September 2023	500
Chaffee	June 2024	200
New Madrid	June 2022	150

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Financial Statements

Years Ended June 30, 2021 and 2020

The Agency is obligated under various noncancelable operating leases for equipment in the amount of \$60 per month expiring through November 2026. The Agency also receives right of use of property for its Puxico, Sikeston, and Caruthersville (RSVP program) locations. Rent expense for the years June 30, 2021 and 2020, amounted to \$90,585 and \$79,061, respectively.

The future minimum lease payments under noncancelable operating leases at June 30, 2021, are as follows:

<u>Year Ended June 30</u>	<u>Lease Payments</u>
2022	\$ 86,000
2023	84,300
2024	77,400
2025	73,500
2026	24,600
	<u>\$ 345,800</u>

9. Concentrations of Risks

During the years ended June 30, 2021 and 2020, the Agency received approximately 71.7% and 69.2%, respectively, of its revenue from grants from Missouri Department of Health and Senior Services and the Division of Medical Service. The grants conclude in September 2023 but may be renewed.

The Agency enters into contracts with subrecipients to provide program services. Such contracts are conditional based upon the Agency's ability to secure adequate funding and the other entities' willingness and ability to perform. At June 30, 2021 and 2020, accounts payable to subrecipients was \$822,454 and \$739,104, respectively.

10. Contingencies

The Agency receives a large portion of its funding for projects through various federal and state grants for specific purposes that are subject to audit by grantor agencies. Compliance audits conducted by those agencies in the future could lead to disallowed costs relating to the current period. However, the Agency expects such amounts, if any, to be immaterial.

Supplementary Information

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Expenditures of State and Federal Awards

Year Ended June 30, 2021

Federal Program/ Pass through Grantor/ Program Title	Pass-through Grantor's or Other Identifying Number	Assistance Listing	Carryover from Prior Year	Current Year Award Amount	Expenditures	Unremitted Balance June 30, 2021	Remitted Balance June 30, 2021	Passed through to Subrecipients
U.S. Department of Health and Human Services								
<i>Passed Through Missouri Department of Health and Senior Services</i>								
Division of Senior and Disability Services	ERS10519002							
Title III, Part B - Supportive Services Grant Funds		93.044	\$ 717,747	\$ 943,480	\$ 900,816	\$ 496,850	\$ 263,561	\$ 482,854
COVID-19 Title III, Part B - CARES Act		93.044	161,990	-	161,990	-	-	92,814
Title III, Part B - Supportive Services Program Income		93.044	-	117,698	117,698	-	-	117,698
Total Title III, Part B					<u>1,180,504</u>			<u>693,366</u>
Title III, Part C Subpart 1 - Congregate Meals Grant Funds		93.045	692,170	471,686	499,111	660,889	3,856	24,433
Title III, Part C Subpart 1 - Congregate Meals Program Income		93.045	-	64,484	64,484	-	-	49,952
Title III, Part C Subpart 2 - Home Delivered Meals Grant Funds		93.045	461,928	812,740	854,471	420,548	(351)	850,089
Title III, Part C - Subpart 2 Cons Approp Act		93.045	-	328,194	325,678	2,516	-	297,605
COVID-19 Title III, Part C - Subpart 2 CARES Act		93.045	327,304	-	327,304	-	-	243,334
Title III, Part C Subpart 2 - Home Delivered Meals Program Income		93.045	-	1,056,446	1,056,446	-	-	939,181
Total Title III, Part C					<u>3,127,494</u>			<u>2,404,594</u>
Nutrition Service Incentive Program		93.053	156,472	669,475	619,446	-	206,501	576,855
Total Aging Cluster					<u>4,927,444</u>			<u>3,674,815</u>
Title III, Part D - Disease Prevention and Health Promotion Grant Funds		93.043	24,159	45,286	42,000	27,445	-	42,000
Title III, Part D - Disease Prevention and Health Promotion Program Income		93.043	-	944	944	-	-	944
Total Title III, Part D					<u>42,944</u>			<u>42,944</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Expenditures of State and Federal Awards

Year Ended June 30, 2021

Federal Program/ Pass through Grantor/ Program Title	Pass-through Grantor's or Other Identifying Number	Assistance Listing	Carryover from Prior Year	Current Year Award Amount	Expenditures	Unremitted Balance June 30, 2021	Remitted Balance June 30, 2021	Passed through to Subrecipients		
<i>Continued</i>										
Title III, Part E - National Family Caregivers Program Grant Funds		93.052	88,562	353,266	205,127	232,801	3,900	45,689		
COVID-19 Title III, Part E - CARES Act		93.052	120,740	-	120,740	-	-	31,053		
Total Title III, Part E					<u>325,867</u>			<u>76,742</u>		
Title VII, Elder Rights, Elder Abuse		93.041	-	2,157	2,157	-	-	-		
COVID-19 Title VII, Part E - CARES Act		93.042	9,195	-	9,195	-	-	-		
Title VII, Elder Rights, Ombudsman		93.042	-	13,350	13,350	-	-	-		
Social Services Block Grant - SSBG		93.667	-	124,293	124,293	-	-	22,280		
Medicare Enrollment Assistance Program (MIPPA)	N/A	93.071	12,991	36,854	28,274	19,855	1,716	-		
Total Federal Awards Passed Through The Missouri Department of Health and Senior Services - Division of Senior and Disability Services					<u>\$ 2,773,258</u>	<u>\$ 5,040,353</u>	<u>\$ 5,473,524</u>	<u>\$ 1,860,904</u>	<u>\$ 479,183</u>	<u>\$ 3,816,781</u>
Missouri State Funds										
<i>Passed Through Missouri Department of Health and Senior Services</i>										
Missouri General Revenue		N/A	\$ -	\$ 1,427,646	\$ 1,427,646	\$ -	\$ -	\$ 927,419		
Home Delivered Meals Trust Fund		N/A	-	3,162	3,162	-	-	2,351		
Total State Awards Passed Through The Missouri Department of Health and Senior Services - Division of Senior and Disability Services					<u>-</u>	<u>1,430,808</u>	<u>1,430,808</u>	<u>-</u>	<u>-</u>	<u>929,770</u>
Total Federal and State Awards Passed Through The Missouri Department of Health and Senior Services - Division of Senior and Disability Services					<u>\$ 2,773,258</u>	<u>\$ 6,471,161</u>	<u>\$ 6,904,332</u>	<u>\$ 1,860,904</u>	<u>\$ 479,183</u>	<u>\$ 4,746,551</u>
U.S. Department of Health and Human Services (continued)										
<i>Passed Through CLAIM (SHIP) / Primaris</i>										
State Health Insurance Assistance Program	N/A	93.324	\$ -	\$ 67,391	\$ 67,391	\$ -	\$ -	\$ -		
<i>Passed through Missouri Association of Area Agencies on Aging Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Marketplaces</i>										
	N/A	93.332	-	39,674	39,674	-	-	32,554		
Total Federal Awards Passed Through U.S. Department of Health and Human Services					<u>\$ 2,773,258</u>	<u>\$ 5,147,418</u>	<u>\$ 5,580,589</u>	<u>\$ 1,860,904</u>	<u>\$ 479,183</u>	<u>\$ 3,849,335</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Expenditures of State and Federal Awards

Year Ended June 30, 2021

Federal Program/ Pass through Grantor/ Program Title	Pass-through Grantor's or Other Identifying Number	Assistance Listing	Carryover from Prior Year	Current Year Award Amount	Expenditures	Unremitted Balance June 30, 2021	Remitted Balance June 30, 2021	Passed through to Subrecipients
U.S. Corporation for National & Community Service								
<i>Direct Program</i>								
RSVP (Retired & Senior Volunteer Program)	19SRWMO003/009	94.002	\$ -	\$ 90,094	\$ 90,094	\$ -	\$ -	\$ -
Total Direct Federal Awards from the Corporation for National & Community Service			<u>\$ -</u>	<u>\$ 90,094</u>	<u>\$ 90,094</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Missouri State Funds								
<i>Passed Through Missouri Department of Transportation</i>								
MEHTAP Grant	N/A	N/A	\$ -	\$ 262,250	\$ 262,250	\$ -	\$ -	\$ 252,026
Total State Awards Passed Through Missouri Department of Transportation			<u>\$ -</u>	<u>\$ 262,250</u>	<u>\$ 262,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,026</u>
Total State Assistance (Non-federal)			\$ -	\$ 1,693,058	\$ 1,693,058	\$ -	\$ -	\$ 1,181,796
Total Federal Assistance			2,773,258	5,237,512	5,670,683	1,860,904	479,183	3,849,335
Total Federal and State (Non-federal) Assistance			<u>\$ 2,773,258</u>	<u>\$ 6,930,570</u>	<u>\$ 7,363,741</u>	<u>\$ 1,860,904</u>	<u>\$ 479,183</u>	<u>\$ 5,031,131</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information - Statement of Financial Position – Grant Basis

June 30, 2021

	<u>Grant Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
Assets			
Current Assets			
Cash and cash equivalents	\$ 1,044,152	\$ -	\$ 1,044,152
Accounts receivable			
Missouri DHSS	204,540	-	204,540
Missouri DMS	637,319	-	637,319
Others	166,886	-	166,886
Inventory	21,458	-	21,458
Prepaid expenses	3,742	-	3,742
Total current assets	<u>2,078,097</u>	<u>-</u>	<u>2,078,097</u>
Property and Equipment			
Cost	-	984,008	984,008
Less accumulated depreciation	<u>-</u>	<u>277,575</u>	<u>277,575</u>
Net property and equipment	<u>-</u>	<u>706,433</u>	<u>706,433</u>
Total assets	<u>\$ 2,078,097</u>	<u>\$ 706,433</u>	<u>\$ 2,784,530</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts payable	\$ 1,056,950	\$ -	\$ 1,056,950
Accrued expenses	233,781	-	233,781
MO DHSS funds held in trust	479,182	-	479,182
Total current liabilities	<u>1,769,913</u>	<u>-</u>	<u>1,769,913</u>
Net assets without donor restrictions	<u>308,184</u>	<u>706,433</u>	<u>1,014,617</u>
Total liabilities and net assets	<u>\$ 2,078,097</u>	<u>\$ 706,433</u>	<u>\$ 2,784,530</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information - Statement of Activities and Net Assets – Grant Basis

Year Ended June 30, 2021

	<u>Grant Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
Public Support and Revenues			
Missouri Dept. of Health and Sr. Services	\$ 5,666,476	\$ (1,716)	\$ 5,664,760
Missouri Dept. of Transportation	262,250	-	262,250
Division of Medical Services	4,175,723	-	4,175,723
Program income	1,239,572	-	1,239,572
DHSS match	2,009,332	90,637	2,099,969
Non-DHSS match	492,482	(203,227)	289,255
Interest income	1,354	-	1,354
Miscellaneous	94,342	(94,342)	-
Total public support and revenues	<u>13,941,531</u>	<u>(208,648)</u>	<u>13,732,883</u>
Expenditures			
Contractual	9,557,495	(26,390)	9,531,105
Personnel and fringe	2,325,862	-	2,325,862
Occupancy and communication	200,335	4,456	204,791
Travel	26,548	-	26,548
Printing, supplies, and postage	93,775	1,938	95,713
Raw food	672,696	-	672,696
Frozen meals	298,138	-	298,138
Food service supplies	60,600	-	60,600
Nutrition delivery costs	8,958	-	8,958
Nutritional supplements	10,820	-	10,820
Supplemental supplies	46,391	-	46,391
Navigator Partners	32,554	-	32,554
Insurance	20,606	9,152	29,758
Training	2,713	-	2,713
Depreciation	-	30,276	30,276
Miscellaneous	87,991	12,585	100,576
Buildings and equipment	278,726	(278,726)	-
Total expenditures	<u>13,724,208</u>	<u>(246,709)</u>	<u>13,477,499</u>
Increase in net assets	217,323	38,061	255,384
Net assets - beginning of year	90,861	668,372	759,233
Net assets - end of year	<u>\$ 308,184</u>	<u>\$ 706,433</u>	<u>\$ 1,014,617</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information - Statement of Financial Position Fund Accounting – Grant Basis

Year Ended June 30, 2021

	Admin	Supportive Program	Ombudsman Program	Congregate Nutrition Program	Home Delivered Program	Disease Prevention and Health Promotion	Family Caregiver Program	Special Programs	Total
Assets									
Cash	\$ 41,654	\$ 407,779	\$ 548	\$ 174,431	\$ 136,116	\$ 3,579	\$ 19,806	\$ 260,239	\$1,044,152
Accounts receivable									
Missouri DHSS	(5,247)	(20,657)	14,427	(53,864)	255,113	(143)	12,031	2,880	204,540
Missouri DMS	-	-	-	-	595,994	-	-	41,325	637,319
Others	286	33,773	-	-	-	-	-	132,827	166,886
Inventory	-	-	-	2,790	18,668	-	-	-	21,458
Prepaid expenses	638	782	313	214	1,429	-	366	-	3,742
Total assets	<u>\$ 37,331</u>	<u>\$ 421,677</u>	<u>\$ 15,288</u>	<u>\$ 123,571</u>	<u>\$1,007,320</u>	<u>\$ 3,436</u>	<u>\$ 32,203</u>	<u>\$ 437,271</u>	<u>\$2,078,097</u>
Liabilities									
DHSS funds held in trust	\$ -	\$ 263,560	\$ -	\$ 3,856	\$ 206,150	\$ -	\$ 3,900	\$ 1,716	\$ 479,182
Accounts payable & accrued expenses	17,025	120,920	6,148	109,986	736,064	3,436	20,763	119,877	1,134,219
Annual leave	20,306	37,197	9,140	9,729	65,106	-	7,540	7,494	156,512
Total liabilities	<u>37,331</u>	<u>421,677</u>	<u>15,288</u>	<u>123,571</u>	<u>1,007,320</u>	<u>3,436</u>	<u>32,203</u>	<u>129,087</u>	<u>1,769,913</u>
Net Assets									
Without donor restrictions	-	-	-	-	-	-	-	308,184	308,184
Total liabilities and net assets	<u>\$ 37,331</u>	<u>\$ 421,677</u>	<u>\$ 15,288</u>	<u>\$ 123,571</u>	<u>\$1,007,320</u>	<u>\$ 3,436</u>	<u>\$ 32,203</u>	<u>\$ 437,271</u>	<u>\$2,078,097</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information - Statement of Activities and Net Assets by Funding Source – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	Admin	Supportive Program	Ombudsman Program	Congregate Nutrition Program	Home Delivered Program	Disease Prevention and Health Promotion	Family Caregiver Program	Special Programs	In-Kind Eliminated	Total
Revenues										
Missouri DHSS	\$315,036	\$1,009,036	\$ 148,870	\$ 445,548	\$3,380,208	\$ 42,000	\$295,788	\$ 29,990	\$ -	\$ 5,666,476
Missouri DOT	8,040	254,210	-	-	-	-	-	-	-	262,250
Missouri Medicaid HDM	-	-	-	-	3,724,416	-	-	-	-	3,724,416
Missouri Medicaid HCBS	-	-	-	-	-	-	-	451,307	-	451,307
Program income	-	117,698	-	64,484	1,056,446	944	-	-	-	1,239,572
Other cash - DHSS match	-	13,211	-	159,793	1,833,728	-	2,600	-	-	2,009,332
Other cash - non DHSS match	-	90,094	-	482	872	-	-	496,730	-	588,178
Other in-kind - SS match	21,321	178,468	6,986	66,327	729,141	-	-	-	(1,002,243)	-
Other in-kind - non SS match	-	25,127	-	-	-	-	-	-	(25,127)	-
Total revenue	<u>344,397</u>	<u>1,687,844</u>	<u>155,856</u>	<u>736,634</u>	<u>10,724,811</u>	<u>42,944</u>	<u>298,388</u>	<u>978,027</u>	<u>(1,027,370)</u>	<u>13,941,531</u>
Expenditures										
Missouri DHSS	315,036	1,009,036	148,870	445,548	3,380,208	42,000	295,788	28,274	-	5,664,760
Missouri DOT	8,040	254,210	-	-	-	-	-	-	-	262,250
Missouri Medicaid HDM	-	-	-	-	3,724,416	-	-	-	-	3,724,416
Missouri Medicaid HCBS	-	-	-	-	-	-	-	330,042	-	330,042
Program income	-	117,698	-	64,484	1,056,446	944	-	-	-	1,239,572
Other cash - DHSS match	-	13,211	-	159,793	1,833,728	-	2,600	-	-	2,009,332
Other cash - non DHSS match	-	90,094	-	482	872	-	-	402,388	-	493,836
Other in-kind - SS match	21,321	178,468	6,986	66,327	729,141	-	-	-	(1,002,243)	-
Other in-kind - non SS match	-	25,127	-	-	-	-	-	-	(25,127)	-
Total expenditures	<u>344,397</u>	<u>1,687,844</u>	<u>155,856</u>	<u>736,634</u>	<u>10,724,811</u>	<u>42,944</u>	<u>298,388</u>	<u>760,704</u>	<u>(1,027,370)</u>	<u>13,724,208</u>
Total change in net assets	-	-	-	-	-	-	-	217,323	-	217,323
Total net assets beg. of year	-	-	-	-	-	-	-	90,861	-	90,861
Total net assets end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,184</u>	<u>\$ -</u>	<u>\$ 308,184</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Functional Expenses by Program – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	Admin	Supportive Services	Ombudsman	Congregate Nutrition Program	Home Delivered Program	Disease Prevention and Health Promotion	Family Caregiver Program	Special Programs	Eliminations	Total
Expenditures										
Contractual	\$ -	\$ 967,072	\$ -	\$ 235,956	\$ 7,973,351	\$ 42,944	\$ 76,742	\$ 261,430	\$ -	\$ 9,557,495
Personnel and fringe	246,725	391,938	126,216	246,854	984,371	-	142,076	187,682	-	2,325,862
Occupancy and communication	19,480	45,782	10,806	20,616	82,463	-	16,173	5,015	-	200,335
Travel	11,095	5,882	5,344	826	3,305	-	96	-	-	26,548
Printing, supplies, and postage	13,655	31,756	5,070	6,403	25,613	-	6,090	5,188	-	93,775
Raw food	-	-	-	135,280	537,416	-	-	-	-	672,696
Frozen meals	-	-	-	-	298,138	-	-	-	-	298,138
Food service supplies	-	-	-	12,120	48,480	-	-	-	-	60,600
Nutrition delivery costs	-	-	-	-	8,958	-	-	-	-	8,958
Nutritional supplements	-	-	-	-	-	-	10,820	-	-	10,820
Supplemental supplies	-	-	-	-	-	-	46,391	-	-	46,391
Navigator Partners	-	-	-	-	-	-	-	32,554	-	32,554
Insurance and bonding	7,600	3,360	834	2,203	6,609	-	-	-	-	20,606
Training	1,313	-	600	160	640	-	-	-	-	2,713
Miscellaneous	23,208	31,832	-	9,889	20,581	-	-	2,481	-	87,991
Buildings and equipment	-	6,627	-	-	5,745	-	-	266,354	-	278,726
In-kind	21,321	203,595	6,986	66,327	729,141	-	-	-	(1,027,370)	-
Total expenditures	\$344,397	\$1,687,844	\$ 155,856	\$ 736,634	\$10,724,811	\$ 42,944	\$298,388	\$ 760,704	\$(1,027,370)	\$13,724,208

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Functional Expenses by Supportive Service – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	<u>Legal</u>	<u>Transportation</u>	<u>Information & Assistance</u>	<u>Case Management</u>	<u>Information (Events)</u>	<u>Homemaker</u>	<u>Personal Care</u>	<u>RSVP/ Volunteer</u>	<u>Counseling</u>	<u>Total</u>
Expenditures										
Contractual	\$ 50,000	\$ 636,349	\$ -	\$ -	\$ -	\$ 196,673	\$60,397	\$ -	\$ 23,653	\$ 967,072
Personnel and fringe	-	-	143,680	138,213	-	-	-	110,045	-	391,938
Occupancy and communication	-	736	29,293	8,308	-	-	-	7,445	-	45,782
Travel	-	-	150	408	719	-	-	4,605	-	5,882
Printing, supplies, and postage	-	-	10,546	7,253	-	-	-	13,957	-	31,756
Equipment	-	-	-	-	-	-	-	6,627	-	6,627
Insurance	-	-	-	-	-	-	-	3,360	-	3,360
Miscellaneous	-	-	-	-	25,067	-	-	6,765	-	31,832
In-kind match DHSS	176,040	1,268	1,160	-	-	-	-	25,127	-	203,595
Total expenditures	<u>\$226,040</u>	<u>\$ 638,353</u>	<u>\$ 184,829</u>	<u>\$ 154,182</u>	<u>\$ 25,786</u>	<u>\$ 196,673</u>	<u>\$60,397</u>	<u>\$177,931</u>	<u>\$ 23,653</u>	<u>\$1,687,844</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Functional Expenses – Disease Prevention and Health
Promotion – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	<u>EB Medication Management</u>
Expenditures	
Contractual	\$ 42,944
Total expenditures	<u>\$ 42,944</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Functional Expenses – Family Caregivers Program – Fund
Accounting – Grant Basis

Year Ended June 30, 2021

	<u>Case Management</u>	<u>In-Home Respite</u>	<u>Adult Day Care</u>	<u>Supplemental Services</u>	<u>Total</u>
Expenditures					
Contractual	\$ -	\$ 75,230	\$ 1,512	\$ -	\$ 76,742
Personnel and fringe	142,076	-	-	-	142,076
Occupancy and communication	16,173	-	-	-	16,173
Travel	96	-	-	-	96
Printing, supplies, and postage	6,090	-	-	-	6,090
Nutritional supplements	-	-	-	10,820	10,820
Supplemental supplies	-	-	-	46,391	46,391
Total expenditures	<u>\$ 164,435</u>	<u>\$ 75,230</u>	<u>\$ 1,512</u>	<u>\$ 57,211</u>	<u>\$ 298,388</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Schedule of Functional Expenses –Special Programs – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	<u>MIPPA</u>	<u>Medicaid Reassessments</u>	<u>Navigator</u>	<u>Resource Development</u>	<u>Veterans Services</u>	<u>Mecicine Assistance</u>	<u>No Wrong Door</u>	<u>Vaccine Registry</u>	<u>Kennet Building</u>	<u>Claim</u>	<u>Total</u>
Expenditures											
Contractual	\$ -	\$ 252,200	\$ -	\$ -	6,630	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$261,430
Personnel and fringe	28,274	75,908	4,701	-	9,524	-	-	18,275	-	51,000	187,682
Occupancy and communication	-	165	-	-	-	-	-	1,849	-	3,001	5,015
Printing, supplies, and postage	-	1,769	2,419	-	-	-	-	-	-	1,000	5,188
Buildings and equipment	-	-	-	-	-	-	10,000	-	256,354	-	266,354
Navigator Partners	-	-	32,554	-	-	-	-	-	-	-	32,554
Miscellaneous	-	-	-	81	-	2,400	-	-	-	-	2,481
Total expenditures	<u>\$28,274</u>	<u>\$ 330,042</u>	<u>\$ 39,674</u>	<u>\$ 81</u>	<u>\$16,154</u>	<u>\$ 2,400</u>	<u>\$ 10,000</u>	<u>\$ 22,724</u>	<u>\$256,354</u>	<u>\$55,001</u>	<u>\$760,704</u>

See Independent Auditors' Report

Southeast Missouri Area Agency on Aging, Inc.

Supplementary Information – Supportive Program Priority Service Expenditures by Funding Source – Fund Accounting – Grant Basis

Year Ended June 30, 2021

	Cash				Total Cash	In-Kind	Total
	DHSS	MoDOT	Prog Inc	Other Inc			
Access Services							
Transportation	\$ 267,849	\$ 252,026	\$ 117,210	\$ -	\$ 637,085	\$ 1,268	\$ 638,353
Information and assistance	182,380	-	-	1,289	183,669	1,160	184,829
Case management	154,127	-	-	55	154,182	-	154,182
Information (events)	25,786	-	-	-	25,786	-	25,786
Total access services	630,142	252,026	117,210	1,344	1,000,722	2,428	1,003,150
In-Home Services							
Homemaker	196,495	-	178	-	196,673	-	196,673
Personal care	60,345	-	52	-	60,397	-	60,397
Total in-home services	256,840	-	230	-	257,070	-	257,070
Legal services	50,000	-	-	-	50,000	176,040	226,040
Total priority services	\$ 936,982	\$ 252,026	\$ 117,440	\$ 1,344	\$ 1,307,792	\$ 178,468	\$ 1,486,260

See Independent Auditors' Report

Federal Awards

Southeast Missouri Area Agency on Aging, Inc.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Program/ Pass Through Grantor/ Program Title	Federal Assistance Listing	Pass-through Grantor's or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
Department of Health and Human Services				
<i>Passed through Missouri Department of Health and Human Services</i>				
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	ERS10519002	\$ 1,018,514	\$ 600,552
COVID-19 Title III, Part B - Grants for Supportive Services and Senior Centers - CARES Act	93.044	ERS10519002	161,990	92,814
Title III, Part C - Nutrition Services	93.045	ERS10519002	2,474,512	1,863,655
Title III, Part C - Subpart 2 - Consolidated Appropriations Act	93.045	ERS10519002	325,678	297,605
COVID-19 Title III, Part C - Nutrition Services - CARES Act	93.045	ERS10519002	327,304	243,334
Nutrition Services Incentive Program	93.053	ERS10519002	619,446	576,855
Total Aging Cluster			4,927,444	3,674,815
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	ERS10519002	42,944	42,944
Title III, Part E - National Family Caregiver Support Program Services	93.052	ERS10519002	205,127	45,689
COVID-19 Title III, Part E - National Family Caregiver Support Program Services - CARES Act	93.052	ERS10519002	120,740	31,053
Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	ERS10519002	2,157	-
Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	ERS10519002	13,350	-
COVID-19 Title VII - Long Term Care Ombudsman Services for Older Individuals - CARES Act	93.042	ERS10519002	9,195	-
Social Services Block Grant	93.667	ERS10519002	124,293	22,280
Medicare Enrollment Assistance Program	93.071	ERS10519002	28,274	-
<i>Passed through CLAIM (SHIP) Primaris</i>				
State Health Insurance Assistance Program	93.324	N/A	67,391	-
<i>Passed through Missouri Association of Area Agencies on Aging</i>				
Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Marketplaces	93.332	NAVCA190351-01-00	39,674	32,554
Total Department of Health and Human Services			5,580,589	3,849,335
U.S. Corporation for National and Community Service				
<i>Direct Program</i>				
Retired and Senior Volunteer Program	94.002	19SRWMO003/009	90,094	-
Total Federal Awards			\$ 5,670,683	\$ 3,849,335

N/A – not applicable

See accompanying notes to the schedule of expenditures of federal awards

Southeast Missouri Area Agency on Aging, Inc.

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal awards activity of Southeast Missouri Area Agency on Aging, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Southeast Missouri Area Agency on Aging, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southeast Missouri Area Agency on Aging, Inc.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-122, *Cost Principles of Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Agency has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Pass-through entity identifying numbers are presented where available.



Independent Auditors' 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
Southeast Missouri Area Agency on Aging, Inc.
Cape Girardeau, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Southeast Missouri Area Agency on Aging, Inc. (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2022.

Internal Control over Financial Reporting

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

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Compliance and other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
March 31, 2022



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Southeast Missouri Area Agency on Aging, Inc.
Cape Girardeau, Missouri

Report on Compliance for Each Major Federal Program

We have audited Southeast Missouri Area Agency on Aging, Inc.'s (the Agency) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2021. The Agency'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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency'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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. 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 Agency'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 on the Agency's compliance.

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Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Agency 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, we considered the Agency'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 the Agency'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 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 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.

This 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
March 31, 2022

Southeast Missouri Area Agency on Aging, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I: Summary Schedule of Audit Results

Financial Statements		
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:		Unmodified
Internal Control over Financial Reporting:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Noncompliance material to financial statements noted?		No
Federal Awards		
Internal control over major federal programs:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Type of auditor's report issued on compliance for major federal program:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?		No
Identification of major federal program:		
CFDA Number(s)	Name of Federal Program or Cluster	
Aging Cluster: 93.044 93.045 93.053	Title III, Part B – Grants for Supportive Services and Senior Citizens Title III, Part C – Nutrition Services Nutrition Services Incentive Program	
Dollar threshold used to distinguish between type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?		Yes

Southeast Missouri Area Agency on Aging, Inc.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section II – Findings – Financial Statements Audit

None

Section III – Findings – Major Federal Award Program Audit

None

Southeast Missouri Area Agency on Aging, Inc.

Summary Schedule of Prior Year Audit Findings

Year Ended June 30, 2021

There were no prior audit findings.