JOPLIN

PLANNING, DEVELOPMENT, & NEIGHBORHOOD SERVICES

Public Service Grant Application

CARES Community Development Block Grant

(CDBG-CV) Program

Eligible Activities & National Objective

Public Service Activities in accordance with 24 CFR 570.201(e): (including labor, supplies, and materials) including but not limited to those concerned with employment, crime prevention, childcare, health, drug abuse, education, fair housing counseling, energy conservation.

Low-to-moderate (LMI) Limited Clientele: services to benefit a clientele in accordance with 24 CFR 570.208(a)(2) presumed to be principally LMI such as abused children, battered spouses, elderly persons, disabled adults, homeless persons, illiterate adults, and persons living with AIDS.

Written Agreement Required

Each recipient of CDBG funds must agree to sign a written agreement with the City, covering at a minimum the following provisions: 1) statement of work, 2) records and reports, 3) program income, 4) uniform administrative requirements, 5) suspension and termination, and 6) reversion of assets. **No expenses incurred prior to the signing of the agreement may be reimbursed for the project.**

All application must be tied back to Covid-19 in order to prevent, prepare to or respond to the pandemic. Example: the procurement of equipment to enable remote access/delivery as part of the public service.

Public Services must be provided, and agency (or office) located within the City of Joplin.

Applications restricted to procurement of equipment and supplies.

Procurement policies for the City of Joplin's CDBG Program are a combination of federal and City regulations. Procurement policies include, but are not limited to, the following basic requirements:

Approval – purchases and procurements (including subrecipient reimbursements) are approved by the Program Staff.

Bidding – purchases and procurements (including subrecipient reimbursements) are made in compliance with City bidding requirements, which are as follows:

1. Purchases under $1,000 do not require bids,
2. Purchases between $1,000 and $15,000 require written bids

JOPLIN
PLANNING, DEVELOPMENT, & NEIGHBORHOOD SERVICES

Public Service Grant Application

City Staff Only

Date Received: _____

IDIS Activity No: _____

Applicant Identification

Name of Organization: Area Agency on Aging, Region X _____

Mailing Address: 531 E. 15th St, PO Box 3990, Joplin, MO 64803-3990_____

Name of Executive: Jennifer Shotwell_____ Title: CEO_____

Dates of Organization's Fiscal Year: July 1, 2022 – June 30, 2023 _____

Application Preparer

Name: Jennifer Shotwell_____ Title: CEO _____ Phone: 417-781-7562 _____

Project Type (Services Provided)

X 05A Senior Services ☐ 05B Handicapped Services ☐ 05C Legal Services ☐ 05D Youth Services
☐ 05E Transportation Services ☐ 05F Substance Abuse Services ☐ 05G Battered and Abused Spouses
☐ 05H Employment Training ☐ 05M Health Services ☐ 05N Abused and Neglected Children
☐ 03T Homeless/Aids Patients Programs ☐ 05X Housing Information and Referral Services
☐ 05G Domestic Violence Services

Previous Assistance Disclosure

Check the appropriate box below if your business has received any Federal assistance after March 13, 2019

X SBA Payment Protection Program (PPP) Amount Received: $304,700 for the period 4/24/20 to 6/19/20
What was the specific use of the funds received: Payroll only.

☐ SBA Economic Injury Disaster Loan (EIDL) Amount Received: _____
What was the specific use of the funds received: _____

☐ SBA Express Bridge Loan Amount Received: _____
What was the specific use of the funds received: _____

☐ SBA Debt Relief Program Amount Received: _____
What was the specific use of the funds received: _____

☐ Other Federal Program Assistance Name of Program: _____
Amount Received: _____
What was the specific use of the funds received: _____

JOPLIN
PLANNING, DEVELOPMENT, & NEIGHBORHOOD SERVICES

Public Service Grant Application

Required Narratives

Narratives must be provided in order to determine eligibility. Briefly, yet descriptively, complete the following narrative questions. Use a separate piece of paper, if not completing this form digitally. Provide all required attachments with the completed application.

1. Describe the non-for-profit applying for grant funds.

   The Area Agency on Aging, Region X is a nonprofit organization providing social, nutrition, and other services and supports to older adults. Since 1978, the agency has been providing congregate meals (at the senior citizens center), home delivered meals (a.k.a. meals on wheels), and numerous other services intended to allow seniors, aged 60 and up, to age with dignity and independence in their homes. The agency serves over 300,000 meals annually to older adults in the planning and service area.

2. Describe the public service selected on the project type selected on the previous page.

   The Area Agency on Aging, Region X serves older adults, aged 60 and up. The largest program is the Nutrition services to older adults. This includes congregate meals served at the Joplin Senior Center as well as home delivered meals to those homebound older adults in the greater Joplin area.

3. Describe the Limited Clientele population in accordance with 24 CFR 570.208(a)(2) for which service is provided. (Alternatively, the program must require income documentation for eligibility.)

   Senior citizens, aged 60 and up, are eligible for nutrition services but are prioritized based on low-income, low-income minority, low-income rural, and otherwise socially isolated individuals. The agency determines service eligibility based on nutritional risk assessments (congregate diners) as well as other risk assessments based on ADLs (activities of daily living) and IADLs (instrumental activities of daily living).

4. How will the grant funds be used to improve services.

   The grant funds would be used to purchase a refrigerated van to facilitate the acquisition and delivery of frozen home delivered meals, extra groceries, and any other item (such as durable medical equipment, adult incontinence aids, etc.) to eligible homebound older adults. The van would be dedicated to the senior citizens being served in the Joplin area.

5. How will the use of grant funds be used to respond to the Covid-19 pandemic.

   Home delivered meal requests and requests for extra groceries have increased over 18% since the beginning of the COVID-19 pandemic. The Area Agency on Aging has long relied on volunteers to deliver homebound meals (a.k.a. meals on wheels). During the pandemic and continuing through the present date, volunteer numbers have dropped as most of the

volunteers are older adults themselves and are choosing to remain socially distant due to fear of contracting the COVID-19 virus. The agency now uses a 7-pack of frozen meals, produced by the Springfield, MO area agency on aging, rather than a daily delivery of a hot meal to compensate for the lack of available volunteers to deliver daily due to the COVID-19 pandemic. The agency receives about 5,000 meals each week at the Joplin Workshop, which houses the agency's large freezers. The agency moves meals to the Joplin Senior Center for staging and delivery. To ensure that no senior misses a meal, agency staff are routinely being called upon to run the delivery routes in personal vehicles where there is no volunteer for the delivery routes. Our senior center kitchen staff are not high wage-earners and therefore any wear and tear on their cars causes a financial burden, even with their mileage rate being reimbursed. A refrigerated van can hold up to 80 clients' weekly meals at a time plus the added milk and bread, allowing for both safety in food temperature, as well as reduced trips back to the senior center to load more meals for delivery. The Joplin Senior Center serves an average of 215 homebound seniors about 1,505 home delivered meals each week.

Because the COVID-19 pandemic also precipitated a food security crisis among our most vulnerable older adults, the agency began providing extra groceries to homebound seniors receiving meals on wheels. Since April 2020, the agency has obtained and delivered almost 300 tons of extra items such as fruits, vegetables, canned goods, shelf stable milk/orange juice, frozen items such as beef, chicken, and heat and eat options for those unable to cook, refrigerated items such as deli meat, cheese, and prepared goods, personal care items, paper goods, and more. These extra groceries also add to the number of deliverable items we send due to the pandemic, causing the need for a delivery van.

6. Provide the most recent financial statement for your corporation.

   Audited financial statement for SFY2022 is attached.

7. Provide itemizations of requested procured equipment and supplies.

Refrigerated Delivery Van	**$46,328.00**
Travel-Delivery costs	**(Agency will cover cost to travel to Chicago and drive van back)**
Titling & Registration Fees	**(Agency will cover the cost of title transfer and registration)**
Total requested	**$46,328.00**

8. Provide three (3) written quotations for any items greater than $1,000.00 and identify the selected vendor's quotation.

   Please see attached bid sheet and quotations.

   The selected vendor is DELIVERY CONCEPTS, INC.

JOPLIN
PLANNING, DEVELOPMENT, & NEIGHBORHOOD SERVICES

Public Service Grant Application

Statement of Assurances

The applicant hereby assures and certifies that:
(a) It possesses legal authority to apply for the grant, and execute the proposed program.
(b) Its governing body has duly adopted or passed, as an official act, a resolution, motion or similar action authorizing the filing of the application, including all understandings and assurances contained therein, and direction, and authorizing the applicant's chief executive officer to act in connection with the application and to provide such additional information as may be required.
(c) The Community Development Block Grant program has been developed so as to give maximum feasible priority to activities which will benefit low and moderate income families, or aid in the prevention or elimination of slums or blight; or includes activities which the grantee certifies are designed to meet other community development needs having a particular urgency as specifically explained in the application.
(d) It will comply with the regulations, policies, guidelines, and requirements of 24 CFR 85, as modified by 24 CFR 570, Subpart J, as they relate to the application, acceptance, and use of Federal funds under this document.
It will comply with:
(e) Title VI of the Civil Rights Act of 1964 (Pub. Law 88-352), and the regulations issued pursuant thereto (24 CFR Part 1), which provides that no person in the United States shall on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance and immediately take any measure necessary to effectuate this assurance. If any real property or structure thereon is provided or improved with the aid of Federal financial assistance extended to the applicant, this assurance shall obligate the applicant, or in the case of any transfer of such property, any transferee, for the period during which the real property or structure is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits;
(f) Title VIII of the Civil Rights Act of 1968 (Pub. Law 90-284), as amended, administering all programs and activities relating to housing and community development in a manner to affirmatively further fair housing; and will take action to affirmatively further fair housing in the sale or rental of housing; the financing of housing, and the provisions of brokerage services;
(g) Executive Order 12259, Leadership and Coordinator of Fair Housing in Federal Programs, requiring that programs and activities relating to housing and urban development be administered in a manner affirmatively to further the goals of Title VIII of the Civil Rights Act of 1968;
(h) Section 109 of the Housing and Community Development Act of 1974 (ACT) as amended, and the regulations issued pursuant thereto (24 CFR 570.602), which provides that no person in the United States shall, on the grounds of race, color, religion, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds provided under the act. Any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 or with respect to otherwise qualified handicapped individuals as provided in Section 504 of the Rehabilitation Act of 1973 as amended shall also apply to any such program activity.
(i) Titles I through V of the Americans with Disabilities Act of 1990;
(j) Executive Order 11246 as amended by Executive Orders 11375 and 12086, and the regulations issued pursuant thereto (24CFR Part 130 and 41 CFR Chapter 60), which provide that no person shall be discriminated against on the basis of race, color, religion, sex or national origin in all phases of employment during the performance of federal or federally assisted construction contracts; shall take affirmative actions to insure fair treatment in employment, upgrading, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation and selection for training and apprenticeship; and
(j) It will abide by the terms and conditions of the City of Joplin's Conflict of Interest Program Policy for all activities paid for or assisted by Community Development Block Grant funds.
(k) It will comply with the Anti-kickback Copeland Act of 1934, 18 U.S.C. Sec. 874 and 40 U.S.C. Sec. 276(a), which outlaws and prescribes penalties for "kickbacks" of wages in federally financed or assisted construction activities.
(l) It will comply with the provisions of the Hatch Act which limits the political activity of employees.
(m) It will give the City of Joplin and HUD, through any authorized representatives, access to and the right to

examine all records, books, papers, or documents relating to the grant.
(n) It will insure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the program are not listed on the Environmental Protection Agency (EPA) list of Violating Facilities and that it will notify the State of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing with the EPA.
(o) It will comply with:
(1) The National Environmental Policy Act of 1969 (42 U.S. C. Sec. 4321 et seq.) and 24 CFR Part 58;
(2) Executive Order 11988, Floodplain Management;
(3) Executive Order 11990, Protection of Wetland;
(4) The Endangered Species Act of 1973, as amended, (16 U.S.C. Sec. 1531 et seq.);
(5) The Fish and Wildlife Coordination Act of 1958, as amended, (16 U.S.C. Sec. 661 et seq.);
(6) The Wild and Scenic Rivers Act of 1968, as amended (16 U.S.C. Sec. 1271);
(7) The Safe Drinking Water Act of 1974, as amended, (42 U.S.C. Sec. 30(f) et seq.);
(8) Section 401 (f) of the Lead-Based Paint Poisoning Prevention Act, as amended (42 U.S.C.S. 4831 (b) and Title X of the Housing and Community Development Act of 1992;
(9) Sections 700.300 – 324 of RSMo concerning lead paint hazards;
(10)The Clean Air Act of 1970, as amended (42 U.S.C.S. 7401 et seq.);
(11)The Federal Water Pollution Control Act of 1972, as amended, (33 U.S.C.S. 1251 et. seq.);
(12)The Clean Water Act of 1977 (Public Law 95-217);
(13)The Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976 (42 U.S.C. Sec. 6901 et seq.);
(14)Section 519 of Public Law 101-144, the 1990 HUD Appropriations Act, prohibiting use of excessive force by jurisdictional law enforcement in response to nonviolent civil rights demonstrations, and prohibiting physical barring of entrance or exit to a facility subject to the nonviolent civil rights demonstrations;
(15)Section 1352, Title 31, U.S.C. if awarded funds in excess of $100,000;
(16)The Single Audit Act of 1984, amended 1996, Public Law 98-502, and OMB Circular A-133;
(17)Cranston-Gonzales National Affordable Housing Act (Section 906 and 912);
(18)Subpart C of 24 CFR, Part 12 regarding disclosure requirements.
(p) It will comply with all parts of Title I of the Housing and Community Development Act of 1974, as amended, which have not been cited previously as well as with other applicable laws.
(q) Any activities conducted with amounts received by a unit of general local government under this subsection shall be subject to the applicable provisions of this Title and other Federal law in the same manner and to the same extent as activities conducted with amounts received by a unit of general local government under subsection (a).

Signature of Authorized Representative

J. Shotwell

Date: 3/27/23

Printed Name

Jennifer Shotwell

COMPETITIVE BID RECORD CO

DESCRIPTION O F ITEMS SPECS INCLUDING QUANITY I 3/27/2023

Refrigerated Van for Area Agency on Aging, Region X

Bidder # 1

Delivery Concepts	2022 Dodge City Promaster
$46,328.00	NEW 100% refrigerated
	Gas powered. Location: Bloomingdale, IL

Bidder # 2

Commercial Truck Trader	1. 2022 Ram Promaster City
1. $63,395.00	NEW 100% refrigerated
	Gas powered. Location Avondale, AZ
2. $62,250.00	2. 2022 Ram Promaster City
	NEW 100% refrigerated
	Gas powered. Location Fayetteville, GA

Bidder # 3

Truck Paper	2022 Mercedes-Benz Metris
$66,888.00	NEW 100% refrigerated
	Gas powered. Location Little Silver, NJ

I certify that the above information is correct as received and that I have not revealed the bidder's price to any other bidder.

J. F Shafnell 3/27/23

Signature Date

BIDDER #1

DELIVERY CONCEPTS CENTRAL
155 COVINGTON DRIVE
BLOOMINGDALE, IL 60108
PH: 630-924-8817
FX: 630-924-8819
www.deliveryconcepts.com

DELIVERY CONCEPTS, INC.

Order Form v21.0

DATE: 3/27/2023
INV/ORDER #:
SOLD BY: Bernie
TERMS: COD
VALID THRU: 4/26/2023

Name:	Jennifer Shotwell			**Phone:**	417-781-7562	**Cell:**		**Fax:**	
Company:	AAA			**Address:**					
City:	Joplin	**State:**	MO	**Zip:**	64803	**Email:**	jshotwell@aaaregionx.org		
Ship To Address:	Same As Above								

Year	Make	Model	Color	Description	Chassis Price
2022	Dodge	City Promaster	WHITE	FWD Cargo Van w/Convince Group	$ 30,100.00
Year	**Conversion Type**	**Model**	**Color**	**Description**	**Price**
2022	IVC	IVC-128_ProMaster City Tradesman		100% Refrigerated	$ 9,798.00

Quantity	Product Number	Option	Price
		Standard Options:	
1	RC-1966	M&D Dodge Promaster City Tradesman	$ 1,403.00
1	IVC-128	Injected Foam Insulation	Included
1	IVC-128	Spray-In, Seamless Polyurea Liner	Included
1	EC-4289	Motion Sensing LED Light	$ 196.00
		Refrigeration:	
1	D-0052	Dual Fan Evaporator	$ 2,678.00
1	D-0057	Grill Mount Condenser	$ 2,678.00

Notes: To be picked up at Bloomingdale, IL Location May 2023

Total Options	$ 6,955.00
Rebate/Discount	$ (750.00)
Subtotal	$ 46,103.00
Freight	$ 225.00
Graphics	
Temp License	
Total	$ 46,328.00
Deposit	
Units	1
Due on Delivery	$ 46,328.00

Remarks: Does not include tax, title, or licensing fees. Not binding until accepted by Delivery Concepts, Inc or its designated representative. No verbal agreements accepted. Sale and delivery subject to final finance approval. No public liability or property damage insurance issued with this transaction unless herein stated. I have read the terms and conditions of sale printed on the following pages, and agree in full to the parameters. I am of legal age and hereby acknowledge receipt of a copy of this order.

Delivery Concepts, Inc Date

Buyer's Signature Date

BIDDER # 2 - 1.






PROMO


New 2022 RAM Reefer/Refrigerated Truck, Van

PROMASTER CITY

16 Miles Stock # 22P00336

$63,395

Larry H. Miller Dodge Ram Avondale

Popularity Stats

Loading Data...

Loading Data...

Description

Stock # 22P00336 16 Miles

2022 Ram ProMaster City Wagon, Wagon, Thermo King V-320 Refrigerated Van with Electric Standby, Full-size Passenger Van, New 2022 Ram ProMaster City Wagon Thermo King V-320 Refrigeration Unit with Electric StandbyRefrigeration van for sale. Standby can be plugged into a 110 outlet. The sale price includes the Refrigeration Unit. Stock# 22P0336.Approximately, 82 Cubic Feet of cargo space.V320 20 / Thermo King with Electric standby to 110 outlet.Scores 28 Highway MPG and 21 City MPG! This Ram ProMaster City Wagon boasts a Regular Unleaded I-4 2.4 L/144 engine powering this Automatic transmission. WHEELS: 16" X 6.5" SILVER STEEL (STD), TRANSMISSION: 9-SPEED 948TE AUTOMATIC (STD), PARK ASSIST SYSTEM DELETE.*This Ram ProMaster City Wagon Comes Equipped with These Options *FULL SIZE SPARE TIRE & INFLATOR KIT, ENGINE: 2.4L I4 MULTIAIR (STD), BRIGHT WHITE, BLACK, PREMIUM CLOTH BUCKET SEATS, Wheels: 16" x 6.5" Silver Steel, Wheels w/Hub Covers, Vinyl Door Trim Insert, Variable Intermittent Wipers, Urethane Gear Shifter Material, Trip Computer.*Stop By Today *Stop by Larry H Miller Dodge Ram Avondale located at 10101 W Papago Fwy, Avondale, AZ 85323 for a quick visit and a great vehicle!*AvondaleDodge.com is Arizona's favorite.*., 24C ED6 DFH PW7 APA 4H4 XA5 TZN NAS ACF YHR 4NU 4EX 5D2 51X *C7 -X9,WHEELS: 16" X 6.5" SILVER STEEL (STD),BLACK PREMIUM CLOTH BUCKET SEATS,BRIGHT WHITE,TRANSMISSION: 9-SPEED 948TE AUTOMATIC (STD),PARK ASSIST SYSTEM DELETE,FULL SIZE SPARE TIRE & INFLATOR KIT,ENGINE: 2.4L I4 MULTIAIR (STD),Front Wheel Drive,Power Steering,ABS,Front Disc/Rear Drum Brakes,Brake Assist,Brake Actuated Limited Slip Differential,Steel Wheels,Tires - Front Performance,Tires - Rear Performance,Intermittent Wipers,Variable Speed Intermittent Wipers,Third Passenger Door,Fourth Passenger Door,Power Door Locks,Daytime Running Lights,AM/FM Stereo MP3 Player,Auxiliary Audio Input,MP3 Player,Auxiliary Audio Input,Bluetooth Connection,Driver Adjustable Lumbar,Driver Adjustable Lumbar,Pass-Through Rear Seat,Rear Bench Seat,Adjustable Steering Wheel,Trip Computer,Keyless Entry,Power Door Locks,Cruise Control,A/C,Cloth Seats,Bucket Seats,Driver Vanity Mirror,Passenger Vanity Mirror,Power Windows,Power Door Locks,Trip Computer,Immobilizer,Traction Control,Stability Control,Traction Control,Front Side Air Bag,Tire Pressure Monitor,Driver Air Bag,Passenger Air Bag,Front Head Air Bag,Rear Head Air Bag,Passenger Air Bag Sensor,Knee Air Bag,Child Safety Locks

Message From Larry H. Miller Dodge Ram Avondale

Please note our Sale Price has been determined based on manufacturer rebates in Arizona. Rebates vary by region. Contact us for your sale price if you plan to purchase and register outside of Arizona.

Larry H. Miller Dodge Ram Avondale always maintains competitive new inventories of commercial Ram vehicles along with a large selection of noncommercial Dodge Ram, pre-owned, and FCA Certified Pre-Owned Chrysler, Dodge, Jeep, and Ram vehicles. Staffed with experienced, non-commission sales representatives and top-trained technicians, we're here to provide a fun, easy, and valuable automotive shopping and service experience.

Details

Condition:	New
Year:	2022
Make:	RAM
Model:	PROMASTER CITY
Class:	CLASS 1 (GVW 0 - 6000)
Category:	Reefer/Refrigerated Truck, Van
Location:	Avondale, AZ
Fuel Type:	Gasoline
Axles:	4x2
Wheelbase:	122
Stock Number:	22P00336
Vi	ZFBHRFAB3N6W91821
Drivetrain:	Front Wheel Drive

Engine Model:	Regular Unleaded I-4 2.4 L/144
Engine Size:	2.4L
Transmission Speed:	9
Transmission Type:	Automatic
Color:	Bright White
Interior Color:	Black
Doors:	4
Mileage:	16

Upfit Details

Upfit Body Type:	REFRIGERATED TRUCKS
Upfit Make:	THERMO KING

Upfit With THERMO KING

Thermo King V-320 Refridgerated body

See more Trucks from this dealer

Featured

$79,595 23 miles

2023 RAM PROMASTER 2500 Re...

Larry H. Miller Dodge Ram

Featured

$49,895 27 miles

2022 RAM 1500 Pickup Truck,Ut...

Larry H. Miller Dodge Ram

$56,895 17 miles

2023 RAM PROMASTER 2500 Ca...

Larry H. Miller Dodge Ram

$55,695 23 miles

2023 RAM PROMASTER 1500 Ca...

Larry H. Miller Dodge Ram

$54,795 20 miles

2023 RAM PROMASTER 1500 Ca...

Larry H. Miller Dodge Ram

$57

202

Larry

Larry H. Miller Dodge Ram Avondale

Please note our Sale Price has been determined based on manufacturer rebates in Arizona. Rebates vary by region. Contact us for your sale price if you plan to purchase and register outside of Arizona.

Larry H. Miller Dodge Ram Avondale always maintains competitive new inventories of commercial Ram vehicles along with a large selection of noncommercial Dodge Ram, pre-owned, and FCA Certified Pre-Owned Chrysler, Dodge, Jeep, and Ram vehicles. Staffed with experienced, non-commission sales representatives and top-trained technicians, we're here to provide a fun, easy, and valuable automotive shopping and service experience.

Call 1-855-882-1868

Disclaimers

Commercial Truck Trader Disclaimer: The information provided for each listing is supplied by the seller and/or other third parties. CommercialTruckTrader.com is not responsible for the accuracy of the information. Please refer to the Commercial Truck Trader Terms of Use for further information.

Commercial Truck Trader™

© 2023 Trader Interactive | CommercialTruckTrader.com
All Rights Reserved.

BIDDER # 2-2




PROMO


New 2022 RAM Reefer/Refrigerated Truck, Catering Truck - Food Truck, Cargo Van, Van
PROMASTER CITY

Stock # CITYDCT22020

$62,250

Emerald Transportation Solutions

Popularity Stats

Loading Data...

Loading Data...

Description

Stock # CITYDCT22020

THIS IS A BRAND NEW 2022 RAM PROMASTER CITY REFRIGERATED VAN WITH DUAL SIDE DOORS, FULL OPEN REAR DOORS A EMERALD VAN LINER INSULATION KIT WITH A ALUMINUM TREAD PLATE FLOOR WITH SCUFF. THIS ALSO HAS THE REMOVEABLE CENTER SHELF AND A THERMO KING V 220 20 WITH 115/1/60 ELECTRIC STANDBY IN STOCK AND READY TO GO.

Message From Emerald Transportation Solutions

Emerald Transportation Solutions is your one stop source for all your refrigerated truck and refrigerated van needs. From compact vans to 28' trucks, we'll design and build the perfect refrigerated vehicle for your business.

We upfit Ford, RAM, ProMaster, Chevy, Isuzu, Hino, Nissan and Sprinter chassis. We equip our refrigerated transportation products with PolyVan insulated bodies and liners and refrigeration systems made by ThermoKing, ATC, Carrier and Volta Air all-electric to ensure you get the right refrigerated transportation solution! We keep units and stock and many ready-to-upfit. Visit our website at www.emeraldtransportationsolutions.com or call us Toll Free at (888) 715-1088. Go Green. Go Emerald. We make it easy!

Details

Condition:	New
Year:	2022
Make:	RAM
Model:	PROMASTER CITY
Class:	CLASS 1 (GVW 0 - 6000)
Category:	Reefer/Refrigerated Truck, Catering Truck - Food Truck, Cargo Van, Van
Location:	Fayetteville, GA
Max Horse Power:	181
Fuel Type:	Gasoline
Suspension:	Spring
Wheelbase:	122
Brake Type:	Hydraulic
Stock Number:	CITYDCT22020
VIN:	ZFBHRFAB8N6W76828
Drivetrain:	Front Wheel Drive
Engine Manufacture:	Dodge
Engine Model:	2.4 LITER

Engine Size: 2.4L

Color: WHITE

Interior Color: BLACK

Doors: 4

Options: Air Conditioning, AM/FM Radio, Backup Camera, Power Locks, Power Steering, Power Windows, Tilt Steering Wheel

Upfit Details

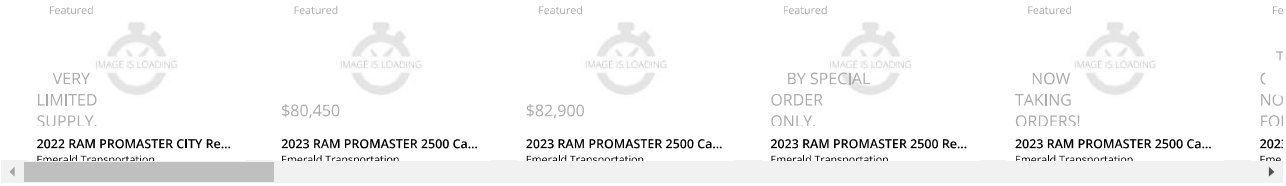
Upfit Body Type: REFRIGERATED TRUCKS

Upfit Make: EMERALD

Upfit With EMERALD

{}

See more Trucks from this dealer



Emerald Transportation Solutions

Emerald Transportation Solutions is your one stop source for all your refrigerated truck and refrigerated van needs. From compact vans to 28' trucks, we'll design and build the perfect refrigerated vehicle for your business.

We upfit Ford, RAM, ProMaster, Chevy, Isuzu, Hino, Nissan and Sprinter chassis. We equip our refrigerated transportation products with PolyVan insulated bodies and liners and refrigeration systems made by ThermoKing, ATC, Carrier and Volta Air all-electric to ensure you get the right refrigerated transportation solution! We keep units and stock and many ready-to-upfit. Visit our website at www.emeraldtransportationsolutions.com or call us Toll Free at (888) 715-1088. Go Green. Go Emerald. We make it easy!

Call 1-888-392-2445

Pre-Order Trucks

Disclaimers

Commercial Truck Trader Disclaimer: The information provided for each listing is supplied by the seller and/or other third parties. CommercialTruckTrader.com is not responsible for the accuracy of the information. Please refer to the Commercial Truck Trader Terms of Use for further information.

Commercial Truck Trader™
© 2023 Trader Interactive | CommercialTruckTrader.com
All Rights Reserved.

BIDDER # 3

TruckPaper

Quick Search: Keywords

« Search Results



Photos (2)



2022 MERCEDES-BENZ METRIS

Reefer Vans

Save Compare

USD **$66,888**

Financial Calculator

Email Seller

Truck Location: 100 Oceanport Ave Little Silver, New Jersey 07739

Seller Information

View Seller Information

Contemporary Motor Car Company

Contact: ED ELEFANTE

Phone: **(856) 335-6098**

Little Silver, New Jersey 07739

Visit Our Website

(856) 335-6098

WhatsApp

Video Chat

Contact Us

Get Shipping Quotes

Apply for Financing

General

Year	2022
Manufacturer	MERCEDES-BENZ
Model	METRIS
VIN	W1YV0CEY1N4194779
Condition	New
Stock Number	S2374
Mileage	125 mi

Description	COMING SOON, 2022 METRIS ACTIVE BRAKE ASSIST. MUTI FUNCTION WHEEL, POWER HEATED MIRRORS, ADJUSTABLE, POWER WINDOWS, LOCKS, TILT CRUISE, INSULATED BY ARCTIC, CARRIER INTEGRA 30, SPECIAL ALUMINIUM FLOOR.

Engine

Engine Manufacturer	MERCEDES-BENZ
Engine Displacement	2,000 l
Fuel Type	Gasoline
Turbo	Yes

Powertrain

Transmission	Automatic
Transmission Manufacturer	MERCEDES-BENZ
Overdrive	Yes

Chassis

Gross Vehicle Weight Rating	Class 2: 6,001 - 10,000 pounds
Gross Vehicle Weight	6,614 lb
Wheelbase	135 in

Interior

Drive Side	Left Hand Drive
Power Steering	Yes
Tilt/Telescope	Yes
Cruise Control	Yes

Power Locks	Yes
Power Windows	Both
A/C	Yes
A/C Condition	New

Category Specific

Reefer	Thermo King

Exterior

Color	WHITE
Cab	Standard Cab
Insulated	Yes
Heated Mirrors	Yes

See All Reefer Vans From Seller

See All Trucks & Trailers From Seller

Share Listing:

*Notice: Financing terms available may vary depending on applicant and/or guarantor credit profile(s) and additional approval conditions. Assets aged 10-15 years or more may require increased finance charges. Financing approval may require pledge of collateral as security. Applicant credit profile including FICO is used for credit review. Commercial financing provided or arranged by Express Tech-Financing, LLC pursuant to California Finance Lender License #60DBO54873. Consumer financing arranged by Express Tech-Financing, LLC pursuant to California Finance Lender License #60DBO54873 and state licenses listed at this link. Consumer financing not available for consumers residing in Nevada, Vermont, or Wisconsin. Additional state restrictions may apply. Equal opportunity lender.

AUDIT REPORT

AREA AGENCY ON AGING REGION X
JOPLIN, MISSOURI

FOR THE YEAR ENDED JUNE 30, 2022

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

AREA AGENCY ON AGING REGION X
TABLE OF CONTENTS

	Exhibit	Page
INDEPENDENT AUDITOR'S REPORT		1
FINANCIAL STATEMENTS:		
Statement of Financial Position	A	4
Statement of Activities	B	5
Statement of Functional Expenses	C	6
Statement of Cash Flows	D	7
Notes to Financial Statements		8
SUPPLEMENTARY INFORMATION:	Schedule	
Statement of Financial Position	1	15
Statement of Activities	2	16
Statement of Financial Position – Fund Accounting	3	17
Statement of Activities - By Funding Source - Fund Accounting	4	18
Statement of Functional Expenses by Service - Fund Accounting	5	19
Statement of Functional Expenses by Service - Fund Accounting - Supportive Program	6	20
Statement of Functional Expenses by Service - Fund Accounting - Disease Prevention and Health Promotion	7	21
Statement of Functional Expenses by Service - Fund Accounting - Family Caregiver	8	22
Statement of Functional Expenses by Service - Fund Accounting - Special Programs	9	23
Priority Supportive Services Expenditures by Funding Service – Fund Accounting	10	24
Schedule of Expenditures of Federal and State Awards	11	25

	Exhibit	Page
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*		28
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE		30
Schedule of Findings and Questioned Costs		33
Status of Prior Year Findings and Questioned Costs		35

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Area Agency on Aging Region X

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Area Agency on Aging Region X (Region X), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Region X as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Region X and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Region X's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Region X's internal control. Accordingly, no such opinion is expressed.
- Evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Region X's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2022, on our consideration of Region X's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Region X'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 Region X's internal control over financial reporting and compliance.

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 13, 2022

EXHIBIT A

AREA AGENCY ON AGING REGION X
STATEMENT ON FINANCIAL POSITION
JUNE 30, 2022

ASSETS		
Cash and Cash Equivalents	$	656,217
Receivables:		
Missouri Department of Health and Senior Services		311,860
Missouri Division of Medical Services		63,576
Prepaid expenses		11,147
Equipment		465,416
TOTAL ASSETS	$	1,508,216
LIABILITIES		
DHSS Funds Held in Trust	$	296,987
Accounts Payable		197,764
Accrued Payroll and Taxes		157,557
TOTAL LIABILITIES	$	652,308
NET ASSETS		
Net Assets Without Donor Restrictions	$	507,646
Net Assets With Donor Restrictions		348,262
TOTAL NET ASSETS	$	855,908
TOTAL LIABILITIES AND NET ASSETS	$	1,508,216

See the accompanying notes to the financial statements.

EXHIBIT B

AREA AGENCY ON AGING REGION X
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE:			
Missouri Depart. of Health and Senior Services	$ 1,976,936	$ -	$ 1,976,936
Missouri Highway and Transportation Dept.	60,836	-	60,836
Missouri Division of Medical Services-HDM	718,310	-	718,310
Program Income	205,440	-	205,440
Other cash-DHSS match	201,027	-	201,027
Other cash-non DHSS match	139,934	-	139,934
FASB qualifying in-kind resources-SS match	672,042	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-
Net assets released from restrictions, restrictions satisfied by payments	85,007	(85,007)	-
Total Revenues	$ 4,059,532	$ (85,007)	$ 3,974,525
EXPENDITURES:			
Administration	$ 127,890	$ -	$ 127,890
Supportive Services	493,300	-	493,300
Ombudsman	68,545	-	68,545
Congregate Program	1,045,799	-	1,045,799
Home Delivered Program	1,997,516	-	1,997,516
Disease Prevention & Health Promotion	37,920	-	37,920
Family Caregiver	151,426	-	151,426
Special Programs	118,712	-	118,712
Total Expenditures	$ 4,041,108	$ -	$ 4,041,108
CHANGE IN NET ASSETS	$ 18,424	$ (85,007)	$ (66,583)
NET ASSETS, July 1, 2021	489,222	433,269	922,491
NET ASSETS, June 30, 2022	$ 507,646	$ 348,262	$ 855,908

See accompanying notes to financial statements

EXHIBIT C

AREA AGENCY ON AGING REGION X
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Total
EXPENDITURES:									
Personnel/Fringe	$ 88,601	$ 194,230	$ 15,158	$ 415,749	$ 815,326	$ -	$ 111,425	$ 42,851	$ 1,683,340
Travel (Staff & Volunteers)	2,017	1,794	520	2,114	3,109	-	1,268	-	10,822
Building/Utilities/Phone	1,051	7,424	918	25,042	39,668	-	3,274	-	77,377
Printing/supplies/office expense	1,254	23,157	425	16,452	28,190	-	2,281	65,546	137,305
Equipment	234	3,741	390	780	1,169	-	1,481	-	7,795
Raw Food	-	-	-	115,247	764,957	-	-	-	880,204
Food Service Supplies	-	-	-	4,273	5,944	-	-	-	10,217
Home Delivered Costs	-	-	-	-	19,362	-	-	-	19,362
Training	-	3,070	12	844	1,176	-	64	482	5,648
Professional Services	14,750	-	-	-	-	-	-	-	14,750
Subscriptions/Registrations	190	1,602	175	759	1,060	-	721	-	4,507
Napis/EDP	1,295	23,596	5,558	9,168	15,154	-	9,285	9,833	73,889
Insurance	1,031	16,128	1,680	3,360	5,040	-	6,384	-	33,623
Repairs/Mnt	478	12,596	775	7,845	12,990	-	3,151	-	37,835
Contractual	-	205,962	42,934	-	-	37,920	12,092	-	298,908
Depreciation	16,989	-	-	23,984	32,511	-	-	-	73,484
FASB qualifying in-kind resources-SS match	-	-	-	420,182	251,860	-	-	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 127,890	$ 493,300	$ 68,545	$ 1,045,799	$ 1,997,516	$ 37,920	$ 151,426	$ 118,712	$ 4,041,108

See accompanying notes to financial statements.

EXHIBIT D

AREA AGENCY ON AGING REGION X
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from:	
Missouri Department of Health and Senior Services	$ 1,718,537
Missouri Highway and Transportation Department	60,836
Missouri Division of Medical Services	711,456
Program income	205,440
Other cash	340,961
Cash disbursed to suppliers and employees	(3,161,694)
Net cash provided by (used for) operating activities	$ (124,464)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of Equipment	(94,511)
Net cash provided by (used for) investing activities	$ (94,511)
Net increase in (decrease in) cash and cash equivalents	$ (218,975)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	875,192
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 656,217
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ (66,583)
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:	
(Increase) decrease in:	
Depreciation	73,484
Receivables:	
Missouri Department of Health and Senior Services	(258,399)
Missouri Division of Medical Services	(6,854)
Prepaid expenses	(2,595)
Increase (decrease) in:	
DHSS funds held in trust	-
Accounts payable	136,763
Accrued expenses	(280)
Net cash provided by (used for) operating activities	$ (124,464)

AREA AGENCY ON AGING REGION X
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A cooperative agreement was entered into on January 30, 1979 by and between the counties of Jasper, Newton, Barton and McDonald, political subdivisions of the State of Missouri, to create a joint board to be known as the Area Agency on Aging Region X pursuant to the provisions of Sec. 70.210 to 70.325 RSMO, 1969, as amended. This agreement was entered into to assist older persons in these counties to maintain an adequate standard of living; physical and mental health; suitable housing; restorative services for those requiring institutional care; opportunities for employment; pursuit of meaningful activity including civic, cultural, and recreational opportunities; community services including low-cost transportation; and freedom and independence in managing their own lives. The Agency shall receive funds under Title III and other Titles of the Older Americans Act, as amended, and such other sources as may become available. The level of services provided by the Agency is dependent upon the amount of funding provided under contract from its funding sources.

The Area Agency on Aging Region X received nonprofit status as a 501(c)(3) organization from the Internal Revenue Service effective August 27, 2004. Accordingly, the Area Agency on Aging Region X is operating as a nonprofit organization as authorized by the Internal Revenue Service.

The governing board is made up of one duly elected representative from each county as appointed by the respective county commissions. 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 two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

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

b. Basis of Accounting: To facilitate observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, for financial reporting purposes, the funds have been combined.

c. 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.

d. Reporting Entity: In evaluating how to define the Agency, for reporting purposes, management has considered all potential components 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.

e. 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.

f. 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 and fringe: salaries and wages, leave and fringe benefits, are allocated to each grant or activity in accordance with job descriptions and time analysis for various functions.

2) Travel: Costs are billed directly to the applicable program.

3) Building space, utilities, monthly base rate on telephone, printing and supplies, equipment maintenance and copier rental: costs are allocated to each program based on square footage occupied.

4) Other: most costs are directly charged to the program. The remaining costs are allocated to administration.

g. Contributions: Contributions that are unconditional are recognized when received in the form of cash or other assets or an unconditional promise to give. Conditional contributions are recognized when the conditions on which they depend have been substantially met. Government grants that are considered to be contributions are recognized as qualifying expenditures are incurred on a reimbursement basis. A cash request for reimbursement of eligible expenses is submitted to the Missouri Department of Health and Senior Services as the expenses are incurred. Program income is recognized when received. Other cash is recognized when earned consistent with the terms and conditions which govern the funding.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases to net assets with donor restrictions. Whenever a restriction expires (that is, when a stipulated time restriction ends or purpose of restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

h. Revenue Recognition: Medicaid meal revenues are recognized as home delivered meals are provided to eligible clients in an amount that the Agency expects to be entitled to in exchange for those services on a per-meal basis. Eligible meals are billed to the Missouri Division of Medical Services on a monthly basis.

i. Contributed Nonfinancial Assets: Significant services, facilities, and materials are donated by various individuals and organizations. The fair market value of donated services was $348,717 for fiscal year 2022. Donated services are not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605-25. Contributed nonfinancial assets are used to meet non-Federal share matching requirements of the various grant programs.

Contributed nonfinancial assets recognized within the Statement of Activities on the FASB Qualifying In-Kind Resources line include:

Use of Buildings	$ 600,261
Food	71,781
Total	$ 672,042

The contributed building space was used for carrying out Congregate and Home Delivered meal programs. The contributions were valued at the fair market value of each location based on comparable per square foot rental rates. Contributed food was utilized in the Home Delivered meal program and was based on the fair market retail values of the items donated. Contributed nonfinancial assets did not have donor-imposed restrictions.

j. Compensated Absences: Vacation leave earned by employees is payable upon voluntary separation from the organization. Employees terminated for cause may have their unused vacation leave payable at the discretion of the Agency. Vacation leave earned and unused by employees totaled $71,512 at June 30, 2022.

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 asses 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.

l. New Accounting Pronouncements: The Agency has adopted the requirements of ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* for the fiscal year ended June 30, 2022. This guidance requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash and other financial assets, along with expanded disclosure requirements. The adoption of the standard had no effect on the Agency's beginning net asset balances.

In February 2016, the FASB issued ASU 2016-02, *Leases*. This guidance requires the rights and obligations of new and existing leases to be recognized as assets and liabilities on the Statement of Financial Position. The guidance will require disclosures to better inform financial statement users of the amounts, timing and uncertainty of cash flows arising from leases. The standard is effective for fiscal years beginning after December 15, 2021 (organization's fiscal year 2023). The impact of this standard on the organization's financial statements is being evaluated.

NOTE 2: LIQUIDITY AND AVAILABILITY

The Area Agency on Aging Region X manages its cash flow to ensure cash is available for current expenses. We operate on a reimbursement basis from the Missouri Department of Health and Senior Services (DHSS), who is our primary grantor. We have DHSS Funds Held in Trust as well as carryover of non-budgeted DHSS funds. We also have carryover funds from non-DHSS sources. As 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.

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

NOTE 3 – CASH AND CASH EQUIVALENTS

The Agency is not required to have a separate bank account for each program. Therefore, some programs may have a negative cash balance. The Agency considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

Cash and cash equivalents at the Agency at June 30, 2022 are as follows:

	Carrying Value	Bank Balance
Cash and Cash Equivalents	$656,217	$662,171

NOTE 4 - FIXED ASSETS

All equipment acquired with grant award funds is owned by the Agency while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds there from is subject to funding source regulations. Property and equipment, with a cost of $2,500 or more are depreciated using the straight-line method over their estimated useful lives. In accordance with grant award budgets approved by funding sources,

equipment is charged to expense in the period during which it was purchased. The following is a summary of changes in fixed assets during the fiscal year:

	Fixed Assets June 30, 2021	Additions	Deletions	FY22 Depreciation	Fixed Assets June 30, 2022
FIXED ASSETS:					
Land	$ 83,000	$ -	$ -	$ -	$ 83,000
Building	217,000	-	-	-	217,000
Parking Lot Improvements	15,739	-	-	-	15,739
Building Canopy	10,331	-	-	-	10,331
PTAC AC	4,650	-	-	-	4,650
Trimline Storage Building	7,244	-	-	-	7,244
HVAC System	-	32,400	-	-	32,400
Total Land and Building	**$ 337,964**	**$ 32,400**	**$ -**	**$ -**	**$ 370,364**
Equipment:					
Central office equipment	$ 39,877	$ 6,430	$ -	$ -	$ 46,307
Delivery vehicle	331,161	29,910	-	-	361,071
Senior center equipment	457,276	25,771	-	-	483,047
Total Equipment	**$ 828,314**	**$ 62,111**	**$ -**	**$ -**	**$ 890,425**
Less: Accumulated Depreciation					
Building depreciation	$ (86,112)	$ -	$ -	$ (6,889)	$ (93,001)
Parking lot depreciation	(8,917)	-	-	(1,049)	(9,966)
Building Canopy	(6,806)	-	-	(984)	(7,790)
PTAC AC	(4,651)	-	-	-	(4,651)
Trimline Storage Building	(604)	-	-	(483)	(1,087)
HVAC System	-	-	-	(180)	(180)
Central office depreciation	(36,844)	-	-	(7,404)	(44,248)
Delivery vehicle depreciation	(266,746)	-	-	(23,984)	(290,730)
Senior center depreciation	(311,209)	-	-	(32,511)	(343,720)
Total Accumulated Depreciation	**$ (721,889)**	**$ -**	**$ -**	**$ (73,484)**	**$ (795,373)**
TOTAL FIXED ASSETS	**$ 444,389**	**$ 94,511**	**$ -**	**$ (73,484)**	**$ 465,416**
Additions - GAAP Basis	94,511				
Equipment Expense - Grant Basis	102,306				
Variance	$ (7,795)				

Equipment with a unit cost less than $2,500 is not considered to be a fixed asset and is not included in additions.

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2022:

Subject to expenditure for specified purpose:	
Ombudsman	$ 8,573
Home delivered meals	181,986
Family caregiver	10,972
Special programs	146,731
Total Net Assets With Donor Restrictions	$ 348,262

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, 2022, Missouri Department of Health and Senior Services revenues were $1,976,936. Additionally, related contributions from program participants totaled $205,440.

NOTE 7 - CONTINGENCIES

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 8 – DHSS FUNDS HELD IN TRUST

The amount reported as 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 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 9 – CONCENTRATIONS 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 financial institutions located in Joplin, Missouri. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At June 30, 2022, the Agency's uninsured cash balance totaled $393,640. This balance is secured through a repurchase agreement with the Agency's primary financial institution. 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 10 – 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 501(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; no disclosures of uncertain tax positions are required. The Agency is no longer subject to United States federal or state examinations by tax authorities for the years before 2019. During 2022, the Agency did not recognize any interest or penalties associated with any positions.

NOTE 11 – RETIREMENT PLAN

The Agency does not offer employees a defined benefit or defined contribution pension plan.

NOTE 12 – LEASES

The Agency did not have any obligations under lease contracts as of June 30, 2022.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated and noted no subsequent events through October 13, 2022, the date which the financial statements were available for issue.

SUPPLEMENTARY INFORMATION

SCHEDULE 1

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS	Grant Basis	GAAP Adjustments	GAAP Basis
Cash and Cash Equivalents	$ 656,217	$ -	$ 656,217
Receivables:			
Missouri Department of Health and Senior Services	311,860	-	311,860
Missouri Division of Medical Services	63,576	-	63,576
Prepaid Expenses	11,147	-	11,147
Equipment	-	465,416	465,416
TOTAL ASSETS	$ 1,042,800	$ 465,416	$ 1,508,216
LIABILITIES			
DHSS Funds Held in Trust	$ 296,987	$ -	$ 296,987
Accounts Payable	197,764	-	197,764
Accrued Payroll and Taxes	157,557	-	157,557
TOTAL LIABILITIES	$ 652,308	$ -	$ 652,308
NET ASSETS			
Net Assets Without Donor Restrictions	$ 42,230	$ 465,416	$ 507,646
Net Assets With Donor Restrictions	348,262	-	348,262
TOTAL NET ASSETS	$ 390,492	$ 465,416	$ 855,908
TOTAL LIABILITIES AND NET ASSETS	$ 1,042,800	$ 465,416	$ 1,508,216

SCHEDULE 2

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Grant Basis	GAAP Adjustments	GAAP Basis
REVENUES:			
Missouri Department of Health and Senior Services	$ 1,976,936	$ -	$ 1,976,936
Missouri Highway and Transportation Dept.	60,836	-	60,836
Missouri Division of Medical Services - HDM	718,310	-	718,310
Program Income	205,440	-	205,440
Other cash-DHSS match	201,027	-	201,027
Other cash-non DHSS match	139,934	-	139,934
FASB qualifying in-kind resources-SS match	672,042	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-
Net Assets released from restriction, restrictions staisfied by payments	-	-	-
Total Revenue	$ 3,974,525	$ -	$ 3,974,525
EXPENDITURES:			
Personnel/Fringe	$ 1,683,340	$ -	$ 1,683,340
Travel (Staff & Volunteers)	10,822	-	10,822
Building/Utilities/Phone	77,377	-	77,377
Printing/supplies/office expense	137,305	-	137,305
Equipment	102,306	(94,511)	7,795
Raw Food	880,204	-	880,204
Food Service Supplies	10,217	-	10,217
Home Delivered Costs	19,362	-	19,362
Training	5,648	-	5,648
Professional Services	14,750	-	14,750
Subscriptions/Registrations	4,507	-	4,507
Napis/EDP	73,889	-	73,889
Insurance	33,623	-	33,623
Repairs/Mnt	37,835	-	37,835
Contractual	298,908	-	298,908
Depreciation	-	73,484	73,484
FASB qualifying in-kind resources-SS match	672,042	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-
Total Expenditures	$ 4,062,135	$ (21,027)	$ 4,041,108
Change in Net Assets	$ (87,610)	$ 21,027	$ (66,583)
Net assets, beginning of year	478,102	444,389	922,491
Net assets, end of year	$ 390,492	$ 465,416	$ 855,908

SCHEDULE 3

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FINANCIAL POSITION - FUND ACCOUNTING
JUNE 30, 2022

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Total
ASSETS									
Cash and cash equivalents	$ 42,906	$ 73,295	$ 11,081	$ 140,281	$ 210,684	$ 2,484	$ 29,065	$ 146,421	$ 656,217
Receivables:									
Missouri Department of Health and Senior Services	11,543	81,151	5,181	48,873	133,618	2,326	28,858	310	311,860
Missouri Division of Medical Services	735	2,940	-	-	59,901	-	-	-	63,576
Prepaid Expenses	700	5,178	530	1,112	1,589	-	2,038	-	11,147
TOTAL ASSETS	$ 55,884	$ 162,564	$ 16,792	$ 190,266	$ 405,792	$ 4,810	$ 59,961	$ 146,731	$ 1,042,800
LIABILITIES									
DHSS funds held in trust	$ -	$ 76,905	$ -	$ 136,489	$ 62,861	$ 2,484	$ 18,248	$ -	$ 296,987
Accounts payable	4,118	51,136	4,829	20,869	99,196	2,326	15,290	-	197,764
Accrued expenses	9,536	34,523	3,390	32,908	61,749	-	15,451	-	157,557
Deferred revenue	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	$ 13,654	$ 162,564	$ 8,219	$ 190,266	$ 223,806	$ 4,810	$ 48,989	$ -	$ 652,308
NET ASSETS									
Net assets without donor restrictions	$ 42,230	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,230
Net assets with donor restrictions	-	-	8,573	-	181,986	-	10,972	146,731	348,262
TOTAL NET ASSETS	$ 42,230	$ -	$ 8,573	$ -	$ 181,986	$ -	$ 10,972	$ 146,731	$ 390,492
TOTAL LIABILITIES AND NET ASSETS	$ 55,884	$ 162,564	$ 16,792	$ 190,266	$ 405,792	$ 4,810	$ 59,961	$ 146,731	$ 1,042,800

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF ACTIVITIES - BY FUNDING SOURCE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022

	Administration	Supportive Services	Ombudsman	Congregate Program	Home Delivered Program	Disease Prev. & Health Promotion	Family Caregiver	Special Projects	Eliminations Other In-Kind	Total
REVENUE:										
Missouri Department of Health and Senior Services	$ 109,300	$ 421,506	$ 69,193	$ 373,512	$ 748,213	$ 28,286	$ 161,581	$ 65,345	$ -	$ 1,976,936
Missouri Highway and Transportation Dept.	-	60,836	-	-	-	-	-	-	-	60,836
Missouri Division of Medical Services	4,455	17,820	-	-	696,035	-	-	-	-	718,310
Program Income	-	10,359	-	149,287	35,910	9,634	250	-	-	205,440
Other cash-DHSS match	-	2,056	-	85,218	113,753	-	-	-	-	201,027
Other cash-non DHSS match	-	-	-	-	95,136	-	-	44,798	-	139,934
FASB qualifying in-kind resources-SS match	-	-	-	420,182	251,860	-	-	-	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-	-	-	-	-	-	-	-
Other in-kind resources-SS match	36,278	66,129	2,691	92,287	100,148	-	51,184	-	(348,717)	-
Other in-kind resources-non SS match	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	$ 150,033	$ 578,706	$ 71,884	$ 1,120,486	$ 2,041,055	$ 37,920	$ 213,015	$ 110,143	$ (348,717)	$ 3,974,525
EXPENDITURES:										
Missouri Department of Health and Senior Services	$ 109,300	$ 421,506	$ 69,193	$ 373,512	$ 748,213	$ 28,286	$ 161,581	$ 65,345	$ -	$ 1,976,936
Missouri Highway and Transportation Dept.	-	60,836	-	-	-	-	-	-	-	60,836
Missouri Division of Medical Services	4,455	17,820	-	-	696,035	-	-	-	-	718,310
Program Income	-	10,359	-	149,287	35,910	9,634	250	-	-	205,440
Other cash-DHSS match	156	8,236	140	97,872	138,525	-	3,457	-	-	248,386
Other cash-non DHSS match	2,447	-	552	-	123,819	-	-	53,367	-	180,185
FASB qualifying in-kind resources-SS match	-	-	-	420,182	251,860	-	-	-	-	672,042
FASB qualifying in-kind resources-non SS match	-	-	-	-	-	-	-	-	-	-
Other in-kind resources-SS match	36,278	66,129	2,691	92,287	100,148	-	51,184	-	(348,717)	-
Other in-kind resources-non SS match	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 152,636	$ 584,886	$ 72,576	$ 1,133,140	$ 2,094,510	$ 37,920	$ 216,472	$ 118,712	$ (348,717)	$ 4,062,135
CHANGE IN NET ASSETS										
Program income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other cash-DHSS Match	(156)	(6,180)	(140)	(12,654)	(24,772)	-	(3,457)	-	-	(47,359)
Total Other cash-NON DHSS Match	(2,447)	-	(552)	-	(28,683)	-	-	(8,569)	-	(40,251)
Total change in net assets	$ (2,603)	$ (6,180)	$ (692)	$ (12,654)	$ (53,455)	$ -	$ (3,457)	$ (8,569)	$ -	$ (87,610)
NET ASSETS, BEGINNING OF YEAR										
Program income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other cash-DHSS Match	156	366	140	3,843	106,484	-	4,963	-	-	115,952
Total Other cash-NON DHSS Match	44,677	-	9,125	-	128,957	-	9,466	169,925	-	362,150
Total net assets, beginning of year	$ 44,833	$ 366	$ 9,265	$ 3,843	$ 235,441	$ -	$ 14,429	$ 169,925	$ -	$ 478,102
TRANSFERS IN (OUT) / ADJUSTMENTS										
Program income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other cash-DHSS Match	-	5,814	-	8,811	-	-	-	-	-	14,625
Total Other cash-NON DHSS Match	-	-	-	-	-	-	-	(14,625)	-	(14,625)
Total transfers	$ -	$ 5,814	$ -	$ 8,811	$ -	$ -	$ -	$ (14,625)	$ -	$ -
NET ASSETS, END OF YEAR										
Program income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other cash-DHSS Match	-	-	-	-	81,712	-	1,506	-	-	83,218
Total Other cash-NON DHSS Match	42,230	-	8,573	-	100,274	-	9,466	146,731	-	307,274
TOTAL NET ASSETS, END OF YEAR	$ 42,230	$ -	$ 8,573	$ -	$ 181,986	$ -	$ 10,972	$ 146,731	$ -	$ 390,492

SCHEDULE 5

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022

	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prevention	Family Caregiver	Special Programs	Eliminations	Total
EXPENDITURES:										
Personnel/Fringe	$ 88,601	$ 194,230	$ 15,158	$ 415,749	$ 815,326	$ -	$ 111,425	$ 42,851	$ -	$ 1,683,340
Travel (Staff & Volunteers)	2,017	1,794	520	2,114	3,109	-	1,268	-	-	10,822
Building/Utilities/Phone	1,051	7,424	918	25,042	39,668	-	3,274	-	-	77,377
Printing/supplies/office expense	1,254	23,157	425	16,452	28,190	-	2,281	65,546	-	137,305
Equipment	5,691	29,198	1,730	19,818	30,526	-	15,343	-	-	102,306
Raw Food	-	-	-	115,247	764,957	-	-	-	-	880,204
Food Service Supplies	-	-	-	4,273	5,944	-	-	-	-	10,217
Home Delivered Costs	-	-	-	-	19,362	-	-	-	-	19,362
Training	-	3,070	12	844	1,176	-	64	482	-	5,648
Professional Services	14,750	-	-	-	-	-	-	-	-	14,750
Subscriptions/Registrations	190	1,602	175	759	1,060	-	721	-	-	4,507
Napis/EDP	1,295	23,596	5,558	9,168	15,154	-	9,285	9,833	-	73,889
Insurance	1,031	16,128	1,680	3,360	5,040	-	6,384	-	-	33,623
Repair/Mnt	478	12,596	775	7,845	12,990	-	3,151	-	-	37,835
Contractual	-	205,962	42,934	-	-	37,920	12,092	-	-	298,908
FASB qualifying in-kind resources- DHSS match	-	-	-	420,182	251,860	-	-	-	-	672,042
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	36,278	66,129	2,691	92,287	100,148	-	51,184	-	(348,717)	-
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 152,636	$ 584,886	$ 72,576	$ 1,133,140	$ 2,094,510	$ 37,920	$ 216,472	$ 118,712	$ (348,717)	$ 4,062,135

SCHEDULE 6

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SUPPORTIVE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2022

	Transportation	Home Bound Shopping	Information & Assistance	Case Management	Public Information & Education	Homemaker	Legal Assistance	Respite IIIB	Personal Care	Home Modifications	Telephone Reassurance	Total
EXPENDITURES:												
Personnel/Fringe	$ -	$ -	$ 83,820	$ 40,404	$ 67,016	$ -	$ -	$ -	$ -	$ -	$ 2,990	$ 194,230
Travel (Staff & Volunteers)	-	-	852	218	724	-	-	-	-	-	-	1,794
Building/Utilities/Phone	-	-	5,307	310	1,807	-	-	-	-	-	-	7,424
Printing/supplies/office expense	-	-	3,834	689	11,074	-	-	-	-	7,560	-	23,157
Equipment	-	-	16,606	4,270	8,322	-	-	-	-	-	-	29,198
Raw Food	-	-	-	-	-	-	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Home Delivered Costs	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	25	3,010	35	-	-	-	-	-	-	3,070
Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Subscriptions/Registrations	-	-	1,117	65	420	-	-	-	-	-	-	1,602
Napis/EDP	-	-	16,811	1,018	5,767	-	-	-	-	-	-	23,596
Insurance	-	-	12,096	672	3,360	-	-	-	-	-	-	16,128
Repairs/Mnt	-	-	5,844	378	1,787	-	-	-	-	4,587	-	12,596
Contractual	113,622	19,342	-	17,820	-	3,761	3,798	21,753	25,866	-	-	205,962
FASB qualifying in-kind resources- DHSS match	-	-	-	-	-	-	-	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-	-	-	-
Other in-kind resources-DHSS match	9,925	13,713	38,434	-	-	323	920	1,115	1,699	-	-	66,129
Other in-kind resources-non DHSS match	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 123,547	$ 33,055	$ 184,746	$ 68,854	$ 100,312	$ 4,084	$ 4,718	$ 22,868	$ 27,565	$ 12,147	$ 2,990	$ 584,886

SCHEDULE 7

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
DISEASE PREVENTION AND HEALTH PROMOTION
FOR THE YEAR ENDED JUNE 30, 2022

	Health Screening/MM Evidenced Based
EXPENDITURES:	
Personnel/Fringe	$ -
Travel (Staff & Volunteers)	-
Building/Utilities/Phone	-
Printing/supplies/office expense	-
Equipment	-
Raw Food	-
Food Service Supplies	-
Home Delivered Costs	-
Training	-
Professional Services	-
Subscriptions/Registrations	-
Napis/EDP	-
Insurance	-
Repairs/Mnt	-
Contractual	37,920
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	$ 37,920

SCHEDULE 8

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
FAMILY CAREGIVER
FOR THE YEAR ENDED JUNE 30, 2022

	Public Information & Education	Information & Assistance	Case Management	Respite	Total
EXPENDITURES:					
Personnel/Fringe	$ 39,646	$ 53,861	$ 17,918	$ -	$ 111,425
Travel (Staff & Volunteers)	431	804	33	-	1,268
Building/Utilities/Phone	1,101	2,002	171	-	3,274
Printing/supplies/office expense	747	1,194	340	-	2,281
Equipment	4,380	6,953	4,010	-	15,343
Raw Food	-	-	-	-	-
Food Service Supplies	-	-	-	-	-
Home Delivered Costs	-	-	-	-	-
Training	29	30	5	-	64
Professional Services	-	-	-	-	-
Subscriptions/Registrations	224	430	67	-	721
Napis/EDP	3,255	5,465	565	-	9,285
Insurance	2,352	3,696	336	-	6,384
Repairs/Mnt	1,047	1,957	147	-	3,151
Contractual	-	-	-	12,092	12,092
FASB qualifying in-kind resources- DHSS match	-	-	-	-	-
FASB qualifying in-kind resources-non DHSS match	-	-	-	-	-
Other in-kind resources-DHSS match	-	50,038	-	1,146	51,184
Other in-kind resources-non DHSS match	-	-	-	-	-
TOTAL EXPENDITURES	$ 53,212	$ 126,430	$ 23,592	$ 13,238	$ 216,472

SCHEDULE 9

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
STATEMENT OF FUNCTIONAL EXPENSES BY SERVICE - FUND ACCOUNTING
SPECIAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022

	MIPPA	CDC Vaccine Access	Fundraising	Chronic Disease Mgmt.	COVID Vaccine Registry	Stronghold IT Project	Total
EXPENDITURES:							
Personnel/Fringe	$ 30,790	$ 5,200	$ -	$ -	$ 6,861	$ -	$ 42,851
Travel (Staff & Volunteers)	-	-	-	-	-	-	-
Building/Utilities/Phone	-	-	-	-	-	-	-
Printing/supplies/office expense	-	29,355	175	1,579	34,437	-	65,546
Equipment	-	-	-	-	-	-	-
Raw Food	-	-	-	-	-	-	-
Food Service Supplies	-	-	-	-	-	-	-
Home Delivered Costs	-	-	-	-	-	-	-
Training	-	-	-	482	-	-	482
Professional Services	-	-	-	-	-	-	-
Subscriptions/Registrations	-	-	-	-	-	-	-
Napis/EDP	-	-	-	-	3,500	6,333	9,833
Insurance	-	-	-	-	-	-	-
Repairs/Mnt	-	-	-	-	-	-	-
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	$ 30,790	$ 34,555	$ 175	$ 2,061	$ 44,798	$ 6,333	$ 118,712

SCHEDULE 10

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
PRIORITY SUPPORTIVE SERVICES EXPENDITURES BY FUNDING SERVICE - FUND ACCOUNTING
FOR THE YEAR ENDED JUNE 30, 2022

	DHSS	MoDOT	Medicaid	Prog Inc	Other Inc	In-kind	Total
Access Services							
Transportation	$ 35,366	$ 60,836	$ -	$ 9,184	$ 8,236	$ 9,925	$ 123,547
Information & Assistance	146,312	-	-	-	-	38,434	184,746
Case Management	51,034	-	17,820	-	-	-	68,854
Public Info. & Education	100,312	-	-	-	-	-	100,312
Toal Access Services	$ 333,024	$ 60,836	$ 17,820	$ 9,184	$ 8,236	$ 48,359	$ 477,459
In-Home Services							
Homemaker	$ 3,761	$ -	$ -	$ -	$ -	$ 323	$ 4,084
Personal Care	24,756	-	-	1,110	-	1,699	27,565
Respite	21,753	-	-	-	-	1,115	22,868
Homebound Shopping	19,277	-	-	65	-	13,713	33,055
Home Modification	12,147	-	-	-	-	-	12,147
Telephone Reassurance	2,990	-	-	-	-	-	2,990
Total In-Home Services	$ 84,684	$ -	$ -	$ 1,175	$ -	$ 16,850	$ 102,709
Legal Services	$ 3,798	$ -	$ -	$ -	$ -	$ 920	$ 4,718
Total Priority Services	$ 421,506	$ 60,836	$ 17,820	$ 10,359	$ 8,236	$ 66,129	$ 584,886

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2022	REMITTED BALANCE 6/30/2022	AWARDS PASSED-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed Through Missouri Department of Health and Senior Services	ERS10522010								
Title III, Part B - Grant Funds		93.044	$ 284,638	$ 287,669	$ 335,236	$ -	$ 160,166	$ 76,905	$ 176,956
Title III, Part B - Grant Funds - COVID-19		93.044	-	350,871	71,664	-	279,207	-	-
Title III, Part B - Program Income		93.044	-	10,359	10,359	-	-	-	10,359
Total Title III, Part B					$ 417,259				$ 187,315
Title III, Part C1 - Grant Funds		93.045	397,000	399,500	69,294	-	590,717	136,489	-
Title III, Part C1 - Grant Funds - COVID-19		93.045	-	206,293	16,833	-	189,460	-	-
Title III, Part C1 - Program Income		93.045	-	149,287	149,287	-	-	-	-
Title III, Part C2 - Grant Funds		93.045	310,259	257,448	174,640	-	330,206	62,861	-
Title III, Part C2 - Grant Funds - COVID-19		93.045	-	406,156	132,848	-	273,308	-	-
Title III, Part C2 - Program Income		93.045	-	35,910	35,910	-	-	-	-
Total Title III, Part C					$ 578,812				$ -
Nutrition Service Incentive Program		93.053	171,102	159,170	330,272	-	-	-	-
Total Aging Cluster					$ 1,326,343				
Title III, Part D - Grant Funds		93.043	17,002	27,263	28,286	-	13,495	2,484	28,286
Title III, Part D - Grant Funds - COVID-19		93.043	-	30,256	22,756	-	7,500	-	-
Title III, Part D - Program Income		93.043	-	9,634	9,634	-	-	-	9,634
Total Title III, Part D					$ 60,676				$ 37,920
Title III, Part E - Grant Funds		93.052	101,275	151,056	157,249	-	76,834	18,248	12,988
Title III, Part E - Grant Funds - COVID-19		93.052	-	99,939	74,836	-	25,103	-	-
Title III, Part E - Program Income		93.052	-	250	250	-	-	-	250
Total Title III, Part E					$ 232,335				$ 13,238
Title VII, Elder Rights, Ombudsman		93.042	-	10,349	10,349	-	-	-	10,349
Title VII, Elder Rights, Elder Abuse		93.041	-	1,597	1,597	-	-	-	1,597
Social Services Block Grant - SSBG		93.667	-	45,034	45,034	-	-	-	-
MIPPA		93.071	14,920	27,780	30,790	-	11,910	-	-
Immunization Cooperative Agreements	DH210049689	93.268	-	44,798	44,798	-	-	-	-
Total Federal Awards Passed Through The Missouri Department of Health and Senior Services			$ 1,296,196	$ 2,710,619	$ 1,751,922	$ -	$ 1,957,906	$ 296,987	$ 250,419
Passed through District III Area Agency on Aging Special Programs for the Aging Discretionary Projects - The Missouri SMP	N/A	93.048	$ 5,000	$ 5,000	$ -	$ -	$ -	$ 10,000	$ -
Passed through Missouri Association of Area Agencies on Aging Special Programs for the Aging Discretionary Projects - Direct Adult Protective Services	CS221944002	93.747	$ -	$ 37,122	$ -	$ -	$ 37,122	$ -	$ -
Passed through Economic Security Corporation of Southwest Area Community Services Block Grant - COVID-19	N/A	93.569	$ 39,884	$ -	$ 39,884	$ -	$ -	$ -	$ -

See accompanying notes to the schedule of expenditures of federal awards.

AREA AGENCY ON AGING REGION X
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR Pass-through Grantor Program Title	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL ASSISTANCE LISTING NUMBER	CARRYOVER FROM PRIOR YEAR	CURRENT YEAR AWARD AMOUNT	EXPENDITURES	LAPSED	UNREMITTED BALANCE 6/30/2022	REMITTED BALANCE 6/30/2022	AWARDS PASSED-THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY									
Passed through Barton County									
Coronavirus Relief Fund - COVID-19	N/A	21.019	$ 4,921	$ -	$ 4,921	$ -	$ -	$ -	$ -
Passed through Jasper County									
Coronavirus Relief Fund - COVID-19	N/A	21.019	53,443	-	53,443	-	-	-	-
Passed through Newton County									
Coronavirus Relief Fund - COVID-19	N/A	21.019	16,872	-	16,872	-	-	-	-
Passed through McDonald County									
Coronavirus Relief Fund - COVID-19	N/A	21.019	8,699	-	8,699	-	-	-	-
Total Coronavirus Relief Fund			$ 83,935	$ -	$ 83,935	$ -	$ -	$ -	$ -
TOTAL FEDERAL AWARDS			$ 1,425,015	$ 2,752,741	$ 1,875,741	$ -	$ 1,995,028	$ 306,987	$ 250,419
Missouri State Funds									
Passed Through Missouri Department of Health and Senior Services									
Missouri General Revenue		N/A	$ -	$ 473,491	$ 473,491	$ -	$ -	$ -	$ -
Home Delivered Meals Trust Fund		N/A	-	1,761	1,761	-	-	-	-
Passed Through Missouri Department of Transportation									
MEHTAP Grant		N/A	$ -	$ 60,836	$ 60,836	$ -	$ -	$ -	$ 60,836
TOTAL FEDERAL AND STATE AWARDS			$ 1,425,015	$ 3,288,829	$ 2,411,829	$ -	$ 1,995,028	$ 306,987	$ 311,255

See accompanying notes to the schedule of expenditures of federal awards.

AREA AGENCY ON AGING REGION X
SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Notes to Schedule of Expenditures of Federal and State Awards:

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal award activity of Area Agency on Aging Region X for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B: Summary of Significant Accounting Policies

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

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.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*

To the Board of Directors of
Area Agency on Aging Region X

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 the Area Agency on Aging Region X (Region X), which comprise the statement of financial position as of June 30, 2022, 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 13, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Region X's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Region X'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 Region X's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 13, 2022

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
Area Agency on Aging Region X

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Area Agency on Aging Region X's (Region X) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Region X's major federal programs for the year ended June 30, 2022. Region X's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Region X 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, 2022.

Basis for Opinion on Each Major Federal Program

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Region X's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Region X's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Region X's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Region X's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Region X's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Region X's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify

all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 13, 2022

AREA AGENCY ON AGING REGION X
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

7. Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
Aging Cluster:	
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services
93.053	Nutrition Services Incentive Program

AREA AGENCY ON AGING REGION X
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022
(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:

None

Section III – Federal Award Findings and Questioned Costs:

None

AREA AGENCY ON AGING REGION X
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

There were no prior audit findings.