

CENTRAL ILLINOIS AGENCY ON AGING, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED SEPTEMBER 30, 2020



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CENTRAL ILLINOIS AGENCY ON AGING, INC.
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YEAR ENDED SEPTEMBER 30, 2020

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Central Illinois Agency on Aging, Inc.
Peoria, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Central Illinois Agency on Aging, Inc. (Agency), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

The Agency charges fixed asset purchases to grant expenditures and does not capitalize the asset. Therefore, no fixed assets appear on the statement of financial position. Accounting principles generally accepted in the United States of America require that fixed assets be capitalized and depreciated. The amount that should be capitalized and depreciated as fixed assets is not known.

Qualified Opinion

In our opinion, except for the effects of the matter discussed in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of September 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The program columns and amounts on the statement of financial position and the supplementary information on pages 16 to 39, except the budget information as noted below, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The supplemental budget information presented in the statement of activities and in the supplementary information on pages 16 to 29 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Board of Directors
Central Illinois Agency on Aging, Inc.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2021 on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Agency's the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Peoria, Illinois
May 24, 2021

CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2020

	<u>Total</u>	<u>Title III B</u>	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Title III D</u>	<u>Title VII</u>	<u>Title V</u>	<u>Title III E</u>
ASSETS								
Cash and cash equivalents	\$ 69,341	\$ 79,530	\$ (328)	\$ 153,679	\$ 12,573	\$ (1,037)	\$ -	\$ 14,291
Receivables:								
Due from projects	6,070	6,070	-	-	-	-	-	-
Grants - due from IDOA	759,935	52,574	328	134,223	4,448	1,037	-	16,277
Miscellaneous	<u>1,300</u>	<u>1,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 836,646</u>	<u>\$ 139,474</u>	<u>\$ -</u>	<u>\$ 287,902</u>	<u>\$ 17,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,568</u>
LIABILITIES								
Payables:								
Trade	\$ 68,110	\$ 17,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,337
Grants - due to projects	228,796	12,423	-	169,274	6,428	-	-	5,908
Grants - due to IDOA	11,091	-	-	-	-	-	-	9,578
Accrued liabilities	<u>65,768</u>	<u>40,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>373,765</u>	<u>71,243</u>	<u>-</u>	<u>169,274</u>	<u>6,428</u>	<u>-</u>	<u>-</u>	<u>17,823</u>
NET ASSETS (DEFICIT)								
Without donor restrictions	226,549	-	-	-	-	-	-	-
With donor restrictions	<u>236,332</u>	<u>68,231</u>	<u>-</u>	<u>118,628</u>	<u>10,593</u>	<u>-</u>	<u>-</u>	<u>12,745</u>
Total net assets (deficit)	<u>462,881</u>	<u>68,231</u>	<u>-</u>	<u>118,628</u>	<u>10,593</u>	<u>-</u>	<u>-</u>	<u>12,745</u>
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	<u>\$ 836,646</u>	<u>\$ 139,474</u>	<u>\$ -</u>	<u>\$ 287,902</u>	<u>\$ 17,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,568</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
SEPTEMBER 30, 2020

	<u>State Matching Funds</u>	<u>Ombudsman</u>	<u>Adult Protective Services</u>	<u>Senior Employment Specialist Program</u>	<u>Long-term Care System Development Grant</u>	<u>Cares Act</u>	<u>Investment Income Fund</u>
ASSETS							
Cash and cash equivalents	\$ 35,072	\$ 21,176	\$ (10,800)	\$ (5,677)	\$ (690)	\$ (540,432)	\$ -
Receivables:							
Due from projects	-	-	-	-	-	-	-
Grants - due from IDOA	-	12,911	-	-	-	484,832	-
Miscellaneous	-	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 35,072</u>	<u>\$ 34,087</u>	<u>\$ (10,800)</u>	<u>\$ (5,677)</u>	<u>\$ (690)</u>	<u>\$ (55,600)</u>	<u>\$ -</u>
LIABILITIES							
Payables:							
Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - due to projects	-	7,952	-	-	-	-	-
Grants - due to IDOA	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS (DEFICIT)							
Without donor restrictions	35,072	-	(10,800)	(5,677)	(690)	(55,600)	-
With donor restrictions	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets (deficit)	<u>35,072</u>	<u>26,135</u>	<u>(10,800)</u>	<u>(5,677)</u>	<u>(690)</u>	<u>(55,600)</u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	<u>\$ 35,072</u>	<u>\$ 34,087</u>	<u>\$ (10,800)</u>	<u>\$ (5,677)</u>	<u>\$ (690)</u>	<u>\$ (55,600)</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total All Funds Actual</u>	<u>Unaudited</u>	
				<u>Budget</u>	<u>Variance</u>
REVENUES AND OTHER SUPPORT					
IDOA grants	\$ 649,312	\$ 236,332	\$ 885,644	\$ 1,184,163	\$ (298,519)
IDOA grants - nonmatching	1,481,580	-	1,481,580	1,449,414	32,166
Cares Act	723,439	-	723,439	907,207	(183,768)
Family First grant	269,200	-	269,200	269,200	-
USDA commodities	175,820	-	175,820	175,820	-
Investment income	12,000	-	12,000	12,000	-
SHAP grant	98,561	-	98,561	99,403	(842)
Nutrition Program	672,131	-	672,131	602,647	69,484
Mature Solutions Case Management	248,809	-	248,809	215,000	33,809
Other	160,832	-	160,832	90,133	70,699
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>250,773</u>	<u>(250,773)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues and other support	 <u>4,742,457</u>	 <u>(14,441)</u>	 <u>4,728,016</u>	 <u>5,004,987</u>	 <u>(276,971)</u>
EXPENSES					
Program services:					
Title III B	584,961	-	584,961	744,713	(159,752)
Title III C-1	293,754	-	293,754	330,209	(36,455)
Title III C-2	1,362,350	-	1,362,350	1,366,898	(4,548)
Title III D	21,899	-	21,899	28,310	(6,411)
Title VII	4,968	-	4,968	4,968	-
Title V	4,582	-	4,582	-	4,582
Title III E	163,101	-	163,101	197,319	(34,218)
State Matching Funds	67,600	-	67,600	73,106	(5,506)
Ombudsman	240,949	-	240,949	264,302	(23,353)
Cares Act	779,039	-	779,039	907,207	(128,168)
Adult Protective Services	39,432	-	39,432	39,432	-
Senior Employment Specialist Program	15,010	-	15,010	15,010	-
Long-term Care System Development Grant	14,330	-	14,330	14,330	-
Investment Income Fund	12,000	-	12,000	12,000	-
Local Fund	<u>1,120,294</u>	<u>-</u>	<u>1,120,294</u>	<u>1,007,183</u>	<u>113,111</u>
 Total expenses	 <u>4,724,269</u>	 <u>-</u>	 <u>4,724,269</u>	 <u>5,004,987</u>	 <u>(280,718)</u>
 CHANGE IN NET ASSETS	 18,188	 (14,441)	 3,747	 <u>\$ -</u>	 <u>\$ 3,747</u>
 NET ASSETS - BEGINNING OF YEAR	 <u>208,361</u>	 <u>250,773</u>	 <u>459,134</u>		
 NET ASSETS - END OF YEAR	 <u>\$ 226,549</u>	 <u>\$ 236,332</u>	 <u>\$ 462,881</u>		

The accompanying notes are an integral part of the financial statements.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 3,747
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Changes in assets and liabilities:	
Receivables - due from projects	5,365
Receivables - grants due from IDOA	(518,836)
Receivables - miscellaneous	1,532
Payables - trade	23,165
Payables - grants due to projects	200,701
Payables - grants due to IDOA	11,091
Accrued liabilities	766
Deferred grant revenue	<u>(70,826)</u>
Net cash used by operating activities	<u>(343,295)</u>
 NET DECREASE IN CASH AND CASH EQUIVALENTS	 (343,295)
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>412,636</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u>\$ 69,341</u>

The accompanying notes are an integral part of the financial statements.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2020

Program Services

EXPENSES	<u>Title III B</u>	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Title III D</u>	<u>Title VII</u>	<u>Title V</u>	<u>Title III E</u>	<u>State Matching Funds</u>	<u>Cares Act</u>
Agency expenses:									
Salaries	\$ 268,109	\$ 55,708	\$ -	\$ -	\$ 280	\$ 4,228	\$ 66,373	\$ 27,139	\$ 66,580
Fringe benefits	74,888	15,429	-	-	80	354	18,385	7,517	17,935
Travel	2,522	519	-	-	2	-	619	253	603
Rent and related expenses	8,553	1,761	-	-	9	-	2,098	856	2,045
Equipment and supplies	20,644	3,936	-	-	18	-	3,820	1,399	4,452
Other expenses	<u>50,422</u>	<u>10,658</u>	<u>-</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>12,696</u>	<u>5,195</u>	<u>12,393</u>
Total Agency expenses	<u>425,138</u>	<u>88,011</u>	<u>-</u>	<u>-</u>	<u>443</u>	<u>4,582</u>	<u>103,991</u>	<u>42,359</u>	<u>104,008</u>
Project expenses:									
Grants	159,823	194,930	928,143	21,899	4,525	-	59,110	25,241	675,031
Family First Act	-	-	269,200	-	-	-	-	-	-
USDA commodities	<u>-</u>	<u>10,813</u>	<u>165,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total project expenses	<u>159,823</u>	<u>205,743</u>	<u>1,362,350</u>	<u>21,899</u>	<u>4,525</u>	<u>-</u>	<u>59,110</u>	<u>25,241</u>	<u>675,031</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$ 584,961</u>	<u>\$ 293,754</u>	<u>\$ 1,362,350</u>	<u>\$ 21,899</u>	<u>\$ 4,968</u>	<u>\$ 4,582</u>	<u>\$ 163,101</u>	<u>\$ 67,600</u>	<u>\$ 779,039</u>

The accompanying notes are an integral part of the financial statements.

**CENTRAL ILLINOIS AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Program Services (Continued)</u>				<u>Management and General</u>				<u>Total</u>
	<u>Ombudsman</u>	<u>Adult Protective Services</u>	<u>Senior Employment Specialist Program</u>	<u>Long-term Care System Development Grant</u>	<u>Total Program Services</u>	<u>Investment Income Fund</u>	<u>Local Fund</u>	<u>Total Management and General</u>	
EXPENSES									
Agency expenses:									
Salaries	\$ 3,939	\$ 30,489	\$ 13,030	\$ 11,780	\$ 547,655	\$ -	\$ 478,794	\$ 478,794	\$ 1,026,449
Fringe benefits	965	4,594	1,980	1,843	143,970	-	54,855	54,855	198,825
Travel	29	800	-	180	5,527	-	14,784	14,784	20,311
Rent and related expenses	96	1,200	-	-	16,618	12,000	16,720	28,720	45,338
Equipment and supplies	218	1,000	-	527	36,014	-	20,872	20,872	56,886
Other expenses	1,969	1,349	-	-	94,736	-	498,458	498,458	593,194
Total Agency expenses	<u>7,216</u>	<u>39,432</u>	<u>15,010</u>	<u>14,330</u>	<u>844,520</u>	<u>12,000</u>	<u>1,084,483</u>	<u>1,096,483</u>	<u>1,941,003</u>
Project expenses:									
Grants	233,733	-	-	-	2,302,435	-	35,811	35,811	2,338,246
Family First Act	-	-	-	-	269,200	-	-	-	269,200
USDA commodities	-	-	-	-	175,820	-	-	-	175,820
Total project expenses	<u>233,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,747,455</u>	<u>-</u>	<u>35,811</u>	<u>35,811</u>	<u>2,783,266</u>
TOTAL FUNCTIONAL EXPENSES	<u>\$ 240,949</u>	<u>\$ 39,432</u>	<u>\$ 15,010</u>	<u>\$ 14,330</u>	<u>\$ 3,591,975</u>	<u>\$ 12,000</u>	<u>\$ 1,120,294</u>	<u>\$ 1,132,294</u>	<u>\$ 4,724,269</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Illinois Agency on Aging, Inc. (the Agency), a nonprofit agency located in Peoria, Illinois, was incorporated on June 5, 1974 in the state of Illinois for the primary purpose of providing nonprofit services to persons aged 60 and older in the communities of Marshall, Stark, Woodford, Peoria, Tazewell, and Fulton Counties. The Agency's fiscal year ends on September 30. Significant accounting policies followed by the Agency are presented below.

The Agency reports in accordance with the American Institute of Certified Public Accountants industry audit guide, *Not-for-Profit Organizations*. Under the terms of that guide, the following accounting policies are followed:

- (a) The Agency reports gifts of cash and other assets as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose 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. However, if a restriction is fulfilled in the same time period in which the gift is received, the Agency reports the support as net assets without donor restrictions.
- (b) Revenue under grant agreements is recognized in the period that expenses have been incurred for the purpose specified by the grantor. Grant revenue is recorded and reflected in the statement of activities and recognized as grant revenue when the related expenses are incurred.
- (c) Contributions pledged are recorded as receivables in the year made.
- (d) Net assets with donor restrictions consist of contributions which are limited by donor/grantor imposed restrictions.
- (e) Donated materials, property, equipment, and investments are recorded at fair value when received.

Accounting Basis

The financial statements of the Agency are presented on the accrual basis of accounting.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs

The accounts of the Agency are maintained in accordance with the principles of fund accounting. This is to ensure observance of limitations, restrictions, conditions or mandatory directions imposed by law or grant agreements placed on the use of resources available to the Agency. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. These individual funds and programs are described below:

- Title III B, represents resources restricted for strengthening and developing at the sub-state level a system of coordinated and comprehensive service programs for senior citizens designed to secure and allow maintenance of maximum independence and dignity for senior citizens capable of self-care in a home environment and to remove individual or social barriers to independence.
- Title III C-1, represents resources restricted to provide senior citizens with low-cost, nutritious meals through congregate meal sites.
- Title III C-2, represents resources restricted to provide senior citizens with low-cost, nutritious meals through home delivered meals.
- Title III D, represents resources restricted to be used for health promotion and preventative health care.
- Title VII, represents resources restricted to assist victims of abuse, neglect, and exploitation.
- Title V, represents resources restricted to provide senior citizens with quality employment programs.
- Title III E, represents resources restricted to be used for caregiver services.
- State Matching Funds, represent restricted resources for Agency and project expenditures.
- Cares Act, represent restricted resources provided to the Agency as a result of the COVID-19 pandemic.
- Ombudsman, represents resources restricted for the sub-state Ombudsman program, which includes, but is not limited to, investigative services maintaining regular presence in long-term care facilities; public information/education; and issue advocacy.
- Adult Protective Services, represents resources restricted to assist victims of abuse, neglect, and exploitation.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs (Continued)

- Senior Employment Specialist Program, represents resources restricted to assist planning, dissemination of information and provision of referrals to various federal, state, and local training and employment programs.
- Long-Term Care System Development Grant, represents resources for provisions of services for long-term care systems development.

In addition, the Agency also maintains an Investment Income Fund and a Local Fund.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Agency's 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, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Agency considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Receivables and Credit Policies

Accounts receivable are uncollateralized obligations in which payment is generally expected within 30 days from the invoice date. Accounts receivable are stated at the invoice amount.

Account balances with invoices over 90 days old are considered delinquent.

Payments of accounts receivable are applied to the specific invoices identified on the remittance advice or, if unspecified, to the earliest unpaid invoices.

Grants receivable are recorded when related expenses which are to be reimbursed are incurred.

Allowance for Doubtful Accounts

Receivables have been adjusted for all known uncollectible accounts. No allowance for doubtful accounts has been provided since, in the Agency's judgment, it is believed that the amount of such allowance would not be significant.

Fixed Asset Acquisitions

The Agency expenses fixed asset purchases rather than capitalizing them. Therefore, there are no fixed assets recorded on the statement of financial position.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets are classified into one of two classes based on the existence or absence of donor-imposed restrictions. The following is a description of each class.

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Deferred Grant Revenue and Remaining Grants Available

Grant revenue is recognized as expenses are incurred. Grants received in excess of grant expenses are recorded as deferred grant revenue.

In addition, the Agency has total cost reimbursable grants in the amount of \$433,349 that have not been recognized as revenue at September 30, 2020 as the qualifying expenditures have not yet been incurred.

Commodity Revenue

The Agency recognizes revenues and other support when earned and expenses when incurred. USDA Commodity revenue for meals for the last quarter of the fiscal year are included in revenue when earned in accordance with the Illinois Department of Aging policies for such grants.

Functional Allocation of Expenses

Agency expenses are allocated to funds primarily based on the budgets of each fund as compared to the total budgets of all the funds. When budgets are revised during the year in the Agency's area plan, the allocation ratios are revised accordingly. The costs of providing the various program services and supporting activities of the Agency have been summarized on a functional basis in the statement of activities. Expenses directly related to the programs are charged to those programs. Additionally, certain costs have been allocated among the programs and supporting activities based on the amount of time spent in connection with the various programs and certain other indirect expenses have been allocated based on salary expenditures.

Income Taxes

The Agency is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and, accordingly, income taxes are not provided in the accompanying financial statements. The Agency evaluates uncertain tax positions and has determined that no uncertain tax positions exist at September 30, 2020.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principle

Financial Accounting Standards Board issued an ASU intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by nonprofit organizations. The ASU distinguishes between contributions and exchange transactions and assists in determining which guidance to apply. The ASU assists in determining whether a contribution is conditional or unconditional, and if unconditional, whether the transaction is donor restricted for a limited purpose or timing. The Agency has implemented ASU 2018-08 and has adjusted the presentation in these financial statements accordingly.

Risks and Uncertainties

The World Health Organization has declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Agency, COVID-19 may impact various parts of its fiscal year 2021 operations and financial results. Management believes the Agency is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

Subsequent Events

Management evaluated subsequent events through May 24, 2021, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at September 30, 2020:

Cash and cash equivalents	\$ 69,341
Receivables	530,724
Total	<u>\$ 600,065</u>

Receivables above do not include \$236,332 of donor restricted net assets as these are not considered available for general expenditure. As part of its liquidity plan, the Agency invests cash in excess of daily requirements in money market funds.

NOTE 3 SUPPORT FROM MAJOR FUNDING SOURCE

The Agency receives approximately 89% of its revenues and other support from the Illinois Department on Aging. A significant reduction in the level of this support, if this were to occur, might have a significant effect on the Agency's program activities.

CENTRAL ILLINOIS AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 4 LINE OF CREDIT

The Agency entered into a \$100,000 revolving line of credit agreement with the Busey Bank. Amounts drawn against the line of credit are due on November 1, 2021 and bear interest at the Wall Street Journal Prime Rate plus 0.25%. At September 30, 2020, the interest rate was 3.50%. The line of credit is secured by real property located in Peoria, Illinois. At September 30, 2020, there was no balance drawn on the line of credit.

NOTE 5 RETIREMENT PLAN

Full time employees of the Agency are eligible to participate in a simplified employee pension plan after six months of service. Employee contributions are matched by the Agency, and are limited by the employee's time of service. Agency contributions to the simplified employee pension plan were \$13,891 for the fiscal year ended September 30, 2020.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purpose at September 30, 2020:

To be used within the following year for current programs	\$ <u>236,332</u>
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CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE III B
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Title III B				
	Without	With Donor	Total	Unaudited	
	Donor			Actual	Budget
	Restrictions	Restrictions			
REVENUES					
IDOA grants	\$ 142,896	\$ 68,231	\$ 211,127	\$ 362,862	\$ (151,735)
IDOA grants - nonmatching	381,851	-	381,851	381,851	-
Net assets released from restrictions:					
Satisfaction of program					
restrictions	<u>60,214</u>	<u>(60,214)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	584,961	8,017	592,978	744,713	(151,735)
 AGENCY EXPENSES					
Salaries	268,109	-	268,109	293,661	25,552
Fringe benefits	74,888	-	74,888	92,442	17,554
Travel	2,522	-	2,522	7,134	4,612
Rent and related expenses	8,553	-	8,553	13,115	4,562
Equipment and supplies	20,644	-	20,644	12,226	(8,418)
Other expenses	<u>50,422</u>	<u>-</u>	<u>50,422</u>	<u>62,596</u>	<u>12,174</u>
Total agency expenses	425,138	-	425,138	481,174	56,036
 PROJECT EXPENSES - GRANTS	<u>159,823</u>	<u>-</u>	<u>159,823</u>	<u>263,539</u>	<u>103,716</u>
Total grants and expenses	<u>584,961</u>	<u>-</u>	<u>584,961</u>	<u>744,713</u>	<u>159,752</u>
 CHANGE IN NET ASSETS	-	8,017	8,017	<u>\$ -</u>	<u>\$ 8,017</u>
 NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>60,214</u>	<u>60,214</u>		
 NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ 68,231</u>	<u>\$ 68,231</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE III C-1
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Title III C-1			Unaudited	
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES					
IDOA grants	\$ 219,132	\$ -	\$ 219,132	\$ 319,396	\$ (100,264)
USDA commodities	10,813	-	10,813	10,813	-
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>63,809</u>	<u>(63,809)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	293,754	(63,809)	229,945	330,209	(100,264)
AGENCY EXPENSES					
Salaries	55,708	-	55,708	60,277	4,569
Fringe benefits	15,429	-	15,429	18,654	3,225
Travel	519	-	519	1,371	852
Rent and related expenses	1,761	-	1,761	2,605	844
Equipment and supplies	3,936	-	3,936	2,690	(1,246)
Other expenses	<u>10,658</u>	<u>-</u>	<u>10,658</u>	<u>12,655</u>	<u>1,997</u>
Total agency expenses	88,011	-	88,011	98,252	10,241
PROJECT EXPENSES					
Grants	194,930	-	194,930	221,144	26,214
USDA commodities	<u>10,813</u>	<u>-</u>	<u>10,813</u>	<u>10,813</u>	<u>-</u>
Total project expenses	<u>205,743</u>	<u>-</u>	<u>205,743</u>	<u>231,957</u>	<u>26,214</u>
Total expenses	<u>293,754</u>	<u>-</u>	<u>293,754</u>	<u>330,209</u>	<u>36,455</u>
CHANGE IN NET ASSETS	-	(63,809)	(63,809)	<u>\$ -</u>	<u>\$ (63,809)</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>63,809</u>	<u>63,809</u>		
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE III C-2
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Title III C-2			Unaudited	
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES					
IDOA grants	\$ 132,092	\$ 118,628	\$ 250,720	\$ 206,791	\$ 43,929
IDOA grants - nonmatching	725,900	-	725,900	725,900	-
USDA commodities	165,007	-	165,007	165,007	-
Family First Grants	269,200	-	269,200	269,200	-
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>70,151</u>	<u>(70,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	1,362,350	48,477	1,410,827	1,366,898	43,929
PROJECT EXPENSES					
Grants	928,143	-	928,143	1,201,891	273,748
Family First Grants	269,200	-	269,200	-	(269,200)
USDA commodities	<u>165,007</u>	<u>-</u>	<u>165,007</u>	<u>165,007</u>	<u>-</u>
Total project expenses	<u>1,362,350</u>	<u>-</u>	<u>1,362,350</u>	<u>1,366,898</u>	<u>4,548</u>
CHANGE IN NET ASSETS	-	48,477	48,477	<u>\$ -</u>	<u>\$ 48,477</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>70,151</u>	<u>70,151</u>		
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ 118,628</u>	<u>\$ 118,628</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
 SCHEDULE OF ACTIVITIES - TITLE III D
 YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Title III D			Unaudited	
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES					
IDOA grants	\$ 8,441	\$ 10,593	\$ 19,034	\$ 28,310	\$ (9,276)
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>13,458</u>	<u>(13,458)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	21,899	(2,865)	19,034	28,310	(9,276)
PROJECT EXPENSES - GRANTS	<u>21,899</u>	<u>-</u>	<u>21,899</u>	<u>28,310</u>	<u>6,411</u>
CHANGE IN NET ASSETS	-	(2,865)	(2,865)	<u>\$ -</u>	<u>\$ (2,865)</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>13,458</u>	<u>13,458</u>		
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ 10,593</u>	<u>\$ 10,593</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE VII
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Title VII			Unaudited	
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES - IDOA GRANTS	\$ 4,968	\$ -	\$4,968	\$4,968	\$ -
AGENCY EXPENSES					
Salaries	280	-	280	303	23
Fringe benefits	80	-	80	95	15
Travel	2	-	2	6	4
Rent and related expenses	9	-	9	14	5
Equipment and supplies	18	-	18	13	(5)
Other expenses	<u>54</u>	<u>-</u>	<u>54</u>	<u>66</u>	<u>12</u>
Total agency expenses	443	-	443	497	54
PROJECT EXPENSES - GRANTS	<u>4,525</u>	<u>-</u>	<u>4,525</u>	<u>4,471</u>	<u>(54)</u>
Total grants and expenses	<u>4,968</u>	<u>-</u>	<u>4,968</u>	<u>4,968</u>	<u>-</u>
CHANGE IN NET ASSETS	-	-	-	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>		
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE V
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Title V				
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Unaudited	
				Budget	Variance
REVENUES					
IDOA grants	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>4,582</u>	<u>(4,582)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	4,582	(4,582)	-	-	-
AGENCY EXPENSES					
Salaries	4,228	-	4,228	-	(4,228)
Fringe benefits	<u>354</u>	<u>-</u>	<u>354</u>	<u>-</u>	<u>(354)</u>
Total agency expenses	4,582	-	4,582	-	(4,582)
PROJECT EXPENSES - GRANTS					
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total grants and expenses	<u>4,582</u>	<u>-</u>	<u>4,582</u>	<u>-</u>	<u>(4,582)</u>
CHANGE IN NET ASSETS	-	(4,582)	(4,582)	<u>\$ -</u>	<u>\$ (4,582)</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>4,582</u>	<u>4,582</u>		
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - TITLE III E
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Title III E				
	Without			Unaudited	
	Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES					
IDOA grants	\$ 106,427	\$ 12,745	\$ 119,172	\$ 197,319	\$ (78,147)
IDOA grants - nonmatching	23,923	-	23,923	-	23,923
Net assets released from restrictions:					
Satisfaction of program	<u>32,751</u>	<u>(32,751)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>163,101</u>	<u>(20,006)</u>	<u>143,095</u>	<u>197,319</u>	<u>(54,224)</u>
 AGENCY EXPENSES					
Salaries	66,373	-	66,373	73,645	7,272
Fringe benefits	18,385	-	18,385	23,519	5,134
Travel	619	-	619	1,976	1,357
Rent and related expenses	2,098	-	2,098	3,446	1,348
Equipment and supplies	3,820	-	3,820	2,999	(821)
Other expenses	<u>12,696</u>	<u>-</u>	<u>12,696</u>	<u>15,866</u>	<u>3,170</u>
Total agency expenses	103,991	-	103,991	121,451	17,460
 PROJECT EXPENSES - GRANTS	<u>59,110</u>	<u>-</u>	<u>59,110</u>	<u>75,868</u>	<u>16,758</u>
Total grants and expenses	<u>163,101</u>	<u>-</u>	<u>163,101</u>	<u>197,319</u>	<u>34,218</u>
 CHANGE IN NET ASSETS	-	(20,006)	(20,006)	<u>\$ -</u>	<u>\$ (20,006)</u>
 NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>32,751</u>	<u>32,751</u>		
 NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ 12,745</u>	<u>\$ 12,745</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - STATE MATCHING FUNDS
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	State Matching Funds		
	Total	Unaudited	
	Actual	Budget	Variance
REVENUES - IDOA GRANTS	\$ 73,106	\$73,106	\$ -
AGENCY EXPENSES			
Salaries	27,139	29,365	2,226
Fringe benefits	7,517	9,088	1,571
Travel	253	668	415
Rent and related expenses	856	1,267	411
Equipment and supplies	1,399	1,311	(88)
Other expenses	<u>5,195</u>	<u>6,166</u>	<u>971</u>
Total agency expenses	42,359	47,865	5,506
PROJECT EXPENSES - GRANTS	<u>25,241</u>	<u>25,241</u>	<u>-</u>
Total grants and expenses	<u>67,600</u>	<u>73,106</u>	<u>5,506</u>
CHANGE IN NET ASSETS	5,506	<u>\$ -</u>	<u>\$ 5,506</u>
NET ASSETS - BEGINNING OF YEAR	<u>29,566</u>		
NET ASSETS - END OF YEAR	<u>\$ 35,072</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - OMBUDSMAN
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Ombudsman				
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Unaudited	
				Budget	Variance
REVENUES					
IDOA grants:					
Title III Ombudsman	\$ 10,502	\$ 22,781	\$ 33,283	\$ 36,309	\$ (3,026)
Title VII Ombudsman	24,854	3,354	28,208	28,208	-
IDOA grants - nonmatching	151,649	-	151,649	151,649	-
IDOA Ombudsman Expand Grant	48,136	-	48,136	48,136	-
Net assets released from restrictions:					
Satisfaction of program restrictions	5,808	(5,808)	-	-	-
Total revenues	240,949	20,327	261,276	264,302	(3,026)
AGENCY EXPENSES					
Salaries	3,939	-	3,939	4,366	427
Fringe benefits	965	-	965	1,267	302
Travel	29	-	29	108	79
Rent and related expenses	96	-	96	173	77
Equipment and supplies	218	-	218	100	(118)
Other expenses	1,969	-	1,969	780	(1,189)
Total agency expenses	7,216	-	7,216	6,794	(422)
PROJECT EXPENSES - GRANTS	233,733	-	233,733	257,508	23,775
Total grants and expenses	240,949	-	240,949	264,302	23,353
CHANGE IN NET ASSETS	-	20,327	20,327	\$ -	\$ 20,327
NET ASSETS - BEGINNING OF YEAR	-	5,808	5,808		
NET ASSETS - END OF YEAR	\$ -	\$ 26,135	\$ 26,135		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - ADULT PROTECTIVE SERVICES
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Adult Protective Services				
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Actual</u>	<u>Unaudited</u>	
				<u>Budget</u>	<u>Variance</u>
REVENUES - IDOA GRANTS	\$ 47,675	\$ -	\$ 47,675	\$ 39,432	\$ 8,243
AGENCY EXPENSES					
Salaries	30,489	-	30,489	30,489	-
Fringe benefits	4,594	-	4,594	4,594	-
Travel	800	-	800	800	-
Rent and related expenses	1,200	-	1,200	1,200	-
Equipment and supplies	1,000	-	1,000	1,000	-
Other expenses	<u>1,349</u>	<u>-</u>	<u>1,349</u>	<u>1,349</u>	<u>-</u>
Total agency expenses	<u>39,432</u>	<u>-</u>	<u>39,432</u>	<u>39,432</u>	<u>-</u>
CHANGE IN NET ASSETS	8,243	-	8,243	<u>\$ -</u>	<u>\$ 8,243</u>
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>(19,043)</u>	<u>-</u>	<u>(19,043)</u>		
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ (10,800)</u>	<u>\$ -</u>	<u>\$ (10,800)</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
 SCHEDULE OF ACTIVITIES - SENIOR EMPLOYMENT
 SPECIALIST PROGRAM
 YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Senior Employment Specialist Program				
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Unaudited	
				Budget	Variance
REVENUES - IDOA GRANTS	\$ 15,010	\$ -	\$ 15,010	\$ 15,010	\$ -
AGENCY EXPENSES					
Salaries	13,030	-	13,030	13,030	-
Fringe benefits	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>1,980</u>	<u>-</u>
Total agency expenses	<u>15,010</u>	<u>-</u>	<u>15,010</u>	<u>15,010</u>	<u>-</u>
CHANGE IN NET ASSETS	-	-	-	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>(5,677)</u>	<u>-</u>	<u>(5,677)</u>		
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ (5,677)</u>	<u>\$ -</u>	<u>\$ (5,677)</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - LONG-TERM CARE SYSTEM
DEVELOPMENT GRANT
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Long-term Care System Development Grant				
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Unaudited	
				Budget	Variance
REVENUES - IDOA GRANTS	\$ 14,330	\$ -	\$ 14,330	\$ 14,330	\$ -
AGENCY EXPENSES					
Salaries	11,780	-	11,780	11,780	-
Fringe benefits	1,843	-	1,843	1,843	-
Travel	180	-	180	180	-
Equipment and supplies	527	-	527	527	-
Total agency expenses	14,330	-	14,330	14,330	-
CHANGE IN NET ASSETS	-	-	-	\$ -	\$ -
NET ASSETS - BEGINNING OF YEAR	(690)	-	(690)		
NET ASSETS - END OF YEAR	\$ (690)	\$ -	\$ (690)		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - INVESTMENT INCOME FUND
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Investment Income Fund				
	Without	With Donor	Total	Unaudited	
	Donor			Actual	Budget
	Restrictions	Restrictions	Actual	Budget	Variance
REVENUES					
Investment income	\$ 3,792	\$ -	\$ 3,792	\$ 12,000	\$ (8,208)
Miscellaneous	<u>8,208</u>	<u>-</u>	<u>8,208</u>	<u>-</u>	<u>8,208</u>
Total revenues	12,000	-	12,000	12,000	-
AGENCY EXPENSES					
Rent and related expenses	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
CHANGE IN NET ASSETS	-	-	-	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>		
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - CARES ACT
YEAR ENDED SEPTEMBER 30, 2020
 (SEE INDEPENDENT AUDITORS' REPORT)

	Cares Act			Unaudited	
	Without Donor Restrictions	With Donor Restrictions	Total Actual	Budget	Variance
REVENUES					
Community Based Services	\$ 145,914	\$ -	\$ 145,914	\$ 224,334	\$ (78,420)
Ombudsman Services	27,166	-	27,166	33,540	(6,374)
Home Delivered Meals Services	466,536	-	466,536	538,401	(71,865)
Caregiver Services	<u>83,823</u>	<u>-</u>	<u>83,823</u>	<u>110,932</u>	<u>(27,109)</u>
Total revenues	723,439	-	723,439	907,207	(183,768)
AGENCY EXPENSES					
Salaries	\$ 66,580	\$ -	\$ 66,580	\$ 66,580	\$ -
Fringe benefits	17,935	-	17,935	17,935	-
Travel	603	-	603	603	-
Rent and related expenses	2,045	-	2,045	2,045	-
Equipment and supplies	4,452	-	4,452	4,452	-
Other expenses	<u>12,393</u>	<u>-</u>	<u>12,393</u>	<u>12,393</u>	<u>-</u>
Total agency expenses	104,008	-	104,008	104,008	-
PROJECT EXPENSES - GRANTS	<u>675,031</u>	<u>-</u>	<u>675,031</u>	<u>803,199</u>	<u>128,168</u>
Total grants and expenses	<u>779,039</u>	<u>-</u>	<u>779,039</u>	<u>907,207</u>	<u>128,168</u>
CHANGE IN NET ASSETS	(55,600)	-	(55,600)	<u>\$ -</u>	<u>\$ (55,600)</u>
NET ASSETS - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>		
NET ASSETS - END OF YEAR	<u>\$ (55,600)</u>	<u>\$ -</u>	<u>\$ (55,600)</u>		

SCHEDULE O

**CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF ACTIVITIES - LOCAL FUND
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Local Fund</u>
REVENUES AND OTHER SUPPORT	
Miscellaneous:	
Other grants	\$ 481,090
Donations	396
Fundraising income	7,616
Nutrition Income	672,131
Other	<u>19,100</u>
Total revenues and other support	1,180,333
 AGENCY EXPENSES	
Salaries	478,794
Fringe benefits	54,855
Travel	14,784
Rent and related expenses	16,720
Equipment and supplies	20,872
Other expenses	<u>498,458</u>
Total agency expenses	1,084,483
 PROJECT GRANTS	
Grants	<u>35,811</u>
Total grants and expenses	<u>1,120,294</u>
 CHANGE IN NET ASSETS	60,039
 NET ASSETS - BEGINNING OF YEAR	<u>204,205</u>
 NET ASSETS - END OF YEAR	<u><u>\$ 264,244</u></u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Total</u>	<u>Title III B</u>	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Title III D</u>	<u>Title VII</u>	<u>Title V</u>	<u>Title III E</u>
CASH RECEIPTS								
IDOA - Federal grants	\$ 1,343,509	\$ 218,045	\$ 255,059	\$ 401,192	\$ 21,922	\$ 4,244	\$ 3,050	\$ 136,870
IDOA - State grants	1,895,927	381,851	-	725,900	-	-	-	23,923
USDA commodities	175,820	-	10,813	165,007	-	-	-	-
Investment income	3,792	-	-	-	-	-	-	-
Miscellaneous	722,123	-	-	-	-	-	-	-
Total cash receipts	<u>4,141,171</u>	<u>599,896</u>	<u>265,872</u>	<u>1,292,099</u>	<u>21,922</u>	<u>4,244</u>	<u>3,050</u>	<u>160,793</u>
CASH DISBURSEMENTS								
Agency disbursements:								
Salaries	1,026,449	268,109	55,708	-	-	280	4,228	66,373
Fringe benefits	198,159	74,222	15,429	-	-	80	354	18,385
Travel	19,975	2,186	519	-	-	2	-	619
Rent and related expenses	45,413	8,628	1,761	-	-	9	-	2,098
Equipment and supplies	56,043	19,801	3,936	-	-	18	-	3,820
Other expenses	565,853	45,375	10,658	-	-	54	-	12,696
Total agency disbursements	<u>1,911,892</u>	<u>418,321</u>	<u>88,011</u>	<u>-</u>	<u>-</u>	<u>443</u>	<u>4,582</u>	<u>103,991</u>
Project disbursements:								
Grants	2,396,754	154,653	194,030	1,030,709	33,749	4,446	755	43,359
USDA commodities	175,820	-	10,813	165,007	-	-	-	-
Total project disbursements	<u>2,572,574</u>	<u>154,653</u>	<u>204,843</u>	<u>1,195,716</u>	<u>33,749</u>	<u>4,446</u>	<u>755</u>	<u>43,359</u>
Total cash disbursements	<u>4,484,466</u>	<u>572,974</u>	<u>292,854</u>	<u>1,195,716</u>	<u>33,749</u>	<u>4,889</u>	<u>5,337</u>	<u>147,350</u>
Increase (decrease) in cash and cash equivalents	(343,295)	26,922	(26,982)	96,383	(11,827)	(645)	(2,287)	13,443
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>412,636</u>	<u>52,608</u>	<u>26,654</u>	<u>57,296</u>	<u>24,400</u>	<u>(392)</u>	<u>2,287</u>	<u>848</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 69,341</u>	<u>\$ 79,530</u>	<u>\$ (328)</u>	<u>\$ 153,679</u>	<u>\$ 12,573</u>	<u>\$ (1,037)</u>	<u>\$ -</u>	<u>\$ 14,291</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>State Matching Funds</u>	<u>Ombudsman</u>	<u>Adult Protective Services</u>	<u>Senior Employment Specialist Program</u>	<u>Long-term Care System Development Grant</u>	<u>Cares Act</u>	<u>Investment Income Fund</u>	<u>Local Fund</u>
CASH RECEIPTS								
IDOA - Federal grants	\$ -	\$ 64,520	\$ -	\$ -	\$ -	\$ 238,607	\$ -	\$ -
IDOA - State grants	73,106	199,785	47,675	15,010	17,913	-	-	410,764
USDA commodities	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	3,792	-
Miscellaneous	-	-	-	-	-	-	8,208	713,915
Total cash receipts	<u>73,106</u>	<u>264,305</u>	<u>47,675</u>	<u>15,010</u>	<u>17,913</u>	<u>238,607</u>	<u>12,000</u>	<u>1,124,679</u>
CASH DISBURSEMENTS								
Agency disbursements:								
Salaries	27,139	3,939	30,489	13,030	11,780	66,580	-	478,794
Fringe benefits	7,517	965	4,594	1,980	1,843	17,935	-	54,855
Travel	253	29	800	-	180	603	-	14,784
Rent and related expenses	856	96	1,200	-	-	2,045	12,000	16,720
Equipment and supplies	1,399	218	1,000	-	527	4,452	-	20,872
Other expenses	<u>5,195</u>	<u>1,969</u>	<u>1,349</u>	<u>-</u>	<u>-</u>	<u>12,393</u>	<u>-</u>	<u>476,164</u>
Total agency disbursements	<u>42,359</u>	<u>7,216</u>	<u>39,432</u>	<u>15,010</u>	<u>14,330</u>	<u>104,008</u>	<u>12,000</u>	<u>1,062,189</u>
Project disbursements:								
Grants	25,241	225,781	-	-	-	675,031	-	9,000
USDA commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total project disbursements	<u>25,241</u>	<u>225,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>675,031</u>	<u>-</u>	<u>9,000</u>
Total cash disbursements	<u>67,600</u>	<u>232,997</u>	<u>39,432</u>	<u>15,010</u>	<u>14,330</u>	<u>779,039</u>	<u>12,000</u>	<u>1,071,189</u>
Increase (decrease) in cash and cash equivalents	5,506	31,308	8,243	-	3,583	(540,432)	-	53,490
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR								
	<u>29,566</u>	<u>(10,132)</u>	<u>(19,043)</u>	<u>(5,677)</u>	<u>(4,273)</u>	<u>-</u>	<u>-</u>	<u>258,494</u>
CASH AND CASH EQUIVALENTS, END OF YEAR								
	<u>\$ 35,072</u>	<u>\$ 21,176</u>	<u>\$ (10,800)</u>	<u>\$ (5,677)</u>	<u>\$ (690)</u>	<u>\$ (540,432)</u>	<u>\$ -</u>	<u>\$ 311,984</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Total	O.A.A. Title III-B Social Services	O.A.A. Title III Ombudsman	O.A.A. Title III-C1 Congregate Meals	O.A.A. Title III-C2 Home Del Meals
REVENUES AND OTHER SUPPORT					
IDOA - Federal grants	\$ 885,644	\$ 211,127	\$ 33,283	\$ 219,132	\$ 250,720
IDOA - State grants nonmatching	1,481,580	381,851	-	-	-
Cares Act	723,439	-	-	-	-
Family First Grant	269,200	-	-	-	269,200
USDA commodities	175,820	-	-	10,813	165,007
Investment income	12,000	-	-	-	-
SHAP grant	98,561	-	-	-	-
Nutrition Program	672,131	-	-	-	-
Mature Solutions Case Management	248,809	-	-	-	-
Other	160,832	-	-	-	-
Total revenues and other support	<u>4,728,016</u>	<u>592,978</u>	<u>33,283</u>	<u>229,945</u>	<u>684,927</u>
EXPENSES					
Salaries	1,026,449	268,109	1,795	55,708	-
Fringe benefits	198,825	74,888	496	15,429	-
Travel	20,311	2,522	17	519	-
Rent and related expenses	45,338	8,553	56	1,761	-
Equipment and supplies	56,886	20,644	126	3,936	-
Other expenses	593,194	50,422	1,720	10,658	-
Project costs	2,783,266	159,823	12,100	205,743	636,450
Total expenses	<u>4,724,269</u>	<u>584,961</u>	<u>16,310</u>	<u>293,754</u>	<u>636,450</u>
CHANGE IN NET ASSETS	<u>\$ 3,747</u>	<u>\$ 8,017</u>	<u>\$ 16,973</u>	<u>\$ (63,809)</u>	<u>\$ 48,477</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	O.A.A. Title IIID Community Services	O.A.A. Title III E Caregiver Services	O.A.A. Title VII Ombudsman	O.A.A. Title VII Elder Abuse
REVENUES AND OTHER SUPPORT				
IDOA - Federal grants	\$ 19,034	\$ 119,172	\$ 28,208	\$ 4,968
IDOA - State grants nonmatching	-	23,923	-	-
Cares Act	-	-	-	-
Family First Grant	-	-	-	-
USDA commodities	-	-	-	-
Investment income	-	-	-	-
SHAP grant	-	-	-	-
Nutrition Program	-	-	-	-
Mature Solutions Case Management	-	-	-	-
Other	-	-	-	-
Total revenues and other support	<u>19,034</u>	<u>143,095</u>	<u>28,208</u>	<u>4,968</u>
EXPENSES				
Salaries	-	66,373	1,293	280
Fringe benefits	-	18,385	358	80
Travel	-	619	12	2
Rent and related expenses	-	2,098	40	9
Equipment and supplies	-	3,820	92	18
Other expenses	-	12,696	249	54
Project costs	21,899	59,110	22,810	4,525
Total expenses	<u>21,899</u>	<u>163,101</u>	<u>24,854</u>	<u>4,968</u>
CHANGE IN NET ASSETS	<u>\$ (2,865)</u>	<u>\$ (20,006)</u>	<u>\$ 3,354</u>	<u>\$ -</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Cares Act	State Ombudsman Expand Grant	State GRF Match	State GRF HDM	State GRF Ombudsman
REVENUES AND OTHER SUPPORT					
IDOA - Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
IDOA - State grants nonmatching	-	48,136	73,106	725,900	151,649
Cares Act	723,439	-	-	-	-
Family First Grant	-	-	-	-	-
USDA commodities	-	-	-	-	-
Investment income	-	-	-	-	-
SHAP grant	-	-	-	-	-
Nutrition Program	-	-	-	-	-
Mature Solutions Case Management	-	-	-	-	-
Other	-	-	-	-	-
Total revenues and other support	<u>723,439</u>	<u>48,136</u>	<u>73,106</u>	<u>725,900</u>	<u>151,649</u>
EXPENSES					
Salaries	66,580	851	27,139	-	-
Fringe benefits	17,935	111	7,517	-	-
Travel	603	-	253	-	-
Rent and related expenses	2,045	-	856	-	-
Equipment and supplies	4,452	-	1,399	-	-
Other expenses	12,393	-	5,195	-	-
Project costs	675,031	47,174	25,241	725,900	151,649
Total expenses	<u>779,039</u>	<u>48,136</u>	<u>67,600</u>	<u>725,900</u>	<u>151,649</u>
CHANGE IN NET ASSETS	<u>\$ (55,600)</u>	<u>\$ -</u>	<u>\$ 5,506</u>	<u>\$ -</u>	<u>\$ -</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	SHIP Integration Grant	State GRF Adult Protective Services	Long Term Care Development	Senior Employment Specialist
REVENUES AND OTHER SUPPORT				
IDOA - Federal grants	\$ -	\$ -	\$ -	\$ -
IDOA - State grants nonmatching	-	47,675	14,330	15,010
Cares Act	-	-	-	-
Family First Grant	-	-	-	-
USDA commodities	-	-	-	-
Investment income	-	-	-	-
SHAP grant	-	-	-	-
Nutrition Program	-	-	-	-
Mature Solutions Case Management	-	-	-	-
Other	51,685	-	-	-
Total revenues and other support	<u>51,685</u>	<u>47,675</u>	<u>14,330</u>	<u>15,010</u>
EXPENSES				
Salaries	39,867	30,489	11,780	13,030
Fringe benefits	5,485	4,594	1,843	1,980
Travel	482	800	180	-
Rent and related expenses	-	1,200	-	-
Equipment and supplies	1,866	1,000	527	-
Other expenses	3,530	1,349	-	-
Project costs	9,000	-	-	-
Total expenses	<u>60,230</u>	<u>39,432</u>	<u>14,330</u>	<u>15,010</u>
CHANGE IN NET ASSETS	<u>\$ (8,545)</u>	<u>\$ 8,243</u>	<u>\$ -</u>	<u>\$ -</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Title V Senior Employment	State Pharmaceutical Assistance SHIP	State Grandparents Raising Grandchildren	Nutrition Program	Mature Solutions Case Management
REVENUES AND OTHER SUPPORT					
IDOA - Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -
IDOA - State grants nonmatching	-	-	-	-	-
Cares Act	-	-	-	-	-
Family First Grant	-	-	-	-	-
USDA commodities	-	-	-	-	-
Investment income	-	-	-	-	-
SHAP grant	-	98,561	-	-	-
Nutrition Program	-	-	-	645,320	-
Mature Solutions Case Management	-	-	-	-	248,809
Other	-	39,732	17,270	-	371
Total revenues and other support	<u>-</u>	<u>138,293</u>	<u>17,270</u>	<u>645,320</u>	<u>249,180</u>
EXPENSES					
Salaries	4,228	72,110	750	200,913	164,853
Fringe benefits	354	10,618	65	19,353	19,334
Travel	-	-	-	10,748	3,554
Rent and related expenses	-	7,830	-	1,690	7,200
Equipment and supplies	-	1,908	50	1,627	15,346
Other expenses	-	13,056	13,413	403,163	30,992
Project costs	-	-	-	-	-
Total expenses	<u>4,582</u>	<u>105,522</u>	<u>14,278</u>	<u>637,494</u>	<u>241,279</u>
CHANGE IN NET ASSETS	<u>\$ (4,582)</u>	<u>\$ 32,771</u>	<u>\$ 2,992</u>	<u>\$ 7,826</u>	<u>\$ 7,901</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Interest and Investment	Interfaith Meals Program	Group Transportation Program	Celebrating Seniors Event
REVENUES AND OTHER SUPPORT				
IDOA - Federal grants	\$ -	\$ -	\$ -	\$ -
IDOA - State grants nonmatching	-	-	-	-
Cares Act	-	-	-	-
Family First Grant	-	-	-	-
USDA commodities	-	-	-	-
Investment income	12,000	-	-	-
SHAP grant	-	-	-	-
Nutrition Program	-	-	-	-
Mature Solutions Case Management	-	-	-	-
Other	-	7,616	5,735	7,000
Total revenues and other support	<u>12,000</u>	<u>7,616</u>	<u>5,735</u>	<u>7,000</u>
EXPENSES				
Salaries	-	-	301	-
Fringe benefits	-	-	-	-
Travel	-	-	-	-
Rent and related expenses	12,000	-	-	-
Equipment and supplies	-	-	75	-
Other expenses	-	9,374	7,912	-
Project costs	-	-	-	-
Total expenses	<u>12,000</u>	<u>9,374</u>	<u>8,288</u>	<u>-</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ (1,758)</u>	<u>\$ (2,553)</u>	<u>\$ 7,000</u>

CENTRAL ILLINOIS AGENCY ON AGING, INC.
COMBINING STATEMENT OF ACTIVITIES BY PROGRAM (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2020
(SEE INDEPENDENT AUDITORS' REPORT)

	Census Grant	Other
REVENUES AND OTHER SUPPORT		
IDOA - Federal grants	\$ -	\$ -
IDOA - State grants nonmatching	-	-
Cares Act	-	-
Family First Grant	-	-
USDA commodities	-	-
Investment income	-	-
SHAP grant	-	-
Nutrition Program	-	26,811
Mature Solutions Case Management	-	-
Other	14,733	16,690
Total revenues and other support	14,733	43,501
 EXPENSES		
Salaries	-	-
Fringe benefits	-	-
Travel	-	-
Rent and related expenses	-	-
Equipment and supplies	-	-
Other expenses	-	17,018
Project costs	12,196	14,615
Total expenses	12,196	31,633
 CHANGE IN NET ASSETS	\$ 2,537	\$ 11,868