

**Northeast Missouri Area
Agency on Aging
Kirksville, Missouri**

**Annual Financial Statements
And Accompanying Auditors' Report**

For the Year Ended June 30, 2007

Northeast Missouri Area Agency on Aging

Table of Contents

	<u>Page</u>
Section I: Financial Statements and Supplementary Information	
Independent Auditors' Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
Financial Statements:	
Statement of Financial Position	15
Statement of Activities	16
Grant Basis Financial Statements:	
Statement of Financial Position - Fund Accounting	17
Statement of Activities - by Funding Source - Fund Accounting	18
Statement of Activities - Budget and Actual - Fund Accounting	19
Statement of Functional Expenditures - Budget and Actual – Fund Accounting	23
Schedule of Transportation Expenditures by Funding Source	29
Schedule of Monthly DHSS Reimbursable Expenditures	30

Northeast Missouri Area Agency on Aging

Table of Contents

	<u>Page</u>
Section II: Single Audit Reporting	
Schedule of Expenditures of Federal and State Awards	31
Notes to Schedule of Expenditures of Federal and State Awards	33
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	34
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	36
Schedule of Findings and Questioned Costs	38

Section I

Financial Statements and

Supplementary Information

Danny L. Marsh, C.P.A.
309 West Clay
Albany, Missouri 64402
Phone (660) 726-3961
Fax (660) 726-3965
dlmmer@albanymo.net

Ted Espey, C.P.A.
Gerald A. Riggs, C.P.A.
101 West Edwards
Maryville, Missouri 64468
Phone (660) 582-3181
Fax (660) 582-4132
espeyt@asde.net
jriggs@asde.net

Independent Auditors' Report

To the Board of Directors
Northeast Missouri Area
Agency on Aging
Kirksville, Missouri

To the Missouri Department
of Health and Senior Services
Division of Senior and Disability Services
Jefferson City, Missouri

We have audited the accompanying statement of financial position of Northeast Missouri Area Agency on Aging (a nonprofit organization) as of June 30, 2007, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of Northeast Missouri Area Agency on Aging's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Missouri Department of Health and Senior Services "Mandated Audit Criteria." Those standards and the Missouri Department of Health and Senior Services "Mandated Audit Criteria" require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northeast Missouri Area Agency on Aging's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Missouri Area Agency on Aging as of June 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2007 on our consideration of Northeast Missouri Area Agency on Aging'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Northeast Missouri Area Agency on Aging taken as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Organization. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Organization. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Marsh, Espey & Riggs, P.C.
Certified Public Accountants

October 22, 2007
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Statement of Financial Position
June 30, 2007**

Assets

Cash	\$ 266,685
Grants receivable:	
Missouri Department of Health and Senior Services	129,674
Accounts receivable:	
Missouri Division of Medical Services - Meals	98,845
Prepaid expenses	3,568
Property, net of accumulated depreciation	<u>84,823</u>
 Total assets	 <u>583,595</u>

Liabilities

DHSS funds held in trust	61,907
Accounts payable	326,622
Accrued liabilities	<u>12,079</u>
 Total liabilities	 <u>400,608</u>

Net Assets

Unrestricted	<u>182,987</u>
 Total net assets	 <u>182,987</u>
 Total liabilities and net assets	 <u>\$ 583,595</u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Activities
For the Year Ended June 30, 2007**

	<u>Unrestricted</u>
Revenues	
Missouri Department of Health and Senior Services	\$ 2,541,581
Missouri Department of Social Services	5,000
Missouri Department of Transportation	101,346
Missouri Division of Medical Services - Meals	575,936
Program Income	1,127,309
Interest on Local Funds	3,247
Interest	11,110
Other Cash - DHSS Match	305,018
Other Cash - Non-DHSS Match	345,821
Total Revenues	<u>5,016,368</u>
Expenditures	
Area Agency:	
Administration	168,687
Program Services:	
Supportive	697,731
Ombudsman	45,571
Congregate	1,503,048
Home Delivered	2,425,388
Disease Prevention and Health Promotion	7,299
Family Caregivers	153,993
S.C.S.E.P.	3,729
Special Programs	7,675
Area Agency Funds	5,581
Total Expenditures	<u>5,018,702</u>
Change in net assets	(2,334)
Net assets, beginning of year	<u>185,321</u>
Net assets, end of year	<u>\$ 182,987</u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Functional Expenses
For the Year Ended June 30, 2007**

	Program Services											Total
	Area Agency	Administration	Supportive	Ombudsman	Congregate	Home Delivered	Disease Prev Health Prom	Family Caregivers	SCSEP	Special Programs	Agency Funds	
Expenditures												
Personnel & fringe	\$ 114,380	\$ 6,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,511	\$ -	\$ -	\$ 2,453	\$ 136,225
Travel	18,678	-	-	-	-	-	-	-	-	-	-	18,678
Occupancy and telephone	7,793	352	-	-	-	-	615	-	-	-	-	8,760
Printing, supplies, and office expense	11,457	469	-	-	-	-	851	-	-	-	-	12,777
Equipment	2,619	11,883	-	-	-	5,124	-	-	-	-	-	19,626
Other Costs:												
Equipment maintenance	3,168	130	-	-	-	-	235	-	-	-	-	3,533
Copier rental	1,695	69	-	-	-	-	126	-	-	-	-	1,890
Consultants	1,241	-	-	-	-	-	-	-	-	-	-	1,241
Innov. data sys-user access	770	2,926	840	1,764	1,763	-	1,463	-	-	-	-	9,526
Insurance	3,605	-	-	-	-	-	-	-	-	-	-	3,605
Memberships	500	-	-	-	-	-	-	-	-	-	-	500
Subscriptions & publications	1,784	-	-	-	-	-	-	-	-	-	-	1,784
Dietitian services	566	-	-	-	-	-	-	-	-	-	-	566
Training	208	8	-	-	-	-	14	-	-	-	-	230
Medicine organizers	-	-	-	-	-	2,175	-	-	-	-	-	2,175
MAIN project	-	-	-	-	-	-	-	1,375	-	-	-	1,375
Donation RSVP	-	-	-	-	-	-	-	-	-	-	200	200
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-	-	425	425
SCSEP admin. Contractual	223	-	-	-	-	-	-	-	-	-	-	223
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	646	-	-	646
Contracted service	-	675,013	44,731	1,501,284	2,423,625	-	136,803	-	7,675	-	-	4,789,131
P.W.F.B. contractual	-	-	-	-	-	-	-	-	3,083	-	-	3,083
Depreciation	-	-	-	-	-	-	-	-	-	2,503	-	2,503
Total expenditures	\$ 168,687	\$ 697,731	\$ 45,571	\$ 1,503,048	\$ 2,425,388	\$ 7,299	\$ 153,993	\$ 3,729	\$ 7,675	\$ 5,581	\$ 5,018,702	

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Cash Flows
For the Year Ended June 30, 2007**

Cash flows from operating activities:

Cash received from:

Missouri Department of Health and Senior Services	\$ 2,612,491
Missouri Department of Social Services	11,278
Missouri Highway and Transportation Department	101,346
Missouri Division of Medical Services - Meals	583,374
Program income	1,127,309
Interest on local funds	3,247
Interest	11,110
Other cash - DHSS match	305,018
Other cash - Non-DHSS match	345,821
Cash disbursed to contractors	(4,785,904)
Cash disbursed to suppliers and employees	<u>(218,797)</u>

Net increase (decrease) in cash 96,293

Cash, beginning of year 170,392

Cash, end of year 266,685

**Reconciliation of Change in Net Assets to
Net Cash Flows from Operating Activities**

Change in net assets	(2,334)
Adjustments:	
Depreciation	2,503
(Increase) decrease in:	
Grants receivable:	
Missouri Department of Health and Senior Services	33,168
Missouri Department of Social Services	6,278
Accounts receivable:	
Missouri Division of Medical Services - Meals	7,438
Prepaid expenses	(1,797)
Increase (decrease) in:	
DHSS funds held in trust	37,742
Accounts payable	10,020
Accrued liabilities	<u>3,275</u>
Net cash provided by (used for) operating activities	<u>\$ 96,293</u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies

Nature of Organization and Activities

Northeast Missouri Area Agency on Aging (the Organization) is a community-based organization governed by a local Board of Directors. The primary purpose of the Organization is the establishment of the priorities and development of overall plans for programs on aging in the Multi-County Area of Northeast Missouri. The Organization receives funds under Title III and other Titles of the Older Americans Act (OAA), as amended, and such other sources as may become available. The Organization is mandated by the OAA to use subgrants or contracts with service providers to provide all services under OAA funding sources. The Organization may request a waiver, from the Missouri Department of Health and Senior Services, to provide a service directly. The level of services provided is dependent upon the amount of funding provided under contract from the Missouri Department of Health and Senior Services. The accompanying financial statements include all funds that are directly controlled by the Organization.

This summary of significant accounting policies of the Organization is presented to assist in understanding the accompanying financial statements. The following is a summary of the more significant policies.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The accompanying financial statements have been prepared on the accrual basis of accounting.

Fund Accounting

To facilitate observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization 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.

Revenue Recognition

Cost reimbursement grants (federal grants and state general revenues) are recognized as revenue when allowable expenditures are incurred and all other grant related requirements have been met. Cash entitlement in lieu of commodities is earned when received or receivable and the Organization has served enough eligible meals to qualify for the cash entitlement in lieu of commodities. Program income is recognized when received. Unconditional promises to give are recognized as revenue in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Interest income is recognized in the period earned. Other cash is recognized when earned consistent with the terms and conditions that govern the funding.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Supportive – provides transportation, homemaker, personal care, legal, heat assistance equipment, and information and assistance services to older individuals.

Ombudsman – provides services of an ombudsman to receive, investigate, and act on complaints by older individuals who are residents of long-term care facilities and to advocate for the well being of those older individuals.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies (continued)

Description of Program and Supporting Services (continued)

Congregate – provides a daily meal and other appropriate nutrition services in a congregate setting primarily to older individuals and other eligible recipients.

Home Delivered – provides a home delivered meal daily primarily to older individuals and other eligible recipients.

Disease Prevention and Health Promotion – provides health education, heat assistance equipment, and medication management services to older individuals.

SCSEP – provides for subsidized employment of older individuals.

Family Caregivers – provides in-home respite and information and assistance services to assist family caregivers in providing extended care to older persons.

Special Programs – assist the Missouri Rx Plan with dissemination of information to prospective members and caregivers regarding the State Pharmaceutical Assistance Program and purchase of shelf stable food items for elderly home delivered clients to use during a disaster.

Area Agency Administration – includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Area Agency's programs; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the Area Agency.

Budgetary Accounting

Budgets are adopted for each service provided based on an Area Plan approved by the Missouri Department of Health and Senior Services. Budget revisions are determined in accordance with applicable Missouri Department of Health and Senior Services regulations on grant administration.

Cash equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments and certificates of deposit purchased with an initial maturity of three months or less to be cash equivalents. The Organization has no cash equivalents at June 30, 2007.

Accounts Receivable

The Organization classifies its trade receivables as *not held for sale*. Trade receivables are reported at outstanding principle adjusted for any charge offs. Past due accounts are not assessed a finance charge.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies (continued)

Allowance for Doubtful Accounts

The Organization has not established an allowance for doubtful accounts as the majority of the Organization's receivables are due from governmental agencies and experience has shown that the Organization is able to collect all amounts due.

Property and Equipment

Acquisitions of property and equipment, and expenditures for major improvements and betterments that materially prolong the useful lives of property and equipment, of \$500 or more are capitalized. Expenditures for repairs and maintenance are expensed as incurred. Property and equipment are carried at cost.

Property and equipment acquired with grant award funds is owned by the Organization 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 property and equipment purchased with grant funds. The disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations.

Equipment acquired with grant award funds is charged to expense in the period of purchase instead of being depreciated over its useful life. Generally accepted accounting principles require that equipment acquired with grant award funds be depreciated. If the equipment were capitalized and depreciated, the cost of equipment, net of depreciation, at June 30, 2007 would be \$9,012. This practice does not represent a material departure from generally accepted accounting principles.

Property is being depreciated on the straight-line basis over the estimated useful lives of the assets as follows:

Building and improvements	40 years
Parking lot	10 years

DHSS funds held in trust

The Organization records Missouri Department of Health and Senior Services (DHSS) unearned grant allotment balances as a refundable advance until they are expended for the purpose of the grant, at which time they are recognized as revenue.

Compensated Absences

Employees of the Organization are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. The Organization's policy is to recognize the costs of compensated absences when incurred. Total vested leave at June 30, 2007 amounted to \$8,864 and is reported as "accrued liabilities" in the Statement of Financial Position.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies (continued)

Limitations on Unrestricted Net Assets

Grantor agencies impose significant limitations on the use of grant resources. Therefore, unrestricted net assets derived from grant resources are limited in use to those activities which are allowed under the terms of the grant awards and related grant program rules and regulations. Funds not used for purposes specified in the grant award document or the related grant program rules and regulations may be required to be repaid by the grantor agency.

Contributions

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Donated Facilities, Materials and Services

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated.

Other services, which have not been included in the financial statements because they do not meet the criteria for recognition under generally accepted accounting principles, were contributed by various individuals and organizations. The total amount of donated services that are not recognized in the financial statements is \$388,115 for 2007. Donated facilities, materials and services are used to meet non-Federal share matching requirements of the grant programs.

Concentration of Cash

The Organization maintains its cash deposits in a financial institution located in Kirksville, Missouri. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At June 30, 2007, the Organization's uninsured cash balance totals \$175,792. U.S. Treasury Notes with a market value of \$698,141 are pledged as collateral for cash balances in excess of federally insured limits. The Organization has not experienced any losses in bank deposit accounts. The Organization believes it is not exposed to any significant credit risk on cash balances.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 1 – Summary of Significant Accounting Policies (continued)

Concentration of Credit Risk

The Organization receives support from various federal and state agencies. At June 30, 2007, 100% of the grants and contracts receivable balances were due from state governmental agencies.

Concentration of Revenue

The Organization receives approximately 64% of its revenues from federal and state governmental agencies. Of this amount, approximately 79% is received from the Missouri Department of Health and Senior Services. Approximately 35% of the Organization's revenues are from program income and other cash generated through awards to various organizations for the delivery of services to eligible recipients.

Cost Allocation

Shared costs are allocated to benefiting programs using various allocation methods, depending on the type of shared cost being allocated. Shared costs are those costs incurred for the common benefit of all Organization programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

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.

Travel, memberships, equipment, subscriptions and publications, medicine chests, innov. data system user access, and main project – Costs are billed directly to the applicable program.

Occupancy, telephone base charges, printing and supplies, office expense, equipment maintenance, training and copier rental – Costs are allocated to each program based on square footage occupied.

Consultants, insurance and dietitian services – Most costs are directly charged to the programs. The remaining costs are charged to administration.

Income Tax Status

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation within the meaning of Section 509(a). It is also exempt from state income taxes under the Missouri Not-for-Profit Corporation Act.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 2 – Cash

The Organization must comply with various restrictions on deposits which are imposed by state and federal regulations as follows:

Deposits: All deposits with financial institutions must be held in depositories insured by the FDIC and deposits in excess of FDIC coverage limits must be collateralized. Also, Federal regulations require that all advances of Federal funds shall be deposited and maintained in insured accounts whenever possible.

Note 3 – Property and Equipment

The following is a summary of property at June 30, 2007:

Land	\$ 25,000
Building and improvements	72,140
Parking lot	<u>7,000</u>
Total	104,140
Less accumulated depreciation	<u>(19,317)</u>
Net	<u>\$ 84,823</u>

The aggregate depreciation charged to operations for 2007 was \$2,503. The depreciation policies are described in Note 1.

The following is a summary of changes in property and equipment acquired with grant award funds for the fiscal year ended June 30, 2007:

	<u>Property</u>	<u>Equipment</u>	<u>Total</u>
Balance, July 1, 2006	\$104,140	\$ 23,462	\$ 127,602
Additions:			
Equipment purchases	--	19,626	19,626
Deletions:			
Heat assistance equipment transferred to participants	--	(17,007)	(17,007)
Dispositions	--	<u>(749)</u>	<u>(749)</u>
Balance, June 30, 2007	<u>\$104,140</u>	<u>\$ 25,332</u>	<u>\$ 129,472</u>

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2007

Note 4– Employee Benefit Plan

The Organization has a Simplified Employee Pension plan under section 408k of the Internal Revenue Code. Plan contributions are made to individual retirement accounts of all eligible employees. The Organization contributed 15% per month for the year ended June 30, 2007, for total plan contributions of \$15,336.

Note 5 – Commitments and Contingencies

Grant Awards

Financial awards from Federal and state governmental entities in the form of grants are subject to audit by the appropriate grantor agency. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. The Organization believes that disallowed costs, if any, based upon subsequent audits by the grantor agencies will not have a material effect on the overall financial position of the Organization.

Grants Payable to Others

The Organization is mandated by the Older Americans Act (OAA) to use subgrants or contracts with service providers to provide all services under OAA funding sources, unless the Organization is granted a waiver to provide services directly. The Organization has entered into subgrants with service providers for the provision of supportive, ombudsman, congregate, home delivered, and family caregivers services for fiscal year 2007 – 2008.

Note 6 – Special Events

During 2007, the Organization did not conduct any special events that were peripheral or incidental to the Organization's central activities.

Supplementary Information

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Financial Position
June 30, 2007**

	Grant Basis	GAAP Adjustments	GAAP Basis
Assets			
Cash	\$ 266,685	-	\$ 266,685
Grants receivable:			
MO Department of Health and Senior Services	129,674	-	129,674
Accounts receivable:			
Missouri Division of Medical Services - Meals	98,845	-	98,845
Prepaid expenses	3,568	-	3,568
Property, net of accumulated depreciation	-	84,823	84,823
 Total assets	 498,772	 84,823	 583,595
Liabilities			
DHSS funds held in trust	61,907	-	61,907
Accounts payable	326,622	-	326,622
Accrued liabilities	12,079	-	12,079
 Total liabilities	 400,608	 -	 400,608
Net Assets			
Unrestricted	98,164	84,823	182,987
 Total net assets	 98,164	 84,823	 182,987
 Total liabilities and net assets	 \$ 498,772	 \$ 84,823	 \$ 583,595

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities
For the Year Ended June 30, 2007**

	Budget Basis	Unrestricted	
		GAAP Adjustments	GAAP Basis
Revenues			
Missouri Department of Health and Senior Services	\$ 2,541,581	\$ -	\$ 2,541,581
Missouri Department of Social Services	5,000	-	5,000
Missouri Department of Transportation	101,346	-	101,346
Missouri Division of Medical Services - Meals	575,936	-	575,936
Program Income	1,127,309	-	1,127,309
Interest on local funds	3,247	-	3,247
Interest	11,110	-	11,110
Other Cash - DHSS match	305,018	-	305,018
Other Cash - Non-DHSS match	345,821	-	345,821
Total Revenues	5,016,368	-	5,016,368
Expenditures			
Personnel & fringe	136,225	-	136,225
Travel	18,678	-	18,678
Occupancy and telephone	8,760	-	8,760
Printing, supplies, office expense	12,777	-	12,777
Equipment	19,626	-	19,626
Other Costs:			
Equipment maintenance	3,533	-	3,533
Copier rental	1,890	-	1,890
Consultants	1,241	-	1,241
Innov. data sys-user access	9,526	-	9,526
Insurance	3,605	-	3,605
Memberships	500	-	500
Subscriptions & publications	1,784	-	1,784
Dietitian services	566	-	566
Training	230	-	230
Medicine organizers	2,175	-	2,175
MAIN project	1,375	-	1,375
Donation RSVP	200	-	200
Miscellaneous agency costs	425	-	425
SCSEP admin. Contractual	223	-	223
SCSEP OPC Contractual	646	-	646
Contracted service	4,789,131	-	4,789,131
P.W.F.B. contractual	3,083	-	3,083
Depreciation	-	2,503	2,503
Total expenditures	5,016,199	2,503	5,018,702
Change in net assets	169	(2,503)	(2,334)
Net assets, beginning of year	97,995	87,326	185,321
Net assets, end of year	\$ 98,164	\$ 84,823	\$ 182,987

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Financial Position - Fund Accounting
June 30, 2007

	Administration	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev & Health Prom Program	Family Caregivers Program	SCSEP Program	Area Agency Funds	Special Programs	Eliminations (Due to/From)	Total
ASSETS:												
Cash	\$ -	\$ 53,988	\$ 2,609	\$ 36,615	\$ 54,786	\$ -	\$ 16,882	\$ -	\$ 98,164	\$ 3,641	\$ -	\$ 266,685
Grants receivable:												
Mo Dept of Health and Senior Services	18,412	30,037	-	20,850	34,957	-	25,418	-	-	-	-	129,674
Mo Dept of Social Service:	-	-	-	-	-	-	-	-	-	-	-	-
Mo Depart of Transp	-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable:												
Mo Division of Medical Services - Meals	-	-	-	-	98,845	-	-	-	-	-	-	98,845
Prepaid Expense	3,568	-	-	-	-	-	-	-	-	-	-	3,568
Due from other funds	-	-	-	9,154	-	-	-	-	-	-	(9,154)	-
Total assets	21,980	84,025	2,609	66,619	188,588	-	42,300	-	98,164	3,641	(9,154)	498,772
LIABILITIES:												
DHSS funds held in trust	-	17,898	-	16,046	1,687	-	26,276	-	-	-	-	61,907
Accounts payable	2,716	65,428	2,609	50,573	186,901	-	14,754	-	-	3,641	-	326,622
Accrued liabilities	10,110	699	-	-	-	-	1,270	-	-	-	-	12,079
Due to other funds	9,154	-	-	-	-	-	-	-	-	-	(9,154)	-
Total liabilities	21,980	84,025	2,609	66,619	188,588	-	42,300	-	-	3,641	(9,154)	400,608
NET ASSETS:												
Unrestricted	-	-	-	-	-	-	-	-	98,164	-	-	98,164
Temporarily restricted	-	-	-	-	-	-	-	-	-	-	-	-
Total net assets	-	-	-	-	-	-	-	-	98,164	-	-	98,164
Total liabilities and net assets	\$ 21,980	\$ 84,025	\$ 2,609	\$ 66,619	\$ 188,588	\$ -	\$ 42,300	\$ -	\$ 98,164	\$ 3,641	\$ (9,154)	\$ 498,772

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - by Funding Source - Fund Accounting
For the Year Ended June 30, 2007**

	Administration	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev & Health Prom Program	Family Caregivers Program	SCSEP Programs	Area Agency Funds	Special Programs	Eliminations (Other In-Kind)	Total
REVENUES												
MO Dept of Health & Senior Services	\$ 168,687	\$ 505,759	\$ 42,352	\$ 612,555	\$ 1,053,728	\$ 7,299	\$ 144,797	\$ 3,729	\$ -	\$ 2,675	\$ -	\$ 2,541,581
MO Dept of Social Services	-	-	-	-	-	-	-	-	-	5,000	-	5,000
MO Department of Transportation	-	101,346	-	-	-	-	-	-	-	-	-	101,346
MO Div. of Medical Services - Meals	-	-	-	-	575,936	-	-	-	-	-	-	575,936
Program Income	-	61,289	-	651,814	410,628	-	3,578	-	-	-	-	1,127,309
Interest on local funds	-	-	-	-	-	-	-	-	3,247	-	-	3,247
Interest	-	2,563	214	2,884	4,700	-	749	-	-	-	-	11,110
Other Cash - DHSS match	-	-	2,970	112,155	189,893	-	-	-	-	-	-	305,018
Other Cash - Non-DHSS match	-	26,774	35	123,640	190,503	-	4,869	-	-	-	-	345,821
Other In-Kind - DHSS Match	41,025	58,158	93	94,548	137,585	822	55,470	414	-	-	(388,115)	-
Total Revenues	209,712	755,889	45,664	1,597,596	2,562,973	8,121	209,463	4,143	3,247	7,675	(388,115)	5,016,368
EXPENDITURES												
MO Dept of Health & Senior Services	168,687	505,759	42,352	612,555	1,053,728	7,299	144,797	3,729	-	2,675	-	2,541,581
MO Dept of Social Services	-	-	-	-	-	-	-	-	-	5,000	-	5,000
MO Highway and Transportation	-	101,346	-	-	-	-	-	-	-	-	-	101,346
MO Div. of Medical Services - Meals	-	-	-	-	575,936	-	-	-	-	-	-	575,936
Program Income	-	61,289	-	651,814	410,628	-	3,578	-	-	-	-	1,127,309
Interest on local funds	-	-	-	-	-	-	-	-	3,078	-	-	3,078
Interest	-	2,563	214	2,884	4,700	-	749	-	-	-	-	11,110
Other Cash - DHSS match	-	-	2,970	112,155	189,893	-	-	-	-	-	-	305,018
Other Cash - Non-DHSS match	-	26,774	35	123,640	190,503	-	4,869	-	-	-	-	345,821
Other In-Kind - DHSS match	41,025	58,158	93	94,548	137,585	822	55,470	414	-	-	(388,115)	-
Total Expenditures	209,712	755,889	45,664	1,597,596	2,562,973	8,121	209,463	4,143	3,078	7,675	(388,115)	5,016,199
CHANGE IN NET ASSETS												
NET ASSETS, BEGINNING OF YEAR												
Other Cash - DHSS match	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	97,995	-	-	97,995
Total net assets, beginning of year									97,995			97,995
NET ASSETS, END OF YEAR												
Other Cash - DHSS match	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	98,164	-	-	98,164
Total net assets, end of year									\$ 98,164			\$ 98,164

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2007

	Administration			Supportive Program			Ombudsman Program		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 186,232	\$ 168,687	\$ (17,545)	\$ 523,612	\$ 505,759	\$ (17,853)	\$ 42,397	\$ 42,352	\$ (45)
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	110,000	101,346	(8,654)	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	62,135	61,289	(846)	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	-	-	-	2,031	2,563	532	169	214	45
Other Cash - DHSS Match	-	-	-	-	-	-	2,970	2,970	-
Other Cash - Non-DHSS Match	-	-	-	60,472	26,774	(33,698)	-	35	35
Other In-Kind - DHSS Match	-	-	-	58,158	58,158	-	-	93	93
Total Revenues	41,025	41,025	(17,545)	816,408	755,889	(60,519)	45,629	45,664	35
	<u>227,257</u>	<u>209,712</u>	<u>(17,545)</u>						
Expenditures									
Personnel & fringe	116,083	114,380	1,703	7,734	6,881	853	-	-	-
Travel	24,000	18,678	5,322	-	-	-	-	-	-
Occupancy and telephone	9,888	7,793	2,095	509	352	157	-	-	-
Printing, supplies, office expense	13,899	11,457	2,442	568	469	99	-	-	-
Equipment	4,000	2,619	1,381	12,716	11,883	833	-	-	-
Other Costs:									
Equipment maintenance	3,587	3,168	419	147	130	17	-	-	-
Copier rental	1,703	1,695	8	70	69	1	-	-	-
Consultants	3,000	1,241	1,759	-	-	-	-	-	-
Innov. data sys-user access	900	770	130	4,000	2,926	1,074	840	840	-
Insurance	4,000	3,605	395	-	-	-	-	-	-
Memberships	1,000	500	500	-	-	-	-	-	-
Subscriptions & publications	2,000	1,784	216	-	-	-	-	-	-
Dietitian services	1,500	566	934	-	-	-	-	-	-
Training	449	208	241	18	8	10	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	223	223	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	-
Contracted service	-	-	-	732,488	675,013	57,475	44,696	44,731	(35)
P.W.F.B. contractual	-	-	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	-	-	-	-	-	-	-	-	-
Total expenditures	41,025	41,025	-	58,158	58,158	-	93	93	-
	<u>227,257</u>	<u>209,712</u>	<u>17,545</u>	<u>816,408</u>	<u>755,889</u>	<u>60,519</u>	<u>45,629</u>	<u>45,664</u>	<u>(35)</u>
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2007

	Congregate Program			Home Delivered Program			Disease Prevention and Health Promotions Program		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 616,312	\$ 612,555	\$ (3,757)	\$ 1,055,415	\$ 1,053,728	\$ (1,687)	\$ 7,398	\$ 7,299	\$ (99)
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	574,017	575,936	1,919	-	-	-
Program Income	645,111	651,814	6,703	405,468	410,628	5,160	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	2,456	2,884	428	4,250	4,700	450	-	-	-
Other Cash - DHSS Match	108,840	112,155	3,315	189,968	189,893	(75)	-	-	-
Other Cash - Non-DHSS Match	117,216	123,640	6,424	186,108	190,503	4,395	-	-	-
Other In-Kind - DHSS Match	94,548	94,548	-	137,585	137,585	-	822	822	-
Total Revenues	<u>1,584,483</u>	<u>1,597,596</u>	<u>13,113</u>	<u>2,552,811</u>	<u>2,562,973</u>	<u>10,162</u>	<u>8,220</u>	<u>8,121</u>	<u>(99)</u>
Expenditures									
Personnel & fringe	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:	-	-	-	-	-	-	5,124	5,124	-
Equipment maintenance	-	-	-	-	-	-	-	-	-
Copier rental	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	3,000	1,764	1,236	3,000	1,763	1,237	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	2,274	2,175	99
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	-
Contracted service	1,486,935	1,501,284	(14,349)	2,412,226	2,423,625	(11,399)	-	-	-
P.W.F.B. contractual	94,548	94,548	-	137,585	137,585	-	-	-	-
Other In-Kind - DHSS Match	94,548	94,548	-	137,585	137,585	-	822	822	-
Total expenditures	<u>1,584,483</u>	<u>1,597,596</u>	<u>(13,113)</u>	<u>2,552,811</u>	<u>2,562,973</u>	<u>(10,162)</u>	<u>8,220</u>	<u>8,121</u>	<u>99</u>
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2007

	Family Caregivers Program			Senior Community Services Employment Program			Area Agency Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 165,817	\$ 144,797	\$ (21,020)	\$ 3,729	\$ 3,729	\$ -	\$ -	\$ -	\$ -
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	3,082	3,578	496	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	3,653	3,247	(406)
Interest	594	749	155	-	-	-	-	-	-
Other Cash - DHSS Match	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS Match	151	4,869	4,718	-	-	-	-	-	-
Other In-Kind - DHSS Match	55,470	55,470	-	414	414	-	-	-	-
Total Revenues	225,114	209,463	(15,651)	4,143	4,143	-	3,653	3,247	(406)
Expenditures									
Personnel & fringe	13,243	12,511	732	-	-	-	2,453	2,453	-
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	732	615	117	-	-	-	-	-	-
Printing, supplies, office expense	1,033	851	182	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Equipment maintenance	266	235	31	-	-	-	-	-	-
Copier rental	127	126	1	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	2,000	1,463	537	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	33	14	19	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
MAIN project	2,780	1,375	1,405	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	200	200	-
Miscellaneous agency costs	-	-	-	-	-	-	1,000	425	575
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	149,430	136,803	12,627	646	646	-	-	-	-
Contracted service	-	-	-	-	-	-	-	-	-
P.W.F.B. contractual	-	-	-	3,083	3,083	-	-	-	-
Other In-Kind - DHSS Match	55,470	55,470	-	414	414	-	-	-	-
Total expenditures	225,114	209,463	15,651	4,143	4,143	-	3,653	3,078	575
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ 169

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2007

	Special Programs			Eliminations			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 2,675	\$ 2,675	\$ -	\$ -	\$ -	\$ -	\$ 2,603,587	\$ 2,541,581	\$ (62,006)
MO Dept of Social Services	5,000	5,000	-	-	-	-	5,000	5,000	-
MO Department of Transportation	-	-	-	-	-	-	110,000	101,346	(8,654)
MO Division of Medical Services - Meals	-	-	-	-	-	-	574,017	575,936	1,919
Program Income	-	-	-	-	-	-	1,115,796	1,127,309	11,513
Interest on Local Funds	-	-	-	-	-	-	3,653	3,247	(406)
Interest	-	-	-	-	-	-	9,500	11,110	1,610
Other Cash - DHSS Match	-	-	-	-	-	-	301,778	305,018	3,240
Other Cash - Non-DHSS Match	-	-	-	-	-	-	363,947	345,821	(18,126)
Other In-Kind - DHSS Match	-	-	-	(388,115)	(388,115)	-	-	-	-
Total Revenues	7,675	7,675	-	(388,115)	(388,115)	-	5,087,278	5,016,368	(70,910)
Expenditures									
Personnel & fringe	-	-	-	-	-	-	139,513	136,225	3,288
Travel	-	-	-	-	-	-	24,000	18,678	5,322
Occupancy and telephone	-	-	-	-	-	-	11,129	8,760	2,369
Printing, supplies, office expense	-	-	-	-	-	-	15,500	12,777	2,723
Equipment	-	-	-	-	-	-	21,840	19,626	2,214
Other Costs:									
Equipment maintenance	-	-	-	-	-	-	4,000	3,533	467
Copier rental	-	-	-	-	-	-	1,900	1,890	10
Consultants	-	-	-	-	-	-	3,000	1,241	1,759
Innov. data sys-user access	-	-	-	-	-	-	13,740	9,526	4,214
Insurance	-	-	-	-	-	-	4,000	3,605	395
Memberships	-	-	-	-	-	-	1,000	500	500
Subscriptions & publications	-	-	-	-	-	-	2,000	1,784	216
Dietitian services	-	-	-	-	-	-	1,500	566	934
Training	-	-	-	-	-	-	500	230	270
Medicine organizers	-	-	-	-	-	-	2,274	2,175	99
MAIN project	-	-	-	-	-	-	2,780	1,375	1,405
Donation RSVP	-	-	-	-	-	-	200	200	-
Miscellaneous agency costs	-	-	-	-	-	-	1,000	425	575
SCSEP admin. Contractual	-	-	-	-	-	-	223	223	-
SCSEP OPC Contractual	-	-	-	-	-	-	646	646	-
Contracted service	7,675	7,675	-	-	-	-	4,833,450	4,789,131	44,319
P.W.F.B. contractual	-	-	-	-	-	-	3,083	3,083	-
Other In-Kind - DHSS Match	-	-	-	(388,115)	(388,115)	-	-	-	-
Total expenditures	7,675	7,675	-	(388,115)	(388,115)	-	5,087,278	5,016,199	71,079
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ 169

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Supportive Program
For the Year Ended June 30, 2007

	Transportation			Information and Assistance			Homemaker		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ 7,734	\$ 6,881	\$ 853	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	509	352	157	-	-	-
Printing, supplies, office expense	-	-	-	568	469	99	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Equipment maintenance	-	-	-	147	130	17	-	-	-
Copier rental	-	-	-	70	69	1	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	-	-	-	-	-	-	2,000	1,463	537
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	-	-	-	18	8	10	-	-	-
Brochures	-	-	-	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
Senior health calendar/guides	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	-
Contracted service	347,405	300,847	46,558	-	-	-	263,986	256,474	7,512
P.W.F.B. contractual	-	-	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	17,000	17,000	-	1,005	1,005	-	25,448	25,448	-
Total expenditures	\$ 364,405	\$ 317,847	\$ 46,558	\$ 10,051	\$ 8,914	\$ 1,137	\$ 291,434	\$ 283,385	\$ 8,049

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Supportive Program
For the Year Ended June 30, 2007**

	Personal Care			Legal			Heat Assistance Equipment		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	12,716	11,883	833
Other Costs:									
Equipment maintenance	-	-	-	-	-	-	-	-	-
Copier rental	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	2,000	1,463	537	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Brochures	-	-	-	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
Senior health calendar/guides	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	-
Contracted service	71,277	68,013	3,264	49,820	49,679	141	-	-	-
P.W.F.B. contractual	-	-	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	7,792	7,792	-	5,500	5,500	-	1,413	1,413	-
Total expenditures	\$ 81,069	\$ 77,268	\$ 3,801	\$ 55,320	\$ 55,179	\$ 141	\$ 14,129	\$ 13,296	\$ 833

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Supportive Program
For the Year Ended June 30, 2007

	Budget			Actual			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ 6,881	\$ 6,881	\$ -	\$ 6,881	\$ 853
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	352	352	509	352	157
Printing, supplies, office expense	-	-	-	-	469	469	568	469	99
Equipment	-	-	-	-	11,883	11,883	12,716	11,883	833
Other Costs:									
Equipment maintenance	-	-	-	-	130	130	147	130	17
Copier rental	-	-	-	-	69	69	70	69	1
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	-	-	-	-	2,926	2,926	4,000	2,926	1,074
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	8	8	18	8	10
Brochures	-	-	-	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
Senior health calendar/guides	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	675,013	675,013	732,488	675,013	57,475
Contracted service	-	-	-	-	-	-	-	-	-
P.W.F.B. contractual	-	-	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	-	-	-	-	58,158	58,158	58,158	58,158	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ 755,889	\$ 755,889	\$ 816,408	\$ 755,889	\$ 60,519

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Disease Prevention & Health Promotion Program
For the Year Ended June 30, 2007**

	Heat Assistance Equipment		Medication Management Information		Total	
	Budget	Variance	Budget	Variance	Budget	Variance
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-
Equipment	5,124	5,124	-	-	5,124	5,124
Other Costs:						
Equipment maintenance	-	-	-	-	-	-
Copier rental	-	-	-	-	-	-
Consultants	-	-	-	-	-	-
Innov. data sys-user access	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-
Training	-	-	-	-	-	-
Medicine organizers	-	-	2,274	2,175	2,274	2,175
MAIN project	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-
Contracted service	-	-	-	-	-	-
P.W.F.B. contractual	-	-	-	-	-	-
Other In-Kind - DHSS Match	569	569	253	253	822	822
Total expenditures	\$ 5,693	\$ 5,693	\$ 2,527	\$ 2,428	\$ 8,220	\$ 8,121
						\$ 99

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Family Caregivers Program
For the Year Ended June 30, 2007

	In-Home Respite		Information and Assistance		Total	
	Budget	Actual	Budget	Actual	Budget	Actual
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ 13,243	\$ 12,511	\$ 13,243	\$ 12,511
Travel	-	-	-	-	-	-
Occupancy and telephone	-	-	732	615	732	615
Printing, supplies, office expense	-	-	1,033	851	1,033	851
Equipment	-	-	-	-	-	-
Other Costs:						
Equipment maintenance	-	-	266	235	266	235
Copier rental	-	-	127	126	127	126
Consultants	-	-	-	-	-	-
Innov. data sys-user access	2,000	1,463	-	-	2,000	1,463
Insurance	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-
Training	-	-	33	14	33	14
Medicine organizers	-	-	-	-	-	-
MAIN project	-	-	2,780	1,375	2,780	1,375
Donation RSVP	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-
Contracted service	149,430	136,803	-	-	149,430	136,803
P.W.F.B. contractual	-	-	-	-	-	-
Other In-Kind - DHSS Match	49,399	49,399	6,071	6,071	55,470	55,470
Total expenditures	\$ 200,829	\$ 187,665	\$ 24,285	\$ 21,798	\$ 225,114	\$ 209,463
		\$ 13,164		\$ 2,487		\$ 15,651

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Functional Expenses - Budget and Actual - Fund Accounting
Special Programs
For the Year Ended June 30, 2007

	Disaster Preparedness			Missouri RX			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Equipment maintenance	-	-	-	-	-	-	-	-	-
Copier rental	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Innov. data sys-user access	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Subscriptions & publications	-	-	-	-	-	-	-	-	-
Dietitian services	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Medicine organizers	-	-	-	-	-	-	-	-	-
MAIN project	-	-	-	-	-	-	-	-	-
Donation RSVP	-	-	-	-	-	-	-	-	-
Miscellaneous agency costs	-	-	-	-	-	-	-	-	-
SCSEP admin. Contractual	-	-	-	-	-	-	-	-	-
SCSEP OPC Contractual	-	-	-	-	-	-	-	-	-
Contracted service	2,675	2,675	-	5,000	5,000	-	7,675	7,675	-
P.W.F.B. contractual	-	-	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,675	\$ 2,675	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 7,675	\$ 7,675	\$ -

**Northeast Missouri Area Agency on Aging
 Supplementary Information
 Schedule of Transportation
 Expenditures by Funding Source
 For the Year Ended June 30, 2007**

Funding Source	Regular
Missouri Department of Health and Senior Services	\$ 150,187
MO Highway & Transportation Department	101,346
Program Income	48,515
Interest	799
In-Kind match - DHSS	<u>17,000</u>
 Total	 <u>\$ 317,847</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Monthly DHSS Reimbursable Expenditures
For the Year Ended June 30, 2007**

<u>Month</u>	<u>DHSS Reimbursable Expenditures</u>
July	\$ 304,069
August	339,656
September	314,595
October	367,049
November	325,949
December	309,340
January	326,623
February	301,814
March	351,249
April	327,475
May	353,738
June	<u>363,461</u>
Total	<u>\$ 3,985,018</u>

Section II

Single Audit Reporting

**Northeast Missouri Area Agency on Aging
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2007**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/ P.I. Received	Expended	Unexpended Balance at 6/30/2007	
						Unbudgeted Funds Unremitted	Budgeted Funds Remitted
U.S. Department of Labor							
Employment and Training Administration:							
Passed Through Missouri Department of Health and Senior Services							
Senior Community Service Employment Program	17.235	ERS105-5004A	\$ -	\$ 3,952	\$ 3,952	\$ -	\$ -
Total Department of Labor					<u>3,952</u>		
U.S. Department of Health and Human Services							
Administration on Aging:							
Passed Through Missouri Department of Health and Senior Services							
Special Programs for the Aging:							
Title VII, Chapter 3 - Elder Abuse	93.041	ERS105-5004A	-	6,427	6,427	-	-
Title VII, Chapter 2 - Long Term Care							
Ombudsman Services	93.042	ERS105-5004A	-	3,686	3,686	-	-
Title III, Part D - Disease Prevention and Health Promotion	93.043	ERS105-5004A	223	28,170	7,299	20,995	99
Title III, Part B - Grants for Supportive Services and Senior Centers							
Title III, Part B - Program Income	93.044	ERS105-5004A	33,259	560,025	514,045	61,341	17,898
Program total (Aging Cluster)	93.044	ERS105-5004A	-	61,289	61,289	-	-
					<u>575,334</u>		
Title III, Part C, Subpart 1 - Nutrition Services	93.045	ERS105-5004A	246,003	344,269	373,086	201,140	16,046
Title III, Part C, Subpart 1 - Program Income	93.045	ERS105-5004A	-	651,814	651,814	-	-
Title III, Part C, Subpart 2 - Nutrition Services	93.045	ERS105-5004A	159,909	216,378	193,227	181,373	1,687
Title III, Part C, Subpart 2 - Program Income	93.045	ERS105-5004A	-	410,628	410,628	-	-
Program total (Aging Cluster)					<u>1,628,755</u>		
Title III, Part E - National Family Caregiver Support	93.052	ERS105-5004A	12,772	183,051	157,846	11,701	26,276
Title III, Part E - Program Income	93.052	ERS105-5004A	-	3,578	3,578	-	-
Program total					<u>161,424</u>		
Nutrition Services Incentive Program (Aging Cluster)	93.053	ERS105-5004A	-	321,185	321,185	-	-
Administration for Children and Families:							
Social Services Block Grant	93.667	ERS105-5004A	-	67,848	67,848	-	-
Total Department of Health and Human Services					<u>2,771,958</u>		
Total Federal Awards			<u>452,166</u>	<u>2,862,300</u>	<u>2,775,910</u>	<u>476,550</u>	<u>99</u>
							<u>61,907</u>

**Northeast Missouri Area Agency on Aging
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2007**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/P.I. Received	Expended	Unexpended Balance at 6/30/2007	
						Unbudgeted Funds Unremitted	Budgeted Funds Remitted
Missouri State Funds							
Missouri Department of Health and Senior Services:							
General Revenue	N/A	ERS105-5004A	-	889,443	889,443	-	-
Elderly Home Delivered Meals Trust Fund	N/A	ERS105-5004A	-	3,537	3,537	-	-
Missouri Department of Social Services:							
State Pharmaceutical Assistance Program	N/A	ERS215-014	-	5,000	5,000	-	-
Missouri Department of Transportation:							
MoDOT Grant	N/A	TMEHTP07NA1	-	110,000	101,346	-	8,654
Total State Awards			-	1,007,980	999,326	-	8,654
Total Federal and State Awards			\$452,166	\$3,870,280	\$3,775,236	\$0	\$8,753
					\$476,550		\$61,907

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

**Northeast Missouri Area Agency on Aging
Notes to Schedule of Expenditures of
Federal and State Awards
For the Year Ended June 30, 2007**

Note A: Significant Accounting Policies

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant programs, direct and pass-through, of Northeast Missouri Area Agency on Aging and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Note B: Grants to Subrecipients

The Area Agency on Aging uses subgrants with various service providers to provide many of the services under Title III of the Older Americans Act. Also, in accordance with terms of these subgrants, the service providers must spend program income to further the program. The federal and state expenditures passed through to service providers, and the program income expended by service providers, are as follows:

<u>CFDA# or State Award</u>	<u>Federal Awards</u>	<u>State Awards</u>	<u>Program Income</u>
93.044	\$ 490,487	\$ -	\$ 61,289
93.045	562,786	-	1,062,442
93.042	3,686	-	-
93.041	6,427	-	-
93.052	127,608	-	3,578
93.053	321,185	-	-
17.235	3,729	-	-
State General Revenue - DHSS	-	801,876	-
State Pharmaceutical Assistance Program - DSS	-	5,000	-
Elderly Home Delivered Meals Trust Fund	-	3,537	-
MEHTAP Grant	-	101,346	-
Totals	<u>\$1,515,908</u>	<u>\$911,759</u>	<u>\$1,127,309</u>

Danny L. Marsh, C.P.A.
309 West Clay
Albany, Missouri 64402
Phone (660) 726-3961
Fax (660) 726-3965
dlimmer@albanymo.net

Ted Espey, C.P.A.
Gerald A. Riggs, C.P.A.
101 West Edwards
Maryville, Missouri 64468
Phone (660) 582-3181
Fax (660) 582-4132
espeyt@asde.net
jriggs@asde.net

**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
Northeast Missouri Area
Agency on Aging
Kirksville, Missouri

To the Missouri Department
of Health and Senior Services
Division of Senior and Disability Services
Jefferson City, Missouri

We have audited the financial statements of Northeast Missouri Area Agency on Aging as of and for the year ended June 30, 2007, and have issued our report thereon dated October 22, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Missouri Department of Health and Senior Services "Mandated Audit Criteria".

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Northeast Missouri Area Agency on Aging's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of Northeast Missouri Area Agency on Aging's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Northeast Missouri Area Agency on Aging in a separate letter dated October 22, 2007.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Marsh, Espey & Riggs, P.C.
Certified Public Accountants

October 22, 2007
Maryville, Missouri

Danny L. Marsh, C.P.A.
309 West Clay
Albany, Missouri 64402
Phone (660) 726-3961
Fax (660) 726-3965
dlmmer@albanymo.net

Ted Espey, C.P.A.
Gerald A. Riggs, C.P.A.
101 West Edwards
Maryville, Missouri 64468
Phone (660) 582-3181
Fax (660) 582-4132
espeyt@asde.net
jriggs@asde.net

**Report on Compliance with Requirements Applicable To Each Major Program and
on Internal Control Over Compliance in Accordance With OMB Circular A-133**

To the Board of Directors
Northeast Missouri Area
Agency on Aging
Kirksville, Missouri

To the Missouri Department of
Health and Senior Services
Division of Senior and Disability Services
Jefferson City, Missouri

Compliance

We have audited the compliance of Northeast Missouri Area Agency on Aging with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. Northeast Missouri Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Northeast Missouri Area Agency on Aging's management. Our responsibility is to express an opinion on Northeast Missouri Area Agency on Aging's compliance based on our audit.

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the Missouri Department of Health and Senior Services "Mandated Audit Criteria". Those standards; OMB Circular A-133; and the "Mandated Audit Criteria" require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northeast Missouri Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Northeast Missouri Area Agency on Aging's compliance with those requirements.

In our opinion, Northeast Missouri Area Agency on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of Northeast Missouri Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Northeast Missouri Area Agency on Aging's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Missouri Department of Health and Senior Services Assurances

The Missouri Department of Health and Senior Services "Mandated Audit Criteria" requires assurances regarding multipurpose senior centers (MSC). With respect to items tested, the results of our procedures disclosed that the AAA's records include all MSC information referenced in the Missouri Department of Health and Senior Services "Mandated Audit Criteria" Section III.H.3. for all centers in existence at any time during the period July 1, 2006 through June 30, 2007. Further, no MSC, acquired or constructed with AAA resources received from the Department of Health and Senior Services, ceased operations as a MSC or ceased to be owned by a public or nonprofit private agency or organization between July 1, 2006 and June 30, 2007.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Marsh, Espey & Riggs, P.C.
Certified Public Accountants

October 22, 2007
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Section I - Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unqualified
2. Internal control over financial reporting:
- Material weaknesses identified? __ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? __ Yes X None reported
3. Noncompliance material to financial statements noted? __ Yes X No

Federal Awards

4. Internal control over major programs:
- Material weaknesses identified? __ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? __ Yes X None reported
5. Type of auditors' report issued on compliance for major programs: Unqualified
6. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? __ Yes X No
7. Identification of major programs:
- | <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------|-------------------------------------------|
| 93.044; 93.045 & 93.053 | Aging Cluster |
8. Dollar threshold used to distinguish between type A and type B programs: \$300,000
9. Auditee qualified as low-risk auditee? X Yes __ No

Section II - Financial Statement Findings

There were no matters reported.

Section III - Federal Award Findings and Questioned Costs

There were no matters reported.