

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

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

For the Year Ended June 30, 2009

Northeast Missouri Area Agency on Aging

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Northeast Missouri Area Agency on Aging

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Section I

Financial Statements and

Supplementary Information

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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, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 the Organization'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, 2009, 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 November 17, 2010, 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. 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

November 17, 2010
Maryville, Missouri

Northeast Missouri Area Agency on Aging
Statement of Financial Position
June 30, 2009

Assets

Cash	\$ 395,831
Grants receivable:	
Missouri Department of Health and Senior Services	16,541
Missouri Department of Social Services	385
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	140,199
Prepaid expenses	1,407
Property, net of accumulated depreciation	<u>79,816</u>
 Total assets	 <u><u>634,179</u></u>

Liabilities

DHSS funds held in trust	80,295
Accounts payable	362,741
Accrued liabilities	<u>14,229</u>
 Total liabilities	 <u><u>457,265</u></u>

Net Assets

Unrestricted	<u>176,914</u>
 Total net assets	 <u><u>176,914</u></u>
 Total liabilities and net assets	 <u><u>\$ 634,179</u></u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Activities
For the Year Ended June 30, 2009**

	<u>Unrestricted</u>
Revenues, gains and other support:	
Missouri Department of Health and Senior Services	\$ 2,516,498
Missouri Department of Social Services	3,990
Missouri Department of Transportation	104,051
Missouri Division of Medical Services - Medicaid Meals	878,105
Program Income	1,242,218
Interest on Local Funds	2,539
Interest	10,544
Other Cash - DHSS Match	342,718
Other Cash - Non-DHSS Match	<u>482,659</u>
Total revenues and other support	<u>5,583,322</u>
Expenses:	
Program Services:	
Supportive Program	753,648
Ombudsman	42,705
Congregate Meals	1,623,037
Home Delivered Meals	2,747,956
Disease Prevention and Health Promotion	11,167
Family Caregivers	204,750
Special Programs:	
Senior Rx Transitions	3,990
Chronic Disease Management	1,428
Supporting Services:	
Area Agency Administration	192,102
Area Agency Funds	<u>6,084</u>
Total expenses	<u>5,586,867</u>
Change in net assets	(3,545)
Net assets, beginning of year	<u>180,459</u>
Net assets, end of year	<u>\$ 176,914</u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Statement of Functional Expenses
For the Year Ended June 30, 2009

	Supporting Services		Program Services								Total
	Area Agency Administration	Area Agency Funds	Supportive	Ombudsman	Congregate	Home Delivered	Disease & Health	Family Caregivers	Special Programs		
Expenditures											
Personnel & fringe	\$ 126,298	\$ 3,530	\$ 16,106	\$ -	\$ -	\$ -	\$ -	\$ 21,334	\$ -	\$ 167,268	
Travel	25,197	-	-	-	-	-	-	-	181	25,378	
Occupancy and telephone	8,845	-	723	-	-	-	-	1,557	-	11,125	
Printing, supplies, and											
office expense	15,411	-	1,260	-	-	-	-	2,714	-	19,385	
Equipment	3,552	-	-	-	-	-	-	-	-	3,552	
Other Costs:											
Maintenance	1,914	-	157	-	-	-	-	337	-	2,408	
Professional services	3,621	-	-	-	2,646	3,638	-	-	-	9,905	
NAPIS/EDP	900	-	4,788	900	2,394	2,394	-	2,394	-	13,770	
Insurance and bonding	3,855	-	-	-	-	-	-	-	-	3,855	
Memberships	500	-	-	-	-	-	-	-	-	500	
Publications	1,539	-	-	-	-	-	6,905	-	1,247	9,691	
Training	170	-	14	-	-	-	-	30	-	214	
Supplies	-	-	-	-	-	-	4,262	-	-	4,262	
Miscellaneous	300	50	-	-	-	-	-	-	-	350	
Transportation-PAR, voucher, client	-	-	2,332	-	-	-	-	-	-	2,332	
Disaster response	-	-	-	-	-	-	-	-	-	-	
Contractual	-	-	728,268	41,805	1,617,997	2,741,924	-	176,384	3,990	5,310,368	
Depreciation	-	2,504	-	-	-	-	-	-	-	2,504	
Total expenditures	\$ 192,102	\$ 6,084	\$ 753,648	\$ 42,705	\$ 1,623,037	\$ 2,747,956	\$ 11,167	\$ 204,750	\$ 5,418	\$ 5,586,867	

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Cash Flows
For the Year Ended June 30, 2009**

Cash flows from operating activities:

Cash received from:

Missouri Department of Health and Senior Services	\$ 2,602,968
Missouri Department of Social Services	3,595
Missouri Department Transportation	104,051
Missouri Division of Medical Services - Medicaid Meals	835,244
Program income	1,242,218
Interest on local funds	2,539
Interest	10,544
Other cash - DHSS match	342,718
Other cash - Non-DHSS match	482,659
Cash paid to contractors	(5,270,986)
Cash paid to suppliers and employees	<u>(273,051)</u>

Net increase (decrease) in cash 82,499

Cash, beginning of year 313,332

Cash, end of year 395,831

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

Change in net assets	(3,545)
Adjustments:	
Depreciation	2,504
(Increase) decrease in:	
Grants receivable:	
Missouri Department of Health and Senior Services	49,200
Missouri Department of Social Services	(385)
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	(42,861)
Prepaid expenses	623
Increase (decrease) in:	
DHSS funds held in trust	37,270
Accounts payable	39,814
Accrued liabilities	(111)
Refundable advances	<u>(10)</u>
Net cash provided by (used for) operating activities	<u><u>\$ 82,499</u></u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009

Note 1 – Nature of Activities

Northeast Missouri Area Agency on Aging (the Organization) is a not-for-profit community-based organization incorporated in 1973 and 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.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

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.

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.

Subsequent Events

Management has evaluated subsequent events through November 17, 2010, the date on which the financial statements were available to be issued.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009

Note 2 – Summary of Significant Accounting Policies (continued)

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

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

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. 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, 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.

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

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009

Note 2 – Summary of Significant Accounting Policies (continued)

Description of Program and Supporting Services (continued)

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.

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 emergency disaster kits for nutrition centers 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, 2009.

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.

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.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009

Note 2 – Summary of Significant Accounting Policies (continued)

Property and Equipment

Additions and betterments of \$500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. 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, 2009 would be \$13,296. 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, 2009 amounted to \$9,360 and is reported as "accrued liabilities" in the Statement of Financial Position.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009

Note 2 – 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

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

Donor-restricted contributions are reported as increases 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted contributions.

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 \$427,633 for 2009. 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 \$250,000. At June 30, 2009, the Organization's uninsured cash balance totals \$151,950. U.S. Treasury Notes with a market value of \$506,696 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, 2009

Note 2 – Summary of Significant Accounting Policies (continued)

Concentration of Credit Risk

The Organization receives support from various federal and state agencies. At June 30, 2009, 100% of the grants and contracts receivable balances were due from state governmental agencies.

Concentration of Revenue

The Organization receives approximately 63% of its revenues from federal and state governmental agencies. Of this amount, approximately 72% is received from the Missouri Department of Health and Senior Services and approximately 25% from the Missouri Division of Medical Services. Approximately 37% 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 and main project – Costs are billed directly to the applicable program.

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

Consultants, insurance and dietitian services – Costs are charged to administration.

Income Tax Status

The Organization is a not-for-profit organization exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. 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, 2009

Note 2 – Summary of Significant Accounting Policies (continued)

Income Tax Status (continued)

In December 2008, the Financial Accounting Standards Board issued FASB Staff Position (FSP) FIN 48-3, "Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises." FSP FIN 48-3 permits an entity within its scope to defer the effective date of FASB Interpretation 48, *Accounting for Uncertainty in Income Taxes*, to its annual financial statements for fiscal years beginning after December 15, 2008. The Organization has elected to defer the application of FASB Interpretation 48 for the year ending June 30, 2009.

The Organization applies the provisions of FASB Statement 5 to evaluate uncertain tax positions that may arise. FASB Statement 5 stipulates that when it is probable that a liability has been incurred and that liability can be reasonably estimated, a loss contingency is recognized. The amount recognized is subject to estimate and management judgment with respect to the likely outcome of any uncertain tax position. The Organization has not recognized any loss contingencies related to uncertain tax positions.

Note 3 – 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 4 – Property and Equipment

The following is a summary of property at June 30, 2009:

Land	\$ 25,000
Building and improvements	72,140
Parking lot	<u>7,000</u>
Total	104,140
Less accumulated depreciation	<u>(24,324)</u>
Net	\$ <u>79,816</u>

The aggregate depreciation charged to operations for 2009 was \$2,504. The depreciation policies are described in Note 2.

**Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2009**

Note 4 – Property and Equipment (continued)

In accordance with grant regulations, the Organization has established an amount of \$500 for inventory control purposes only. The following is a summary of changes in equipment inventory for the fiscal year ended June 30, 2009:

Balance, beginning of year		\$ 30,608
Additions:		
Cost	\$ 3,552	
Items under \$500 not added to inventory	(0)	3,552
Dispositions		(3,432)
Balance, end of year		\$ <u>30,728</u>

Note 5 – 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, 2009, for total plan contributions of \$15,652.

Note 6 – Commitments and Contingencies

Grant Awards

Financial awards from Federal and state governmental agencies 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 2009 – 2010.

Note 7 – Special Events

During 2009, 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, 2009**

	Grant Basis	GAAP Adjustments	GAAP Basis
Assets			
Cash	\$ 395,831	-	\$ 395,831
Grants receivable:			
Mo Dept of Health and Senior Services	16,541	-	16,541
Mo Dept of Social Services	385	-	385
Accounts receivable:			
Missouri Division of Medical Services - Meals	140,199	-	140,199
Prepaid expenses	1,407	-	1,407
Property, net of accumulated depreciation	-	79,816	79,816
Total assets	554,363	79,816	634,179
Liabilities			
DHSS funds held in trust	80,295	-	80,295
Accounts payable	362,741	-	362,741
Accrued liabilities	14,229	-	14,229
Total liabilities	457,265	-	457,265
Net Assets			
Unrestricted	97,098	79,816	176,914
Total net assets	97,098	79,816	176,914
Total liabilities and net assets	\$ 554,363	\$ 79,816	\$ 634,179

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities
For the Year Ended June 30, 2009**

	Unrestricted		
	Budget Basis	GAAP Adjustments	GAAP Basis
Revenues			
Missouri Department of Health and Senior Services	\$ 2,516,498	\$ -	\$ 2,516,498
Missouri Department of Social Services	3,990	-	3,990
Missouri Department of Transportation	104,051	-	104,051
Missouri Division of Medical Services - Meals	878,105	-	878,105
Program Income	1,242,218	-	1,242,218
Interest on local funds	2,539	-	2,539
Interest	10,544	-	10,544
Other Cash - DHSS match	342,718	-	342,718
Other Cash - Non-DHSS match	482,659	-	482,659
Total Revenues	<u>5,583,322</u>	<u>-</u>	<u>5,583,322</u>
Expenditures			
Personnel & fringe	167,268	-	167,268
Travel	25,378	-	25,378
Occupancy and telephone	11,125	-	11,125
Printing, supplies, office expense	19,385	-	19,385
Equipment	3,552	-	3,552
Other Costs:			
Maintenance	2,408	-	2,408
Professional services	9,905	-	9,905
NAPIS/EDP	13,770	-	13,770
Insurance and bonding	3,855	-	3,855
Memberships	500	-	500
Publications	9,691	-	9,691
Training	214	-	214
Supplies	4,262	-	4,262
Miscellaneous	350	-	350
Transportation-PAR, voucher, client	2,332	-	2,332
Disaster response	-	-	-
Contractual	5,310,368	-	5,310,368
Depreciation	-	2,504	2,504
Total expenditures	<u>5,584,363</u>	<u>2,504</u>	<u>5,586,867</u>
Change in net assets	(1,041)	(2,504)	(3,545)
Net assets, beginning of year	<u>98,139</u>	<u>82,320</u>	<u>180,459</u>
Net assets, end of year	<u>\$ 97,098</u>	<u>\$ 79,816</u>	<u>\$ 176,914</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Financial Position - Fund Accounting
June 30, 2009**

	<u>Administration</u>	<u>Supportive Program</u>	<u>Ombudsman Program</u>	<u>Congregate Program</u>	<u>Home Delivered Program</u>	<u>Disease Prev & Health Prom Program</u>	<u>Family Caregivers Program</u>	<u>Special Programs</u>	<u>Area Agency Funds</u>	<u>Eliminations (Due to/From)</u>	<u>Total</u>
ASSETS:											
Cash	\$ 12,228	\$ 86,331	\$ 4,178	\$ 70,843	\$ 84,509	\$ -	\$ 27,419	\$ 13,225	\$ 97,098	\$ -	\$ 395,831
Grants receivable:											
Mo Dept of Health and Senior Services	-	-	540	-	-	2,642	13,359	-	-	-	16,541
Mo Dept of Social Services	-	-	-	-	-	-	-	385	-	-	385
Mo Dept of Transp	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable:											
Mo Division of Medical Services - Meals	-	-	-	-	140,199	-	-	-	-	-	140,199
Prepaid Expense	1,151	106	-	-	-	-	150	-	-	-	1,407
Due from other funds	-	-	-	-	2,459	-	-	-	-	(2,459)	-
Total assets	13,379	86,437	4,718	70,843	227,167	2,642	40,928	13,610	97,098	(2,459)	554,363
LIABILITIES:											
DHSS funds held in trust	-	22,310	-	27,352	1,830	183	16,620	12,000	-	-	80,295
Accounts payable	1,352	62,519	4,718	43,491	225,337	-	23,714	1,610	-	-	362,741
Accrued liabilities	12,027	1,608	-	-	-	-	594	-	-	-	14,229
Due to other funds	-	-	-	-	-	2,459	-	-	-	(2,459)	-
Total liabilities	13,379	86,437	4,718	70,843	227,167	2,642	40,928	13,610	-	(2,459)	457,265
NET ASSETS:											
Unrestricted	-	-	-	-	-	-	-	-	97,098	-	97,098
Temporarily restricted	-	-	-	-	-	-	-	-	-	-	-
Total net assets	-	-	-	-	-	-	-	-	97,098	-	97,098
Total liabilities and net assets	\$ 13,379	\$ 86,437	\$ 4,718	\$ 70,843	\$ 227,167	\$ 2,642	\$ 40,928	\$ 13,610	\$ 97,098	\$ (2,459)	\$ 554,363

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - by Funding Source - Fund Accounting
For the Year Ended June 30, 2009

	Administration	Supportive Program	Ombudsman Program	Congregate Program	Home Delivered Program	Disease Prev & Health Prom Program	Family Caregivers Program	Special Programs	Area Agency Funds	Eliminations (Other In-Kind)	Total
REVENUES											
MO Dept of Health & Senior Services	\$ 192,092	\$ 508,930	\$ 39,547	\$ 548,360	\$ 1,022,972	\$ 11,167	\$ 192,002	\$ 1,428	\$ -	\$ -	\$ 2,516,498
MO Dept of Social Services	-	-	-	-	-	-	-	3,990	-	-	3,990
MO Department of Transportation	-	104,051	-	-	-	-	-	-	-	-	104,051
MO Div. of Medical Services - Meals	-	-	-	-	878,105	-	-	-	-	-	878,105
Program Income	-	70,113	-	729,375	436,835	-	5,895	-	-	-	1,242,218
Interest on local funds	-	-	-	-	-	-	-	-	2,539	-	2,539
Interest	-	2,254	188	2,726	4,717	-	659	-	-	-	10,544
Other Cash - DHSS match	-	-	2,970	168,630	171,118	-	-	-	-	-	342,718
Other Cash - Non-DHSS match	10	68,300	-	173,946	234,209	-	6,194	-	-	-	482,659
Other In-Kind - DHSS Match	25,000	60,565	100	123,332	152,706	1,261	64,669	-	-	(427,633)	-
Total Revenues	217,102	814,213	42,805	1,746,369	2,900,662	12,428	269,419	5,418	2,539	(427,633)	5,583,322
EXPENDITURES											
MO Dept of Health & Senior Services	192,092	508,930	39,547	548,360	1,022,972	11,167	192,002	1,428	-	-	2,516,498
MO Dept of Social Services	-	-	-	-	-	-	-	3,990	-	-	3,990
MO Highway and Transportation	-	104,051	-	-	-	-	-	-	-	-	104,051
MO Div. of Medical Services - Meals	-	-	-	-	878,105	-	-	-	-	-	878,105
Program Income	-	70,113	-	729,375	436,835	-	5,895	-	-	-	1,242,218
Interest on local funds	-	-	-	-	-	-	-	-	3,580	-	3,580
Interest	-	2,254	188	2,726	4,717	-	659	-	-	-	10,544
Other Cash - DHSS match	-	-	2,970	168,630	171,118	-	-	-	-	-	342,718
Other Cash - Non-DHSS match	10	68,300	-	173,946	234,209	-	6,194	-	-	-	482,659
Other In-Kind - DHSS match	25,000	60,565	100	123,332	152,706	1,261	64,669	-	-	(427,633)	-
Total Expenditures	217,102	814,213	42,805	1,746,369	2,900,662	12,428	269,419	5,418	3,580	(427,633)	5,584,363
CHANGE IN NET ASSETS	-	-	-	-	-	-	-	-	(1,041)	-	(1,041)
NET ASSETS, BEGINNING OF YEAR											
Other Cash - DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	98,139	-	98,139
Total net assets, beginning of year	-	-	-	-	-	-	-	-	98,139	-	98,139
NET ASSETS, END OF YEAR											
Other Cash - DHSS match	-	-	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	97,098	-	97,098
Total net assets, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,098	\$ -	\$ 97,098

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2009

	Administration			Supportive Program			Ombudsman Program		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 208,234	\$ 192,092	\$ (16,142)	\$ 528,330	\$ 508,930	\$ (19,400)	\$ 42,457	\$ 39,547	\$ (2,910)
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	107,000	104,051	(2,949)	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	68,272	70,113	1,841	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	-	-	-	2,031	2,254	223	-	169	188
Other Cash - DHSS Match	-	-	-	-	-	-	-	2,970	2,970
Other Cash - Non-DHSS Match	10	10	-	-	-	-	-	-	-
Other In-Kind - DHSS Match	25,000	25,000	-	78,693	68,300	(10,393)	-	-	-
Total Revenues	<u>233,244</u>	<u>217,102</u>	<u>(16,142)</u>	<u>844,891</u>	<u>814,213</u>	<u>(30,678)</u>	<u>45,696</u>	<u>42,805</u>	<u>(2,891)</u>
Expenditures									
Personnel & fringe	129,979	126,298	3,681	16,019	16,106	(87)	-	-	-
Travel	27,700	25,197	2,503	-	-	-	-	-	-
Occupancy and telephone	11,924	8,845	3,079	976	723	253	-	-	-
Printing, supplies, and office expense	15,741	15,411	330	1,287	1,260	27	-	-	-
Equipment	4,000	3,552	448	-	-	-	-	-	-
Other Costs:									
Maintenance	2,623	1,914	709	215	157	58	-	-	-
Professional services	5,000	3,621	1,379	-	-	-	-	-	-
NAPIS/EDP	900	900	-	4,790	4,788	2	900	900	-
Insurance and bonding	4,000	3,855	145	-	-	-	-	-	-
Memberships	2,500	500	2,000	-	-	-	-	-	-
Publications	3,180	1,539	1,641	260	-	260	-	-	-
Training	397	170	227	33	14	19	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	300	300	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	12,500	2,332	10,168	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Contractual	-	-	-	748,246	728,268	19,978	44,696	41,805	2,891
Other In-Kind - DHSS Match	25,000	25,000	-	60,565	60,565	-	100	100	-
Total expenditures	<u>233,244</u>	<u>217,102</u>	<u>16,142</u>	<u>844,891</u>	<u>814,213</u>	<u>30,678</u>	<u>45,696</u>	<u>42,805</u>	<u>2,891</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, 2009

	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	\$ 559,570	\$ 548,360	\$ (11,210)	\$ 1,024,802	\$ 1,022,972	\$ (1,830)	\$ 11,350	\$ 11,167	\$ (183)
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	904,700	878,105	(26,595)	-	-	-
MO Division of Medical Services - Meals	-	-	-	440,171	436,835	(3,336)	-	-	-
Program Income	715,760	729,375	13,615	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	2,456	2,726	270	4,250	4,717	467	-	-	-
Other Cash - DHSS Match	168,096	168,630	534	157,860	171,118	13,258	-	-	-
Other Cash - Non-DHSS Match	161,713	173,946	12,233	231,606	234,209	2,603	-	-	-
Other In-Kind - DHSS Match	123,332	123,332	-	152,706	152,706	-	1,261	1,261	-
Total Revenues	1,730,927	1,746,369	15,442	2,916,095	2,900,662	(15,433)	12,611	12,428	(183)
Expenditures									
Personnel & fringe	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, and office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	-	-	-	-	-	-	-	-	-
Professional services	4,000	2,646	1,354	5,000	3,638	1,362	-	-	-
NAPIS/EDP	2,395	2,394	1	2,395	2,394	1	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	7,050	6,905	145
Publications	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,300	4,262	38
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Contractual	1,601,200	1,617,997	(16,797)	2,755,994	2,741,924	14,070	-	-	-
Other In-Kind - DHSS Match	123,332	123,332	-	152,706	152,706	-	1,261	1,261	-
Total expenditures	1,730,927	1,746,369	(15,442)	2,916,095	2,900,662	15,433	12,611	12,428	183
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, 2009

	Family Caregivers Program			Special Programs			Area Agency Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 208,622	\$ 192,002	\$ (16,620)	\$ 13,428	\$ 1,428	\$ (12,000)	\$ -	\$ -	\$ -
MO Dept of Social Services	-	-	-	-	3,990	3,990	-	-	-
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	6,176	5,895	(281)	-	-	-	-	2,539	2,539
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	594	659	65	-	-	-	-	-	-
Other Cash - DHSS Match	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS Match	5,340	6,194	854	4,255	-	(4,255)	-	-	-
Other In-Kind - DHSS Match	68,940	64,669	(4,271)	-	-	-	-	-	-
Total Revenues	289,672	269,419	(20,253)	17,683	5,418	(12,265)	-	2,539	2,539
Expenditures									
Personnel & fringe	21,317	21,334	(17)	-	-	-	3,530	3,530	-
Travel	-	-	-	181	181	-	-	-	-
Occupancy and telephone	2,100	1,557	543	-	-	-	-	-	-
Printing, supplies, and office expense	2,772	2,714	58	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	462	337	125	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	3,395	2,394	1,001	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	560	-	560	1,247	1,247	-	-	-	-
Training	70	30	40	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	500	50	450
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	12,000	-	12,000	-	-	-
Contractual	190,056	176,384	13,672	4,255	3,990	265	-	-	-
Other In-Kind - DHSS Match	68,940	64,669	4,271	-	-	-	-	-	-
Total expenditures	289,672	269,419	20,253	17,683	5,418	12,265	4,030	3,580	450
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,030)	\$ (1,041)	\$ 2,989

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2009**

	Eliminations			Total		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues						
MO Dept of Health & Senior Services	\$ -	\$ -	\$ -	\$ 2,596,793	\$ 2,516,498	\$ (80,295)
MO Dept of Social Services	-	-	-	-	3,990	3,990
MO Department of Transportation	-	-	-	107,000	104,051	(2,949)
MO Division of Medical Services - Meals	-	-	-	904,700	878,105	(26,595)
Program Income	-	-	-	1,230,379	1,242,218	11,839
Interest on Local Funds	-	-	-	-	2,539	2,539
Interest	-	-	-	9,500	10,544	1,044
Other Cash - DHSS Match	-	-	-	328,926	342,718	13,792
Other Cash - Non-DHSS Match	-	-	-	481,617	482,659	1,042
Other In-Kind - DHSS Match	(431,904)	(427,633)	4,271	-	-	-
Total Revenues	<u>(431,904)</u>	<u>(427,633)</u>	<u>4,271</u>	<u>5,658,915</u>	<u>5,583,322</u>	<u>(75,593)</u>
Expenditures						
Personnel & fringe	-	-	-	170,845	167,268	3,577
Travel	-	-	-	27,881	25,378	2,503
Occupancy and telephone	-	-	-	15,000	11,125	3,875
Printing, supplies, and office expense	-	-	-	19,800	19,385	415
Equipment	-	-	-	4,000	3,552	448
Other Costs:						
Maintenance	-	-	-	3,300	2,408	892
Professional services	-	-	-	14,000	9,905	4,095
NAPIS/EDP	-	-	-	14,775	13,770	1,005
Insurance and bonding	-	-	-	4,000	3,855	145
Memberships	-	-	-	2,500	500	2,000
Publications	-	-	-	12,297	9,691	2,606
Training	-	-	-	500	214	286
Supplies	-	-	-	4,300	4,262	38
Miscellaneous	-	-	-	800	350	450
Transportation-PAR, voucher, client	-	-	-	12,500	2,332	10,168
Disaster response	-	-	-	12,000	-	12,000
Contractual	-	-	-	5,344,447	5,310,368	34,079
Other In-Kind - DHSS Match	(431,904)	(427,633)	(4,271)	-	-	-
Total expenditures	<u>(431,904)</u>	<u>(427,633)</u>	<u>(4,271)</u>	<u>5,662,945</u>	<u>5,584,363</u>	<u>78,582</u>
Change in net assets	\$ -	\$ -	\$ -	\$ (4,030)	\$ (1,041)	\$ 2,989

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, 2009

	Transportation			Transportation - Voucher			Information and Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,019	\$ 16,106	\$ (87)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	976	723	253
Printing, supplies, office expense	-	-	-	-	-	-	1,287	1,260	27
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	-	-	-	-	-	-	215	157	58
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	-	-	-	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	260	-	260
Training	-	-	-	-	-	-	33	14	19
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	12,500	2,332	10,168	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Contractual	342,570	352,069	(9,499)	-	82	(82)	-	-	-
Other In-Kind - DHSS Match	17,314	17,314	-	767	767	-	2,088	2,088	-
Total expenditures	\$ 359,884	\$ 369,383	\$ (9,499)	\$ 13,267	\$ 3,181	\$ 10,086	\$ 20,878	\$ 20,348	\$ 530

**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, 2009**

	Homemaker			Personal Care			Legal		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	2,395	2,394	1	2,395	2,394	1	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Contractual	271,742	262,350	9,392	79,403	63,470	15,933	54,531	50,297	4,234
Other In-Kind - DHSS Match	24,715	24,715	-	8,081	8,081	-	7,600	7,600	-
Total expenditures	\$ 298,852	\$ 289,459	\$ 9,393	\$ 89,879	\$ 73,945	\$ 15,934	\$ 62,131	\$ 57,897	\$ 4,234

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, 2009

	Total		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES			
Personnel & fringe	\$ 16,019	\$ 16,106	\$ (87)
Travel	-	-	-
Occupancy and telephone	976	723	253
Printing, supplies, office expense	1,287	1,260	27
Equipment	-	-	-
Other Costs:			
Maintenance	215	157	58
Professional services	-	-	-
NAPIS/EDP	4,790	4,788	2
Insurance and bonding	-	-	-
Memberships	-	-	-
Publications	260	-	260
Training	33	14	19
Supplies	-	-	-
Miscellaneous	-	-	-
Transportation-PAR, voucher, client	12,500	2,332	10,168
Disaster response	-	-	-
Contractual	748,246	728,268	19,978
Other In-Kind - DHSS Match	<u>60,565</u>	<u>60,565</u>	<u>-</u>
Total expenditures	<u>\$ 844,891</u>	<u>\$ 814,213</u>	<u>\$ 30,678</u>

**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, 2009**

	Senior Rx Transitions		Chronic Disease Management		Disaster Preparedness	
	Budget	Actual	Budget	Actual	Budget	Actual
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	181	181	-	-
Occupancy and telephone	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other Costs:						
Maintenance	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
NAPIS/EDP	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Publications	-	-	1,247	1,247	-	-
Training	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-
Disaster response	-	-	-	-	12,000	12,000
Contractual	4,255	3,990	-	-	-	-
Other In-Kind - DHSS Match	-	-	-	-	-	-
Total expenditures	\$ 4,255	\$ 3,990	\$ 1,428	\$ 1,428	\$ 12,000	\$ 12,000

**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, 2009**

	Total		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES			
Personnel & fringe	\$ -	\$ -	\$ -
Travel	181	181	-
Occupancy and telephone	-	-	-
Printing, supplies, office expense	-	-	-
Equipment	-	-	-
Other Costs:			
Maintenance	-	-	-
Professional services	-	-	-
NAPIS/EDP	-	-	-
Insurance and bonding	-	-	-
Memberships	-	-	-
Publications	1,247	1,247	-
Training	-	-	-
Supplies	-	-	-
Miscellaneous	-	-	-
Transportation-PAR, voucher, client	-	-	-
Disaster response	12,000	-	12,000
Contractual	4,255	3,990	265
Other In-Kind - DHSS Match	-	-	-
Total expenditures	\$ 17,683	\$ 5,418	\$ 12,265

**Northeast Missouri Area Agency on Aging
 Supplementary Information
 Schedule of Transportation
 Expenditures by Funding Source
 For the Year Ended June 30, 2009**

<u>Funding Source</u>	<u>Actual</u>	<u>Budget</u>
Missouri Department of Health and Senior Services	\$ 155,350	\$ 162,095
MO Highway & Transportation Department	104,051	107,000
Program Income	55,500	54,229
Interest	703	633
Other Cash - Non-DHSS Match	38,879	31,113
In-Kind match - DHSS	<u>18,081</u>	<u>18,081</u>
 Total	 <u>\$ 372,564</u>	 <u>\$ 373,151</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Monthly DHSS Reimbursable Expenditures
For the Year Ended June 30, 2009**

<u>Month</u>	<u>DHSS Reimbursable Expenditures</u>
July	\$ 331,500
August	327,393
September	343,503
October	357,530
November	317,800
December	329,304
January	313,817
February	351,788
March	354,058
April	354,364
May	354,774
June	<u>376,147</u>
Total	<u>\$ 4,111,978</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, 2009**

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	Unexpended Balance at 6/30/2009	
					Unbudgeted Funds Unremitted	Budgeted Funds Remitted
U.S. Department of Health and Human Services						
Passed Through Missouri Department of Health and Senior Services:						
Aging Cluster:						
Administration on Aging:						
Special Programs for the Aging:						
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	ERS 105-090 05	97,477	500,459	73,619	22,310
Title III, Part B - Program Income	93.044	ERS 105-090 05	-	70,113	-	-
Program total				572,120		
Title III, Part C, Subpart 1 - Nutrition Services	93.045	ERS 105-090 05	278,036	409,010	274,957	27,352
Title III, Part C, Subpart 1 - Program Income	93.045	ERS 105-090 05	-	729,375	-	-
Title III, Part C, Subpart 2 - Nutrition Services	93.045	ERS 105-090 05	164,206	238,240	119,682	1,830
Title III, Part C, Subpart 2 - Program Income	93.045	ERS 105-090 05	-	436,835	-	-
Program total				1,831,881		
Nutrition Services Incentive Program	93.053	ERS 105-090 05	-	358,480	-	-
ARRA - Aging Home-Delivered Nutrition Services for States	93.705	ERS 105-090 05	-	6,573	-	-
ARRA - Aging Congregate Nutrition Services for States	93.707	ERS 105-090 05	-	13,352	-	-
Total Aging Cluster				2,782,406		
Other Programs:						
Administration on Aging:						
Special Programs for the Aging:						
Title VII, Chapter 3 - Elder Abuse	93.041	ERS 105-090 05	-	6,305	-	-
Title VII, Chapter 2 - Long Term Care	93.042	ERS 105-090 05	-	4,241	-	-
Ombudsman Services for Older Individuals						
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	ERS 105-090 05	233	28,548	17,431	183
Title III, Part E - National Family Caregiver Support	93.052	ERS 105-090 05	39,129	176,721	7,228	16,620
Title III, Part E - Program Income	93.052	ERS 105-090 05	-	5,895	-	-
Program total				197,897		

(continued)

**Northeast Missouri Area Agency on Aging
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2009**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/ P.L. Received	Expended	Unexpended Balance at 6/30/2009	
						Unremitted	Budgeted Funds Unremitted
Centers for Disease Control & Prevention- Investigations and Technical Assistance	93.283	ERS 105-090 05	-	1,428	1,428	-	-
Administration for Children and Families: Social Services Block Grant	93.667	ERS 105-090 05	12,000	67,732	67,732	-	12,000
Total Department of Health and Human Services			591,081	3,053,307	3,071,176	492,917	80,295
Total Federal Awards							
Missouri State Funds:							
Missouri Department of Health and Senior Services: General Revenue	N/A	ERS 105-090 05	-	683,829	683,829	-	-
Elderly Home Delivered Meals Trust Fund	N/A	ERS 105-090 05	-	3,711	3,711	-	-
Missouri Department of Social Services: State Pharmaceutical Assistance Program	N/A	ERS215-000024	-	3,990	3,990	-	-
Missouri Department of Transportation: MoDOT Grant	N/A	TMEHTP09NA1	-	107,000	104,051	-	2,949
Total State Awards			-	798,530	795,581	-	2,949
Total Federal and State Awards			\$591,081	\$3,851,837	\$3,866,757	\$492,917	\$80,295

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, 2009**

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the “Schedule”) includes the federal and state grant programs, direct and pass-through, of Northeast Missouri Area Agency on Aging. 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*. Because the Schedule presents only a selected portion of the operations of Northeast Missouri Area Agency on Aging, it is not intended to and does not present the financial position, changes in net assets or cash flows of Northeast Missouri Area Agency on Aging.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented.

Note 3 – 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. Of the federal and state expenditures presented in the Schedule, the amounts 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 Title III, Part B	\$ 477,603	\$ -	\$ 69,974
93.045 Title III, Part C	617,657	-	1,166,210
93.042 Title VII, Chapter 2	3,341	-	-
93.041 Title VII, Chapter 3	6,305	-	-
93.052 Title III, Part E	163,636	-	5,895
93.053 NSIP	358,480	-	-
93.705 ARRA-Aging HD Nutrition	6,573	-	-
93.707 ARRA-Aging Congregate	13,352	-	-
State General Revenue – DHSS	-	596,411	-
State Pharmaceutical Assistance – DSS	-	3,990	-
Elderly HD Meals Trust Fund	-	3,711	-
MEHTAP Grant	-	<u>103,132</u>	-
Totals	<u>\$1,646,947</u>	<u>\$707,244</u>	<u>\$1,242,079</u>

**Northeast Missouri Area Agency on Aging
Notes to Schedule of Expenditures of
Federal and State Awards
For the Year Ended June 30, 2009**

Note 4 – Reconciliation of Schedule to Financial Statements

Expenditures of federal and state sources per page 18 of supplementary information:

MO Department of Health and Senior Services	\$ 2,516,498
MO Department of Social Services	3,990
MO Department of Transportation	104,051
Program income	<u>1,242,218</u>
Total expenditures of Federal and State Awards	<u>\$ 3,866,757</u>

Note 5 – American Recovery and Reinvestment Act Expenditures

	Congregate <u>#93.707</u>	Home Delivered <u>#93.705</u>
Expenditures:		
Contractual	<u>\$ 13,352</u>	<u>\$ 6,573</u>
Total federal expenditures	13,352	6,573
In-kind match	<u>2,356</u>	<u>1,160</u>
Total expenditures	<u>\$ 15,708</u>	<u>\$ 7,733</u>

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**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 (a nonprofit organization) as of and for the year ended June 30, 2009, and have issued our report thereon dated November 17, 2010. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2009-1 to be a significant deficiency in internal control over financial reporting.

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 the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

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 November 17, 2010.

Northeast Missouri Area Agency on Aging's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Northeast Missouri Area Agency on Aging's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, 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

November 17, 2010
Maryville, Missouri

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**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 (a nonprofit organization) 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, 2009. 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 of 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, 2009.

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.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, 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

November 17, 2010
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Section I - Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unqualified
2. Internal control over financial reporting:
- Material weaknesses identified? X Yes 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, 93.705, 93.707 | 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

**Northeast Missouri Area Agency on Aging
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Section II - Financial Statement Findings

2009-1 Application of generally accepted accounting principles

Criteria – The Organization should have control systems that will operate so as to prevent or detect material misstatements of the financial statements.

Condition – The Organization’s control systems did not operate so as to prevent or detect a material misstatement of the financial statements.

Effect – The Organization’s general ledger and financial statements did not report the amount of receivable and revenue for Medicaid meals for June 2009. Additionally, the Organization’s general ledger and financial statements did not report the amount of payable and expense owed to service providers for Medicaid meals served for June 2009.

Cause – In an effort to simply accounting for Medicaid meals, management inadvertently switched from the accrual basis to the cash basis for recognizing Medicaid meals revenues and expenses.

Recommendation – The Organization should recognize Medicaid meals revenue, and the related receivable, for June 2009 and recognize the amount of expense, and related payable to service providers, for Medicaid meals served for June 2009 in the proper period.

Views of Responsible Officials – We agree with the finding and we have recorded and reported Medicaid meals revenue and expense, and the related asset and liability accounts, for June 2009.

Remediation – Management corrected its accounting records to recognize Medicaid meals revenue and expense, and the related asset and liability accounts, for June 2009 in the proper period and included such amounts in their annual financial statements so as to remediate the material weakness before the auditors’ report was issued.

Section III – Federal Award Findings and Questioned Costs

There were no matters reported.

Prior Audit Findings

There were no federal audit findings or questioned costs reported in Section III of the prior year’s Schedule of Findings and Questioned Costs.