

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

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

For the Year Ended June 30, 2010

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, 2010, 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, 2010, 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 February 23, 2011, 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

February 23, 2011
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Statement of Financial Position
June 30, 2010**

Assets

Cash	\$ 312,888
Grants receivable:	
Missouri Department of Health and Senior Services	64,768
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	136,898
Prepaid expenses	2,355
Property, net of accumulated depreciation	<u>78,013</u>
 Total assets	 <u><u>594,922</u></u>

Liabilities

DHSS funds held in trust	39,428
Accounts payable	365,442
Accrued liabilities	<u>10,830</u>
 Total liabilities	 <u><u>415,700</u></u>

Net Assets

Temporarily restricted	2,511
Unrestricted	<u>176,711</u>
 Total net assets	 <u><u>179,222</u></u>
 Total liabilities and net assets	 <u><u>\$ 594,922</u></u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Activities
For the Year Ended June 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, gains and other support:			
Missouri Department of Health and Senior Services	\$ 2,517,913	\$ -	\$ 2,517,913
Missouri Department of Social Services	2,485	-	2,485
Missouri Department of Transportation	90,720	-	90,720
Missouri Division of Medical Services:			
Medicaid Meals	833,699	-	833,699
Program Income	1,231,001	-	1,231,001
Contributions	-	2,863	2,863
Interest on Local Funds	1,955	-	1,955
Interest	7,696	-	7,696
Other Cash - DHSS Match	320,170	-	320,170
Other Cash - Non-DHSS Match	<u>750,123</u>	<u>-</u>	<u>750,123</u>
Total revenues and other support	<u>5,755,762</u>	<u>2,863</u>	<u>5,758,625</u>
Net assets released from restrictions:			
Restrictions satisfied by payments	<u>352</u>	<u>(352)</u>	<u>-</u>
Expenses:			
Program Services:			
Supportive Program	781,542		781,542
Ombudsman	47,017		47,017
Congregate Meals	1,725,335		1,725,335
Home Delivered Meals	2,740,262		2,740,262
Disease Prevention and Health Promotion	40,728		40,728
Family Caregivers	190,234		190,234
Special Programs:			
Senior Rx Transitions	2,485		2,485
Chronic Disease Management	1,000		1,000
ARRA - CDSMP	450		450
MIPPA	8,397		8,397
Prescription Drug Access	352		352
Supporting Services:			
Area Agency Administration	216,357		216,357
Area Agency Funds	<u>2,158</u>	<u>-</u>	<u>2,158</u>
Total expenses	<u>5,756,317</u>	<u>-</u>	<u>5,756,317</u>
Change in net assets	(203)	2,511	2,308
Net assets, beginning of year	<u>176,914</u>	<u>-</u>	<u>176,914</u>
Net assets, end of year	<u>\$ 176,711</u>	<u>\$ 2,511</u>	<u>\$ 179,222</u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Statement of Functional Expenses
For the Year Ended June 30, 2010

	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	\$ 146,745	\$ -	\$ 15,799	\$ -	\$ -	\$ -	\$ -	\$ 21,624	\$ -	\$ 184,168	
Travel	25,603	-	-	-	-	-	-	-	-	25,603	
Occupancy and telephone	7,912	-	997	-	-	-	-	1,411	-	10,320	
Printing, supplies, and office expense	13,437	-	1,691	-	-	-	-	2,393	-	17,521	
Equipment	3,346	-	-	-	-	-	-	-	-	3,346	
Other Costs:											
Maintenance	2,222	-	280	-	-	-	-	396	-	2,898	
Professional services	5,550	-	-	-	-	-	-	-	-	5,550	
NAPIS/EDP	960	-	5,016	900	2,508	2,508	-	2,508	-	14,400	
Insurance and bonding	3,893	-	-	-	-	-	-	-	-	3,893	
Memberships	3,144	-	-	-	-	-	-	-	-	3,144	
Publications	2,729	-	316	-	-	-	10,017	447	1,000	14,509	
Training	164	-	20	-	-	-	-	29	450	663	
Supplies	-	-	-	-	-	-	30,711	-	-	30,711	
Miscellaneous	652	355	-	-	-	-	-	-	-	1,007	
Transportation-PAR, voucher, client	-	-	1,893	-	-	-	-	-	-	1,893	
Disaster response	-	-	-	-	-	-	-	-	-	-	
Assistance-financial, utility, tax, RX	-	-	-	-	-	-	-	-	352	352	
Contractual	-	-	755,530	46,117	1,722,827	2,737,754	-	161,426	10,882	5,434,536	
Depreciation	-	1,803	-	-	-	-	-	-	-	1,803	
Total expenditures	\$ 216,357	\$ 2,158	\$ 781,542	\$ 47,017	\$ 1,725,335	\$ 2,740,262	\$ 40,728	\$ 190,234	\$ 12,684	\$ 5,756,317	

See notes to financial statements

Northeast Missouri Area Agency on Aging
Statement of Cash Flows
For the Year Ended June 30, 2010

Cash flows from operating activities:

Cash received from:

Missouri Department of Health and Senior Services	\$ 2,428,819
Missouri Department of Social Services	2,870
Missouri Department Transportation	90,720
Missouri Division of Medical Services - Medicaid Meals	837,000
Program income	1,231,001
Contributions	2,863
Interest on local funds	1,955
Interest	7,696
Other cash - DHSS match	320,170
Other cash - Non-DHSS match	750,123
Cash paid to contractors	(5,432,446)
Cash paid to suppliers and employees	<u>(323,714)</u>

Net increase (decrease) in cash (82,943)

Cash, beginning of year 395,831

Cash, end of year 312,888

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

Change in net assets	2,308
Adjustments:	
Depreciation	1,803
(Increase) decrease in:	
Grants receivable:	
Missouri Department of Health and Senior Services	(48,227)
Missouri Department of Social Services	385
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	3,301
Prepaid expenses	(948)
Increase (decrease) in:	
DHSS funds held in trust	(40,867)
Accounts payable	2,701
Accrued liabilities	<u>(3,399)</u>
Net cash provided by (used for) operating activities	<u><u>\$ (82,943)</u></u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2010

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 February 23, 2011, the date on which the financial statements were available to be issued.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2010

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 assistance, 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, 2010

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 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, purchase of emergency disaster kits for nutrition centers to use during a disaster, chronic disease management and self-management in cooperation with a public health agency, outreach to low-income medication beneficiaries (MIPPA), and prescription drug access.

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, 2010.

Accounts Receivable

The Organization classifies its trade receivables as *not held for sale*. Trade receivables are reported at unpaid balances 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, 2010**

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, 2010 would be \$9,907. 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, 2010 amounted to \$10,830 and is reported as "accrued liabilities" in the Statement of Financial Position.

**Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2010**

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 \$372,375 for 2010. 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, 2010, the Organization's uninsured cash balance totals \$75,792. U.S. Treasury Notes with a market value of \$402,243 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, 2010

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, 2010, 100% of the grants and contracts receivable balances were due from state governmental agencies.

Concentration of Revenue

The Organization receives approximately 60% of its revenues from federal and state governmental agencies. Of this amount, approximately 73% is received from the Missouri Department of Health and Senior Services and approximately 24% from the Missouri Division of Medical Services. Approximately 40% 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.

During 2010, the Organization implemented Financial Accounting Standards Board Interpretation 48, *Accounting for Uncertainty in Income Taxes* as codified in FAS ASC 855-10. Management evaluates the Organization's tax positions annually for any potential changes or issues that may result in uncertainty in the accounting for income taxes.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2010

Note 2 – Summary of Significant Accounting Policies (continued)

Income Tax Status (continued)

As of June 30, 2010, management believes the Organization to be that of a not-for-profit organization and; therefore, have made the decision to classify the Organization as tax exempt. The Organization has filed all required tax returns with the required jurisdiction in a timely manner. Management has reviewed all sources of revenue and do not believe the Organization to be subject to income tax on unrelated business income. The Organization did not record any interest or penalties in the statement of operations or statement of financial position as of and during the year ended June 30, 2010. Tax returns filed for the years ended June 30, 2007 through 2009 remain subject to examination by the Internal Revenue Service. There was no impact on the Organization's financial statements as a result of the implementation of FAS ASC 855-10.

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, 2010:

Land	\$ 25,000
Building and improvements	72,140
Parking lot	<u>7,000</u>
Total	104,140
Less accumulated depreciation	<u>(26,127)</u>
Net	<u>\$ 78,013</u>

The aggregate depreciation charged to operations for 2010 was \$1,803. The depreciation policies are described in Note 2.

Note 5 – Equipment Inventory

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, 2010:

Balance, beginning of year	\$ 30,728
Additions:	
Cost	\$ 3,346
Items under \$500 not added to inventory	<u>(0)</u> 3,346
Dispositions	<u>(2,730)</u>
Balance, end of year	<u>\$ 31,344</u>

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2010

Note 6 – Classification of Net Assets

Temporarily restricted net assets are available for the following purposes at June 30, 2010:

Private support – purpose restrictions	<u>\$2,511</u>
Total temporarily restricted net assets	<u>\$2,511</u>

Note 7 – 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, 2010, for total plan contributions of \$22,287.

Note 8 – 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 2010 – 2011.

Note 9 – Special Events

During 2010, 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, 2010**

	Grant Basis	GAAP Adjustments	GAAP Basis
Assets			
Cash	\$ 312,888	-	\$ 312,888
Grants receivable:			
Mo Dept of Health and Senior Services	64,768	-	64,768
Mo Dept of Social Services	-	-	-
Accounts receivable:			
Missouri Division of Medical Services - Meals	136,898	-	136,898
Prepaid expenses	2,355	-	2,355
Property, net of accumulated depreciation	-	78,013	78,013
Total assets	516,909	78,013	594,922
Liabilities			
DHSS funds held in trust	39,428	-	39,428
Accounts payable	365,442	-	365,442
Accrued liabilities	10,830	-	10,830
Total liabilities	415,700	-	415,700
Net Assets			
Temporarily restricted	2,511	-	2,511
Unrestricted	98,698	78,013	176,711
Total net assets	101,209	78,013	179,222
Total liabilities and net assets	\$ 516,909	\$ 78,013	\$ 594,922

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities
For the Year Ended June 30, 2010**

	<u>Budget Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
Revenues			
Missouri Department of Health and Senior Services	\$ 2,517,913	\$ -	\$ 2,517,913
Missouri Department of Social Services	2,485	-	2,485
Missouri Department of Transportation	90,720	-	90,720
Missouri Division of Medical Services - Meals	833,699	-	833,699
Program Income	1,231,001	-	1,231,001
Contributions	2,863	-	2,863
Interest on local funds	1,955	-	1,955
Interest	7,696	-	7,696
Other Cash - DHSS match	320,170	-	320,170
Other Cash - Non-DHSS match	750,123	-	750,123
Total Revenues	<u>5,758,625</u>	<u>-</u>	<u>5,758,625</u>
Expenditures			
Personnel & fringe	184,168	-	184,168
Travel	25,603	-	25,603
Occupancy and telephone	10,320	-	10,320
Printing, supplies, office expense	17,521	-	17,521
Equipment	3,346	-	3,346
Other Costs:			
Maintenance	2,898	-	2,898
Professional services	5,550	-	5,550
NAPIS/EDP	14,400	-	14,400
Insurance and bonding	3,893	-	3,893
Memberships	3,144	-	3,144
Publications	14,509	-	14,509
Training	663	-	663
Supplies	30,711	-	30,711
Miscellaneous	1,007	-	1,007
Transportation-PAR, voucher, client	1,893	-	1,893
Disaster response	-	-	-
Assistance-financial, utility, tax, RX	352	-	352
Contractual	5,434,536	-	5,434,536
Depreciation	-	1,803	1,803
Total expenditures	<u>5,754,514</u>	<u>1,803</u>	<u>5,756,317</u>
Change in net assets	4,111	(1,803)	2,308
Net assets, beginning of year	<u>97,098</u>	<u>79,816</u>	<u>176,914</u>
Net assets, end of year	<u>\$ 101,209</u>	<u>\$ 78,013</u>	<u>\$ 179,222</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Financial Position - Fund Accounting
June 30, 2010**

	Administration	Supportive	Ombudsman	Congregate	Home	Disease Prev	Family	Special	Area	Eliminations	Total
	Program	Program	Program	Program	Delivered	& Health Prom	Caregivers	Programs	Funds	(Due to/From)	
					Program	Program	Program				
ASSETS:											
Cash	\$ -	\$ 46,232	\$ 3,183	\$ 59,870	\$ 77,330	\$ 183	\$ 13,354	\$ 14,038	\$ 98,698	\$ -	\$ 312,888
Grants receivable:											
Mo Dept of Health and Senior Services	10,429	27,148	-	-	-	-	18,321	8,870	-	-	64,768
Mo Dept of Social Services	-	-	-	-	-	-	-	-	-	-	-
Mo Dept of Transp	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable:											
Mo Division of Medical Services - Meals	-	-	-	-	136,898	-	-	-	-	-	136,898
Prepaid Expense	2,355	-	-	-	-	-	-	-	-	-	2,355
Due from other funds	-	-	-	1,172	-	-	-	-	-	(1,172)	-
Total assets	12,784	73,380	3,183	61,042	214,228	183	31,675	22,908	98,698	(1,172)	516,909
LIABILITIES:											
DHSS funds held in trust	-	7,306	-	11,675	1,362	183	6,902	12,000	-	-	39,428
Accounts payable	1,791	65,592	3,183	49,367	212,866	-	24,246	8,397	-	-	365,442
Accrued liabilities	9,821	482	-	-	-	-	527	-	-	-	10,830
Due to other funds	1,172	-	-	-	-	-	-	-	-	(1,172)	-
Total liabilities	12,784	73,380	3,183	61,042	214,228	183	31,675	20,397	-	(1,172)	415,700
NET ASSETS:											
Temporarily restricted	-	-	-	-	-	-	-	2,511	-	-	2,511
Unrestricted	-	-	-	-	-	-	-	-	98,698	-	98,698
Total net assets	-	-	-	-	-	-	-	2,511	98,698	-	101,209
Total liabilities and net assets	\$ 12,784	\$ 73,380	\$ 3,183	\$ 61,042	\$ 214,228	\$ 183	\$ 31,675	\$ 22,908	\$ 98,698	\$ (1,172)	\$ 516,909

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - by Funding Source - Fund Accounting
For the Year Ended June 30, 2010

	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	\$ 216,357	\$ 518,544	\$ 43,474	\$ 592,918	\$ 926,382	\$ 40,728	\$ 169,663	\$ 9,847	\$ -	\$ -	\$ 2,517,913
MO Dept of Social Services	-	-	-	-	-	-	-	2,485	-	-	2,485
MO Department of Transportation	-	90,720	-	-	-	-	-	-	-	-	90,720
MO Div. of Medical Services - Meals	-	-	-	-	833,699	-	-	-	-	-	833,699
Program Income	-	69,301	-	734,992	421,757	-	4,951	-	-	-	1,231,001
Contributions	-	-	-	-	-	-	-	2,863	-	-	2,863
Interest on local funds	-	-	-	-	-	-	-	-	1,955	-	1,955
Interest	-	1,766	152	1,988	3,276	-	514	-	-	-	7,696
Other Cash - DHSS match	-	-	3,391	119,111	197,668	-	-	-	-	-	320,170
Other Cash - Non-DHSS match	-	101,211	-	276,326	357,480	-	15,106	-	-	-	750,123
Other In-Kind - DHSS Match	24,000	59,131	100	110,000	115,000	5,111	59,033	-	-	(372,375)	-
Total Revenues	240,357	840,673	47,117	1,835,335	2,855,262	45,839	249,267	15,195	1,955	(372,375)	5,758,625
EXPENDITURES											
MO Dept of Health & Senior Services	216,357	518,544	43,474	592,918	926,382	40,728	169,663	9,847	-	-	2,517,913
MO Dept of Social Services	-	-	-	-	-	-	-	2,485	-	-	2,485
MO Highway and Transportation	-	90,720	-	-	-	-	-	-	-	-	90,720
MO Div. of Medical Services - Meals	-	-	-	-	833,699	-	-	-	-	-	833,699
Program Income	-	69,301	-	734,992	421,757	-	4,951	-	-	-	1,231,001
Contributions	-	-	-	-	-	-	-	352	-	-	352
Interest on local funds	-	-	-	-	-	-	-	-	355	-	355
Interest	-	1,766	152	1,988	3,276	-	514	-	-	-	7,696
Other Cash - DHSS match	-	-	3,391	119,111	197,668	-	-	-	-	-	320,170
Other Cash - Non-DHSS match	-	101,211	-	276,326	357,480	-	15,106	-	-	-	750,123
Other In-Kind - DHSS match	24,000	59,131	100	110,000	115,000	5,111	59,033	-	-	(372,375)	-
Total Expenditures	240,357	840,673	47,117	1,835,335	2,855,262	45,839	249,267	12,684	355	(372,375)	5,754,514
CHANGE IN NET ASSETS	-	-	-	-	-	-	-	2,511	1,600	-	4,111
NET ASSETS, BEGINNING OF YEAR											
Contributions	-	-	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	97,098	-	97,098
Total net assets, beginning of year	-	-	-	-	-	-	-	-	97,098	-	97,098
NET ASSETS, END OF YEAR											
Contributions	-	-	-	-	-	-	-	2,511	-	-	2,511
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	98,698	-	98,698
Total net assets, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,511	\$ 98,698	\$ -	\$ 101,209

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2010

	Administration			Supportive Program			Ombudsman Program		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 228,019	\$ 216,357	\$ (11,662)	\$ 525,850	\$ 518,544	\$ (7,306)	\$ 43,474	\$ 43,474	\$ -
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	90,720	90,720	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	70,427	69,301	(1,126)	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	-	-	-	1,829	1,766	(63)	152	152	-
Other Cash - DHSS Match	-	-	-	-	-	-	3,081	3,391	310
Other Cash - Non-DHSS Match	-	-	-	66,259	101,211	34,952	-	-	-
Other In-Kind - DHSS Match	-	-	-	59,131	59,131	-	100	100	-
24,000	24,000	-	-	814,216	840,673	26,457	46,807	47,117	310
Total Revenues	252,019	240,357	(11,662)						
Expenditures									
Personnel & fringe	143,889	146,745	(2,856)	15,712	15,799	(87)	-	-	-
Travel	30,000	25,603	4,397	-	-	-	-	-	-
Occupancy and telephone	11,730	7,912	3,818	1,478	997	481	-	-	-
Printing, supplies, and office expense	14,184	13,437	747	1,787	1,691	96	-	-	-
Equipment	4,000	3,346	654	-	-	-	-	-	-
Other Costs:									
Maintenance	3,833	2,222	1,611	483	280	203	-	-	-
Professional services	6,000	5,550	450	-	-	-	-	-	-
NAPIS/EDP	1,000	960	40	5,200	5,016	184	900	900	-
Insurance and bonding	4,500	3,893	607	-	-	-	-	-	-
Memberships	5,500	3,144	2,356	-	-	-	-	-	-
Publications	2,300	2,729	(429)	290	316	(26)	-	-	-
Training	383	164	219	48	20	28	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	700	652	48	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	4,200	1,893	2,307	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Assistance-financial, utility, tax, RX	-	-	-	-	-	-	-	-	-
Contractual	-	-	-	725,887	755,530	(29,643)	45,807	46,117	(310)
Other In-Kind - DHSS Match	-	-	-	59,131	59,131	-	100	100	-
24,000	24,000	-	-	814,216	840,673	26,457	46,807	47,117	(310)
Total expenditures	252,019	240,357	11,662						
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, 2010

	Congregate Program			Home Delivered Program			Disease Prevention and Health Promotions Program - Medication Management Information		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 592,931	\$ 592,918	\$ (13)	\$ 927,744	\$ 926,382	\$ (1,362)	\$ 46,000	\$ 40,728	\$ (5,272)
MO Dept of Social Services	-	-	-	-	-	-	-	-	-
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	851,379	833,699	(17,680)	-	-	-
Program Income	749,467	734,992	(14,475)	426,928	421,757	(5,171)	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	2,067	1,988	(79)	3,418	3,276	(142)	-	-	-
Other Cash - DHSS Match	121,215	119,111	(2,104)	188,046	197,668	9,622	-	-	-
Other Cash - Non-DHSS Match	285,000	276,326	(8,674)	338,193	357,480	19,287	-	-	-
Other In-Kind - DHSS Match	110,000	110,000	-	115,000	115,000	-	5,111	5,111	-
Total Revenues	1,860,680	1,835,335	(25,345)	2,850,708	2,855,262	4,554	51,111	45,839	(5,272)
Expenditures									
Personnel & fringe	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-	-	-	-
Printing, supplies, and office expense	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	2,600	2,508	92	2,600	2,508	92	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	11,000	10,017	983
Training	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	35,000	30,711	4,289
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Assistance-financial, utility, tax, RX	-	-	-	-	-	-	-	-	-
Contractual	1,748,080	1,722,827	25,253	2,733,108	2,737,754	(4,646)	-	-	-
Other In-Kind - DHSS Match	110,000	110,000	-	115,000	115,000	-	5,111	5,111	-
Total expenditures	1,860,680	1,835,335	25,345	2,850,708	2,855,262	(4,554)	51,111	45,839	5,272
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, 2010

	Family Caregivers Program			Special Programs			Area Agency Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 176,565	\$ 169,663	\$ (6,902)	\$ 29,155	\$ 9,847	\$ (19,308)	\$ -	\$ -	\$ -
MO Dept of Social Services	-	-	-	1,435	2,485	1,050	-	-	-
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	4,670	4,951	281	-	-	-	-	-	-
Contributions	-	-	-	4,000	2,863	(1,137)	-	1,955	1,955
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	534	514	(20)	-	-	-	-	-	-
Other Cash - DHSS Match	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS Match	3,282	15,106	11,824	-	-	-	-	-	-
Other In-Kind - DHSS Match	59,033	59,033	-	-	-	-	-	-	-
Total Revenues	244,084	249,267	5,183	34,590	15,195	(19,395)	-	1,955	1,955
Expenditures									
Personnel & fringe	21,518	21,624	(106)	-	-	-	-	-	-
Travel	-	-	-	1,000	-	1,000	-	-	-
Occupancy and telephone	2,092	1,411	681	-	-	-	-	-	-
Printing, supplies, and office expense	2,529	2,393	136	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	684	396	288	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	3,600	2,508	1,092	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	410	447	(37)	1,000	1,000	-	-	-	-
Training	69	29	40	6,758	450	6,308	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	500	355	145
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	12,000	-	12,000	-	-	-
Assistance-financial, utility, tax, RX	-	-	-	4,000	352	3,648	-	-	-
Contractual	154,149	161,426	(7,277)	9,832	10,882	(1,050)	-	-	-
Other In-Kind - DHSS Match	59,033	59,033	-	-	-	-	-	-	-
Total expenditures	244,084	249,267	(5,183)	34,590	12,684	21,906	500	355	145
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ 2,511	\$ 2,511	\$ (500)	\$ 1,600	\$ 2,100

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2010

	Eliminations			Total		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues						
MO Dept of Health & Senior Services	\$ -	\$ -	\$ -	\$ 2,569,738	\$ 2,517,913	\$ (51,825)
MO Dept of Social Services	-	-	-	1,435	2,485	1,050
MO Department of Transportation	-	-	-	90,720	90,720	-
MO Division of Medical Services - Meals	-	-	-	851,379	833,699	(17,680)
Program Income	-	-	-	1,251,492	1,231,001	(20,491)
Contributions	-	-	-	4,000	2,863	(1,137)
Interest on Local Funds	-	-	-	-	1,955	1,955
Interest	-	-	-	8,000	7,696	(304)
Other Cash - DHSS Match	-	-	-	312,342	320,170	7,828
Other Cash - Non-DHSS Match	-	-	-	692,734	750,123	57,389
Other In-Kind - DHSS Match	(372,375)	(372,375)	-	-	-	-
Total Revenues	<u>(372,375)</u>	<u>(372,375)</u>	-	<u>5,781,840</u>	<u>5,758,625</u>	<u>(23,215)</u>
Expenditures						
Personnel & fringe	-	-	-	181,119	184,168	(3,049)
Travel	-	-	-	31,000	25,603	5,397
Occupancy and telephone	-	-	-	15,300	10,320	4,980
Printing, supplies, and office expense	-	-	-	18,500	17,521	979
Equipment	-	-	-	4,000	3,346	654
Other Costs:						
Maintenance	-	-	-	5,000	2,898	2,102
Professional services	-	-	-	6,000	5,550	450
NAPIS/EDP	-	-	-	15,900	14,400	1,500
Insurance and bonding	-	-	-	4,500	3,893	607
Memberships	-	-	-	5,500	3,144	2,356
Publications	-	-	-	15,000	14,509	491
Training	-	-	-	7,258	663	6,595
Supplies	-	-	-	35,000	30,711	4,289
Miscellaneous	-	-	-	1,200	1,007	193
Transportation-PAR, voucher, client	-	-	-	4,200	1,893	2,307
Disaster response	-	-	-	12,000	-	12,000
Assistance-financial, utility, tax, RX	-	-	-	4,000	352	3,648
Contractual	-	-	-	5,416,863	5,434,536	(17,673)
Other In-Kind - DHSS Match	(372,375)	(372,375)	-	-	-	-
Total expenditures	<u>(372,375)</u>	<u>(372,375)</u>	-	<u>5,782,340</u>	<u>5,754,514</u>	<u>27,826</u>
Change in net assets	\$ -	\$ -	\$ -	\$ (500)	\$ 4,111	\$ 4,611

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, 2010

	Transportation		Transportation - Voucher		Information and Assistance	
	Budget	Actual	Budget	Actual	Budget	Actual
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ 15,712	\$ 15,799
Travel	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	1,478	997
Printing, supplies, office expense	-	-	-	-	1,787	1,691
Equipment	-	-	-	-	-	-
Other Costs:						
Maintenance	-	-	-	-	483	280
Professional services	-	-	-	-	-	-
NAPIS/EDP	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Publications	-	-	-	-	290	316
Training	-	-	-	-	48	20
Supplies	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	4,200	1,893	-	-
Disaster response	-	-	-	-	-	-
Contractual	333,908	345,379	300	-	-	-
Other In-Kind - DHSS Match	17,314	17,314	811	811	2,200	2,200
Total expenditures	\$ 351,222	\$ 362,693	\$ 5,311	\$ 2,704	\$ 21,998	\$ 21,303
						\$ 695

**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, 2010**

	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	2,600	2,508	92	2,600	2,508	92	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Contractual	267,137	281,994	(14,857)	71,808	76,829	(5,021)	52,734	51,328	1,406
Other In-Kind - DHSS Match	25,458	25,458	-	7,916	7,916	-	5,432	5,432	-
Total expenditures	\$ 295,195	\$ 309,960	\$ (14,765)	\$ 82,324	\$ 87,253	\$ (4,929)	\$ 58,166	\$ 56,760	\$ 1,406

**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, 2010**

	Total		
	Budget	Actual	Variance
EXPENDITURES			
Personnel & fringe	\$ 15,712	\$ 15,799	\$ (87)
Travel	-	-	-
Occupancy and telephone	1,478	997	481
Printing, supplies, office expense	1,787	1,691	96
Equipment	-	-	-
Other Costs:			
Maintenance	483	280	203
Professional services	-	-	-
NAPIS/EDP	5,200	5,016	184
Insurance and bonding	-	-	-
Memberships	-	-	-
Publications	290	316	(26)
Training	48	20	28
Supplies	-	-	-
Miscellaneous	-	-	-
Transportation-PAR, voucher, client	4,200	1,893	2,307
Disaster response	-	-	-
Contractual	725,887	755,530	(29,643)
Other In-Kind - DHSS Match	59,131	59,131	-
Total expenditures	\$ 814,216	\$ 840,673	\$ (26,457)

**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, 2010**

	In-Home Respite			Information and Assistance			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel & fringe	\$ -	\$ -	\$ -	\$ 21,518	\$ 21,624	\$ (106)	\$ 21,518	\$ 21,624	\$ (106)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and telephone	-	-	-	2,092	1,411	681	2,092	1,411	681
Printing, supplies, office expense	-	-	-	2,529	2,393	136	2,529	2,393	136
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance	-	-	-	684	396	288	684	396	288
Professional services	-	-	-	-	-	-	-	-	-
NAPIS/EDP	2,600	2,508	92	1,000	-	-	3,600	2,508	1,092
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships	-	-	-	-	-	-	-	-	-
Publications	-	-	-	410	447	(37)	410	447	(37)
Training	-	-	-	69	29	40	69	29	40
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-	-	-	-
Assistance-financial, utility, tax, RX	-	-	-	-	-	-	-	-	-
Contractual	154,149	161,426	(7,277)	-	-	-	154,149	161,426	(7,277)
Other In-Kind - DHSS Match	49,599	49,599	-	9,434	9,434	-	59,033	59,033	-
Total expenditures	\$ 206,348	\$ 213,533	\$ (7,185)	\$ 37,736	\$ 35,734	\$ 2,002	\$ 244,084	\$ 249,267	\$ (5,183)

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, 2010

	Senior Rx Transitions		Chronic Disease Management		Disaster Preparedness	
	Budget	Actual	Budget	Actual	Budget	Actual
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other Costs:						
Maintenance	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
NAPIS/EDP	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Publications	-	-	1,000	1,000	-	-
Training	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-
Disaster response	-	-	-	-	12,000	12,000
Assistance-financial, utility, tax, RX	-	-	-	-	-	-
Contractual	1,435	2,485	-	(1,050)	-	-
Other In-Kind - DHSS Match	-	-	-	-	-	-
Total expenditures	\$ 1,435	\$ 2,485	\$ 1,000	\$ 1,000	\$ 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, 2010

	ARRA-CDSMP		MIPPA		Prescription Drug Assistance	
	Budget	Variance	Budget	Variance	Budget	Variance
EXPENDITURES						
Personnel & fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	1,000	1,000	-	-	-	-
Occupancy and telephone	-	-	-	-	-	-
Printing, supplies, office expense	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other Costs:						
Maintenance	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
NAPIS/EDP	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-
Memberships	-	-	-	-	-	-
Publications	-	-	-	-	-	-
Training	6,758	6,308	-	-	-	-
Supplies	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-
Disaster response	-	-	-	-	-	-
Assistance-financial, utility, tax, RX	-	-	8,397	8,397	4,000	352
Contractual	-	-	-	-	-	-
Other In-Kind - DHSS Match	-	-	-	-	-	-
Total expenditures	\$ 7,758	\$ 7,308	\$ 8,397	\$ 8,397	\$ 4,000	\$ 352
						\$ 3,648

**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, 2010**

	Total		
	Budget	Actual	Variance
EXPENDITURES			
Personnel & fringe	\$ -	\$ -	\$ -
Travel	1,000	-	1,000
Occupancy and telephone	-	-	-
Printing, supplies, office expense	-	-	-
Equipment	-	-	-
Other Costs:			
Maintenance	-	-	-
Professional services	-	-	-
NAPIS/EDP	-	-	-
Insurance and bonding	-	-	-
Memberships	-	-	-
Publications	1,000	1,000	-
Training	6,758	450	6,308
Supplies	-	-	-
Miscellaneous	-	-	-
Transportation-PAR, voucher, client	-	-	-
Disaster response	12,000	-	12,000
Assistance-financial, utility, tax, RX	4,000	352	3,648
Contractual	9,832	10,882	(1,050)
Other In-Kind - DHSS Match	-	-	-
Total expenditures	\$ 34,590	\$ 12,684	\$ 21,906

Northeast Missouri Area Agency on Aging
 Supplementary Information
 Schedule of Transportation
 Expenditures by Funding Source
 For the Year Ended June 30, 2010

<u>Funding Source</u>	<u>Regular</u>		<u>Voucher</u>		<u>Totals</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Missouri Department of Health and Senior Services	\$ 155,280	\$ 155,258	\$ 384	\$ 2,800	\$ 155,664	\$ 158,058
MO Highway & Transportation Department	89,220	89,220	1,500	1,500	90,720	90,720
Program Income	55,634	54,700	9	200	55,643	54,900
Interest	548	570	-	-	548	570
Other Cash - Non-DHSS Match	44,697	34,160	-	-	44,697	34,160
In-Kind match - DHSS	17,314	17,314	811	811	18,125	18,125
Total	<u>\$ 362,693</u>	<u>\$ 351,222</u>	<u>\$ 2,704</u>	<u>\$ 5,311</u>	<u>\$ 365,397</u>	<u>\$ 356,533</u>

**Northeast Missouri Area Agency on Aging
 Supplementary Information
 Schedule of Monthly DHSS Reimbursable Expenditures
 For the Year Ended June 30, 2010**

<u>Month</u>	<u>DHSS Reimbursable Expenditures</u>
July	\$ 366,807
August	328,289
September	335,881
October	357,805
November	322,495
December	333,401
January	312,681
February	327,803
March	355,531
April	354,363
May	328,177
June	<u>353,547</u>
 Total	 <u>\$ 4,076,780</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, 2010**

	Federal CFDA Number	Pass- Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/ P.I. Received	Expended	Unexpended Balance at June 30, 2010	
						Unbudgeted Funds Unremitted	Budgeted Funds Remitted
Federal Grantor/Pass-through Grantor/Program Title							
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:							
	93.044	ERS 105-10-002	95,929	510,323	517,229	81,717	7,306
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	ERS 105-10-002	-	69,301	69,301	-	-
Title III, Part B - Program Income					586,530	-	-
Program total					398,728	176,818	11,675
Title III, Part C, Subpart 1 - Nutrition Services	93.045	ERS 105-10-002	302,309	284,912	734,992	-	-
Title III, Part C, Subpart 1 - Program Income	93.045	ERS 105-10-002	-	402,897	344,298	-	1,362
Title III, Part C, Subpart 2 - Nutrition Services	93.045	ERS 105-10-002	121,512	421,757	421,757	-	-
Title III, Part C, Subpart 2 - Program Income	93.045	ERS 105-10-002	-	336,397	1,899,775	-	-
Program total					336,397	-	-
Nutrition Services Incentive Program	93.053	ERS 105-10-002	-	28,023	28,023	-	-
ARRA - Aging Home-Delivered Nutrition Services for States	93.705	ERS 105-10-002	-	56,922	56,922	-	-
ARRA - Aging Congregate Nutrition Services for States	93.707	ERS 105-10-002	-	2,907,647	2,907,647	-	-
Total Aging Cluster							
Other Programs:							
Administration on Aging:							
Special Programs for the Aging:							
Title VII, Chapter 3 - Elder Abuse	93.041	ERS 105-10-002	-	2,765	2,765	-	-
Title VII, Chapter 2 - Long Term Care	93.042	ERS 105-10-002	-	5,871	5,871	-	-
Ombudsman Services for Older Individuals							
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	ERS 105-10-002	17,614	28,762	40,728	376	5,089
Title III, Part E - National Family Caregiver Support	93.052	ERS 105-10-002	23,848	179,260	187,589	8,617	6,902
Title III, Part E - Program Income	93.052	ERS 105-10-002	-	4,951	4,951	-	-
Program total					192,540	-	-
Medicare Enrollment Assistance Program	93.071	ERS 105-10-002	-	6,432	6,432	-	-
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management	93.725	ERS 105-10-002	-	7,758	450	-	7,308

(continued)

**Northeast Missouri Area Agency on Aging
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2010**

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 June 30, 2010	
						Unbudgeted Funds Unremitted	Budgeted Funds Remitted
Centers for Disease Control:							
Centers for Disease Control and Prevention- Investigations and Technical Assistance	93.283	ERS 105-10-002	-	1,000	1,000	-	-
Administration for Children and Families:							
Social Services Block Grant	93.667	ERS 105-10-002	12,000	71,896	71,896	-	12,000
Centers for Medicare and Medicaid Services:							
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	ERS 105-10-002	-	1,965	1,965	-	-
Total Department of Health and Human Services					3,231,294		
Total Federal Awards			573,212	3,156,184	3,231,294	446,277	12,397
							39,428
State of Missouri Funds:							
Missouri Department of Health and Senior Services:							
General Revenue	N/A	ERS 105-10-002	-	513,274	513,274	-	-
Elderly Home Delivered Meals Trust Fund	N/A	ERS 105-10-002	-	4,346	4,346	-	-
Missouri Department of Social Services:							
State Pharmaceutical Assistance Program	N/A	ERS215-024	-	2,485	2,485	-	-
Missouri Department of Transportation:							
MoDOT Grant	N/A	TMEHTP10NA1	-	90,720	90,720	-	-
Total State Awards			-	610,825	610,825	-	-
Total Federal and State Awards			\$573,212	\$3,767,009	\$3,842,119	\$446,277	\$12,397
						\$0	\$39,428

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, 2010**

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	\$ 491,076	\$ -	\$ 69,292
93.045 Title III, Part C	696,550	-	1,156,749
93.042 Title VII, Chapter 2	5,871	-	-
93.041 Title VII, Chapter 3	2,765	-	-
93.052 Title III, Part E	140,855	-	4,951
93.053 NSIP	336,397	-	-
93.667 SSBG	2,939	-	-
93.071 Medicare Enrollment	6,432	-	-
93.779 CMS	1,965	-	-
93.705 ARRA-Aging HD Nutrition	28,023	-	-
93.707 ARRA-Aging Congregate	56,922	-	-
State General Revenue – DHSS	-	426,010	-
State Pharmaceutical Assistance – DSS	-	2,485	-
Elderly HD Meals Trust Fund	-	4,346	-
MEHTAP Grant	-	89,220	-
Totals	<u>\$1,769,795</u>	<u>\$522,061</u>	<u>\$1,230,992</u>

**Northeast Missouri Area Agency on Aging
Notes to Schedule of Expenditures of
Federal and State Awards
For the Year Ended June 30, 2010**

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	\$ 2,517,913
MO Department of Social Services	2,485
MO Department of Transportation	90,720
Program income	<u>1,231,001</u>
Total expenditures of Federal and State Awards	<u>\$ 3,842,119</u>

Note 5 – American Recovery and Reinvestment Act Expenditures

	Congregate Nutrition Services <u>#93.707</u>	Home Delivered Nutrition Services <u>#93.705</u>
Expenditures:		
Contractual	<u>\$ 56,922</u>	<u>\$ 28,023</u>
Total federal expenditures	56,922	28,023
In-kind match	<u>10,045</u>	<u>4,945</u>
Total expenditures	<u>\$ 66,967</u>	<u>\$ 32,968</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, 2010, and have issued our report thereon dated February 23, 2011. 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 February 23, 2011.

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

February 23, 2011
Maryville, Missouri

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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct Effect on Each Major 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 Northeast Missouri Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Northeast Missouri Area Agency on Aging's major federal programs for the year ended June 30, 2010. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Northeast Missouri Area Agency on Aging's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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, 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

February 23, 2011
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2010**

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? __ 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? __ 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? __ Yes X No

Section II – Financial Statement Findings

There were no matters reported.

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.