

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

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

For the Year Ended June 30, 2012

Northeast Missouri Area Agency on Aging

Table of Contents

	<u>Page</u>
Section I: Financial Statements and Supplementary Information	
Independent Auditors' Report	1
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
Supplementary Information:	
Financial Schedules:	
Schedule of Financial Position	16
Schedule of Activities	17
Grant Basis Financial Schedules:	
Schedule of Financial Position - Fund Accounting	18
Schedule of Activities - by Funding Source - Fund Accounting	19
Schedule of Activities - Budget and Actual - Fund Accounting	20
Schedule of Functional Expenditures - Budget and Actual – Fund Accounting	24
Section II: Single Audit Reporting	
Schedule of Expenditures of Federal and State Awards	30
Notes to Schedule of Expenditures of Federal and State Awards	32

Northeast Missouri Area Agency on Aging

Table of Contents

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

Section I

Financial Statements and

Supplementary Information

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

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

Independent Auditors' Report

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

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

We have audited the accompanying statement of financial position of Northeast Missouri Area Agency on Aging (a nonprofit organization) as of June 30, 2012, 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, 2012, 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 January 29, 2013, 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 financial statements 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 financial statements. 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

January 29, 2013
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Statement of Financial Position
June 30, 2012**

Assets

Cash	\$ 289,179
Grants receivable:	
Missouri Department of Health and Senior Services	58,342
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	129,972
Prepaid expenses	4,563
Property, net of accumulated depreciation	<u>134,116</u>
 Total assets	 <u>616,172</u>

Liabilities

DHSS funds held in trust	56,096
Accounts payable	379,123
Accrued liabilities	<u>10,988</u>
 Total liabilities	 <u>446,207</u>

Net Assets

Temporarily restricted	3,272
Unrestricted	<u>166,693</u>
 Total net assets	 <u>169,965</u>
 Total liabilities and net assets	 <u>\$ 616,172</u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Activities
For the Year Ended June 30, 2012**

	Unrestricted	Temporarily Restricted	Total
Revenues, gains and other support:			
Missouri Department of Health and Senior Services	\$ 2,447,836	\$ -	\$ 2,447,836
Missouri Department of Transportation	85,000	-	85,000
Missouri Division of Medical Services:			
Medicaid Meals	737,867	-	737,867
Program Income	1,248,811	-	1,248,811
Contributions	15,009	96,329	111,338
Interest on Local Funds	542	-	542
Interest	4,048	-	4,048
Other Cash - DHSS Match	318,644	-	318,644
Other Cash - Non-DHSS Match	840,153	-	840,153
Total revenues and other support	<u>5,697,910</u>	<u>96,329</u>	<u>5,794,239</u>
Net assets released from restrictions:			
Restrictions satisfied by payments	93,605	(93,605)	-
Expenses:			
Program Services:			
Supportive Program	732,729		732,729
Ombudsman	48,105		48,105
Congregate Meals	1,698,937		1,698,937
Home Delivered Meals	2,785,823		2,785,823
Disease Prevention and Health Promotion	25,241		25,241
Family Caregivers	158,914		158,914
Special Programs:			
MIPPA	14,167		14,167
ARRA - CDSMP	15,236		15,236
Eagles RX	118		118
Missouri Foundation for Health	93,487		93,487
ARRA - OIB	14,999		14,999
State Health Insurance Assistance	11,614		11,614
Project Learn More	10		10
Supporting Services:			
Area Agency Administration	193,005		193,005
Area Agency Funds	3,406	-	3,406
Total expenses	<u>5,795,791</u>	<u>-</u>	<u>5,795,791</u>
Change in net assets	(4,276)	2,724	(1,552)
Net assets, beginning of year	<u>170,969</u>	<u>548</u>	<u>171,517</u>
Net assets, end of year	<u>\$ 166,693</u>	<u>\$ 3,272</u>	<u>\$ 169,965</u>

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Functional Expenses
For the Year Ended June 30, 2012**

	Supporting Services		Program Services							Total
	Area Agency Administration	Area Agency Funds	Supportive	Ombudsman	Congregate	Home Delivered	Disease & Health	Family Caregivers	Special Programs	
Expenditures										
Personnel and fringe	\$ 150,906	\$ -	\$ 20,468	\$ -	\$ -	\$ -	\$ 1,506	\$ 11,050	\$ 3,438	\$ 187,368
Travel	11,646	-	-	-	-	-	-	-	2,165	13,811
Occupancy and communication	10,335	-	1,691	-	-	-	112	942	-	13,080
Printing, supplies, and postage	7,275	-	1,192	-	-	-	1,985	663	6,086	17,201
Equipment	-	-	-	-	-	-	-	-	-	-
Other Costs:										
Maintenance and repairs	2,526	-	415	-	-	-	33	231	-	3,205
Professional services	1,810	-	-	-	-	-	-	-	-	1,810
NAPIS	960	-	5,016	600	2,508	2,508	-	3,328	-	14,920
Insurance and bonding	4,607	-	-	-	-	-	-	-	-	4,607
Memberships, dues and subscriptions	1,419	-	-	-	-	-	-	-	-	1,419
Publications	1,489	-	244	-	-	-	2,807	136	4,207	8,883
Training	32	-	5	-	-	-	-	3	8,652	8,692
Supplies	-	-	-	-	-	-	18,798	-	-	18,798
Miscellaneous	-	100	-	-	-	-	-	-	-	100
Transportation-PAR, voucher, client	-	-	1,537	-	-	-	-	-	-	1,537
Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	118	118
Contractual	-	-	702,161	47,505	1,696,429	2,783,315	-	142,561	124,965	5,496,936
Depreciation	-	3,306	-	-	-	-	-	-	-	3,306
Total expenditures	\$ 193,005	\$ 3,406	\$ 732,729	\$ 48,105	\$ 1,698,937	\$ 2,785,823	\$ 25,241	\$ 158,914	\$ 149,631	\$ 5,795,791

See notes to financial statements

**Northeast Missouri Area Agency on Aging
Statement of Cash Flows
For the Year Ended June 30, 2012**

Cash flows from operating activities:

Cash received from:

Missouri Department of Health and Senior Services	\$ 2,438,088
Missouri Department Transportation	85,000
Missouri Division of Medical Services - Medicaid Meals	739,278
Program income	1,248,811
Contributions	111,338
Interest on local funds	542
Interest	4,048
Other cash - DHSS match	318,644
Other cash - Non-DHSS match	840,153
Cash paid to contractors	(5,472,799)
Cash paid to suppliers and employees	<u>(303,750)</u>

Net increase (decrease) in cash 9,353

Cash, beginning of year 279,826

Cash, end of year 289,179

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

Change in net assets	(1,552)
Adjustments:	
Depreciation	3,306
(Increase) decrease in:	
Grants receivable:	
Missouri Department of Health and Senior Services	(42,305)
Accounts receivable:	
Missouri Division of Medical Services - Medicaid Meals	1,411
Prepaid expenses	(669)
Increase (decrease) in:	
DHSS funds held in trust	32,557
Accounts payable	23,482
Accrued liabilities	<u>(6,877)</u>
Net cash provided by (used for) operating activities	<u><u>\$ 9,353</u></u>

See notes to financial statements

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

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 and accordingly reflect all significant receivables, payables, and other liabilities.

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.

Accounting Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through January 29, 2013, the date on which the financial statements were available to be issued.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

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. Unconditional promises to give are reported at net realizable value if expected to be received in one year or less 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, 2012

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 – provides for chronic disease management and self-management in cooperation with a public health agency, outreach to low-income medication beneficiaries (MIPPA), prescription drug access, and independent living services for older individuals who are blind.

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, cash and cash equivalents include all highly liquid investments with a maturity of three months or less when acquired. The Organization has no cash equivalents at June 30, 2012.

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. Trade receivables are considered past due after one year. Past due accounts are not assessed a finance charge. There are no past due trade receivables.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

Note 2 – Summary of Significant Accounting Policies (continued)

Allowance for Doubtful Accounts

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

Property and Equipment

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 (using the straight-line method), the cost of equipment, net of depreciation, at June 30, 2012 would be \$2,882. 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 and all other grant related requirements have been met, 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, 2012 amounted to \$10,966 and is reported as "accrued liabilities" in the Statement of Financial Position.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

Note 2 – Summary of Significant Accounting Policies (continued)

Net Assets

The Organization's net assets are classified as follows:

Permanently restricted net assets: consist of funds in which donors or other outside parties have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to the principal.

Temporarily restricted net assets: consist of those net assets whose use by the Organization have been limited by donors to later periods of time or after specified dates or to specified purposes.

Unrestricted net assets: represents those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or by board designation. Changes in net assets arising from exchange transactions are included as well as resources derived from gifts and contributions. These resources are used at the discretion of the governing board to meet current expenses for any purpose.

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

Donated services are recognized as contributions at their estimated fair value if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and the service would typically need to be purchased if not donated.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

Note 2 – Summary of Significant Accounting Policies (continued)

Donated Facilities, Materials and Services (continued)

Other donated services, which have not been included in the financial statements because they do not meet the criteria for recognition, were contributed by various individuals and organizations. The total amount of donated services that are not recognized in the financial statements is \$550,934 for 2012. 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 one financial institution located in Kirksville, Missouri. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2012, the Organization's uninsured cash balance totals \$46,482. U.S. Treasury Notes with a market value of \$299,922 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.

Concentration of Credit Risk

The Organization receives support from various federal and state agencies. At June 30, 2012, 100% of the grants and contracts receivable balances were due from state governmental agencies.

Concentration of Revenue

The Organization receives approximately 56% of its revenues from federal and state governmental agencies. Of this amount, approximately 75% is received from the Missouri Department of Health and Senior Services and approximately 23% from the Missouri Division of Medical Services. Approximately 42% 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.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

Note 2 – Summary of Significant Accounting Policies (continued)

Cost Allocation (continued)

Travel, memberships, equipment, subscriptions and publications, senior health guides, medicine chests, brochures, napsis user access 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.

Uncertain Tax Positions

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT).

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. As of June 30, 2012, management believes the Organization's tax status to be that of a not-for-profit entity and; therefore, have made the decision to classify the Organization as tax exempt. The Organization has filed all required tax returns with the required U.S. federal jurisdiction. Management has reviewed all sources of revenue and does 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 activities or statement of financial position as of and during the year ended June 30, 2012. Tax returns filed for the years ended June 30, 2010 through 2012 remain subject to examination by the Internal Revenue Service.

Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012

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 – Grants Receivable

The following is a summary of grants receivable at June 30, 2012:

	Unconditional Promises to Give due in:			Total	Allowance
	Less than 1 year	1 to 5 years	More than 5 years		
Missouri Department of Health and Senior Services	\$ 58,342	\$ -	\$ -	\$ 58,342	\$ -

Conditional promises to give at June 30, 2012 consist of:

Missouri Foundation for Health – ElderLynk mental health outreach and case management program	\$95,910
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Note 5 – Property and Equipment

The following is a summary of property at June 30, 2012:

	Beginning	Additions	Dispositions	Ending
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Building and improvements	134,355	-	-	134,355
Parking lot	7,000	-	-	7,000
Total	166,355	-	-	166,355
Accumulated depreciation	(28,933)	(3,306)	-	(32,239)
Net	\$137,422	\$ (3,306)	\$ -	\$ 134,116

The aggregate depreciation charged to operations for 2012 was \$3,306. The depreciation policies are described in Note 2.

**Northeast Missouri Area Agency on Aging
Notes to Financial Statements
June 30, 2012**

Note 6 – 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, 2012:

Balance, beginning of year		\$ 30,717
Additions:		
Cost	\$ -	
Items under \$500 not added to inventory	<u>\$ -</u>	-
Dispositions		<u>-</u>
Balance, end of year		<u>\$ 30,717</u>

Note 7 – Classification of Net Assets

Temporarily restricted net assets are available for the following purposes at June 30, 2012:

Private support – purpose restrictions	<u>\$3,272</u>
Total temporarily restricted net assets	<u>\$3,272</u>

Note 8 – 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, 2012, for total plan contributions of \$23,301.

Note 9 – 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 2012 – 2013.

Note 10 – Special Events

During 2012, 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
Schedule of Financial Position
June 30, 2012**

	Grant Basis	GAAP Adjustments	GAAP Basis
Assets			
Cash	\$ 289,179	-	\$ 289,179
Grants receivable:			
Mo Dept of Health and Senior Services	58,342	-	58,342
Accounts receivable:			
Missouri Division of Medical Services - Meals	129,972	-	129,972
Prepaid expenses	4,563	-	4,563
Property, net of accumulated depreciation	-	134,116	134,116
Total assets	482,056	134,116	616,172
Liabilities			
DHSS funds held in trust	56,096	-	56,096
Accounts payable	379,123	-	379,123
Accrued liabilities	10,988	-	10,988
Total liabilities	446,207	-	446,207
Net Assets			
Temporarily restricted	3,272	-	3,272
Unrestricted	32,577	134,116	166,693
Total net assets	35,849	134,116	169,965
Total liabilities and net assets	\$ 482,056	\$ 134,116	\$ 616,172

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Activities
For the Year Ended June 30, 2012**

	<u>Budget Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
Revenues			
Missouri Department of Health and Senior Services	\$ 2,447,836	\$ -	\$ 2,447,836
Missouri Department of Transportation	85,000	-	85,000
Missouri Division of Medical Services - Meals	737,867	-	737,867
Program Income	1,248,811	-	1,248,811
Contributions	111,338	-	111,338
Interest on local funds	542	-	542
Interest	4,048	-	4,048
Other Cash - DHSS match	318,644	-	318,644
Other Cash - Non-DHSS match	840,153	-	840,153
Total Revenues	<u>5,794,239</u>	<u>-</u>	<u>5,794,239</u>
Expenditures			
Personnel and fringe	187,368	-	187,368
Travel	13,811	-	13,811
Occupancy and communication	13,080	-	13,080
Printing, supplies, and postage	17,201	-	17,201
Equipment	-	-	-
Other Costs:			
Maintenance and repairs	3,205	-	3,205
Professional services	1,810	-	1,810
NAPIS	14,920	-	14,920
Insurance and bonding	4,607	-	4,607
Memberships, dues and subscriptions	1,419	-	1,419
Publications	8,883	-	8,883
Training	8,692	-	8,692
Supplies	18,798	-	18,798
Miscellaneous	100	-	100
Transportation-PAR, voucher, client	1,537	-	1,537
Assistance-utility, supplies, mileage	118	-	118
Contractual	5,496,936	-	5,496,936
Depreciation	-	3,306	3,306
Total expenditures	<u>5,792,485</u>	<u>3,306</u>	<u>5,795,791</u>
Change in net assets	1,754	(3,306)	(1,552)
Net assets, beginning of year	<u>34,095</u>	<u>137,422</u>	<u>171,517</u>
Net assets, end of year	<u>\$ 35,849</u>	<u>\$ 134,116</u>	<u>\$ 169,965</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Financial Position - Fund Accounting
June 30, 2012**

	<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	\$ 6,834	\$ 69,256	\$ 947	\$ 68,734	\$ 75,584	\$ 21	\$ 31,954	\$ 3,272	\$ 32,577	\$ -	\$ 289,179
Grants receivable:											
Mo Dept of Health and Senior Services	-	35,805	-	-	-	-	8,370	14,167	-	-	58,342
Mo Depart of Transp	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable:											
Mo Division of Medical Services - Meals	-	-	-	-	129,972	-	-	-	-	-	129,972
Prepaid Expense	4,563	-	-	-	-	-	-	-	-	-	4,563
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Total assets	11,397	105,061	947	68,734	205,556	21	40,324	17,439	32,577	-	482,056
LIABILITIES:											
DHSS funds held in trust	-	27,428	-	12,363	108	21	16,176	-	-	-	56,096
Accounts payable	814	77,308	947	56,371	205,448	-	24,068	14,167	-	-	379,123
Accrued liabilities	10,583	325	-	-	-	-	80	-	-	-	10,988
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	11,397	105,061	947	68,734	205,556	21	40,324	14,167	-	-	446,207
NET ASSETS:											
Temporarily restricted	-	-	-	-	-	-	-	3,272	-	-	3,272
Unrestricted	-	-	-	-	-	-	-	-	32,577	-	32,577
Total net assets	-	-	-	-	-	-	-	3,272	32,577	-	35,849
Total liabilities and net assets	\$ 11,397	\$ 105,061	\$ 947	\$ 68,734	\$ 205,556	\$ 21	\$ 40,324	\$ 17,439	\$ 32,577	\$ -	\$ 482,056

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Activities - by Funding Source - Fund Accounting
For the Year Ended June 30, 2012**

	<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 (Other In-Kind)</u>	<u>Total</u>
REVENUES											
MO Dept of Health & Senior Services	\$ 192,305	\$ 490,462	\$ 45,278	\$ 641,295	\$ 865,730	\$ 25,241	\$ 146,508	\$ 41,017	\$ -	\$ -	\$ 2,447,836
MO Department of Transportation	-	85,000	-	-	-	-	-	-	-	-	85,000
MO Div. of Medical Services - Meals	-	-	-	-	737,867	-	-	-	-	-	737,867
Program Income	-	62,011	-	740,295	440,652	-	5,853	-	-	-	1,248,811
Contributions	-	-	-	-	-	-	-	111,338	-	-	111,338
Interest on local funds	-	-	-	-	-	-	-	-	542	-	542
Interest	-	910	75	1,222	1,566	-	275	-	-	-	4,048
Other Cash - DHSS match	-	-	2,752	100,099	215,793	-	-	-	-	-	318,644
Other Cash - Non-DHSS match	700	94,346	-	216,026	522,803	-	6,278	-	-	-	840,153
In-Kind - Match for DHSS	45,373	54,241	3,179	153,579	237,436	2,807	54,319	-	-	(550,934)	-
Total Revenues	238,378	786,970	51,284	1,852,516	3,021,847	28,048	213,233	152,355	542	(550,934)	5,794,239
EXPENDITURES											
MO Dept of Health & Senior Services	192,305	490,462	45,278	641,295	865,730	25,241	146,508	41,017	-	-	2,447,836
MO Highway and Transportation	-	85,000	-	-	-	-	-	-	-	-	85,000
MO Div. of Medical Services - Meals	-	-	-	-	737,867	-	-	-	-	-	737,867
Program Income	-	62,011	-	740,295	440,652	-	5,853	-	-	-	1,248,811
Contributions	-	-	-	-	-	-	-	108,614	-	-	108,614
Interest on local funds	-	-	-	-	-	-	-	-	100	-	100
Interest	-	910	75	1,222	1,566	-	275	-	-	-	4,048
Other Cash - DHSS match	-	-	2,752	100,099	215,793	-	-	-	-	-	318,644
Other Cash - Non-DHSS match	700	94,346	-	216,026	524,215	-	6,278	-	-	-	841,565
In-Kind - Match for DHSS	45,373	54,241	3,179	153,579	237,436	2,807	54,319	-	-	(550,934)	-
Total Expenditures	238,378	786,970	51,284	1,852,516	3,023,259	28,048	213,233	149,631	100	(550,934)	5,792,485
CHANGE IN NET ASSETS	-	-	-	-	(1,412)	-	-	2,724	442	-	1,754
NET ASSETS, BEGINNING OF YEAR											
Contributions	-	-	-	-	-	-	-	548	-	-	548
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	33,547	-	33,547
Total net assets, beginning of year	-	-	-	-	-	-	-	548	33,547	-	34,095
Transfers in (out)											
Other Cash - Non-DHSS match	-	-	-	-	1,412	-	-	-	(1,412)	-	-
Total transfer in (out)	-	-	-	-	1,412	-	-	-	(1,412)	-	-
NET ASSETS, END OF YEAR											
Contributions	-	-	-	-	-	-	-	3,272	-	-	3,272
Other Cash - Non-DHSS match	-	-	-	-	-	-	-	-	32,577	-	32,577
Total net assets, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,272	\$ 32,577	\$ -	\$ 35,849

Northeast Missouri Area Agency on Aging
Supplementary Information
Statement of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2012

	Administration			Supportive Program			Ombudsman Program		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 204,555	\$ 192,305	\$ (12,250)	\$ 517,590	\$ 490,462	\$ (27,128)	\$ 45,578	\$ 45,278	\$ (300)
MO Department of Transportation	-	-	-	85,000	85,000	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	62,052	62,011	(41)	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	-	-	-	901	910	9	75	75	-
Other Cash - DHSS Match	-	-	-	-	-	-	-	2,752	2,752
Other Cash - Non-DHSS Match	700	700	-	86,807	94,346	7,539	-	-	-
In-Kind - Match for DHSS	45,373	45,373	-	54,241	54,241	-	3,179	3,179	-
Total Revenues	250,628	238,378	(12,250)	806,591	786,970	(19,621)	48,832	51,284	2,452
Expenditures									
Personnel and fringe	154,702	150,906	3,796	20,325	20,468	(143)	-	-	-
Travel	11,600	11,646	(46)	-	-	-	-	-	-
Occupancy and communication	8,697	10,335	(1,638)	1,408	1,691	(283)	-	-	-
Printing, supplies, and postage	11,914	7,275	4,639	1,928	1,192	736	-	-	-
Equipment	1,000	-	1,000	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	3,967	2,526	1,441	642	415	227	-	-	-
Professional services	4,500	1,810	2,690	-	-	-	-	-	-
NAPIS	990	960	30	5,200	5,016	184	900	600	300
Insurance and bonding	4,610	4,607	3	-	-	-	-	-	-
Memberships, dues and subscriptions	1,300	1,419	(119)	-	-	-	-	-	-
Publications	1,576	1,489	87	259	244	15	-	-	-
Training	399	32	367	65	5	60	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	1,650	1,537	113	-	-	-
Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	-
Contractual	-	-	-	720,873	702,161	18,712	44,753	47,505	(2,752)
In-Kind - Match for DHSS	45,373	45,373	-	54,241	54,241	-	3,179	3,179	-
Total expenditures	250,628	238,378	12,250	806,591	786,970	19,621	48,832	51,284	(2,452)
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2012**

	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	\$ 641,408	\$ 641,295	\$ (113)	\$ 865,838	\$ 865,730	\$ (108)	\$ 25,262	\$ 25,241	\$ (21)
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	745,429	737,867	(7,562)	-	-	-
Program Income	748,987	740,295	(8,692)	445,914	440,652	(5,262)	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	-	-
Interest	1,201	1,222	21	1,550	1,566	16	-	-	-
Other Cash - DHSS Match	113,015	100,099	(12,916)	209,761	215,793	6,032	-	-	-
Other Cash - Non-DHSS Match	177,104	216,026	38,922	538,812	522,803	(16,009)	-	-	-
In-Kind - Match for DHSS	153,579	153,579	-	237,436	237,436	-	2,807	2,807	-
Total Revenues	<u>1,835,294</u>	<u>1,852,516</u>	<u>17,222</u>	<u>3,044,740</u>	<u>3,021,847</u>	<u>(22,893)</u>	<u>28,069</u>	<u>28,048</u>	<u>(21)</u>
Expenditures									
Personnel and fringe	-	-	-	-	-	-	1,504	1,506	(2)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and communication	-	-	-	-	-	-	112	112	-
Printing, supplies, and postage	-	-	-	-	-	-	2,006	1,985	21
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	-	-	-	33	33	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	2,600	2,508	92	2,600	2,508	92	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	2,808	2,807	1
Training	-	-	-	-	-	-	1	-	1
Supplies	-	-	-	-	-	-	18,798	18,798	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	-
Contractual	1,679,115	1,696,429	(17,314)	2,804,704	2,783,315	21,389	-	-	-
In-Kind - Match for DHSS	153,579	153,579	-	237,436	237,436	-	2,807	2,807	-
Total expenditures	<u>1,835,294</u>	<u>1,852,516</u>	<u>(17,222)</u>	<u>3,044,740</u>	<u>3,023,259</u>	<u>21,481</u>	<u>28,069</u>	<u>28,048</u>	<u>21</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,412)</u>	<u>\$ (1,412)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2012**

	Family Caregivers Program			Special Programs			Area Agency Funds		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
MO Dept of Health & Senior Services	\$ 162,684	\$ 146,508	\$ (16,176)	\$ 41,017	\$ 41,017	\$ -	\$ -	\$ -	\$ -
MO Department of Transportation	-	-	-	-	-	-	-	-	-
MO Division of Medical Services - Meals	-	-	-	-	-	-	-	-	-
Program Income	6,563	5,853	(710)	-	-	-	-	-	-
Contributions	-	-	-	111,339	111,338	(1)	-	-	-
Interest on Local Funds	-	-	-	-	-	-	-	542	542
Interest	273	275	2	-	-	-	-	-	-
Other Cash - DHSS Match	-	-	-	-	-	-	-	-	-
Other Cash - Non-DHSS Match	9,286	6,278	(3,008)	-	-	-	-	-	-
In-Kind - Match for DHSS	54,319	54,319	-	-	-	-	-	-	-
Total Revenues	<u>233,125</u>	<u>213,233</u>	<u>(19,892)</u>	<u>152,356</u>	<u>152,355</u>	<u>(1)</u>	<u>-</u>	<u>542</u>	<u>542</u>
Expenditures									
Personnel and fringe	10,945	11,050	(105)	3,438	3,438	-	-	-	-
Travel	-	-	-	2,063	2,165	(102)	-	-	-
Occupancy and communication	783	942	(159)	-	-	-	-	-	-
Printing, supplies, and postage	1,075	663	412	7,830	6,086	1,744	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	358	231	127	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	3,420	3,328	92	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	144	136	8	4,207	4,207	-	-	-	-
Training	35	3	32	9,852	8,652	1,200	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	500	100	400
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Assistance-utility, supplies, mileage	-	-	-	548	118	430	-	-	-
Contractual	162,046	142,561	19,485	124,966	124,965	1	-	-	-
In-Kind - Match for DHSS	54,319	54,319	-	-	-	-	-	-	-
Total expenditures	<u>233,125</u>	<u>213,233</u>	<u>19,892</u>	<u>152,904</u>	<u>149,631</u>	<u>3,273</u>	<u>500</u>	<u>100</u>	<u>400</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (548)</u>	<u>\$ 2,724</u>	<u>\$ 3,272</u>	<u>\$ (500)</u>	<u>\$ 442</u>	<u>\$ 942</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Activities - Budget and Actual - Fund Accounting
For the Year Ended June 30, 2012**

	Eliminations			Total		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues						
MO Dept of Health & Senior Services	\$ -	\$ -	\$ -	\$ 2,503,932	\$ 2,447,836	\$ (56,096)
MO Department of Transportation	-	-	-	85,000	85,000	-
MO Division of Medical Services - Meals	-	-	-	745,429	737,867	(7,562)
Program Income	-	-	-	1,263,516	1,248,811	(14,705)
Contributions	-	-	-	111,339	111,338	(1)
Interest on Local Funds	-	-	-	-	542	542
Interest	-	-	-	4,000	4,048	48
Other Cash - DHSS Match	-	-	-	322,776	318,644	(4,132)
Other Cash - Non-DHSS Match	-	-	-	812,709	840,153	27,444
In-Kind - Match for DHSS	<u>(550,934)</u>	<u>(550,934)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>(550,934)</u>	<u>(550,934)</u>	<u>-</u>	<u>5,848,701</u>	<u>5,794,239</u>	<u>(54,462)</u>
Expenditures						
Personnel and fringe	-	-	-	190,914	187,368	3,546
Travel	-	-	-	13,663	13,811	(148)
Occupancy and communication	-	-	-	11,000	13,080	(2,080)
Printing, supplies, and postage	-	-	-	24,753	17,201	7,552
Equipment	-	-	-	1,000	-	1,000
Other Costs:						
Maintenance and repairs	-	-	-	5,000	3,205	1,795
Professional services	-	-	-	4,500	1,810	2,690
NAPIS	-	-	-	15,710	14,920	790
Insurance and bonding	-	-	-	4,610	4,607	3
Memberships, dues and subscriptions	-	-	-	1,300	1,419	(119)
Publications	-	-	-	8,994	8,883	111
Training	-	-	-	10,352	8,692	1,660
Supplies	-	-	-	18,798	18,798	-
Miscellaneous	-	-	-	500	100	400
Transportation-PAR, voucher, client	-	-	-	1,650	1,537	113
Assistance-utility, supplies, mileage	-	-	-	548	118	430
Contractual	-	-	-	5,536,457	5,496,936	39,521
In-Kind - Match for DHSS	<u>(550,934)</u>	<u>(550,934)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>(550,934)</u>	<u>(550,934)</u>	<u>-</u>	<u>5,849,749</u>	<u>5,792,485</u>	<u>57,264</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,048)</u>	<u>\$ 1,754</u>	<u>\$ 2,802</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Supportive Program
For the Year Ended June 30, 2012**

	Legal			Transportation			Information and Assistance		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
EXPENDITURES									
Personnel and fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,325	\$ 20,468	\$ (143)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and communication	-	-	-	-	-	-	1,408	1,691	(283)
Printing, supplies, and postage	-	-	-	-	-	-	1,928	1,192	736
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	-	-	-	642	415	227
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	-	-	-	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	259	244	15
Training	-	-	-	-	-	-	65	5	60
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	1,650	1,537	113	-	-	-
Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	-
Contractual	47,930	49,251	(1,321)	334,097	363,945	(29,848)	-	-	-
In-Kind - Match for DHSS	3,185	3,185	-	15,752	15,752	-	2,736	2,736	-
Total expenditures	<u>\$ 51,115</u>	<u>\$ 52,436</u>	<u>\$ (1,321)</u>	<u>\$ 351,499</u>	<u>\$ 381,234</u>	<u>\$ (29,735)</u>	<u>\$ 27,363</u>	<u>\$ 26,751</u>	<u>\$ 612</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Supportive Program
For the Year Ended June 30, 2012**

	Homemaker			Personal Care			Total		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES									
Personnel and fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,325	\$ 20,468	\$ (143)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and communication	-	-	-	-	-	-	1,408	1,691	(283)
Printing, supplies, and postage	-	-	-	-	-	-	1,928	1,192	736
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	-	-	-	642	415	227
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	2,600	2,508	92	2,600	2,508	92	5,200	5,016	184
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	-	-	-	-	-	-	259	244	15
Training	-	-	-	-	-	-	65	5	60
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client Assistance-utility, supplies, mileage	-	-	-	-	-	-	1,650	1,537	113
Contractual	269,255	218,844	50,411	69,591	70,121	(530)	720,873	702,161	18,712
In-Kind - Match for DHSS	25,881	25,881	-	6,687	6,687	-	54,241	54,241	-
Total expenditures	<u>\$297,736</u>	<u>\$247,233</u>	<u>\$50,503</u>	<u>\$78,878</u>	<u>\$79,316</u>	<u>\$ (438)</u>	<u>\$ 806,591</u>	<u>\$ 786,970</u>	<u>\$ 19,621</u>

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Family Caregivers Program
For the Year Ended June 30, 2012**

	In-Home Respite			Information and Assistance			Total		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES									
Personnel and fringe	\$ -	\$ -	\$ -	\$10,945	\$11,050	\$ (105)	\$ 10,945	\$ 11,050	\$ (105)
Travel	-	-	-	-	-	-	-	-	-
Occupancy and communication	-	-	-	783	942	(159)	783	942	(159)
Printing, supplies, and postage	-	-	-	1,075	663	412	1,075	663	412
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	358	231	127	358	231	127
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	2,600	2,508	92	820	820	-	3,420	3,328	92
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	-	-	-	144	136	8	144	136	8
Training	-	-	-	35	3	32	35	3	32
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	-
Contractual	162,046	142,561	19,485	-	-	-	162,046	142,561	19,485
In-Kind - Match for DHSS	49,599	49,599	-	4,720	4,720	-	54,319	54,319	-
Total expenditures	\$ 214,245	\$ 194,668	\$ 19,577	\$18,880	\$18,565	\$ 315	\$ 233,125	\$213,233	\$ 19,892

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Special Programs
For the Year Ended June 30, 2012**

	MIPPA			ARRA - CDSMP			Eagles RX Grant		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES									
Personnel and fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	1,313	1,313	-	-	-	-
Occupancy and communication	-	-	-	-	-	-	-	-	-
Printing, supplies, and postage	-	-	-	5,079	5,079	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	-	-	-	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions:	-	-	-	-	-	-	-	-	-
Publications	-	-	-	192	192	-	-	-	-
Training	-	-	-	8,652	8,652	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-	-	-	-
Assistance-utility, supplies, mileage	-	-	-	-	-	-	548	118	430
Contractual	14,167	14,167	-	-	-	-	-	-	-
In-Kind - Match for DHSS	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 14,167	\$ 14,167	\$ -	\$ 15,236	\$ 15,236	\$ -	\$ 548	\$ 118	\$ 430

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Special Programs
For the Year Ended June 30, 2012**

	<u>Missouri Foundation for Health</u>			<u>State Health Insurance Assistance</u>			<u>ARRA - OIB</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES									
Personnel and fringe	\$ 3,438	\$ 3,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	750	852	(102)	-	-	-	-	-	-
Occupancy and communication	-	-	-	-	-	-	-	-	-
Printing, supplies, and postage	2,751	1,007	1,744	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Costs:									
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-
NAPIS	-	-	-	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-	-	-	-
Publications	4,015	4,015	-	-	-	-	-	-	-
Training	1,200	-	1,200	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Transportation-PAR, voucher, client Assistance-utility, supplies, mileage	-	-	-	-	-	-	-	-	-
Contractual	84,175	84,175	-	15,000	14,999	1	11,614	11,614	-
In-Kind - Match for DHSS	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 96,329	\$ 93,487	\$ 2,842	\$ 15,000	\$ 14,999	\$ 1	\$ 11,614	\$ 11,614	\$ -

**Northeast Missouri Area Agency on Aging
Supplementary Information
Schedule of Functional Expenses - Budget and Actual - Fund Accounting
Special Programs
For the Year Ended June 30, 2012**

	<u>Project Learn More Grant</u>			<u>Total</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES						
Personnel and fringe	\$ -	\$ -	\$ -	\$ 3,438	\$ 3,438	\$ -
Travel	-	-	-	2,063	2,165	(102)
Occupancy and communication	-	-	-	-	-	-
Printing, supplies, and postage	-	-	-	7,830	6,086	1,744
Equipment	-	-	-	-	-	-
Other Costs:						
Maintenance and repairs	-	-	-	-	-	-
Professional services	-	-	-	-	-	-
NAPIS	-	-	-	-	-	-
Insurance and bonding	-	-	-	-	-	-
Memberships, dues and subscriptions	-	-	-	-	-	-
Publications	-	-	-	4,207	4,207	-
Training	-	-	-	9,852	8,652	1,200
Supplies	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transportation-PAR, voucher, client	-	-	-	-	-	-
Assistance-utility, supplies, mileage	-	-	-	548	118	430
Contractual	10	10	-	124,966	124,965	1
In-Kind - Match for DHSS	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$152,904</u>	<u>\$149,631</u>	<u>\$ 3,273</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, 2012**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/ P.I. Received	Expended	Unexpended Balance at 6/30/2012			
						Unbudgeted Funds		Budgeted Funds	
						Unremitted	Remitted	Unremitted	Remitted
U.S. Department of Education:									
Passed Through Missouri Department of Health and Senior Services:									
Independent Living Services for Older Individuals Who Are Blind Cluster:									
ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	84.399	ERS 105 12 005	11,614	-	11,614	-	-	-	-
Total Department of Education					<u>11,614</u>				
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 12 005	\$ 31,781	\$ 416,512	\$ 404,713	\$ 16,152	\$ -	\$ -	\$ 27,428
Title III, Part B - Program Income	93.044	ERS 105 12 005	-	62,011	62,011	-	-	-	-
Program total					<u>466,724</u>				
Title III, Part C, Subpart 1 - Nutrition Services	93.045	ERS 105 12 005	251,585	495,202	576,186	158,238	-	-	12,363
Title III, Part C, Subpart 1 - Program Income	93.045	ERS 105 12 005	-	740,295	740,295	-	-	-	-
Title III, Part C, Subpart 2 - Nutrition Services	93.045	ERS 105 12 005	196,562	248,960	230,250	215,164	-	-	108
Title III, Part C, Subpart 2 - Program Income	93.045	ERS 105 12 005	-	440,652	440,652	-	-	-	-
Program total					<u>1,987,383</u>				
Nutrition Services Incentive Program	93.053	ERS 105 12 005	-	337,888	337,888	-	-	-	-
Total Aging Cluster					<u>2,791,995</u>				
Other Programs:									
Administration on Aging:									
Special Programs for the Aging:									
Title VII, Chapter 3 - Elder Abuse	93.041	ERS 105 12 005	-	808	808	-	-	-	-
Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	ERS 105 12 005	-	9,403	9,403	-	-	-	-
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	ERS 105 12 005	13,089	28,408	25,241	16,235	-	-	21
Title III, Part E - National Family Caregiver Support	93.052	ERS 105 12 005	19,715	178,402	164,348	17,593	-	-	16,176
Title III, Part E - Program Income	93.052	ERS 105 12 005	-	5,853	5,853	-	-	-	-
Program total					<u>170,201</u>				

(continued)

**Northeast Missouri Area Agency on Aging
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2012**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Carryover From Prior Year	Current Year Grant Award/ P.I. Received	Expended	Unexpended Balance at 6/30/2012			
						Unbudgeted Funds		Budgeted Funds	
						Unremitted	Remitted	Unremitted	Remitted
93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers	93.518	ERS 105 12 005	-	14,167	14,167	-	-	-	-
ARRA-Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725	ERS 105 12 005	15,236	-	15,236	-	-	-	-
Administration for Children and Families: Social Services Block Grant	93.667	ERS 105 12 005	-	82,450	82,450	-	-	-	-
Total Department of Health and Human Services					<u>3,109,501</u>				
Total Federal Awards			<u>539,582</u>	<u>3,061,011</u>	<u>3,121,115</u>	<u>423,382</u>	<u>-</u>	<u>-</u>	<u>56,096</u>
State of Missouri Funds:									
Missouri Department of Health and Senior Services:									
General Revenue	N/A	ERS 105 12 005	-	573,061	573,061	-	-	-	-
Elderly Home Delivered Meals Trust Fund	N/A	ERS 105 12 005	-	2,471	2,471	-	-	-	-
Missouri Department of Transportation:									
MoDOT Grant	N/A	TMEHTP12NA1	-	85,000	85,000	-	-	-	-
Total State Awards			<u>-</u>	<u>660,532</u>	<u>660,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Federal and State Awards			<u>\$539,582</u>	<u>\$3,721,543</u>	<u>\$3,781,647</u>	<u>\$423,382</u>	<u>\$-</u>	<u>\$-</u>	<u>\$56,096</u>

**Northeast Missouri Area Agency on Aging
Notes to Schedule of Expenditures of
Federal and State Awards
For the Year Ended June 30, 2012**

Note A – 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 B – 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 C – 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	\$ 374,265	\$ -	\$ 62,011
93.045 Title III, Part C	695,391	-	1,180,947
93.041 Title VII, Chapter 3	808	-	-
93.042 Title VII, Chapter 2	9,403	-	-
93.052 Title III, Part E	130,155	-	5,853
93.053 NSIP	337,888	-	-
93.518 MIPPA	14,167	-	-
93.667 SSBG	53,093	-	-
84.399 ARRA-OIB	11,614	-	-
State General Revenue – DHSS	-	533,982	-
Elderly HD Meals Trust Fund	-	2,471	-
MEHTAP Grant	-	84,280	-
Totals	<u>\$1,626,784</u>	<u>\$620,733</u>	<u>\$1,248,811</u>

**Northeast Missouri Area Agency on Aging
Notes to Schedule of Expenditures of
Federal and State Awards
For the Year Ended June 30, 2012**

Note D – Reconciliation of Schedule to Financial Statements

Expenditures of federal and state sources per page 19 of supplementary information:

MO Department of Health and Senior Services	\$ 2,447,836
MO Department of Transportation	85,000
Program income	<u>1,248,811</u>
Total expenditures of Federal and State Awards	<u>\$ 3,781,647</u>

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

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

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

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

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

We have audited the financial statements of Northeast Missouri Area Agency on Aging (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated January 29, 2013. 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

Management of Northeast Missouri Area Agency on Aging is responsible for establishing and maintaining effective 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 on 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 Northeast Missouri Area Agency on Aging'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 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 previously.

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 January 29, 2013.

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

January 29, 2013
Maryville, Missouri

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

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

**Independent Auditors' Report on Compliance with Requirements That Could
Have a Direct and Material Effect on 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 (a nonprofit organization) 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, 2012. 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, 2012.

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

January 29, 2013
Maryville, Missouri

**Northeast Missouri Area Agency on Aging
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012**

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 | Aging Cluster |
8. Dollar threshold used to distinguish between type A and type B programs: \$300,000
9. Auditee qualified as low-risk auditee? X Yes __ No

Section II – Financial Statement Findings

There were no matters reported.

Section III – Federal Award Findings and Questioned Costs

There were no matters reported.

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.