

**HEART OF GEORGIA ALTAMAHA
REGIONAL COMMISSION**

FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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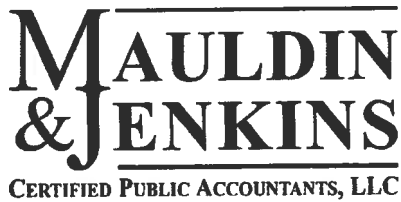
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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**To the Council Members
Heart of Georgia Altamaha
Regional Commission
Eastman, Georgia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Heart of Georgia Altamaha Regional Commission** (the "Regional Commission"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Regional Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Heart of Georgia Altamaha Regional Commission, as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, as of July 1, 2012, the Regional Commission implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Heart of Georgia Altamaha Regional Commission's basic financial statements. The combining and individual nonmajor fund financial statements and the state compliance schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal 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.

The combining and individual nonmajor fund financial statements, the state compliance schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the state compliance schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2013, on our consideration of the Heart of Georgia Altamaha Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Regional Commission's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
November 20, 2013

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Within this section of the Heart of Georgia Altamaha Regional Commission's (the "RC") annual financial report, the RC's management is pleased to provide this narrative discussion and analysis of the financial activities of the RC for the fiscal year ended June 30, 2013. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the RC's basic financial statements which follow this section.

Financial Highlights

The assets of the RC exceeded its liabilities at the close of the most recent fiscal year by \$992,194. Of this amount, \$636,179 represented unrestricted net position and may be used to meet the RC's ongoing obligations to the member local governments.

Overall, there was a decrease in the RC's General Fund's fund balance of \$45,388. The General Fund's revenues over expenditures were \$164,277; however, \$209,665 was transferred to other funds in order to cover unfunded expenses and matching requirements.

At the close of the fiscal year, the unassigned fund balance for the General Fund was \$671,234; this amount is 5.71 percent of total governmental fund expenditures.

Overview of the Financial Statements

This narrative serves as an introduction to the RC's basic financial statements. These financial statements are comprised of three components: (1) Government-wide financial statements, (2) Fund financial statements, and (3) Notes to the financial statements. In addition, supplementary information is also included.

Government-wide Financial Statements

The government-wide statements report information about the RC as a whole, similar to those utilized by companies within the private-sector. The statement of net position combines all of the assets and liabilities of the RC. In the same manner, the statement of activities presents all of the revenues and expenditures of the RC, regardless of when cash is received or paid.

The following table presents a comparison between the current and preceding year's Statement of Net Position and Statement of Activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

STATEMENT OF NET POSITION

	June 30, 2013	June 30, 2012
Current and other assets	\$ 1,771,813	\$ 2,328,883
Capital assets	<u>303,808</u>	<u>314,625</u>
Total assets	<u>2,075,621</u>	<u>2,643,508</u>
Current liabilities	990,856	1,541,265
Compensated absences payable	<u>92,571</u>	<u>91,280</u>
Total liabilities	<u>1,083,427</u>	<u>1,632,545</u>
Net position:		
Investment in capital assets	303,808	314,625
Restricted for grant programs	52,207	51,750
Unrestricted	<u>636,179</u>	<u>644,588</u>
Total net position	<u>\$ 992,194</u>	<u>\$ 1,010,963</u>

STATEMENT OF ACTIVITIES

Program Revenues -		
Charges for services	\$ 15,000	\$ -
Operating grants and contributions	11,365,732	12,754,100
General Revenues -		
Regional appropriations	303,199	303,199
Miscellaneous income	<u>58,144</u>	<u>66,672</u>
Total Revenues	<u>11,742,075</u>	<u>13,123,971</u>
Expenses:		
General government	410,949	390,075
Economic development	107,983	53,301
Aging services	5,399,239	5,557,361
Transportation development	1,928,061	1,941,324
Environmental assistance	16,995	8,140
Workforce development	3,615,209	4,872,825
Historic preservation	4,104	4,099
Planning and development	<u>278,304</u>	<u>304,469</u>
Total Expenses	<u>11,760,844</u>	<u>13,131,594</u>
Decrease in net position	<u>(18,769)</u>	<u>(7,623)</u>
Net position - beginning of year	<u>1,010,963</u>	<u>1,018,586</u>
Net position - end of year	<u>\$ 992,194</u>	<u>\$ 1,010,963</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

These two statements report the changes in net position or the difference between the RC's assets and liabilities. Monitoring fluctuations in net position is one way to evaluate the RC's financial position.

There are no business-type activities within the RC. As a result, the government-wide financial statements reflect only governmental activities that are generally funded through dues, intergovernmental revenues, grants, and other non-exchange transactions. The RC does maintain an internal service fund, which is utilized to aggregate pooled costs, which are allocated to various grants and contracts based upon the RC's cost allocation plan.

The RC has no component units.

Fund Financial Statements

The fund financial statements provide more detailed information regarding the RC's most significant funds, not the RC as a whole. Funds are similar accounts that are maintained collectively in order to keep track of specific sources of funding and their related expenses. Essentially, the RC employs fund accounting to comply with requirements of its various grants and contracts. The funds of the RC can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Basically, the governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. In contrast to the government-wide financial statements, though, the governmental fund financial statements provide a detailed short-term view, assisting in determinations of whether resources can be spent in the near future to finance the RC's programs.

Because of this difference in focus between the government-wide financial statements and the governmental fund financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. As a result, users may be better aware of the long-term implications of the RC's short-term decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to allow comparisons between governmental funds and governmental activities.

For the year ended June 30, 2013, the RC had governmental funds - the General Fund and twenty-eight (28) special revenue funds.

The Regional Commission Council approves an annual budget for its funds. The statements within this report present actual results against budgeted results in order to demonstrate compliance with the RC's approved budget.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

The RC's Internal Service Fund is the only proprietary fund employed by the RC. Its purpose is to aggregate costs which are then allocated to grants and contracts in accordance with the RC's cost allocation plan. Because these costs are allocated to, and benefit governmental functions, they are presented in governmental activities in the government-wide financial statements.

Notes to the Financial Statements

These statements also include notes offering additional information and explanation on the data presented in the financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents supplementary information concerning the RC. This information is included in order to meet certain state requirements as well as to provide individual grantor information pertaining to its grant or contract.

Governmental Funds

The focus of the RC's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the RC's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of the RC's net resources available for spending at the end of the fiscal year.

At the end of this fiscal year, the RC's governmental funds reported an ending fund balance of \$722,927, a net decrease of \$19,424 for the current year.

Proprietary Funds

As discussed previously, the RC only maintains one proprietary fund, the Internal Service Fund. It is used to aggregate and distribute costs benefiting two or more programs. The expenses are allocated based on an indirect cost allocation plan approved by our cognizant agency, the U.S. Department of Commerce. Indirect costs are allocated on the basis of direct salaries plus fringe benefits.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Budgetary Highlights

The RC is mandated by state law to adopt its next year's budget before the end of the current year. Due to the fact that contracts and grants are not finalized as well as amendments may occur, the Regional Commission Council adopts the original budget using known and conservative estimates. The original budget was amended to update the Aging, Workforce Investment, and DHS Transportation Programs.

The RC administered the Coordinated Transportation Program of the Georgia Department of Human Resources for our Region for FY2013 with the contract awarded totaling \$2,111,850. The RC funding through the Workforce Investment Act for FY2013 was \$3,684,625, which was \$1,043,561 less than FY2012 due to the absence of sequestration.

Capital Assets

The RC's investment in capital assets for its governmental activities as of June 30, 2013, amounts to \$303,808, net of accumulated depreciation. The investments in capital assets consist primarily of the RC's building and furniture, fixtures, and equipment. For FY2013, the investment in capital assets decreased \$10,817 net.

The net change is the result of the purchase of a new vehicle and current year depreciation expense of \$30,867.

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Land	\$ 25,834	\$ 25,834
Building	344,166	344,166
Furniture, Fixtures & Equipment	55,942	182,032
Improvements	17,570	17,570
Vehicles	115,355	109,205
Accumulated depreciation	<u>(255,059)</u>	<u>(364,182)</u>
Total	<u>\$ 303,808</u>	<u>\$ 314,625</u>

Additional information on Heart of Georgia Altamaha Regional Commission's capital assets can be found in Note 5 in the Notes to Financial Statements in the report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budget

Mandatory funding by the 17-member counties and their municipalities as well as prior approval by the Georgia General Assembly before a county may withdraw from the Commission helps to support and maintain the RC's funding.

The RC dues for its member governments are \$1.00 per capita based on the most current U. S. Census estimates. There are no plans to increase this amount in the near future unless unforeseen circumstances regarding grants and contracts appear. The Regional Commission Council has the sole responsibility to increase this amount if such circumstances warrant it.

The Regional Commission council considered many factors when setting the FY2014 budget. Some of the economic factors taken into consideration included member dues, state and Federal funding, local grant administration fees, and charges for services. Expenditure factors considered for the coming year were possible lease of a vehicle and charges for services.

Requests for Information

This financial report is designed to provide a general overview of the RC's finances for interested parties. Questions concerning any of the information presented in this report or requests for additional information should be directed to the Executive Director, Heart of Georgia Altamaha Regional Commission, 5405 Oak Street, Eastman, GA 31023.

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF NET POSITION JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 279,580
Due from other governments	1,485,652
Prepaid items	6,581
Capital assets, non-depreciable	25,834
Capital assets, depreciable (net of accumulated depreciation)	<u>277,974</u>
Total assets	<u>2,075,621</u>
LIABILITIES	
Accounts payable	941,090
Accrued liabilities	49,766
Compensated absences due within one year	<u>92,571</u>
Total liabilities	<u>1,083,427</u>
NET POSITION	
Investment in capital assets	303,808
Restricted for grant projects	52,207
Unrestricted	<u>636,179</u>
Total net position	<u>\$ 992,194</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
			Expenses	Charges for Services		Operating Grants and Contributions
Primary government:						
Governmental activities						
General government	\$ 410,949	\$ 15,000	\$ 210,961	\$ -	\$ (184,988)	
Economic development	107,983	-	86,386	-	(21,597)	
Aging services	5,399,239	-	5,283,463	-	(115,776)	
Transportation development	1,928,061	-	1,931,747	-	3,686	
Environmental assistance	16,995	-	9,909	-	(7,086)	
Workforce development	3,615,209	-	3,595,814	-	(19,395)	
Historic preservation	4,104	-	4,091	-	(13)	
Planning and development	278,304	-	243,361	-	(34,943)	
Total governmental activities	\$ 11,760,844	\$ 15,000	\$ 11,365,732	\$ -	(380,112)	
General revenues:						
Regional appropriations						303,199
Miscellaneous						58,144
Total general revenues						361,343
Change in net position						(18,769)
Net position, beginning of year						1,010,963
Net position, end of year						\$ 992,194

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2013

ASSETS	General Fund	Community Care Fund	Workforce Development Fund	DHS Coordinated Transportation Fund
Cash and cash equivalents	\$ 782	\$ -	\$ -	\$ -
Due from other governments	414,905	169,901	266,368	125,832
Due from other funds	259,159	8,826	30,797	51,055
Total assets	<u>\$ 674,846</u>	<u>\$ 178,727</u>	<u>\$ 297,165</u>	<u>\$ 176,887</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 3,612	\$ 178,727	\$ 297,165	\$ 129,821
Due to other funds	-	-	-	-
Total liabilities	<u>3,612</u>	<u>178,727</u>	<u>297,165</u>	<u>129,821</u>
FUND BALANCES (DEFICIT)				
Restricted - grant projects	-	-	-	47,066
Unassigned - Special Revenue Funds	-	-	-	-
Unassigned - General Fund	671,234	-	-	-
Total fund balances	<u>671,234</u>	<u>-</u>	<u>-</u>	<u>47,066</u>
Total liabilities and fund balances	<u>\$ 674,846</u>	<u>\$ 178,727</u>	<u>\$ 297,165</u>	<u>\$ 176,887</u>

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

Other Governmental Funds	Total
\$ 101,600	\$ 102,382
508,646	1,485,652
9,856	359,693
<u>\$ 620,102</u>	<u>\$ 1,947,727</u>
\$ 331,765	\$ 941,090
283,710	283,710
<u>615,475</u>	<u>1,224,800</u>
5,141	52,207
(514)	(514)
-	671,234
<u>4,627</u>	<u>722,927</u>
<u>\$ 620,102</u>	<u>\$ 1,947,727</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

JUNE 30, 2013

Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:

Fund balances - total governmental funds	\$	722,927
Capital assets		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost of the assets		115,355
Accumulated depreciation		(66,326)
Internal service funds		
Internal service funds are used by management to allocate pooled costs among the various programs of the regional commission. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.		
		<u>220,238</u>
	\$	<u>992,194</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	General Fund	Community Care Fund	Workforce Development Fund	DHS Coordinated Transportation Fund
REVENUES				
Federal sources	\$ -	\$ 848,746	\$ 3,595,814	\$ 908,806
State sources	-	848,746	-	1,011,835
Local sources	318,199	-	-	11,106
Miscellaneous income	2,606	-	-	-
Total revenues	320,805	1,697,492	3,595,814	1,931,747
EXPENDITURES				
Current:				
Direct:				
Personnel services				
Salaries	46,133	129,397	72,768	22,976
Fringe benefits	33,423	91,289	49,307	16,251
Total personnel services	79,556	220,686	122,075	39,227
Operating expenditures				
Contract services	-	1,373,973	3,403,854	1,858,402
Supplies and materials	297	-	4,750	9,578
Motor vehicle	937	86	4,857	957
Per diem and fees	5,965	497	1,155	679
Training and education	590	-	1,827	956
Membership and subscriptions	-	-	-	150
Telecommunications	-	-	-	-
Repairs and maintenance	8,847	-	-	-
Miscellaneous	23,670	-	1,034	33
Total operating expenditures	40,306	1,374,556	3,417,477	1,870,755
Total direct expenditures	119,862	1,595,242	3,539,552	1,909,982
Indirect expenditures	36,666	102,253	56,262	18,079
Total expenditures	156,528	1,697,495	3,595,814	1,928,061
Excess (deficiency) of revenues over expenditures	164,277	(3)	-	3,686
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3	-	-
Transfers out	(209,665)	-	-	-
Total other financing sources (uses)	(209,665)	3	-	-
Net change in fund balances	(45,388)	-	-	3,686
FUND BALANCES, (deficit) beginning of year	716,622	-	-	43,380
FUND BALANCES, end of year	\$ 671,234	\$ -	\$ -	\$ 47,066

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

Other Governmental Funds	Totals
\$ 2,387,052	\$ 7,740,418
1,347,321	3,207,902
406,306	735,611
55,538	58,144
<u>4,196,217</u>	<u>11,742,075</u>
516,447	787,721
361,436	551,706
<u>877,883</u>	<u>1,339,427</u>
2,777,135	9,413,364
222,190	236,815
19,261	26,098
22,960	31,256
44,144	47,517
3,416	3,566
1,830	1,830
248	9,095
10,477	35,214
<u>3,101,661</u>	<u>9,804,755</u>
3,979,544	11,144,182
404,057	617,317
<u>4,383,601</u>	<u>11,761,499</u>
<u>(187,384)</u>	<u>(19,424)</u>
212,272	212,275
(2,610)	(212,275)
<u>209,662</u>	<u>-</u>
22,278	(19,424)
<u>(17,651)</u>	<u>742,351</u>
<u>\$ 4,627</u>	<u>\$ 722,927</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (19,424)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Additions to capital assets	20,050
Depreciation expense	<u>(19,395)</u>
	<u>\$ (18,769)</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
Local sources	\$ 303,199	\$ 303,199	\$ 303,199	\$ -
Local government contracts	287,083	287,083	15,000	(272,083)
Miscellaneous revenue	-	-	2,606	2,606
Total revenues	<u>590,282</u>	<u>590,282</u>	<u>320,805</u>	<u>(269,477)</u>
EXPENDITURES				
Current:				
Personnel services	384,967	384,967	79,556	305,411
Operating expenditures	39,913	39,913	40,306	(393)
Indirect expenditures	165,402	165,402	36,666	128,736
Total expenditures	<u>590,282</u>	<u>590,282</u>	<u>156,528</u>	<u>433,754</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>164,277</u>	<u>164,277</u>
OTHER FINANCING (USES)				
Transfers out	-	-	(209,665)	(209,665)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(209,665)</u>	<u>(209,665)</u>
Net change in fund balances	-	-	(45,388)	(45,388)
FUND BALANCES, beginning of year	<u>716,622</u>	<u>716,622</u>	<u>716,622</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 716,622</u>	<u>\$ 716,622</u>	<u>\$ 671,234</u>	<u>\$ (45,388)</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - COMMUNITY CARE FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
Federal	\$ 848,746	\$ 848,746	\$ 848,746	\$ -
State	848,746	848,746	848,746	-
Total revenues	<u>1,697,492</u>	<u>1,697,492</u>	<u>1,697,492</u>	<u>-</u>
EXPENDITURES				
Current:				
Personnel services	219,796	219,796	220,686	(890)
Operating expenditures	1,383,260	1,383,260	1,374,556	8,704
Indirect expenditures	94,436	94,436	102,253	(7,817)
Total expenditures	<u>1,697,492</u>	<u>1,697,492</u>	<u>1,697,495</u>	<u>(3)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>
OTHER FINANCING SOURCES				
Transfers in	-	-	3	3
Total other financing sources	<u>-</u>	<u>-</u>	<u>3</u>	<u>3</u>
Net change in fund balances	-	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - WORKFORCE DEVELOPMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
Federal	\$ 3,681,668	\$ 3,684,625	\$ 3,595,814	\$ (88,811)
Total revenues	<u>3,681,668</u>	<u>3,684,625</u>	<u>3,595,814</u>	<u>(88,811)</u>
EXPENDITURES				
Current:				
Personnel services	153,014	121,364	122,075	(711)
Operating expenditures	3,462,911	3,511,117	3,417,477	93,640
Indirect expenditures	<u>65,743</u>	<u>52,144</u>	<u>56,262</u>	<u>(4,118)</u>
Total expenditures	<u>3,681,668</u>	<u>3,684,625</u>	<u>3,595,814</u>	<u>88,811</u>
Net change in fund balances	-	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - DHS COORDINATED TRANSPORTATION FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
Federal	\$ 2,121,061	\$ 2,111,850	\$ 908,806	\$ (1,203,044)
State	-	-	1,011,835	1,011,835
Local	-	-	11,106	11,106
Total revenues	<u>2,121,061</u>	<u>2,111,850</u>	<u>1,931,747</u>	<u>(180,103)</u>
EXPENDITURES				
Current:				
Personnel services	48,238	48,238	39,227	9,011
Operating expenditures	2,052,097	2,042,886	1,870,755	172,131
Indirect expenditures	20,726	20,726	18,079	2,647
Total expenditures	<u>2,121,061</u>	<u>2,111,850</u>	<u>1,928,061</u>	<u>183,789</u>
Net change in fund balances	-	-	3,686	3,686
FUND BALANCES, beginning of year	<u>43,380</u>	<u>43,380</u>	<u>43,380</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 43,380</u>	<u>\$ 43,380</u>	<u>\$ 47,066</u>	<u>\$ 3,686</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2013

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Cash	\$ 177,198
Prepaid items	6,581
Total current assets	<u>183,779</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable assets	25,834
Depreciable assets	431,579
Less accumulated depreciation	<u>(202,634)</u>
Total noncurrent assets	<u>254,779</u>
Total assets	<u>438,558</u>
Liabilities	
Current liabilities:	
Accrued payroll deductions	49,766
Due to other funds	75,983
Compensated absences	<u>92,571</u>
Total liabilities	<u>218,320</u>
Net Position	
Invested in capital assets	254,779
Unrestricted (deficit)	<u>(34,541)</u>
Total net position	<u>\$ 220,238</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges to other funds	
Indirect cost recovery	\$ 617,316
Total operating revenues	<u>617,316</u>
Operating expenses	
Personnel services	226,151
Employee benefits	159,191
Operating expenses	220,502
Depreciation	11,472
Total operating expenses	<u>617,316</u>
Change in net position	-
Net position, beginning of year	<u>220,238</u>
Net position, end of year	<u>\$ 220,238</u>

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

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from interfund services provided	\$ 617,316
Cash paid to employees	(384,572)
Cash paid to suppliers for goods and services	(190,209)
Net cash provided by operating activities	<u>42,535</u>
 Net increase in cash and cash equivalents	 42,535
Cash and cash equivalents, beginning of year	<u>134,663</u>
Cash and cash equivalents, end of year	<u>\$ 177,198</u>
 Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	11,472
Decrease in prepaid items	21,443
Increase in compensated absences	1,291
Decrease in accrued liabilities	(521)
Increase in due to other funds	<u>8,850</u>
Net cash provided by operating activities	<u>\$ 42,535</u>

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

NOTES TO FINANCIAL STATEMENTS

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

The Heart of Georgia Altamaha Regional Commission (the "Regional Commission"), formerly the Heart of Georgia Altamaha Regional Development Center, was a result of a merger between Heart of Georgia Regional Development Center and Altamaha Georgia Southern Regional Development Center on July 1, 1989. On May 6, 2008, the Governor of Georgia signed into law a new bill concerning regional development centers in Georgia. This law required that regional development centers change their name from "regional development centers" to "regional commissions", that the make-up of the governing entity be changed from a "Board of Directors" to a "Council"; and that the jurisdictional boundaries of eight (8) of Georgia's regional development centers be realigned effective July 1, 2009. However, the legal boundaries of Heart of Georgia Altamaha Regional Commission were not affected by the new law.

County members of the Regional Commission are as follows: Appling, Bleckley, Candler, Dodge, Emanuel, Evans, Jeff Davis, Johnson, Laurens, Montgomery, Tattnall, Telfair, Toombs, Treutlan, Wayne, Wheeler and Wilcox. Municipalities which are members are as follows: Abbeville, Adrian, Ailey, Alamo, Alston, Baxley, Bellville, Cadwell, Chauncey, Chester, Claxton, Cobbtown, Cochran, Collins, Daisy, Denton, Dexter, Dublin, Dudley, East Dublin, Eastman, Garfield, Glennville, Glenwood, Graham, Hagan, Hazlehurst, Helena, Higgston, Jacksonville, Jesup, Kite, Lumber City, Lyons, Manassas, McRae, Metter, Milan, Montrose, Mount Vernon, Oak Park, Nunez, Odom, Pineview, Pitts, Pulaski, Reidsville, Rentz, Rhine, Rochelle, Santa Claus, Scotland, Screven, Soperton, Stillmore, Summertown, Surrency, Swainsboro, Tarrytown, Twin City, Uvalda, Vidalia, and Wrightsville.

Governmental Accounting Standards Board (GASB) Statement 14, as amended by GASB Statement 39, defines the reporting entity for determining which potential component units should be included in a primary government's financial statements. Inclusion is based on financial accountability or the fact that exclusion would make the financial statements misleading or incomplete. No component units have been identified which should be included in the reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by regional appropriations and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Regional Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest income associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Regional Commission.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The Regional Commission reports the following major governmental funds:

The **General fund** is the Regional Commission's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Community Care fund** is used to account for the proceeds of grants received for aging services provided.

The **Workforce Development fund** is used to account for grants received for workforce development services provided to counties serviced by the Regional Commission.

The **DHS Coordinated Transportation fund** is used to account for federal and state grants used to support the Regional Commission's transportation programs.

Additionally, the Regional Commission reports the following fund type:

The **internal service fund** is used by management to account for the financing of goods and services provided by one organizational unit to other organizational units of the Regional Commission on a cost reimbursement basis.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Regional Commission's internal service fund are charges for the allocation of indirect costs. Operating expenses for the internal service funds include the personnel expenses, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Budgets and Budgetary Accounting

Budget Process

The Executive Director submits annual budgets to the Council for the General and Special Revenue Funds. Legal provisions govern the budgetary process. These budgets are formally adopted on an individual grant-funded program level, which is the legal level of budgetary control. The Council amends the budget once annually. Budget amendments are approved by the Council if total expenditures exceed budgeted expenditures at the individual grant funded program level. All previously unbudgeted items exceeding \$5,000 require specific Council approval. All expenditures in excess of budgeted amounts are the responsibility of the Regional Commission through local funds. Unobligated appropriations in the annual operating budget lapse at fiscal year end.

Budget to GAAP Reconciliation

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Deficit Fund Balance

At June 30, 2013, the following special revenue funds had a deficit fund balance: Local Projects 2013 (\$94); Local Projects 2012 (\$250); and Local Projects 2011 (\$170). These deficit fund balances will be reduced by future transfers from the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budgets and Budgetary Accounting (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Regional Commission.

E. Cash and Investments

The Regional Commission's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with a maturity date within three months of the date of acquisition. For purposes of the statement of cash flows, the Regional Commission considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Statutes authorize the Regional Commission to invest in obligations of the United States Government, State of Georgia, other states, prime bankers' acceptances, repurchase agreements, other political subdivisions of Georgia, and the State of Georgia Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1 was created under OCGA 36-83-8 and operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The fair value of the Regional Commission's position in the pool is the same as the value of pool shares (\$1 per share value). The pool is regulated by the Georgia Office of the State Treasurer. At June 30, 2013, the Regional Commission has no investments.

F. Receivables

Receivables and Due from Other Governments represent funds to be received from other local governments, state grant-in-aid, state contracts, or federal funds. No allowance is deemed necessary for these receivables.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Activity between funds that are representative of lending/borrowing arrangement outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statement of net position as "internal balances."

H. Prepaid Items

Payments made to vendors for goods or services that will benefit periods beyond June 30, 2013 are recorded as prepaid items.

I. Deferred Outflows/Inflows

The Regional Commission implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of July 1, 2012. These new standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. The Regional Commission did not have any items that qualify for reporting in this category for the year ended June 30, 2013.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Regional Commission did not have any items that qualify for reporting in this category for the year ended June 30, 2013.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Regional Commission as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. No public domain or infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are owned by the Regional Commission.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

Major outlays for capital assets and major improvements are capitalized as projects are constructed. Interest incurred during the construction period of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed. The amount of interest capitalized is calculated by offsetting interest expense incurred (from the date of borrowing until the date of completion of the project) with interest earned on investment proceeds over the same period. No interest was capitalized during the fiscal year ended June 30, 2013.

Depreciation is provided on the straight-line method over the following estimated useful lives:

Land improvements	7-15 years
Buildings	30 years
Furniture and equipment	5-15 years
Vehicles	3 years

K. Long-Term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The Regional Commission had no long-term debt at June 30, 2013.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Compensated Absences

Regional Commission policies allow an employee to accumulate 225 hours of earned but unused annual leave. Vacation hours accumulate at 7.5 hours per month depending on the employee's years of service. The liability for earned but unused vacation pay has been recorded in the internal service fund. In the event that an employee terminates employment, the employee is compensated for the annual leave not taken. At June 30, 2013, the Regional Commission was liable for \$92,571 in unused compensation.

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Regional Commission is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Regional Commission or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Council of the Regional Commission through the adoption of a resolution. Only the Council of the Regional Commission may modify or rescind the commitment.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Regional Commission's intent to be used for specific purposes. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. The Executive Director of the Regional Commission is authorized to assign fund balance.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Regional Commission reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When multiple categories of fund balance are available for expenditure, the Regional Commission will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Regional Commission has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

When both restricted and unrestricted resources are available for use, it is the Regional Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

N. Risk Management

The Regional Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Regional Commission carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settled claims in the past three years have not exceeded the coverage. The Regional Commission had no significant reduction in insurance coverage from coverage in the prior year.

O. 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2013, all of the Regional Commission's bank balances were covered by either federal depository insurance or by collateral held by the Regional Commission's agent in the Regional Commission's name.

Credit risk. State statutes authorize the Regional Commission to invest in obligations of the United States Government, the State of Georgia, other states, prime bankers' acceptances, repurchase agreements, other political subdivisions of Georgia, and the State of Georgia Local Government Investment Pool (Georgia Fund 1). At June 30, 2013, the Regional Commission had no investments.

Interest rate risk. The Regional Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Regional Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. The Regional Commission had no investments with such risk at June 30, 2013.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. DUE FROM OTHER GOVERNMENTS

Revenues from grant contracts are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Amounts shown on the balance sheet represent the unpaid portion of amounts, which have been requested but not yet received. A detail of accounts receivable and contracts follows:

Accounts	Receivable
Regional Appropriation Dues	
City of Adrian	\$ 166
City of Bellville	31
City of Garfield	50
City of Graham	73
City of Mount Vernon	613
City of Nunez	37
City of Rhine	719
City of Stillmore	133
City of Tarrytown	22
City of Twin City	<u>1,306</u>
Total Regional Appropriation Dues	<u>3,150</u>
Federal Grants and Contracts	
EDA	24,443
DOT	17,870
DHS - Coordinated Transportation	125,832
DHS - Aging Programs	563,610
Workforce Development Fund	<u>266,368</u>
Total Federal Grants and Contracts	<u>998,123</u>
State Grants and Contracts	
DCA	65,753
Income Tax Check off	978
One Georgia	16,960
TMDL	<u>5,893</u>
Total State Grants and Contracts	<u>89,584</u>
Local Grants and Contracts	
CDBG Local Contracts	87,384
TEA Grant	57,308
Other	<u>250,103</u>
Total Local Grants and Contracts	<u>394,795</u>
Total Due from Other Governments	<u><u>\$ 1,485,652</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 4. INTERFUND BALANCES AND TRANSFERS

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Interfund receivable and payable balances as of June 30, 2013, are as follows:

Due to / from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Internal Service Fund	\$ 75,983
	Nonmajor governmental funds	183,176
Workforce Development	Nonmajor governmental funds	30,797
Community Care	Nonmajor governmental funds	8,826
DHR Coordinated Transportation	Nonmajor governmental funds	51,055
Nonmajor governmental funds	Nonmajor governmental funds	9,856
Total		<u>\$ 359,693</u>

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and assets acquisitions, or maintaining debt service. Resources are accumulated in a fund to support and simplify the administration of various projects or programs. Transfers as of June 30, 2013 are as follows:

Interfund transfers:

	<u>Transfers Out</u>		<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	
<u>Transfer In</u>			
Community Care Fund	\$ -	\$ 3	\$ 3
Nonmajor governmental funds	209,665	2,607	212,272
Total	<u>\$ 209,665</u>	<u>\$ 2,610</u>	<u>\$ 212,275</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 25,834	\$ -	\$ -	\$ 25,834
Total capital assets, not being depreciated	<u>25,834</u>	<u>-</u>	<u>-</u>	<u>25,834</u>
Capital assets, being depreciated:				
Buildings	344,166	-	-	344,166
Furniture and equipment	182,032	-	126,090	55,942
Improvements	17,570	-	-	17,570
Vehicles	13,900	-	13,900	-
Total capital assets, being depreciated	<u>557,668</u>	<u>-</u>	<u>139,990</u>	<u>417,678</u>
Program capital assets, being depreciated:				
Vehicles	95,305	20,050	-	115,355
Total program capital assets, being depreciated	<u>95,305</u>	<u>20,050</u>	<u>-</u>	<u>115,355</u>
Less accumulated depreciation for:				
Buildings	(103,749)	(11,472)	-	(115,221)
Furniture and equipment	(182,032)	-	(126,090)	(55,942)
Improvements	(17,570)	-	-	(17,570)
Vehicles	(13,900)	-	(13,900)	-
Total accumulated depreciation	<u>(317,251)</u>	<u>(11,472)</u>	<u>(139,990)</u>	<u>(188,733)</u>
Less accumulated depreciation for:				
Vehicles - program capital assets	(46,931)	(19,395)	-	(66,326)
Total accumulated depreciation	<u>(46,931)</u>	<u>(19,395)</u>	<u>-</u>	<u>(66,326)</u>
Total capital assets, being depreciated, net	<u>288,791</u>	<u>(10,817)</u>	<u>-</u>	<u>277,974</u>
Total capital assets, net	<u>\$ 314,625</u>	<u>\$ (10,817)</u>	<u>\$ -</u>	<u>\$ 303,808</u>

Included above are capital assets of the Internal Service fund with a net book value of \$254,779.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Internal service	\$ 11,472
Workforce development	19,395
Total depreciation expense	<u>\$ 30,867</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. PENSION PLAN

Plan Description

The Regional Commission is a participating member of the Georgia Municipal Employees Benefit System (GMEBS), a defined benefit, state-wide agent, multiple-employer plan administered by the Georgia Municipal Association. The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Regional Commission has established provisions, which assigns the authority to the Regional Commission Council to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the Regional Commission has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as is required to meet future minimum funding standards of the Public Retirement System Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the Regional Commission but shall be allocated to employees.

Membership of the plan consisted of the following as of January 1, 2013, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	7
Terminated employees entitled to benefits but not yet receiving them	25
Active plan members	<u>28</u>
Total membership in the plan	<u><u>60</u></u>

There are no loans to any of the Regional Commission officials or other "party-in-interest" and there are no prohibited transactions. The plan assets do not include any securities or investments in the Heart of Georgia Altamaha Regional Commission. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained from the Plan Administrator, the Georgia Municipal Employees Benefit System.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. PENSION PLAN (CONTINUED)

Contribution Information

Employees make no contributions to the plan. The Regional Commission is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since inception of the plan. The Regional Commission's required contribution for the current year was \$176,717 or 16.34% of covered payroll.

Contributions are determined under the projected unit credit actuarial cost method. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years, from 2003, and current changes in the unfunded actuarial liability over 15 years for actuarial gains and losses, 20 years for plan provisions, and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods, if applicable, are closed for this plan year.

Funded Status and Funding Progress

The funded status of the plan as of January 1, 2013, the most recent actuarial valuation date, is as follows:

Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
\$ 2,929,137	\$ 3,107,012	\$ 177,875	94.28%	\$ 1,080,017	16.47%

Fiscal year	Annual Pension Cost	Percentage of Annual Covered Payroll	Percentage of APC Contributed	Net Pension Obligation
2013	\$ 87,324	\$ 8.09%	100%	\$ -
2012	75,374	7.09%	100%	-
2011	84,851	7.64%	100%	-
2010	80,981	7.91%	100%	-

NOTES TO FINANCIAL STATEMENTS

NOTE 6. PENSION PLAN (CONTINUED)

Funded Status and Funding Progress (Continued)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2013
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases with a net effective amortization period of 10 years
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 50% of market value for 2009, 44% of market value for 2010, 38% of market value for 2011, 32% of market value for 2012, 26% of the market value for 2013, and 20% of market value for 2014 and later years.
Actuarial assumptions:	
Investment rate of return	7.75%
Projected salary increases	3.5% plus age and service based merit increases
Cost of living adjustments	0.00%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based in the substantive plan in effect as of January 1, 2013.

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan net assets is increasing or decreasing over time relative to the actuarial accrued liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. COMMITMENTS AND CONTINGENCIES

Use of federal, state and other grant funds is subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. To the extent such disallowances involve expenditures under subcontracted arrangements, the Regional Commission generally has the right of recovery from such subcontractors. Based upon prior experience, management believes that no significant liability exists for possible grant disallowances.

The Regional Commission obtains a substantial portion of its funding for operations from federal and state grants. Management anticipates that this funding will continue; however, these grants are subject to annual appropriations by the funding agencies.

NOTE 8. RISK MANAGEMENT

The Regional Commission is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Regional Commission carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settlements of insurable risks did not exceed insurance coverage during the last three fiscal years.

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
07/01/07	\$ 2,007,467	\$ 2,100,933	\$ 93,466	95.55 %	\$ 1,008,656	9.27 %
07/01/08	2,164,021	2,293,745	129,724	94.34	1,057,840	12.26
07/01/09	1,703,108	2,785,569	1,082,461	61.14	1,141,288	94.85
01/01/10	2,172,435	2,878,452	706,017	75.47	1,141,288	61.86
01/01/11	2,429,381	3,099,006	669,625	78.39	1,111,321	60.25
01/01/12	2,661,324	3,329,631	668,307	79.93	1,063,246	62.86
01/01/13	2,929,137	3,107,012	177,875	94.28	1,080,017	16.47

The assumptions used in the preparation of the above schedule are disclosed in Note 6 to the financial statements.

**COMBINING STATEMENTS
AND SCHEDULES**

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2013

ASSETS	Economic Development Administration FY13	Economic Development Administration FY 11 - 12	Department of Community Affairs	MFP	ADRC
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	24,443	65,753	10,613	-
Due from other funds	-	-	-	-	-
Total assets	\$ -	\$ 24,443	\$ 65,753	\$ 10,613	\$ -
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 9,668	\$ -
Due to other funds	-	24,443	60,705	945	-
Total liabilities	-	24,443	60,705	10,613	-
FUND BALANCES (DEFICIT)					
Restricted for grant projects	-	-	5,048	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	-	-	5,048	-	-
Total liabilities and fund balances	\$ -	\$ 24,443	\$ 65,753	\$ 10,613	\$ -

Department of Transportation	Title III-A	Title III-B	Title III-C1	Title III-C2	Title XX SSBG
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17,870	-	22,443	42,167	48,051	20,924
-	-	2,166	-	-	-
<u>\$ 17,870</u>	<u>\$ -</u>	<u>\$ 24,609</u>	<u>\$ 42,167</u>	<u>\$ 48,051</u>	<u>\$ 20,924</u>
-	-	-	-	-	-
\$ -	\$ -	\$ 24,609	\$ 41,125	\$ 48,051	\$ 11,038
17,870	-	-	1,042	-	9,886
<u>17,870</u>	<u>-</u>	<u>24,609</u>	<u>42,167</u>	<u>48,051</u>	<u>20,924</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 17,870</u>	<u>\$ -</u>	<u>\$ 24,609</u>	<u>\$ 42,167</u>	<u>\$ 48,051</u>	<u>\$ 20,924</u>

(Continued)

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2013

ASSETS	Title III-D Health Promotion	Community Based Services	Income Tax Check-Off	Alzheimer's	LTCO
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	16,798	68,725	978	6,129	21,185
Due from other funds	7,486	-	-	-	-
Total assets	\$ 24,284	\$ 68,725	\$ 978	\$ 6,129	\$ 21,185
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 24,284	\$ 35,462	\$ 978	\$ 6,129	\$ 19,964
Due to other funds	-	33,263	-	-	1,221
Total liabilities	24,284	68,725	978	6,129	21,185
FUND BALANCES (DEFICIT)					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	-	-	-	-	-
Total liabilities and fund balances	\$ 24,284	\$ 68,725	\$ 978	\$ 6,129	\$ 21,185

<u>GA CARES</u>	<u>ACL CDSMP</u>	<u>Title III-E</u>	<u>USDA</u>	<u>Historic Preservation</u>	<u>TMDL</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,673	10,480	73,008	32,303	-	5,893
-	-	-	204	-	-
<u>\$ 11,673</u>	<u>\$ 10,480</u>	<u>\$ 73,008</u>	<u>\$ 32,507</u>	<u>\$ -</u>	<u>\$ 5,893</u>
\$ 9,420	\$ -	\$ 68,530	\$ 32,507	\$ -	\$ -
2,253	10,480	4,478	-	-	5,893
11,673	10,480	73,008	32,507	-	5,893
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 11,673</u>	<u>\$ 10,480</u>	<u>\$ 73,008</u>	<u>\$ 32,507</u>	<u>\$ -</u>	<u>\$ 5,893</u>

(Continued)

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2013

ASSETS	Aging Misc	SIG Part A	SIG Part B	Local Projects 2013	Local Projects 2012
Cash and cash equivalents	\$ 101,600	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	2,000	7,210	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 101,600	\$ 2,000	\$ 7,210	\$ -	\$ -
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	101,507	2,000	7,210	94	250
Total liabilities	101,507	2,000	7,210	94	250
FUND BALANCES (DEFICIT)					
Restricted for grant projects	93	-	-	-	-
Unassigned	-	-	-	(94)	(250)
Total fund balances (deficit)	93	-	-	(94)	(250)
Total liabilities and fund balances	\$ 101,600	\$ 2,000	\$ 7,210	\$ -	\$ -

Local Projects 2011	Local Projects 2010	Local Projects 2009	Total
\$ -	\$ -	\$ -	\$ 101,600
-	-	-	508,646
-	-	-	9,856
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 620,102</u>
\$ -	\$ -	\$ -	\$ 331,765
170	-	-	283,710
170	-	-	615,475
-	-	-	5,141
(170)	-	-	(514)
(170)	-	-	4,627
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 620,102</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Economic Development Administration FY13	Economic Development Administration FY 11 - 12	Department of Community Affairs	MFP	ADRC
REVENUES					
Federal sources	\$ 35,501	\$ 50,885	\$ -	\$ 127,545	\$ -
State sources	-	-	187,827	-	36,998
Local sources	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	<u>35,501</u>	<u>50,885</u>	<u>187,827</u>	<u>127,545</u>	<u>36,998</u>
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	18,177	24,493	82,050	-	14,591
Fringe benefits	11,045	18,103	58,832	-	10,705
Total personnel services	<u>29,222</u>	<u>42,596</u>	<u>140,882</u>	<u>-</u>	<u>25,296</u>
Operating expenditures					
Contract services	-	-	-	127,545	-
Supplies and materials	-	-	-	-	-
Motor vehicle	183	492	1,571	-	92
Per diem and fees	774	757	893	-	-
Training and education	435	425	615	-	-
Membership and subscriptions	-	-	-	-	-
Telecommunications	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total operating expenditures	<u>1,392</u>	<u>1,674</u>	<u>3,079</u>	<u>127,545</u>	<u>92</u>
Total direct expenditures	30,614	44,270	143,961	127,545	25,388
Indirect expenditures	13,763	19,336	64,930	-	11,610
Total expenditures	<u>44,377</u>	<u>63,606</u>	<u>208,891</u>	<u>127,545</u>	<u>36,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,876)</u>	<u>(12,721)</u>	<u>(21,064)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,876	12,721	21,064	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>8,876</u>	<u>12,721</u>	<u>21,064</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
FUND BALANCES (deficit), beginning of year	<u>-</u>	<u>-</u>	<u>5,048</u>	<u>-</u>	<u>-</u>
FUND BALANCES (deficit), end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,048</u>	<u>\$ -</u>	<u>\$ -</u>

Department of Transportation	Title III-A	Title III-B	Title III-C1	Title III-C2	Title XX SSBG
\$ 55,534	\$ 99,939	\$ 220,182	\$ 495,719	\$ 387,068	\$ 293,752
-	-	12,951	29,160	22,769	-
-	-	28,034	63,842	45,537	18,361
-	-	-	-	-	-
<u>55,534</u>	<u>99,939</u>	<u>261,167</u>	<u>588,721</u>	<u>455,374</u>	<u>312,113</u>
27,551	52,948	-	-	-	65,984
19,645	37,856	-	-	-	47,886
<u>47,196</u>	<u>90,804</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,870</u>
-	-	248,043	588,721	455,374	154,844
-	-	1,536	-	-	-
385	-	1,569	-	-	3,932
80	1,141	4,514	-	-	431
-	-	940	-	-	-
-	-	2,324	-	-	-
-	-	1,106	-	-	-
-	-	158	-	-	-
-	-	2,435	-	-	-
<u>465</u>	<u>1,141</u>	<u>262,625</u>	<u>588,721</u>	<u>455,374</u>	<u>159,207</u>
47,661	91,945	262,625	588,721	455,374	273,077
21,752	41,307	-	-	-	52,362
<u>69,413</u>	<u>133,252</u>	<u>262,625</u>	<u>588,721</u>	<u>455,374</u>	<u>325,439</u>
(13,879)	(33,313)	(1,458)	-	-	(13,326)
13,879	33,313	1,458	-	-	13,326
-	-	-	-	-	-
<u>13,879</u>	<u>33,313</u>	<u>1,458</u>	<u>-</u>	<u>-</u>	<u>13,326</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Title III-D Health Promotion	Community Based Services	Income Tax Check-Off	Alzheimer's	LTCO
REVENUES					
Federal sources	\$ 33,531	\$ -	\$ -	\$ -	\$ 88,205
State sources	1,972	749,946	5,058	101,225	70,045
Local sources	-	-	-	-	23,423
Miscellaneous income	-	-	-	-	-
Total revenues	35,503	749,946	5,058	101,225	181,673
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	-	71,531	-	-	-
Fringe benefits	-	48,889	-	-	-
Total personnel services	-	120,420	-	-	-
Operating expenditures					
Contract services	-	371,177	5,058	101,225	181,673
Supplies and materials	7,992	202,420	-	-	-
Motor vehicle	2,809	100	-	-	-
Per diem and fees	4,400	-	-	-	-
Training and education	24,247	-	-	-	-
Membership and subscriptions	-	-	-	-	-
Telecommunications	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total operating expenditures	39,448	573,697	5,058	101,225	181,673
Total direct expenditures	39,448	694,117	5,058	101,225	181,673
Indirect expenditures	-	55,910	-	-	-
Total expenditures	39,448	750,027	5,058	101,225	181,673
Excess (deficiency) of revenues over (under) expenditures	(3,945)	(81)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	3,945	81	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	3,945	81	-	-	-
Net change in fund balances	-	-	-	-	-
FUND BALANCES (deficit), beginning of year	-	-	-	-	-
FUND BALANCES (deficit), end of year	\$ -	\$ -	\$ -	\$ -	\$ -

<u>GA CARES</u>	<u>ACL CDSMP</u>	<u>Title III-E</u>	<u>USDA</u>	<u>Historic Preservation</u>	<u>TMDL</u>
\$ 61,555	\$ 14,289	\$ 195,607	\$ 209,957	\$ -	\$ -
4,743	-	30,245	77,838	4,091	9,909
-	-	16,148	-	-	-
-	-	-	-	-	-
<u>66,298</u>	<u>14,289</u>	<u>242,000</u>	<u>287,795</u>	<u>4,091</u>	<u>9,909</u>
-	-	23,313	-	1,608	6,480
-	-	17,361	-	990	4,377
-	-	<u>40,674</u>	-	<u>2,598</u>	<u>10,857</u>
66,298	2,463	181,619	287,795	-	-
-	7,106	833	-	-	74
-	-	1,517	-	194	1,010
-	1,938	5,682	-	54	50
-	2,782	7,856	-	60	-
-	-	1,092	-	-	-
-	-	724	-	-	-
-	-	90	-	-	-
-	-	2,222	-	-	-
<u>66,298</u>	<u>14,289</u>	<u>201,635</u>	<u>287,795</u>	<u>308</u>	<u>1,134</u>
66,298	14,289	242,309	287,795	2,906	11,991
-	-	18,502	-	1,198	5,004
<u>66,298</u>	<u>14,289</u>	<u>260,811</u>	<u>287,795</u>	<u>4,104</u>	<u>16,995</u>
-	-	(18,811)	-	(13)	(7,086)
-	-	18,811	-	13	7,086
-	-	-	-	-	-
-	-	<u>18,811</u>	-	<u>13</u>	<u>7,086</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Aging Misc	SIG Part A	SIG Part B	Local Projects 2013	Local Projects 2012
REVENUES					
Federal sources	\$ -	\$ 1,900	\$ 15,883	\$ -	\$ -
State sources	-	100	2,444	-	-
Local sources	-	-	-	59,577	135,932
Miscellaneous income	55,538	-	-	-	-
Total revenues	55,538	2,000	18,327	59,577	135,932
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	22,650	-	6,389	23,374	59,288
Fringe benefits	15,367	-	4,559	16,863	38,150
Total personnel services	38,017	-	10,948	40,237	97,438
Operating expenditures					
Contract services	-	-	-	1,650	550
Supplies and materials	229	2,000	-	-	-
Motor vehicle	-	-	-	680	3,916
Per diem and fees	-	-	76	-	2,170
Training and education	3,000	-	2,559	-	1,225
Membership and subscriptions	-	-	-	-	-
Telecommunications	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-
Miscellaneous	-	-	5,820	-	-
Total operating expenditures	3,229	2,000	8,455	2,330	7,861
Total direct expenditures	41,246	2,000	19,403	42,567	105,299
Indirect expenditures	17,521	-	5,046	18,544	44,907
Total expenditures	58,767	2,000	24,449	61,111	150,206
Excess (deficiency) of revenues over (under) expenditures	(3,229)	-	(6,122)	(1,534)	(14,274)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	6,122	1,440	21,550
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	6,122	1,440	21,550
Net change in fund balances	(3,229)	-	-	(94)	7,276
FUND BALANCES (deficit), beginning of year	3,322	-	-	-	(7,526)
FUND BALANCES (deficit), end of year	\$ 93	\$ -	\$ -	\$ (94)	\$ (250)

Local Projects 2011	Local Projects 2010	Local Projects 2009	Total
\$ -	\$ -	\$ -	\$ 2,387,052
-	-	-	1,347,321
3,104	4,487	7,861	406,306
-	-	-	55,538
<u>3,104</u>	<u>4,487</u>	<u>7,861</u>	<u>4,196,217</u>
6,285	735	9,000	516,447
4,250	507	6,051	361,436
<u>10,535</u>	<u>1,242</u>	<u>15,051</u>	<u>877,883</u>
-	-	3,100	2,777,135
-	-	-	222,190
716	62	33	19,261
-	-	-	22,960
-	-	-	44,144
-	-	-	3,416
-	-	-	1,830
-	-	-	248
-	-	-	10,477
<u>716</u>	<u>62</u>	<u>3,133</u>	<u>3,101,661</u>
11,251	1,304	18,184	3,979,544
<u>4,855</u>	<u>573</u>	<u>6,937</u>	<u>404,057</u>
<u>16,106</u>	<u>1,877</u>	<u>25,121</u>	<u>4,383,601</u>
<u>(13,002)</u>	<u>2,610</u>	<u>(17,260)</u>	<u>(187,384)</u>
18,086	-	30,501	212,272
-	(2,610)	-	(2,610)
<u>18,086</u>	<u>(2,610)</u>	<u>30,501</u>	<u>209,662</u>
5,084	-	13,241	22,278
<u>(5,254)</u>	<u>-</u>	<u>(13,241)</u>	<u>(17,651)</u>
<u>\$ (170)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,627</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

ECONOMIC DEVELOPMENT ADMINISTRATION FY13 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ -	\$ 35,501	\$ 35,501
Total revenues	-	35,501	35,501
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	18,177	(18,177)
Fringe benefits	-	11,045	(11,045)
Total personnel services	-	29,222	(29,222)
Operating expenditures			
Motor vehicle	-	183	(183)
Per diem and fees	-	774	(774)
Training and education	-	435	(435)
Total operating expenditures	-	1,392	(1,392)
Total direct expenditures	-	30,614	(30,614)
Indirect expenditures	-	13,763	(13,763)
Total expenditures	-	44,377	(44,377)
Deficiency of revenues over expenditures	-	(8,876)	(8,876)
OTHER FINANCING SOURCES			
Transfers in	-	8,876	8,876
Total other financing sources	-	8,876	8,876
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

ECONOMIC DEVELOPMENT ADMINISTRATION FY11 - 12 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 63,000	\$ 50,885	\$ (12,115)
Total revenues	<u>63,000</u>	<u>50,885</u>	<u>(12,115)</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	31,100	24,493	6,607
Fringe benefits	22,671	18,103	4,568
Total personnel services	<u>53,771</u>	<u>42,596</u>	<u>11,175</u>
Operating expenditures			
Motor vehicle	1,876	492	1,384
Per diem and fees	-	757	(757)
Training and education	-	425	(425)
Total operating expenditures	<u>1,876</u>	<u>1,674</u>	<u>202</u>
Total direct expenditures	55,647	44,270	11,377
Indirect expenditures	<u>23,103</u>	<u>19,336</u>	<u>3,767</u>
Total expenditures	<u>78,750</u>	<u>63,606</u>	<u>15,144</u>
Deficiency of revenues over expenditures	<u>(15,750)</u>	<u>(12,721)</u>	<u>3,029</u>
OTHER FINANCING SOURCES			
Transfers in	15,750	12,721	(3,029)
Total other financing sources	<u>15,750</u>	<u>12,721</u>	<u>(3,029)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DEPARTMENT OF COMMUNITY AFFAIRS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 187,827	\$ 187,827	\$ -
Total revenues	<u>187,827</u>	<u>187,827</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	82,350	82,050	300
Fringe benefits	60,031	58,832	1,199
Total personnel services	<u>142,381</u>	<u>140,882</u>	<u>1,499</u>
Operating expenditures			
Motor vehicle	5,141	1,571	3,570
Per diem and fees	-	893	(893)
Training and education	-	615	(615)
Total operating expenditures	<u>5,141</u>	<u>3,079</u>	<u>2,062</u>
Total direct expenditures	147,522	143,961	3,561
Indirect expenditures	<u>61,174</u>	<u>64,930</u>	<u>(3,756)</u>
Total expenditures	<u>208,696</u>	<u>208,891</u>	<u>(195)</u>
Deficiency of revenues over expenditures	<u>(20,869)</u>	<u>(21,064)</u>	<u>195</u>
OTHER FINANCING SOURCES			
Transfers in	20,869	21,064	195
Total other financing sources	<u>20,869</u>	<u>21,064</u>	<u>195</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>5,048</u>	<u>5,048</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 5,048</u>	<u>\$ 5,048</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

MFP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 116,272	\$ 127,545	\$ 11,273
Total revenues	<u>116,272</u>	<u>127,545</u>	<u>11,273</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	116,272	127,545	(11,273)
Total operating expenditures	<u>116,272</u>	<u>127,545</u>	<u>(11,273)</u>
Total expenditures	<u>116,272</u>	<u>127,545</u>	<u>(11,273)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

ADRC

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 37,000	\$ 36,998	\$ (2)
Total revenues	<u>37,000</u>	<u>36,998</u>	<u>(2)</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	14,875	14,591	284
Fringe benefits	10,844	10,705	139
Total personnel services	<u>25,719</u>	<u>25,296</u>	<u>423</u>
Operating expenditures			
Motor vehicle	231	92	139
Total operating expenditures	<u>231</u>	<u>92</u>	<u>139</u>
Total direct expenditures	25,950	25,388	562
Indirect expenditures	<u>11,050</u>	<u>11,610</u>	<u>(560)</u>
Total expenditures	<u>37,000</u>	<u>36,998</u>	<u>2</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DEPARTMENT OF TRANSPORTATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 82,800	\$ 55,534	\$ (27,266)
Total revenues	<u>82,800</u>	<u>55,534</u>	<u>(27,266)</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	41,100	27,551	13,549
Fringe benefits	29,961	19,645	10,316
Total personnel services	<u>71,061</u>	<u>47,196</u>	<u>23,865</u>
Operating expenditures			
Motor vehicle	1,908	385	1,523
Per diem and fees	-	80	(80)
Total operating expenditures	<u>1,908</u>	<u>465</u>	<u>1,443</u>
Total direct expenditures	72,969	47,661	25,308
Indirect expenditures	<u>30,531</u>	<u>21,752</u>	<u>8,779</u>
Total expenditures	<u>103,500</u>	<u>69,413</u>	<u>34,087</u>
Deficiency of revenues over expenditures	<u>(20,700)</u>	<u>(13,879)</u>	<u>6,821</u>
OTHER FINANCING SOURCES			
Transfers in	20,700	13,879	(6,821)
Total other financing sources	<u>20,700</u>	<u>13,879</u>	<u>(6,821)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-A AREA PLANNING ADMINISTRATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 99,939	\$ 99,939	\$ -
Total revenues	99,939	99,939	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	51,331	52,948	(1,617)
Fringe benefits	37,419	37,856	(437)
Total personnel services	88,750	90,804	(2,054)
Operating expenditures			
Per diem and fees	6,370	1,141	5,229
Total operating expenditures	6,370	1,141	5,229
Total direct expenditures	95,120	91,945	3,175
Indirect expenditures	38,132	41,307	(3,175)
Total expenditures	133,252	133,252	-
Deficiency of revenues over expenditures	(33,313)	(33,313)	-
OTHER FINANCING SOURCES			
Transfers in	33,313	33,313	-
Total other financing sources	33,313	33,313	-
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-B SUPPORTIVE SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 281,242	\$ 220,182	\$ (61,060)
State sources	16,541	12,951	(3,590)
Local sources	-	28,034	28,034
Total revenues	297,783	261,167	(36,616)
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Supplies and materials	14,582	1,536	13,046
Contract services	316,288	248,043	68,245
Motor vehicle	-	1,569	(1,569)
Per diem and fees	-	4,514	(4,514)
Training and education	-	940	(940)
Telecommunications	-	1,106	(1,106)
Membership and subscriptions	-	2,324	(2,324)
Repairs and maintenance	-	158	(158)
Miscellaneous	-	2,435	(2,435)
Total operating expenditures	330,870	262,625	68,245
Total expenditures	330,870	262,625	68,245
Deficiency of revenues over expenditures	(33,087)	(1,458)	31,629
OTHER FINANCING SOURCES			
Transfers in	33,087	1,458	(31,629)
Total other financing sources	33,087	1,458	(31,629)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-C1 CONGREGATE MEALS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 495,719	\$ 495,719	\$ -
State sources	29,160	29,160	-
Local sources	-	63,842	63,842
Total revenues	524,879	588,721	63,842
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	583,200	588,721	(5,521)
Total operating expenditures	583,200	588,721	(5,521)
Total expenditures	583,200	588,721	(5,521)
Deficiency of revenues over expenditures	(58,321)	-	58,321
 OTHER FINANCING SOURCES			
Transfers in	58,321	-	(58,321)
Total other financing sources	58,321	-	(58,321)
Net change in fund balances	-	-	-
 FUND BALANCES, beginning of year	-	-	-
 FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-C2 HOME DELIVERED MEALS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 387,068	\$ 387,068	\$ -
State sources	22,769	22,769	-
Local sources	-	45,537	45,537
Total revenues	<u>409,837</u>	<u>455,374</u>	<u>45,537</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	455,375	455,374	1
Total operating expenditures	<u>455,375</u>	<u>455,374</u>	<u>1</u>
Total direct expenditures	455,375	455,374	1
Indirect expenditures	-	-	-
Total expenditures	<u>455,375</u>	<u>455,374</u>	<u>1</u>
Deficiency of revenues over expenditures	<u>(45,538)</u>	<u>-</u>	<u>45,538</u>
OTHER FINANCING SOURCES			
Transfers in	45,538	-	(45,538)
Total other financing sources	<u>45,538</u>	<u>-</u>	<u>(45,538)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE XX SSBG SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 293,755	\$ 293,752	\$ (3)
Local sources	-	18,361	18,361
Total revenues	<u>293,755</u>	<u>312,113</u>	<u>18,358</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	64,590	65,984	(1,394)
Fringe benefits	47,085	47,886	(801)
Total personnel services	<u>111,675</u>	<u>113,870</u>	<u>(2,195)</u>
Operating expenditures			
Contract services	155,094	154,844	250
Motor vehicle	10,879	3,932	6,947
Per diem and fees	-	431	(431)
Total operating expenditures	<u>165,973</u>	<u>159,207</u>	<u>6,766</u>
Total direct expenditures	277,648	273,077	4,571
Indirect expenditures	47,981	52,362	(4,381)
Total expenditures	<u>325,629</u>	<u>325,439</u>	<u>190</u>
Deficiency of revenues over expenditures	<u>(31,874)</u>	<u>(13,326)</u>	<u>18,548</u>
OTHER FINANCING SOURCES			
Transfers in	31,874	13,326	(18,548)
Total other financing sources	<u>31,874</u>	<u>13,326</u>	<u>(18,548)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-D - HEALTH PROMOTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 33,531	\$ 33,531	\$ -
State sources	1,972	1,972	-
Total revenues	<u>35,503</u>	<u>35,503</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Supplies and materials	39,448	7,992	31,456
Motor vehicle	-	2,809	(2,809)
Per diem and fees	-	4,400	(4,400)
Training and education	-	24,247	(24,247)
Total operating expenditures	<u>39,448</u>	<u>39,448</u>	<u>-</u>
Total expenditures	<u>39,448</u>	<u>39,448</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>(3,945)</u>	<u>(3,945)</u>	<u>-</u>
OTHER FINANCING SOURCES			
Transfers in	3,945	3,945	-
Total other financing sources	<u>3,945</u>	<u>3,945</u>	<u>-</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING COMMUNITY BASED SERVICES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
State sources	\$ 754,689	\$ 749,946	\$ (4,743)
Total revenues	754,689	749,946	(4,743)
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	67,707	71,531	(3,824)
Fringe benefits	49,357	48,889	468
Total personnel services	117,064	120,420	(3,356)
Operating expenditures			
Contract services	578,341	371,177	207,164
Supplies and materials	8,987	202,420	(193,433)
Motor vehicle	-	100	(100)
Total operating expenditures	587,328	573,697	13,631
Total direct expenditures	704,392	694,117	10,275
Indirect expenditures	50,297	55,910	(5,613)
Total expenditures	754,689	750,027	4,662
Deficiency of revenues over expenditures	-	(81)	(81)
OTHER FINANCING SOURCES			
Transfers in	-	81	81
Total other financing sources	-	81	81
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING INCOME TAX CHECK OFF SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 5,057	\$ 5,058	\$ 1
Total revenues	<u>5,057</u>	<u>5,058</u>	<u>1</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	5,057	5,058	(1)
Total operating expenditures	<u>5,057</u>	<u>5,058</u>	<u>(1)</u>
Total expenditures	<u>5,057</u>	<u>5,058</u>	<u>(1)</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING ALZHEIMER'S SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
State sources	\$ 101,226	\$ 101,225	\$ (1)
Total revenues	101,226	101,225	(1)
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	101,226	101,225	1
Total operating expenditures	101,226	101,225	1
Total expenditures	101,226	101,225	1
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING LTCO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 38,417	\$ 88,205	\$ 49,788
State sources	66,454	70,045	3,591
Local sources	-	23,423	23,423
Total revenues	104,871	181,673	76,802
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	108,064	181,673	(73,609)
Total operating expenditures	108,064	181,673	(73,609)
Total expenditures	108,064	181,673	(73,609)
Deficiency of revenues over expenditures	(3,193)	-	3,193
OTHER FINANCING SOURCES			
Transfers in	3,193	-	(3,193)
Total other financing sources	3,193	-	(3,193)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING GEORGIA CARES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 73,092	\$ 61,555	\$ (11,537)
State sources	-	4,743	4,743
Total revenues	<u>73,092</u>	<u>66,298</u>	<u>(6,794)</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	73,092	66,298	6,794
Total operating expenditures	<u>73,092</u>	<u>66,298</u>	<u>6,794</u>
Total expenditures	<u>73,092</u>	<u>66,298</u>	<u>6,794</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

**ACL CDSMP - ED-SVCS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 14,289	\$ 14,289	\$ -
Total revenues	<u>14,289</u>	<u>14,289</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	14,289	2,463	11,826
Supplies and materials	-	7,106	(7,106)
Per diem and fees	-	1,938	(1,938)
Training and education	-	2,782	(2,782)
Total operating expenditures	<u>14,289</u>	<u>14,289</u>	<u>-</u>
Total expenditures	<u>14,289</u>	<u>14,289</u>	<u>-</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING TITLE III-E SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 195,613	\$ 195,607	\$ (6)
State sources	30,246	30,245	(1)
Local sources	-	16,148	16,148
Total revenues	225,859	242,000	16,141
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	23,940	23,313	627
Fringe benefits	17,452	17,361	91
Total personnel services	41,392	40,674	718
Operating expenditures			
Contract services	181,641	181,619	22
Supplies and materials	20,000	833	19,167
Motor vehicle	-	1,517	(1,517)
Per diem and fees	-	5,682	(5,682)
Training and education	-	7,856	(7,856)
Telecommunications	-	724	(724)
Membership and subscriptions	-	1,092	(1,092)
Repair and maintenance	-	90	(90)
Miscellaneous	-	2,222	(2,222)
Total operating expenditures	201,641	201,635	6
Total direct expenditures	243,033	242,309	724
Indirect expenditures	17,784	18,502	(718)
Total expenditures	260,817	260,811	6
Deficiency of revenues over expenditures	(34,958)	(18,811)	16,147
OTHER FINANCING SOURCES			
Transfers in	34,958	18,811	(16,147)
Total other financing sources	34,958	18,811	(16,147)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS AGING USDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 210,164	\$ 209,957	\$ (207)
State sources	77,838	77,838	-
Total revenues	288,002	287,795	(207)
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	288,002	287,795	207
Total operating expenditures	288,002	287,795	207
Total expenditures	288,002	287,795	207
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

HISTORIC PRESERVATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
State sources	\$ 4,091	\$ 4,091	\$ -
Total revenues	4,091	4,091	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	1,569	1,608	(39)
Fringe benefits	1,144	990	154
Total personnel services	2,713	2,598	115
Operating expenditures			
Per diem and fees	213	54	159
Motor vehicle	-	194	(194)
Training and education	-	60	(60)
Total operating expenditures	213	308	(95)
Total direct expenditures	2,926	2,906	20
Indirect expenditures	1,165	1,198	(33)
Total expenditures	4,091	4,104	(13)
Deficiency of revenues over expenditures	-	(13)	(13)
OTHER FINANCING SOURCES			
Transfers in	-	13	13
Total other financing sources	-	13	13
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ -	\$ 9,909	\$ 9,909
Total revenues	<u>-</u>	<u>9,909</u>	<u>9,909</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	6,480	(6,480)
Fringe benefits	-	4,377	(4,377)
Total personnel services	<u>-</u>	<u>10,857</u>	<u>(10,857)</u>
Operating expenditures			
Supplies and materials	-	74	(74)
Motor vehicle	-	1,010	(1,010)
Per diem and fees	-	50	(50)
Total operating expenditures	<u>-</u>	<u>1,134</u>	<u>(1,134)</u>
Total direct expenditures	-	11,991	(11,991)
Indirect expenditures	<u>-</u>	<u>5,004</u>	<u>(5,004)</u>
Total expenditures	<u>-</u>	<u>16,995</u>	<u>(16,995)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(7,086)</u>	<u>(7,086)</u>
OTHER FINANCING SOURCES			
Transfers in	-	7,086	7,086
Total other financing sources	<u>-</u>	<u>7,086</u>	<u>7,086</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

AGING MISCELLANEOUS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Miscellaneous income	\$ -	\$ 55,538	\$ 55,538
Total revenues	<u>-</u>	<u>55,538</u>	<u>55,538</u>
 EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	22,650	(22,650)
Fringe benefits	-	15,367	(15,367)
Total personnel services	<u>-</u>	<u>38,017</u>	<u>(38,017)</u>
Operating expenditures			
Supplies and materials	-	229	(229)
Training and education	-	3,000	(3,000)
Total operating expenditures	<u>-</u>	<u>3,229</u>	<u>(3,229)</u>
Total direct expenditures	-	41,246	(41,246)
Indirect expenditures	<u>-</u>	<u>17,521</u>	<u>(17,521)</u>
Total expenditures	<u>-</u>	<u>58,767</u>	<u>(58,767)</u>
Net change in fund balances	-	(3,229)	(3,229)
FUND BALANCES, beginning of year	<u>-</u>	<u>3,322</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ (3,229)</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SYSTEMS INTEGRATION (SIG) PART A SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 1,900	\$ 1,900	\$ -
State sources	100	100	-
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total operating expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SYSTEMS INTEGRATION (SIG) PART B SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 26,341	\$ 15,883	\$ (10,458)
State sources	4,053	2,444	(1,609)
Total revenues	30,394	18,327	(12,067)
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	10,310	6,389	3,921
Fringe benefits	7,516	4,559	2,957
Total personnel services	17,826	10,948	6,878
Operating expenditures			
Per diem and fees	15,040	76	14,964
Training and education	-	2,559	(2,559)
Miscellaneous	-	5,820	(5,820)
Total operating expenditures	15,040	8,455	6,585
Total direct expenditures	32,866	19,403	13,463
Indirect expenditures	7,659	5,046	2,613
Total expenditures	40,525	24,449	16,076
Deficiency of revenues over expenditures	(10,131)	(6,122)	4,009
OTHER FINANCING SOURCES			
Transfers in	10,131	6,122	(4,009)
Total other financing sources	10,131	6,122	(4,009)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

LOCAL PROJECTS 2013 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Local sources	\$ -	\$ 59,577	\$ 59,577
Total revenues	<u>-</u>	<u>59,577</u>	<u>59,577</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	23,374	(23,374)
Fringe benefits	-	16,863	(16,863)
Total personnel services	<u>-</u>	<u>40,237</u>	<u>(40,237)</u>
Operating expenditures			
Contract services	-	1,650	(1,650)
Motor vehicle	-	680	(680)
Total operating expenditures	<u>-</u>	<u>2,330</u>	<u>(2,330)</u>
Total direct expenditures	-	42,567	(42,567)
Indirect expenditures	<u>-</u>	<u>18,544</u>	<u>(18,544)</u>
Total expenditures	<u>-</u>	<u>61,111</u>	<u>(61,111)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(1,534)</u>	<u>(1,534)</u>
OTHER FINANCING SOURCES			
Transfers in	-	1,440	1,440
Total other financing sources	<u>-</u>	<u>1,440</u>	<u>1,440</u>
Net change in fund balances	-	(94)	(94)
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (deficit), end of year	<u>\$ -</u>	<u>\$ (94)</u>	<u>\$ (94)</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

LOCAL PROJECTS 2012 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Local sources	\$ -	\$ 135,932	\$ 135,932
Total revenues	-	135,932	135,932
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	59,288	(59,288)
Fringe benefits	-	38,150	(38,150)
Total personnel services	-	97,438	(97,438)
Operating expenditures			
Contract services	-	550	(550)
Per diem and fees	-	2,170	(2,170)
Motor vehicle	-	3,916	(3,916)
Training and education	-	1,225	(1,225)
Total operating expenditures	-	7,861	(7,861)
Total direct expenditures	-	105,299	(105,299)
Indirect expenditures	-	44,907	(44,907)
Total expenditures	-	150,206	(150,206)
Deficiency of revenues over expenditures	-	(14,274)	(14,274)
OTHER FINANCING SOURCES			
Transfers in	-	21,550	21,550
Total other financing in	-	21,550	21,550
Net change in fund balances	-	7,276	7,276
FUND BALANCES (deficit), beginning of year	-	(7,526)	-
FUND BALANCES (deficit), end of year	\$ -	\$ (250)	\$ 7,276

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

LOCAL PROJECTS 2011 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Local sources	\$ -	\$ 3,104	\$ 3,104
Total revenues	-	3,104	3,104
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	6,285	(6,285)
Fringe benefits	-	4,250	(4,250)
Total personnel services	-	10,535	(10,535)
Operating expenditures			
Motor vehicle	-	716	(716)
Total operating expenditures	-	716	(716)
Total direct expenditures	-	11,251	(11,251)
Indirect expenditures	-	4,855	(4,855)
Total expenditures	-	16,106	(16,106)
Deficiency of revenues over expenditures	-	(13,002)	(13,002)
OTHER FINANCING SOURCES			
Transfers in	-	18,086	18,086
Total other financing sources	-	18,086	18,086
Net change in fund balances	-	5,084	5,084
FUND BALANCES (deficit), beginning of year	-	(5,254)	-
FUND BALANCES (deficit), end of year	\$ -	\$ (170)	\$ 5,084

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

LOCAL PROJECTS 2010 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Local sources	\$ -	\$ 4,487	\$ 4,487
Total revenues	-	4,487	4,487
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	735	(735)
Fringe benefits	-	507	(507)
Total personnel services	-	1,242	(1,242)
Operating expenditures			
Motor vehicle	-	62	(62)
Total operating expenditures	-	62	(62)
Total direct expenditures	-	1,304	(1,304)
Indirect expenditures	-	573	(573)
Total expenditures	-	1,877	(1,877)
Excess of revenues over expenditures	-	2,610	2,610
OTHER FINANCING USES			
Transfers out	-	(2,610)	(2,610)
Total other financing uses	-	(2,610)	(2,610)
Net change in fund balances	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

LOCAL PROJECTS 2009 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Local sources	\$ -	\$ 7,861	\$ 7,861
Total revenues	<u>-</u>	<u>7,861</u>	<u>7,861</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	-	9,000	(9,000)
Fringe benefits	-	6,051	(6,051)
Total personnel services	<u>-</u>	<u>15,051</u>	<u>(15,051)</u>
Operating expenditures			
Contract services	-	3,100	(3,100)
Motor vehicle	-	33	(33)
Total operating expenditures	<u>-</u>	<u>3,133</u>	<u>(3,133)</u>
Total direct expenditures	-	18,184	(18,184)
Indirect expenditures	<u>-</u>	<u>6,937</u>	<u>(6,937)</u>
Total expenditures	<u>-</u>	<u>25,121</u>	<u>(25,121)</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(17,260)</u>	<u>(17,260)</u>
OTHER FINANCING SOURCES			
Transfers in	-	30,501	30,501
Total other financing sources	<u>-</u>	<u>30,501</u>	<u>30,501</u>
Net change in fund balances	-	13,241	13,241
FUND BALANCES (deficit), beginning of year	<u>-</u>	<u>(13,241)</u>	<u>(13,241)</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE COMPLIANCE SECTION

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (UNAUDITED)

Fringe Benefits:

FICA	\$	92,693
Unemployment		861
Group insurance		241,775
Retirement fund contributions		176,717
Release time		198,851
		<hr/>
Total Fringe Benefits		710,897

Basis:

Indirect salaries		226,151
Direct salaries		787,721
Less: Comp time earned		(29,637)
		<hr/>

Total Basis	\$	984,235
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Ratio:

Fringe Benefits / Basis		<hr/> <hr/> 72.23%
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HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (UNAUDITED)

Indirect Costs:	
Indirect salaries	\$ 226,150
Fringe benefits	159,191
	<hr/>
Subtotal	385,341
	<hr/>
Per diem and fees	3,732
Motor vehicle expenditures	5,861
Supplies and materials	15,574
Office repairs and maintenance	57,897
Utilities	26,363
Rentals - other	17,683
Insurance and bonding	12,571
Postage and freight	10,247
Professional fees	28,000
Computer charges	8,324
Telecommunications	17,718
Miscellaneous	220
Training and education	2,756
Depreciation	11,472
Membership and subscriptions	13,057
Staff recruiting and moving	500
	<hr/>
Total Indirect Costs	\$ 617,316
	<hr/>
Direct salary costs	\$ 787,721
Fringe benefits	551,708
	<hr/>
Total Basis	\$ 1,339,429
	<hr/>
Ratio:	
Indirect-Costs / Basis	46.09%
	<hr/>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

DHS CONTRACT #427-373-0000012497

AREA AGENCY ON AGING - SUMMARY SCHEDULE OF SERVICES

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(UNAUDITED)

	<u>Units Provided</u>	<u>Persons Served</u>
Access Services		
Transportation	30,917	30,917
Total	<u>30,917</u>	<u>30,917</u>
In Home Services		
Homemaker	3,589	39
Personal care	1,881	22
Respite care - In home	17,025	104
Total	<u>22,495</u>	<u>165</u>
Nutrition		
Congregate meals	117,629	828
Home delivered meals	162,644	790
Total	<u>280,273</u>	<u>1,618</u>
Other Services		
Material aid	1,265	1,265
Case management	2,413	1,329
Information and assistance	9,223	9,223
Adult daycare	3,517	6
Total	<u>16,418</u>	<u>11,823</u>
Grand Total	<u><u>350,103</u></u>	<u><u>44,523</u></u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (UNAUDITED)

	<u>State Assistance</u>	<u>Total Expenditures</u>	<u>Settlements Receivable</u>
DHS Contract #427-373-0000012497			
Aging FY 13 Title III-B	\$ 22,095	\$ 16,541	\$ 1,366
Aging FY 13 LTCO	66,454	66,454	5,424
Aging FY 13 Title III-C1	29,160	29,160	2,343
Aging FY 13 Title III-C2	22,769	22,769	2,670
Aging FY 13 Title III-D Health & Medications Mgt.	1,972	1,972	933
Aging FY 13 Title III-E	30,246	30,245	12,168
Aging FY 13 Title XIX CCSP	848,746	828,224	84,951
Aging FY 13 Alzheimer's	101,226	101,225	6,128
Aging FY 13 CBS	754,689	754,689	70,977
Aging FY 13 CKOFF	5,057	5,058	978
Aging FY 13 USDA	77,838	77,838	9,472
Aging FY 13 Systems Integration Part A	100	100	100
Aging FY 13 Systems Integration Part B	4,053	2,444	961
Aging FY 13 ADRC MIPPA	37,000	36,998	-
	<u>2,001,405</u>	<u>1,973,717</u>	<u>198,471</u>
DHS Contract 427-362-0000013153			
Coordinated Transportation	1,082,694	1,011,835	12,414
	<u>1,082,694</u>	<u>1,011,835</u>	<u>12,414</u>
DCA Contract			
DCA Coordinated Planning & Work Program FY13	187,827	187,827	65,753
	<u>187,827</u>	<u>187,827</u>	<u>65,753</u>
DNR Contract FY 13			
Historic Preservation	4,091	4,091	-
	<u>4,091</u>	<u>4,091</u>	<u>-</u>
Total State Contractual Assistance	<u>\$ 3,276,017</u>	<u>\$ 3,177,470</u>	<u>\$ 276,638</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (UNAUDITED)

<u>City/County Government</u>	<u>Amount Due 6/30/2012</u>	<u>FY 13 Assessment Billed</u>	<u>FY13 Assessment Collections / Adjustments</u>	<u>Amount Due 6/30/2013</u>
Abbeville	\$ -	\$ 2,908	\$ 2,908	\$ -
Appling County	-	13,344	13,344	-
Bleckley County	-	7,913	7,913	-
Candler County	-	6,868	6,868	-
City of Adrian	-	664	498	166
City of Ailey	-	432	432	-
City of Alamo	-	2,797	2,797	-
City of Alston	-	159	159	-
City of Baxley	-	4,400	4,400	-
City of Bellville	-	123	92	31
City of Cadwell	-	528	528	-
City of Chauncey	-	342	342	-
City of Chester	-	1,596	1,596	-
City of Claxton	-	2,746	2,746	-
City of Cochran	-	5,150	5,150	-
City of Daisy	-	129	129	-
City of Dexter	-	575	575	-
City of Dublin	-	16,201	16,201	-
City of Dudley	-	571	571	-
City of East Dublin	-	2,441	2,441	-
City of Eastman	-	4,962	4,962	-
City of Garfield	-	201	151	50
City of Glennville	-	3,569	3,569	-
City of Glenwood	-	747	747	-
City of Graham	-	291	218	73
City of Hagan	-	996	996	-
City of Hazlehurst	-	4,226	4,226	-
City of Helena	-	2,883	2,883	-
City of Higgston	-	323	323	-
City of Jacksonville	-	140	140	-
City of Jesup	-	10,214	10,214	-
City of Kite	-	241	241	-
City of Lumber City	-	1,328	1,328	-
City of Lyons	-	4,367	4,367	-
City of McRae	-	5,740	5,740	-
City of Metter	-	4,130	4,130	-
City of Milan	-	700	700	-
City of Montrose	-	215	215	-
City of Mount Vernon	3,518	2,451	5,356	613

(Continued)

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2013 (UNAUDITED)

<u>City/County Government</u>	<u>Amount Due 6/30/2012</u>	<u>FY 13 Assessment Billed</u>	<u>FY13 Assessment Collections / Adjustments</u>	<u>Amount Due 6/30/2013</u>
City of Nunez	\$ 37	\$ 147	\$ 147	\$ 37
City of Oak Park	-	484	484	-
City of Odum	-	504	504	-
City of Pineview	-	523	523	-
City of Pitts	-	320	320	-
City of Reidsville	-	4,944	4,944	-
City of Rentz	-	295	295	-
City of Rhine	719	394	394	719
City of Rochelle	-	1,174	1,174	-
City of Santa Claus	-	165	165	-
City of Scotland	-	366	366	-
City of Screven	-	766	766	-
City of Soperton	-	3,115	3,115	-
City of Stillmore	-	532	399	133
City of Summertown	-	160	160	-
City of Surrency	-	201	201	-
City of Swainsboro	-	7,277	7,277	-
City of Tarrytown	26	87	91	22
City of Twin City	871	1,742	1,307	1,306
City of Uvalda	-	598	598	-
City of Vidalia	-	10,473	10,473	-
City of Wrightsville	-	2,195	2,195	-
Dodge County	-	13,802	13,802	-
Emanuel County	-	11,391	11,391	-
Evans County	-	7,006	7,006	-
Jeff Davis County	-	10,842	10,842	-
Johnson County	-	7,544	7,544	-
Laurens County	-	27,608	27,608	-
Montgomery County	-	5,073	5,073	-
Tattnall County	-	17,007	17,007	-
Telfair County	-	6,043	6,043	-
Toombs County	-	12,218	12,218	-
Treutlen County	-	3,770	3,770	-
Wayne County	-	18,615	18,615	-
Wheeler County	-	3,877	3,877	-
Wilcox County	-	4,330	4,330	-
Total	<u>\$ 5,171</u>	<u>\$ 303,199</u>	<u>\$ 305,220</u>	<u>\$ 3,150</u>

SINGLE AUDIT SECTION

**INDEPENDENT AUDITOR'S 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 Council Members
Heart of Georgia Altamaha
Regional Commission
Eastman, Georgia**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Heart of Georgia Altamaha Regional Commission (the "Regional Commission"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Regional Commission's basic financial statements and have issued our report thereon dated November 20, 2013. Our report includes a reference to the implementation of new accounting standards which modified terminology and presentation of certain accounts.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Heart of Georgia Altamaha Regional Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Regional Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Regional Commission's internal control.

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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

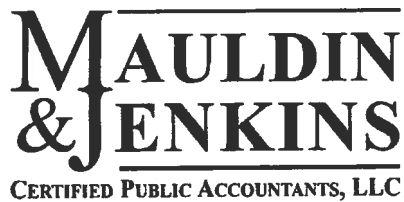
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Heart of Georgia Altamaha Regional Commission's financial statements are free from 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*.

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
November 20, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

**To the Council Members
Heart of Georgia Altamaha
Regional Commission
Eastman, Georgia**

Report on Compliance for Each Major Federal Program

We have audited the Heart of Georgia Altamaha Regional Commission's (the "Regional Commission") 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 the Regional Commission's major federal programs for the year ended June 30, 2013. The Regional Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. 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; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 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 the Regional Commission'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Heart of Georgia Altamaha Regional Commission 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, 2013.

Report on Internal Control Over Compliance

Management of the Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 the Regional Commission'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Macon, Georgia
November 20, 2013

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed through Georgia Department of Health and Human Services:				
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000012497	\$ 220,182	\$ 220,182
Special Programs for Aging - Title III, Part B LTCO	93.044	42700-373-0000012497	61,061	61,061
				<u>281,243</u>
Special Programs for Aging - Title III, Part C (1)	93.045	42700-373-0000012497	495,719	495,719
Special Programs for Aging - Title III, Part C (2)	93.045	42700-373-0000012497	387,069	387,069
				<u>882,788</u>
Special Programs for Aging - Title II NSIP Congregate Meals	93.053	42700-373-0000012497	59,305	59,305
Special Programs for Aging - Title II NSIP Home Delivered Meals	93.053	42700-373-0000012497	150,856	150,856
				<u>210,161</u>
Subtotal Aging Cluster Programs				<u>1,374,192</u>
Special Programs for Aging - Title XIX	93.778	42700-373-0000012497	848,746	848,746
Subtotal Medicaid Cluster Programs				<u>848,746</u>
Special Programs for Aging - Title III, Part D Health Prom	93.043	42700-373-0000012497	33,531	33,531
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000012497	99,939	99,939
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000012497	195,607	195,607
Social Services Block Grant- Title XX	93.667	42700-373-0000012497	293,755	293,755
Special Services for Aging - LTCO, Activity	93.042	42700-373-0000012497	27,144	27,144
Special Services for Aging - GA Cares	93.779	42700-373-0000012497	61,555	61,555
MFP-(LTCO-Transition-MDSQ Options)	93.791	42700-373-0000012497	127,545	127,545
System Integration - Part A	93.048	42700-373-0000012497	1,900	1,900
System Integration - Part B	93.048	42700-373-0000012497	15,883	15,883
				<u>17,783</u>
ACL Chronic Disease Self-Mgmt Education (CDSME)	93.734	42700-373-0000012497	14,289	14,289
Total U.S. Department of Health and Human Services				<u>2,904,986</u>
<u>U.S. Department of Commerce</u>				
Passed through Georgia EDA				
EDA Funding FY12	11.302	04-83-06499	63,000	50,885
EDA Funding FY13	11.302	04-83-06499	63,000	35,501
Total U.S. Department of Commerce				<u>86,386</u>
<u>U.S. Department of Transportation</u>				
Passed through Georgia Department of Transportation				
DOT Funding	20.205	STP-0009-00(326)	55,534	55,534
Total U.S. Department of Transportation				<u>55,534</u>

(Continued)

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures
U.S. Department of Labor				
Passed through Governor's Office of Workforce Development				
WIA Adult	17.258	11-12-11-09-016	1,148,674	\$ 232,815
	17.258	11-12-12-09-016	85,210	85,210
	17.258	11-12-13-09-016	1,031,608	931,544
WIA Youth	17.258	15-11-11-09-016	1,189,114	69,189
	17.259	15-12-11-09-016	1,162,459	905,186
	17.259	15-13-11-09-016	1,062,854	81,904
WIA Dislocated Worker	17.259	30-11-11-09-016	196,894	13,812
	17.278	31-12-11-09-016	730,787	153,443
	17.278	31-12-12-09-016	152,537	152,537
	17.278	31-12-13-09-016	885,457	813,814
Rapid Response DLW	17.278	66-12-11-09-016	489,000	15,449
	17.278	88-12-13-09-016	200,000	6,022
Subtotal WIA Cluster Programs				3,460,925
Passed through Georgia Department of Labor				
WIA ARRA OJT NEG	17.277	72-11-09-09-016	722,639	134,823
Total U.S. Department of Labor				3,595,748
Total Expenditures of Federal Awards				\$ 6,642,654

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Heart of Georgia Altamaha Regional Commission and is presented in accordance with the requirements of OMB Circular A-133, Audits of States Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Measurements Focus

The determination of when an award is expended is based on when the activity related to the award occurs.

Amounts Provided to Subrecipients

The total amount provided to subrecipients from each major program is as follows:

<u>U.S. Department of Labor</u>		
WIA Adult	CFDA 17.258	\$ 1,249,569
WIA Youth	CFDA 17.259	1,056,279
WIA Dislocated Worker	CFDA 17.278	1,155,077
Total WIA Cluster		<u>\$ 3,460,925</u>
WIA ARRA OJT NEG	CFDA 17.277	<u>\$ 134,823</u>

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2013

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

Yes No

Significant deficiencies identified not considered
to be material weaknesses?

Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal Control over major programs:

Material weaknesses identified?

Yes No

Significant deficiencies identified not considered
to be material weaknesses?

Yes None reported

Type of auditor's report issued on compliance for
major programs

Unmodified

Any audit findings disclosed that are required to
be reported in accordance with OMB Circular
A-133, Section 510(a)?

Yes No

Identification of major programs:

CFDA Number

17.258, 17.259, 17.278

17.277

Name of Federal Program or Cluster

U.S. Department of Labor –
Workforce Investment Act Cluster

U.S. Department of Labor –
Workforce Investment Act ARRA OJT NEG

Dollar threshold used to distinguish between
Type A and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

Yes No

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

**SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported

**SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported

HEART OF GEORGIA ALTAMAHA REGIONAL COMMISSION

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013**

No prior year findings.