



Baldwin



Bibb



Crawford



Houston



Jones



Middle Georgia Regional Commission

The Planning & Development Agency for Middle Georgia

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING
JUNE 30, 2011

Macon, Georgia

Your gateway to information, resources, ideas and innovative solutions.



Monroe



Peach



Pulaski



Putnam



Twiggs



Wilkinson



Middle Georgia Regional Commission

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Tom McMichael, Chairman

Ralph Nix, Executive Director

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DEC 14 2011

December 12, 2011

Mr. Jim Frederick
Ga. Dept. of Community Affairs
60 Executive Park South, N.E.
Atlanta, GA 30329-2231

Dear Mr. Frederick:

Please find enclosed one (1) copy of the Comprehensive Annual Financial Report for the Middle Georgia Regional Commission prepared by Clifton, Lipford, Hardison, & Parker, L.L.C., Certified Public Accountants, for FYE June 30, 2011.

Sincerely,

Brenda M. Webb
Executive Finance Assistant

spg

Enclosure

**MIDDLE GEORGIA REGIONAL
COMMISSION**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2011**

**PREPARED BY
FINANCE DEPARTMENT**

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MIDDLE GEORGIA REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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November 15, 2011

Chairman Thomas J. McMichael
Member Governments
Citizens of Middle Georgia

Ladies and Gentlemen:

We are pleased to present the Comprehensive Annual Financial Report of the Middle Georgia Regional Commission (RC) for the Fiscal Year ended June 30, 2011. This report has been prepared by the Middle Georgia RC's Finance and Administration staff. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the agency's management. To the best of our knowledge and belief, the data, as presented, is accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the various funds and account grants of the Middle Georgia RC. All disclosures necessary to enable interested persons to gain a reasonable understanding of the Middle Georgia RC's financial affairs have been included.

The Middle Georgia RC is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget's Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*. Information related to the single audit, including the schedule of federal financial awards, findings, and recommendations, and the independent auditor's reports on internal control and compliance with the applicable laws and regulations, is included in the single audit section of this report.

Governmental Accounting Standards Board (GASB 34) requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The RC's MD&A may be found immediately following the report of the independent auditors.

BACKGROUND

The Regional Commission was established through the enactment of the Georgia State Planning Act of 1989, commonly known as House Bill 215. The RC, effective July 1, 1989, succeeded the former Middle Georgia Area Planning and Development Commission established in 1965. The Official Code of Georgia Annotated (OCGA) Section 50-8-31 et al provided for this succession and is the basis for the RC's existence. Membership in the RC is required for each county and municipality in the Middle Georgia region. The RC's membership consists of 11 counties and 22 cities in Middle Georgia. The area consists of both urban and rural counties with Bibb County/Macon and Houston County/Warner Robins being predominantly urban.

The RC's Council is responsible for establishing policy oversight and direction. The objectives of the RC are to develop, promote, and assist in establishing coordinated and comprehensive planning in Georgia; to provide local governments on both an individual and regional basis with professional technical assistance to improve local government service programs; to provide professional technical assistance with the development, collection, compilation, and maintenance of a local information base and network; to provide administrative assistance to those nonprofit corporations created in accordance with Georgia law for the operation of revolving loan programs and to function as a certified development company; and to function as the designated Area Agency on Aging (AAA), responsible for identifying the needs of older Middle Georgia residents, planning and coordinating regional aging services, advocating on behalf of older persons in need, and contracting with a network of agencies to provide direct services to the elderly in the Middle Georgia region.

This report includes all funds and fund types of the Middle Georgia RC and its component unit, principally, the Georgia Small Business Lender (GSBL), and the GSBL's Intermediary Relending Program.

2011 ECONOMIC CONDITIONS AND OUTLOOK

For the period of July 1, 2010 through June 30, 2011, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- Middle Georgia Economic Development District continues to market the availability of Foreign Trade Zone status in the region to potential businesses and industries.



- Bibb County was awarded grants from the State's Employment Incentive Program (EIP) and the OneGeorgia Authority's EDGE program totaling \$2,000,000 to enhance the infrastructure and capacity to industrial properties near the Middle Georgia Regional Airport for the First Quality Baby Products project.
- The Middle Georgia Economic Alliance, a regional marketing and collaborative initiative, hosted a meeting of statewide project managers and surveyed the region for interest in a combined regional marketing program.
- Through the lending arm of the Middle Georgia Economic Development District, loans totaling \$1,683,750 were made, generating 47 jobs and \$4,215,300 in private investment.
- The application for the creation of the Middle Georgia EB-5 program through the U.S. Bureau of Citizenship and Immigration Services was approved, and marketing the program and its availability in the region is ongoing.
- Construction began on the Rock Eagle Science and Technology Park in Putnam County. Once complete, this business park will provide approximately 130 acres on which prospective businesses may locate.
- The Middle Georgia Regional Development Authority was awarded a \$500,000 Equity Grant from the OneGeorgia Authority to expand the water and sewer capacity at the Hawkinsville Industrial Park.
- In accordance with the Transportation Investment Act of 2010, the local governments of the Middle Georgia Region formed the Regional Roundtable to adopt criteria and select projects to be considered for funding by voters through the Regional Transportation SPLOST, scheduled to be on the ballot in summer 2012.
- The Fall Line Regional Development Authority further developed a project with Norfolk Southern to construct a rail passing siding in McIntyre, which will alleviate rail congestion on the Macon to Savannah route and facilitate economic development.
- The Central Georgia Joint Development Authority, in partnership with Houston County, Bibb County, Peach County, and the Federal government continues to work to eliminate incompatible land uses on parcels surrounding Robins Air Force Base. Doing so will aid the Base, as the region's primary economic driver, during future iterations of the Base Realignment and Closure Commission.

Baldwin County

- In July of 2010, the Development Authority of the City of Milledgeville and Baldwin County received a \$200,000 OneGeorgia Authority Grant to help fund infrastructure improvements for a new shopping center along Highway 441.
- In March 2011, Baldwin County became one of two counties in Middle Georgia and one of 73 across the State to receive a "Camera Ready" designation, which is designed to attract TV and film productions to the local communities.
- In May 2011, Triumph Aerostructures announced that it will expand its Milledgeville facility, investing an additional \$17 million and adding 250 jobs.
- In November 2010, in support of local historic heritage and tourism efforts, the Development Authority of Milledgeville-Baldwin County was awarded a Tourism Product Development Grant to make improvements to the Brown-Stetson-Sanford House.

Bibb County

- In September 2010, TIMCO Aviation Services in Macon announced that it will expand its aircraft maintenance capabilities with an investment of \$1.49 million in new tooling, facility upgrades and renovations, and recruitment and training. The expansion will add 130 new jobs.
- In March 2011, the City of Macon approved an Urban Redevelopment Plan designed to facilitate the redevelopment of key areas of the City, including the Downtown Industrial District, Eisenhower Parkway Corridor, and the Downtown Central Business District.
- On August 2, 2011, the Georgia Department of Community Affairs approved the City of Macon's application for Opportunity Zone designations throughout the City. Businesses and industries that create jobs within these zones will be eligible for the maximum job tax credits available in the State of Georgia.
- The Greater Macon Chamber of Commerce conducted a comprehensive assessment among its members to determine the needs, issues, and opportunities that local businesses and industries are facing into the future.



Crawford County

- In February 2011, Dow Formulated Systems, a business unit of The Dow Chemical Company, announced that it will expand its production of "Epoxy Systems" at its plant in Roberta and will add four (4) new jobs.
- The City of Roberta completed construction of upgrades of the wastewater treatment plant and the Myrtle Drive lift station. This project serves the Industrial Park as well as expands the treatment capacity for the downtown business district.
- Crawford County is developing an Existing Industry Initiative to support existing local businesses, identify opportunities to assist them with expansion, and to recruit new businesses and industries to compliment those that already exist.

Houston County

- The Development Authority of Houston County received Guaranteed Ready for Accelerated Development (GRAD) status for Middle Georgia Corporate Center – West.
- The City of Warner Robins continued the development of a plan to create a Maintenance Repair and Overhaul facility (G-RAMP) adjacent to Robins Air Force Base. During this period, the City of Warner Robins continued efforts on the required environmental assessment for the project.

Jones County

- NFI Installation, Inc. announced its plans to locate in the Griswoldville Industrial Park, and construction began on its future facility.
- Jones County was awarded a \$500,000 CDBG award to assist with the construction of a new Senior Center to serve area residents.
- Jones County completed a streetscape enhancement project off Highway 129, constructing a parking lot to serve the Jones County Civic Center.
- The City of Gray has installed new water lines throughout substantial portions of the City.



- The City of Gray began the development of plans and specifications and submitted an application for USDA Grant/Loan funding to assist with the expansion of its wastewater treatment facility, which will substantially increase the sewer capacity for the City.

Monroe County

- In November 2010, it was announced that Ohio-based Encore Plastics Corporation will locate a distribution and manufacturing operation in the City of Forsyth in Monroe County and will add up to 100 new employees.
- To support workforce development, Monroe County is a Certified Work Ready Community.

Peach County

- The City of Fort Valley was awarded a \$1.5 million DOT TIGER II grant to make streetscape enhancements to State University Drive. This project will help initiate efforts to redevelop the area surrounding Fort Valley State University and attract economic and community investment within the City's Urban Redevelopment Area.
- The C. E. White Company, North America's largest seatbelt supplier to the school bus industry, began production at its satellite assembly facility in South Peach Industrial Park in Fort Valley with 15 new employees.
- Valley Industrial Products announced that it would begin operations in the industrial building recently vacated by Step2 Industries. The company has been retrofitting the building and installing machinery and equipment.

Pulaski County

- The City of Hawkinsville continued its aggressive enforcement of property maintenance codes and facilitated the removal or rehabilitation of four additional substandard/dilapidated properties.
- In March of 2011, Pulaski County became one of two counties in Middle Georgia, and one of 73 across the State to receive a "Camera Ready" designation, which is designed to attract TV and film productions to the local communities.
- The redevelopment of the former Pillowtex mill in downtown Hawkinsville continued with environmental remediation, and construction began on the Ocmulgee Regional Community Market.

- The Middle Georgia Regional Development Authority was awarded a \$500,000 Equity Grant from the OneGeorgia Authority to expand the water and sewer capacity at the Hawkinsville Technology Park.
- The City of Hawkinsville was awarded a total of \$800,000 in grant money from the State of Georgia to rehabilitate substandard housing within the City.

Putnam County

- The Putnam County Development Authority was awarded a \$500,000 Equity grant from the OneGeorgia Authority to develop the Rock Eagle Science and Technology Park in partnership with a private developer.
- The City of Eatonton purchased land adjacent to the downtown square for the development of a 100+ space parking lot to support access to downtown businesses.
- The City of Eatonton is in the process of expanding natural gas service to the Lake Oconee area and the new Rock Eagle Science and Technology Park.
- The Georgia Department of Transportation began a project to widen Highway 441 from the City of Eatonton, south to the Putnam County line. Construction is scheduled for completion in Spring 2012.
- The City of Eatonton was designated as a Georgia Initiative for Community Housing (GICH) Community and is working collaboratively with representatives from other government agencies, private businesses, and non-profits to address the community's housing needs, especially as they relate to workforce housing.
- To support workforce development, Putnam County applied to the Community Development Block Grant (CDBG) program to help construct an expansion of the Central Georgia Technical College in Eatonton. Unfortunately, that application was not selected for funding under the FY 2011 competition.

Twiggs County

- Twiggs County has begun installing a water distribution system at Dry Branch in the northern part of the County.
- Phase II sewer improvements at the Twiggs County Industrial Park have been completed.

Wilkinson County

- Construction continued on the Wilkinson County segments of the Fall Line Freeway, a four-lane east-west connector freeway with an estimated completion schedule of 2011.
- On December 29, 2010, the Georgia Department of Community Affairs approved the City of Gordon's application for Opportunity Zone designation in the downtown area. Businesses and industries that create jobs within this zone will be eligible for the maximum job tax credits available in the State of Georgia.
- The Wilkinson County Development Authority purchased a 70-acre tract of land with utility access and a half-mile-long rail siding, known as the Nitrogen Plant Road site, to be marketed as a potential site for industrial development.
- Membership in the Wilkinson County Chamber of Commerce grew to its highest level ever with 125 members.

While celebrating these successes, from 2006 through June 2011, the Middle Georgia Region saw overall growth in the unemployment rate from a low of 5.02 percent in 2006 to 10.8 percent at June 2011.

GENERAL GOVERNMENT FUNCTIONS

INTRODUCTION

Throughout its history, the Middle Georgia Regional Commission's core mission has remained unchanged—service to its member governments and planning and development activities that support and improve the lives of the region's population. A wide array of services and functions is clearly necessary to accomplish a mission so broad and to comply with State and Federal laws and regulations.

The RC's primary and most valuable assets are the support of its member governments and the quality of its employees with their extraordinary dedication, capabilities, knowledge, and skill sets in a number of disciplines. An overview of each department's activities is included below.

AREA AGENCY ON AGING

Almost 80,000 people age 60 or older call Middle Georgia home. The majority of these older adults live full, independent lives. For some people, however, aging brings physical and mental health conditions that pose significant challenges to independence. As the "Gateway to Community Resources," the Area Agency on Aging, a division of the Middle Georgia Regional Commission, is responsible for planning, developing, and delivering comprehensive services to adults over the age of 60.

During fiscal year 2011:

- 48,709 calls were received through the ADRC/Gateway, the AAA's single point of entry to aging and disability resources.
- 7,900 requests for information were provided to ADRC/Gateway callers.
- 4,917 individuals were screened or rescreened for aging services.

Home and Community-Based Services

Non-Medicaid Home and Community-Based Services, funded through a combination of state and federal grants, includes a wide range of services to help older Georgians continue to live independently in their homes and communities. In addition to congregate and home-delivered meals, services include personal care assistance, light housekeeping, meal preparation, and respite care for family caregivers. During FY 2011:

- 315,942 meals were delivered to 1,785 frail, homebound clients unable to prepare hot, nutritious meals.
- Homemaker, personal care, and respite services were provided to another 128 residents resulting in 16,485 hours of service from service providers.
- 4,406 hours of HCBS Homemaker Services were provided to 38 seniors.
- 1,639 hours of HCBS Case Management were provided to 36 seniors.
- 1,784 hours of HCBS In-Home Personal Care were provided to 18 seniors.

Community Care Services Program

A Medicaid-funded program, CCSP supports personal choice and responsibility and promotes consumer independence. It is a proven cost-effective, community-based alternative to nursing home placement. The Medicaid expenditure to support a consumer in CCSP averages just 32 percent of the Medicaid cost to maintain a person in a long-term care facility. During FY 2011, 820 people at risk of nursing home placement received in-home services valued at \$19,917.

GeorgiaCares

GeorgiaCares is Georgia's State Health Insurance Assistance Program (SHIP) that provides free, unbiased, and factual information and assistance services to Medicare and Medicaid beneficiaries and their caregivers. Counselors also assist in filing Medicare appeals, prescription assistance applications, and Medicare fraud reports. During FY 2011, 786 individuals received counseling from the GeorgiaCares Program, with an estimated consumer savings of \$698,000.

Senior Community Service Employment Program

The Senior Community Service Employment Program (SCSEP) is a work training program for economically disadvantaged individuals age 55 or older. Temporary training assignments with nonprofit or government agencies provide older workers valuable employment experience at minimum wage, with the goal of permanent job placement at the end of the training period. During FY 2011, 40 individuals were provided temporary, paid work experience through this valuable program.

Wellness / Nutrition Programs

The Senior Farmers' Market Program (SFMP), sponsored by the Georgia Division of Aging Services and the AAA, provided fresh fruits and vegetables to 700 older adults. Funded by the U.S. Department of Agriculture, SFMP is designed to offer nutritious summertime produce to improve the health of older adults while economically supporting Georgia's agricultural community.

In FY 2011, the Chronic Disease Self-Management Program (CDSMP) provided "Living Well: Better Choices, Better Health" workshops to assist participants learn how to self-manage the physical and emotional problems caused by chronic health conditions such as heart disease, arthritis, stroke, cancer, and diabetes. "Living Well: Better Choices, Better Health" is an evidence-based CDSMP funded through the American Recovery and Reinvestment Act. In FY 2011, the Middle Georgia AAA was one of five Area Agencies on Aging in Georgia selected to participate in the program. Two staff members have been certified by Stanford University as CDSMP Master Trainers, qualified to train community lay leaders and offer workshops throughout the region. Seventy-one people completed the CDSMP workshops, and eight lay leaders were trained in FY 2011.

For the 12th year, the RC/AAA along with the Macon Parks and Recreation Department and the Middle Georgia Community Action Agency hosted Senior Day in the Park. "Older Americans: Connecting the Community," was the theme of the 2011 event, with more than 800 older adults enjoying entertainment, games, and food, as well as information on programs and services offered by 30 vendors. This annual event is underwritten through corporate sponsorships.

Elder Rights

For the third year, the AAA has been the lead agency in organizing an Elder Rights Forum where professionals are trained to recognize and report physical, sexual, emotional, or financial abuse of the elderly; insurance fraud; and consumer scams. In addition, AAA staff provided training on elder abuse prevention and reporting at the National Crime Victims Week Conference, targeting law enforcement officials. Its GeorgiaCares, Kinship Care, and Wellness programs offer ongoing outreach and educational opportunities to thousands of people each year.

Reverse Mortgage Counseling Services

In January 2011, the Middle Georgia Regional Commission, through its Area Agency on Aging, became a member of the Reverse Mortgage Counseling Services Network through a contract with the National Council on Aging.

A person must be 62 to qualify for a reverse mortgage, a loan against the equity in one's home. A borrower can continue to live in their home for as long as they wish. The loan becomes due when the borrower dies, moves, or fails to meet his or her obligations. Before a borrower can receive a loan, they must be counseled by a HUD-approved reverse mortgage counselor. A staff member is a HUD-certified reverse mortgage counselor, who conducted 133 counseling sessions through June 30, 2011.

Service Providers

The Middle Georgia Regional Commission through the Area Agency on Aging has formed many partnerships to provide services and benefits to seniors and disabled persons throughout the region. Below is a list of service providers for FY 2011:

- DHS Coordinated Transportation
- Georgia Legal Services Program
- Houston County Council on Aging
- McIntosh Trail Management Services
- Meals on Wheels of Macon and Bibb County
- Middle Georgia Community Action Agency
- Pulaski County Council on Aging
- Putnam County Board of Commissioners
- Overview Community Action Agency
- ResCare Home Care, Inc.
- We Touch Visiting Caregivers, Inc.
- Wilkinson County Board of Commissioners

ECONOMIC DEVELOPMENT

The Middle Georgia Regional Commission, designated an Economic Development District by the U.S. Department of Commerce, provides an array of economic development services to its member governments. Activities include economic impact modeling, industrial recruitment support, strategic economic planning, research, special projects, and financing.

Economic Impact Modeling

The RC assists member governments and local economic development agencies with estimating the impact of locating a company in a given community. The impact models used by the RC are the Local Economic Impact Analysis (LOCI) developed by the Georgia Institute of Technology and the Tax Revenue Impact Model developed by the Middle Georgia RC. The LOCI model, which meets the requirements of most State grant programs, is an extensive tool that requires detailed information from the prospective firm. The MGRC model is normally used to provide an estimate on tax revenues generated by a potential industry and can be completed with some basic information about the prospect.

Industrial Recruitment Support

The staff of the RC assists member governments and economic development partners with industrial recruitment. The services offered include providing demographic information requested by prospects; meeting with prospects; mapping of available properties and buildings; negotiating and structuring deals; assisting with the industrial site certification process; serving as a liaison between federal, state, and local economic development resources; and assisting with site selection and development.

Strategic Economic Planning

During FY 2011, the Middle Georgia RC assisted member governments and economic development partners update the Comprehensive Economic Development Strategy (CEDS). The CEDS plan outlines the short and long-term goals and objectives for economic growth throughout the region.

Special Economic Development Projects

An example of an ongoing project is the support of the region's largest employer and Georgia's largest industrial complex, Robins Air Force Base (AFB), and is also a focus for the Regional Commission primarily through the 21st Century Partnership. The Regional Commission maintains housing, healthcare, and education data associated with Robins AFB and updates the economic impact multiplier annually.

Economic Development Financing

Another service provided by the Middle Georgia RC is financing for economic development through various federal and state development programs, including but not limited to OneGeorgia; Georgia Department of Community Affairs (DCA); U.S. Department of Commerce, Economic Development Administration; and U.S. Department of Agriculture Rural Development.

Regional Center/EB-5

The 2011 fiscal year saw the Regional Commission embark on a unique economic development tool that will encourage private investment in economic development projects in Middle Georgia. This opportunity, known as EB-5 or Employment-Based Immigration, provides a mechanism for foreign investors to infuse capital into projects that create jobs in exchange for expedited processing of their VISA application with the U.S. Citizenship and Immigration Services. During the fiscal year, the Regional Commission was approved as a Regional Center, which allows EB-5 investment to be focused in Middle Georgia Communities.

Economic Development Project Highlights

Economic Development Project Highlights in FY 2011 include but are not limited to:

- Developed and produced marketing materials for the Development Authority of Wilkinson County.
- Secured funding for the First Quality Baby Products project in Bibb County.
- Secured funding for the Rock Eagle Science and Technology Park in Putnam County.
- Updated economic impact multiplier for Robins Air Force Base.
- Secured approval of the Middle Georgia Regional EB-5 Center program through the U.S. Citizenship and Immigration Services.
- Conducted fiscal impact analysis for development projects in downtown Macon.

LOAN PROGRAMS

The small business loan programs operated by the RC and its affiliate, the Georgia Small Business Lender (GSBL), are another important tool to help promote economic growth in the region. The GSBL, created by the RC in 1982, is a private nonprofit corporation and serves as the lending arm of the agency. Designated as a Certified Development Corporation, GSBL is licensed to make SBA loans to businesses throughout Georgia. There are four loan programs each with different regulatory requirements, but with the same goals of job creation and private investment. In addition to the four programs, GSBL also acts as the servicing agent for the Crawford County Employment Incentive Program (EIP) Revolving Loan Fund. More information about the loan programs is available at www.gsbl.org.

In FY 2011, the GSBL loaned \$1,683,750, leveraging \$4,215,300 in private investment. GSBL assisted 10 businesses, creating or saving 47 jobs. The GSBL loan programs were marketed through direct contact with more than 150 lenders through various marketing avenues in FY 2011.

SBA 504

The U.S. Small Business Administration (SBA) 504 Loan is the oldest and largest GSBL loan program. Under this program, developed to provide small businesses with financing for land, building, and equipment, SBA can provide up to 40 percent of the project cost at a fixed interest rate and a term of ten or twenty years. The balance of the project costs is provided by a private sector lender and the business.

EDA Revolving Loan Fund

In 1992 the Economic Development Administration assisted the Middle Georgia RC in developing the EDA Revolving Loan Fund (EDA RLF) for businesses in all 11 counties of the Middle Georgia region. Designed primarily for land, building, and equipment, under certain circumstances the EDA RLF will consider working capital loans. EDA RLF can provide up to 33 percent of the project cost with the interest rate and terms set by the GSBL Loan Review Committee. The balance of the project costs is provided by a private sector lender and the business.

USDA Rural Development Revolving Loan Fund

In 1992, U.S. Department of Agriculture Rural Development assisted the Middle Georgia RC in developing the Rural Development Revolving Loan Fund (RLF). Businesses in the following counties and areas are eligible for assistance: Baldwin, Crawford, Jones, Monroe, Peach, Pulaski, and Twiggs, and the areas of Bibb and Houston outside the city limits of Macon and Warner Robins. Designed primarily for land, building, and equipment, under certain circumstances, the Rural Development RLF can finance working capital. USDA RLF can provide up to 40 percent of the project cost with the interest rate and terms set by the GSBL Loan Review Committee. The balance of the project costs is provided by a private sector lender and the business.

Georgia Rural Healthcare Revolving Loan Fund

In 2003, with the assistance of the Robert Wood Johnson Foundation and participation with the Department of Community Health's Office of Rural Health Services (ORHS) and the Georgia Rural Enrichment and Access Program (REAP) at Mercer University School of Medicine, the GSBL established the Georgia Rural Healthcare Revolving Loan Fund (RLF). This Fund lends money to healthcare providers in order to sustain and increase access to healthcare as well as improve the quality of healthcare in rural and underserved areas of Georgia. Designed primarily for land, building, and equipment, under certain circumstances the Healthcare RLF can finance working capital. Healthcare RLF can provide up to 40 percent of the project cost with the interest rate and terms set by the GSBL Loan Review Committee. The balance of the project costs is provided by a private sector lender and the business.

INFORMATION TECHNOLOGY

The Middle Georgia Regional Commission provides a wide variety of Information Technology (IT) based services to member governments. Service types include the use and analysis of geospatial (GIS) data and services, global positioning system (GPS) data collection, multi-media development, graphic design, printing, and general systems administration support. The RC also offers technology-based consultation services in the areas of network design, database administration, technical training, data analysis, and related technology implementation strategies. The diverse range of IT services offered by the RC provides its membership with access to advanced technologies designed to maximize efficiency and enhance locally-driven decision-making processes.

The RC is also legislatively-enabled with the authority to provide direct services for (or on behalf of) its member local governments. In this capacity, member local governments can elect to out-source technical, and often costly, services to the RC. In such a service delivery arrangement, the RC takes over the responsibility of delivering the service and maintains the professional staff and equipment resources while the member government provides authoritative oversight. Currently, the RC provides direct technical services on behalf of four of its member counties by acting as the official entity for maintaining and updating GIS-based tax parcel mapping systems.

During fiscal year 2011:

- 7,209 GIS-based tax parcel edits were performed.
- 29 cloud-based GIS map services were published.
- 4.7 terabytes of digital data serving our communities was managed.

Cloud-Based Mapping System

In FY 2011, the RC deployed a new cloud-based mapping system to host Internet maps and other geospatial mapping services. This new system is centrally hosted and managed by the RC and is available to member governments giving them the ability to publish online maps, map booklets, and other geospatial data services to the Internet. Additional functionality is available to enable remote editing of map data using only an Internet connection and a web browser. Currently, the RC is publishing an online and editable water line map for one member county to

use as a means for updating the accuracy of its infrastructure maps. Other cloud-based mapping deployments can be used to generate on-the-fly analytics, including demographic snapshots, asset inventories, routing applications, environmental assessments, and other geospatial analyses.

Promoting and Leveraging Geospatial Data Services Statewide

In an effort to promote geospatial data and related technology services throughout the State, the MGRC assumed a leadership role on various statewide committees and technical working groups last year. Specifically, MGRC staff served on an important technical working group of the Georgia Geographic Information System Coordinating Committee (GISCC). This group was charged with developing standards for an aggregated, statewide acquisition of high resolution elevation (LiDAR) data and aerial photography--an effort that will impart a significant cost savings to counties. Last year, MGRC staff also assumed the chairmanship role of the existing GIS/Technology Committee of the Georgia Association of Regional Commissions.

Sign Inventory Pilot Project

MGRC took the lead role in the development of an important statewide pilot project designed to help local governments address specific Federal Highway Administration (FHWA) imposed regulations in the Manual on Uniform Traffic Control Devices (MUTCD), including those involving the retroreflectivity of critical sign infrastructure. With the full endorsement of the Georgia Association of Regional Commissions (GARC), seven Regional Commissions, including MGRC, organized to create the 2010 Sign Inventory Retroreflectivity System Framework (SIRSF).

Information Technology Project Highlights

Information Technology project highlights in FY 2011 include but are not limited to:

- Assisted Twiggs County by developing a standards-based E-911 road centerline network for inclusion into the EMA Motorola/ECX CallWorx emergency dispatch system. The MGRC will maintain Twiggs County road centerline data layer to keep the new E-911 dispatch system current.
- Developed a new website for the City of Perry, including a customized Content Management System (CMS) to enhance and simplify update and maintenance functions.
- Developed a two-sided travel map, along with local advertisements, of Putnam County and the City of Eatonton for use and distribution by the Eatonton-Putnam Chamber of Commerce and Development Authority.
- Created a series of maps to support the Multi-Region River Corridor Project, a four-RC effort to create a state-designated recreational path extending along the riverways of the Oconee and Ocmulgee Rivers.
- Published online maps and geodatabases to the MGRC GIS map cloud service. Services hosted on the MGRC cloud adhere to established map standards, including the Open Geospatial Consortium (OGC).
- Provided GIS mapping and analysis support for the Regional Roundtable meetings of the Transportation Investment Act of 2010. Created an online map to showcase all potential transportation projects.

- Developed an inventory of GIS maps showing properties in need of acquisition within certain zones and other areas in south Bibb County that have been designated by a Joint Land Use Study (JLUS) for Robins Air Force Base (RAFB).

PLANNING

The RC's Planning Department provides a wide variety of planning services to member governments. Employing both local and regional approaches, the Regional Commission provides short and long-range planning services in the areas of land use, transportation, historic preservation, and environmental. Through the provision of these services, the Planning Department assists local governments in their efforts to maintain community character and enhance livability while accommodating growth and development.

Community Planning

During FY 2011, staff completed the Regional Agenda portion of the Middle Georgia Regional Plan update. The Regional Agenda lays out a road map for the region's future, developed through a public process involving regional leaders and stakeholders in making key decisions about the future of the region. The Regional Agenda is the most important part of the overall Regional Plan, in that it includes the region's vision for the future, key issues and opportunities facing the region, and an implementation program for achieving the regional vision.

Transportation

In FY 2011, the Middle Georgia Regional Commission initiated work on Phase I of a Multi-Region River Corridor Feasibility Study. The study is intended to examine, in detail, the feasibility of establishing linkage and connectivity, through the use of multi-use trails, greenways, conservation areas, and recreational facilities along the Ocmulgee River and the Oconee River. Starting in Athens-Clarke County and ending at Jackson Lake in Butts County, the proposed river corridor would seek to connect significant historic, cultural, and environmental resources while accentuating the history and uniqueness of the surrounding areas.

The study is multi-regional in nature, in that it encompasses the service areas of four Regional Commissions: Northeast Georgia Regional Commission, Middle Georgia Regional Commission, Heart of Georgia Altamaha Regional Commission, and Three Rivers Regional Commission. Through funding made available by the Georgia Department of Transportation (GDOT), each of the affected Regional Commissions contracted in FY 2011 with GDOT to accomplish Phase I of the study for their respective region.

During FY 2011, in partnership with the Georgia Department of Transportation (GDOT), the Planning Department assisted local governments in the areas of Rural Public Transit Planning, Scenic Byways Program, Bicycle and Pedestrian Planning, Transportation Enhancement Program, Safe Routes to School Program, and Historic Resources related to Transportation projects.

Additionally, Regional Commission Planning staff provides technical assistance to the Macon Area Transportation Study (MATs), the Warner Robins Area Transportation Study (WRATS), the Middle Georgia Clean Air Coalition, and the Middle Georgia Clean Cities Coalition.

The Planning Department administers the Department of Human Services (DHS) Coordinated Transportation Program in the 11-county Middle Georgia region. The Regional Commission is responsible for ensuring the provision of subcontracted transportation services for consumers of the Division of Aging Services, Family and Children Services, Behavioral Health and Developmental Disabilities, Public Health, and the Department of Labor's Vocational Rehabilitation Services. In FY 2011, 185,706 transportation trips were provided to Middle Georgia clients of the DHS.

Transportation Improvement Act of 2010

The Transportation Investment Act of 2010 created 12 special tax districts in Georgia that align with Regional Commission boundaries. The purpose of the special tax district is to allow voters in each region to levy a one cent sales tax to fund transportation improvements in the region over a ten-year period. Middle Georgia is projected to raise \$748 million over the ten-year period. Of this amount, \$561 million is available for regional projects, and \$187 million will be distributed to cities and counties for local transportation projects. During FY 2011, Regional Commission staff assisted the cities and counties of Middle Georgia through the process of complying with the Transportation Investment Act.

Middle Georgia submitted 283 projects totaling over \$4 billion. DOT reviewed all of the projects and identified those projects which were consistent with the criteria established by Middle Georgia. These projects comprised the Unconstrained Project List. There were 150 projects on the Unconstrained Project List totaling \$2.4 billion.

Land Use

In the area of land use, the Planning Department provides local comprehensive planning assistance and review to include the update of existing plans, Short-Term Work Programs (STWP), and Service Delivery Strategies (SDS). Regional efforts include annual update of the Regional Agenda, preparation of a Regionally Important Resources (RIR) Plan, reviews of all Developments of Regional Impact (DRIs), and State Intergovernmental Consultation Process Reviews for regionally significant projects.

Historic Preservation

The Planning Department also partners with the Georgia Department of Natural Resources Historic Preservation Division and the Environmental Protection Division in order to afford local governments services and capabilities related to historic preservation and environmental planning.

Short-Term Work Program

Staff assisted in updating Short-Term Work Programs for Baldwin County and the City of Milledgeville; Crawford County and the City of Roberta; Houston County and the Cities of

Centerville, Perry, and Warner Robins; and Peach County and the Cities of Byron and Fort Valley. These important community planning documents identify specific implementation actions each government intends to undertake over the next five-year period.

Enduring Farmlands Scenic Byway

In FY 2011, the Enduring Farmlands Scenic Byway was officially designated by the Georgia Department of Transportation as one of just 14 scenic byways in the State. Regional Commission staff worked closely with the Byway sponsor, Hawkinsville Better Hometown, as well as the Heart of Georgia Altamaha Regional Commission in preparing the application, developing a Corridor Management Plan, and facilitating the designation process.

PUBLIC ADMINISTRATION

Through the technical assistance process, the Middle Georgia Regional Commission's Public Administration Department provides professional and tailored services to meet the needs of Middle Georgia's diverse communities in a timely manner. The Department serves as an extension of local governments' staff in community development, personnel services, grant writing, project administration, and general local government operational assistance.

During fiscal year 2011, 135 technical assistance requests were responded to by the RC.

Community Development

Community Development is a comprehensive field describing the programs, policies, and initiatives undertaken by community leaders to improve the socio-economic conditions of an area. It typically includes redevelopment / reinvestment, housing, and public safety.

Personnel Services

The Middle Georgia RC assists local governments with the development of job descriptions, policies, and salary analysis, as well as the selection of candidates for vacant positions.

Grant Writing and Administration

RC staff is available not only to assist in the development of projects and plans, but also to assist local governments in researching potential funding sources, grant writing, and administration. RC grant services are not limited to state and federal programs such as Community Development Block Grant and Recreational Trails but include private foundations as well.

During FY 2011, \$7,431,419 was awarded to cities and counties for grant applications prepared with the assistance of the Middle Georgia RC.

Specialized Technical Assistance

The staff of the Middle Georgia RC is available to assist local governments with specialized technical assistance. Such assistance is greatly varied, reaching from general budget preparation to researching the practices and policies of other local governments.

Demographic Data

The RC also serves as a repository for demographic data relevant to the Middle Georgia Region. This information includes plans, studies, population data, housing information, educational data, labor/economic statistics, and other data sets.

Redistricting

In FY 2011, upon release of the 2010 Decennial Census from the U.S. Census Bureau, the Middle Georgia Regional Commission began assisting communities with the local redistricting process in accordance with the "One Person, One Vote" rule. Guided by Regional Commission staff and using Geographic Information Systems (GIS) technology, the governing bodies of many of Middle Georgia's communities were able to prepare plans that altered their district boundaries. Using this technology, local leaders were able to receive instant reports on the resulting population and demographic changes and consider how these would impact citizens. To date, Regional Commission staff has provided redistricting assistance to the City of Gray, City of Macon, City of Perry, Bibb County, Jones County, Monroe County, Peach County, Putnam County, Twiggs County, and Wilkinson County.

FINANCIAL INFORMATION

INTERNAL CONTROL

The management of the Middle Georgia RC is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the RC are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance, that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

SINGLE AUDIT

Since the inception of the Federal Single Audit Act of 1984, the RC has maintained an adequate internal control structure recognizing that the cost of these controls should not exceed the expected benefits and recognizing that the objectives of an internal control structure are to provide management with a reasonable, but not absolute, assurance that assets are properly safeguarded. The RC will continue to maintain adequate internal controls under the provisions of the Federal Single Audit Act Amendments of 1996. The results of the RC's single audit for fiscal year ended June 30, 2010 provided no instance of material weaknesses in the internal control structure.

RISK MANAGEMENT

The management of the RC recognizes the possibility of loss occurring from the normal course of daily operations and has purchased Commercial Insurance to cover such risks. During Fiscal Year 2011, the RC paid premiums to the Association County Commissioners of Georgia Workers Compensation Fund in the amount of \$15,452. To cover risks relating to Torts, Theft, and other damages, the RC purchased insurance through GIRMA, Georgia Interlocal Risk Management, and Travelers Casualty and Surety of America Insurance companies with premiums in the amount of \$6,030.

The management of the RC is pleased to report that no settlements or judgments were levied against the Agency during FY 11.

OTHER INFORMATION

Independent Audit. The RC's work program is funded by a variety of Federal, State, and local government sources. Since most of the funding is received through grants, the RC is required by State law to have an annual audit made of the books, accounts, records, and all transactions by a Certified Public Accountant selected by, and responsible to, the RC Council. The FY 11 audit was performed by Clifton, Lipford, Hardison, and Parker, L.L.C. In addition to meeting the requirements set forth in State statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act Amendment of 1996 and related Revised OMB Circular A-133. The Auditor's report on the basic financial statements and Management Discussion and Analysis on the non-major governmental financial and individual funds financial statements and schedules are included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the Single Audit Section.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Middle Georgia Regional Commission for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010. This is the 16th consecutive year that the agency has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Management believes that the current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and anticipates submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments. The preparation of the Comprehensive Annual Financial Report was a joint effort of the Middle Georgia RC's Budget, Audit, and Personnel Committee with staff support from the employees of the RC. Appreciation is extended to all those who had a part in this effort.

Respectfully submitted,



Ralph Nix
Executive Director

Brenda M. Webb
Executive Finance Assistant

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Middle Georgia Regional Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

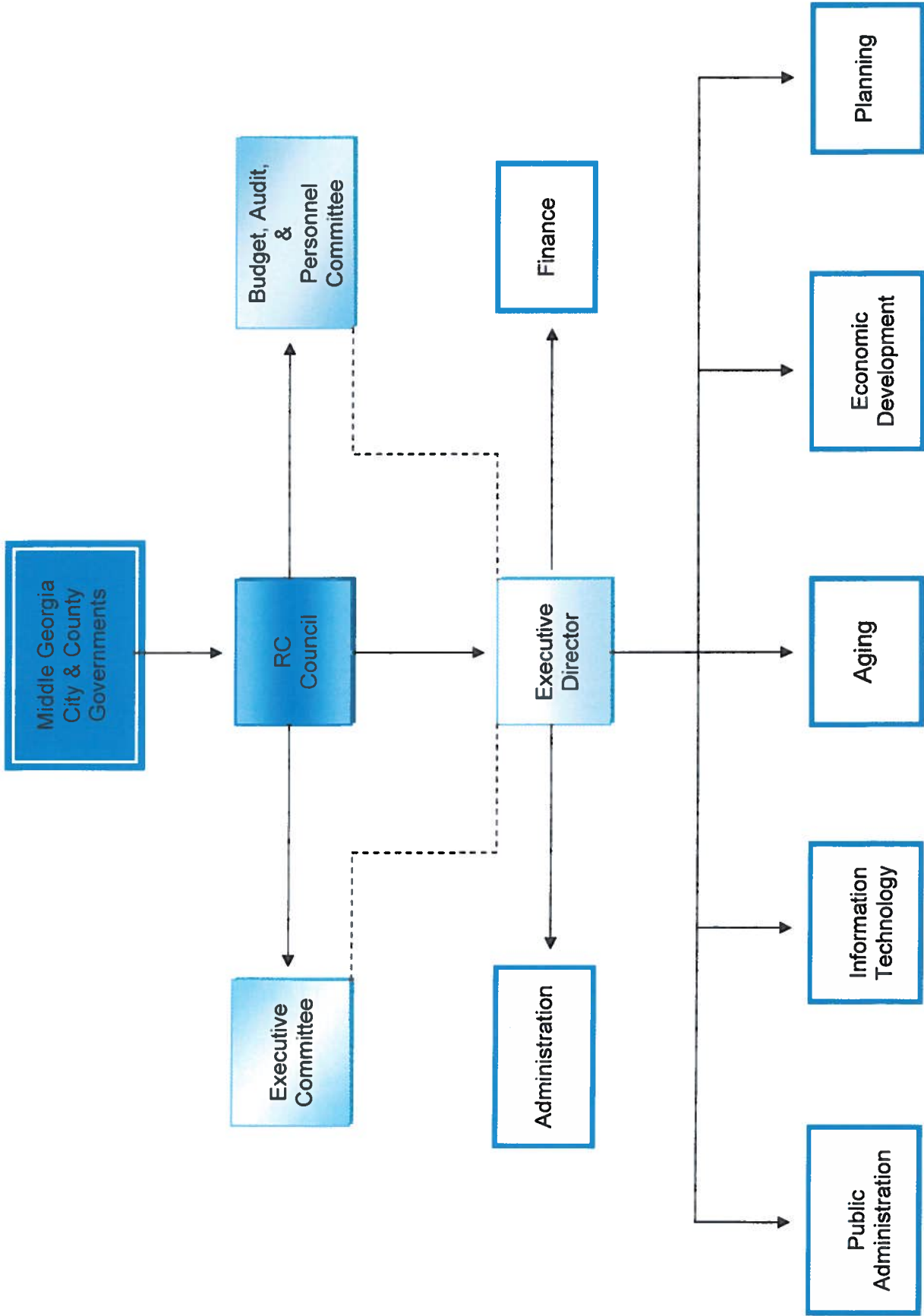
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Middle Georgia Regional Commission Organizational Chart – 2011



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**MIDDLE GEORGIA REGIONAL COMMISSION
PRINCIPAL OFFICIALS**

Executive Committee

Chairman

Tom McMichael
Commissioner
Houston County

Vice-Chairman

John Reid
Mayor
City of Eatonton

Secretary

Stan Lomax
Peach County

Treasurer

Ralph Nix

Bill Millians
Baldwin County

Chuck O'Neal
Bibb County

Charles Westberry
Crawford County

George Slappey
Houston County

Preston Hawkins
Jones County

Tye Howard
Monroe County

Melvin Walker
Peach County

Brooks Bailey
Pulaski County

Billy Webster
Putnam County

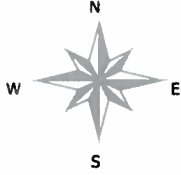
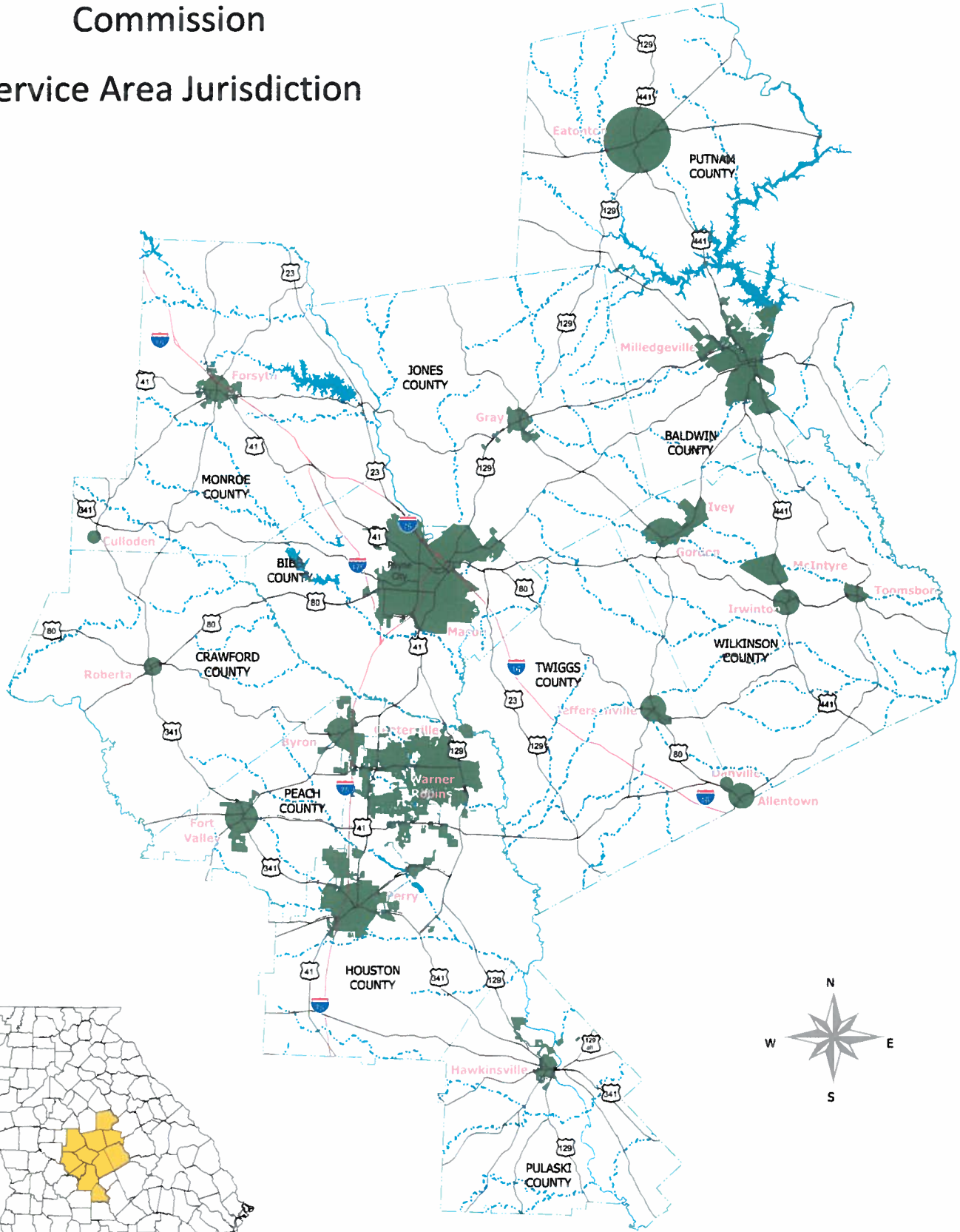
David Rickerson
Twiggs County

Cloyce Pittman
Wilkinson County

MaryTherese Tebbe
Regional Representative/
Ex-Officio

Middle Georgia Regional Commission

Service Area Jurisdiction



0 10 20 Miles

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**MIDDLE GEORGIA REGIONAL COMMISSION
KEY STAFF**

Administrative Staff

Executive Director

Ralph Nix

Director of Area Agency on Aging

Geri Ward

Executive Finance Assistant

Brenda Webb

Director of Information Technology

Brent Lanford

Director of Program Development

Clayton Black

Director of Public Administration

Laura Mathis

Manager of Planning Programs

Robert Rychel

Executive Secretary/Purchasing Agent

Carol Payton

II. FINANCIAL SECTION

- **INDEPENDENT AUDITOR'S REPORT**
- **MANAGEMENT'S DISCUSSION AND ANALYSIS**
- **BASIC FINANCIAL STATEMENTS**
- **GOVERNMENT-WIDE FINANCIAL STATEMENTS**
- **FUND FINANCIAL STATEMENTS**
- **NOTES TO THE FINANCIAL STATEMENTS**
- **NONMAJOR GOVERNMENTAL FUNDS**



INDEPENDENT AUDITOR'S REPORT



J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
Kevin E. Lipford, CPA

Member of
American Institute of
Certified Public Accountants
Truman W. Clifton (1902-1989)

INDEPENDENT AUDITOR'S REPORT

To the Council
Middle Georgia Regional Commission
Macon, Georgia

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Middle Georgia Regional Commission (the "RC") as of and for the fiscal year ended June 30, 2011, which collectively comprise the RC's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the RC's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Middle Georgia Regional Commission as of June 30, 2011, and the respective changes in financial position, cash flows, where applicable, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds, thereof and for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2011, on our consideration of Middle Georgia 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

To the Council
Middle Georgia Regional Commission
Page Two

The management's discussion and analysis on pages 24 through 30 and the schedule of funding progress on page 67 are not a part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Middle Georgia Regional Commission's basic financial statements. The introductory section, combining nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, supplemental schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements of Middle Georgia Regional Commission. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Middle Georgia Regional Commission. The combining nonmajor fund financial statements, the individual nonmajor fund budgetary comparison schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, supplemental schedules and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Clifton, Lipford, Hardwin & Parker, LLC

Macon, Georgia
November 15, 2011



**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Middle Georgia Regional Commission (RC) is pleased to provide the following discussion on the RC's financial performance within the context of the accompanying financial statements and disclosures for the year ended June 30, 2011.

Financial Highlights

GENERAL AND SPECIAL REVENUE FUND REVENUES

The revenues from Regional Appropriations remained the same as there was no rate change during Fiscal Year 2011. Federal assistance increased by 4.91 percent due to the addition of Federal grants from DHS to administer the multi-funded Aging Services and the DHS Regional Transportation Program. State Grant Assistance increased by 3.46 percent due to the increased funds appropriated through the DHS Aging Contract, the Department of Community Affairs Contract, and from the Georgia Department of Natural Resources Contract. Local Contract Assistance increased by 24.24 percent, largely due to an increase in Local Projects and Pass Through Projects during FY 2011. Investment Income decreased by 19.50 percent due to the reduction in interest rates for investment instruments, i.e. the Local Government Investment Pool and Money Market accounts. A breakdown of Fiscal Year 2011 Revenues with percent of total and dollar variance over Fiscal Year 2010 is listed below:

	2011 Revenue	% of Total	Increase (Decrease) From 2010	% Change
Regional Appropriations	\$ 440,124	4.18%	\$ -	0.00%
Federal Grant Assistance	6,298,356	59.76%	294,780	4.91%
State Grant Assistance	2,332,556	22.13%	78,077	3.46%
Local Contract Assistance	1,464,680	13.90%	285,773	24.24%
Investment Income	3,369	0.03%	(816)	-19.50%
	<u>\$ 10,539,085</u>	<u>100.00%</u>	<u>\$ 657,814</u>	<u>13.12%</u>

GENERAL AND SPECIAL REVENUE EXPENDITURES

General and Special Revenue Expenditures for Personnel Services increased by 14.41 percent due to changes in staff. General Operating Expenditures increased by 1.93 percent during FY 2011. Other Operating Pass-Through Expenditures increased by 4.94 percent. Capital Outlay increased by 49.30 percent. Overall, the General Fund and Special Revenue Fund increased by 6.54 percent, which is indicated in the following chart:

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

	2011	% of Total	Increase (Decrease) From 2010	% Change
Personnel Services	\$ 2,228,664	21.35%	\$ 280,656	14.41%
General Operating Expenditures	996,017	9.54%	18,891	1.93%
Other Operating - Pass-Through	7,207,529	69.05%	339,431	4.94%
Capital Outlay	5,972	0.06%	1,972	49.30%
	<u>\$ 10,438,182</u>	<u>100.00%</u>	<u>\$ 640,950</u>	<u>6.54%</u>

PERSONNEL

In Fiscal Year 2011, Merit increases for the staff were given at 1.5 percent and 3 percent based on eligibility. The RC operated with 30 full-time positions and 7 part-time staff positions for a total of 37 positions.

GENERAL OPERATING EXPENDITURES

General Operating Expenditures includes both direct and indirect Line Item Expenditures such as Travel, Supplies, Meetings, Rentals, Insurance for risk management, and Contract Services. The Commission's Fiscal Year 2011 General Operating Expenditures had an increase of 1.93 percent from FY 2010.

OTHER OPERATING PASS-THROUGH EXPENDITURES

The Middle Georgia RC serves as the Area Agency on Aging responsible for meeting the needs of older Middle Georgians. During FY 2011, all existing services in the 11-county area were maintained. The RC also serves as Fiscal Agent for the 21st Century Partnership, the Middle Georgia Clean Air Coalition, and the Middle Georgia Clean Cities Coalition, and administers the DHS Coordinated Transportation Grant, which serves the 11-county area. During FY 2011, the Other Pass-Through Expenditures increased by 4.94 percent based on increases in allocations provided for by the various grant programs.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis provides an introduction to the basic financial statements. This introduction includes discussion on the (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements. This report also contains Supplementary Information in addition to the Basic Financial Statements.

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

Government-wide Financial Statements

The Government-wide Financial Statements provide a broad overview of the Middle Georgia Regional Commission's finances in a manner similar to private sector business.

The Statement of Net Assets presents information on all of the Middle Georgia RC's assets and liabilities with the difference between the two reported as net assets. The result of this statement over time will serve as a useful indicator of the financial position of the Middle Georgia RC.

The Statement of Activities presents information indicating how the government's net assets changed during the most recent fiscal year. All changes are reported when the underlying event occurs regardless of the timing of related cash flows; therefore, the revenue and expenses for some items will result in cash flows in future periods (e.g., earned but unused vacation leave).

The Statement of Net Assets and the Statement of Activities distinguish functions of the Middle Georgia RC that are principally supported by Local Government Dues and Contracts (Governmental activity) from the Loan Program (business-type activities).

The Government-wide Financial Statements include not only the Middle Georgia RC itself, the primary government, but also the legally separate component unit for which the RC is accountable has been included as an integral part of the primary government.

The Government-wide Financial Statements can be found on pages 31 and 32 of this report.

Fund Financial Statements

The Middle Georgia RC uses Fund Accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. All the funds of the RC are divided into three categories: Governmental Funds, Proprietary Funds, and discretely presented component unit.

FINANCIAL ANALYSIS OF THE RC AS A WHOLE

During FY 2011, the RC reported an overall increase in net assets of \$129,188 to the General Fund and Proprietary Funds reported an increase of \$74,941.

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

Statement of Net Assets
June 30, 2011

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current Assets	\$ 2,574,254	\$ 3,079,774	\$ 1,273,003	\$ 1,202,645	\$ 3,847,257	\$ 4,282,419
Capital Assets	175,175	175,637	-	-	175,175	175,637
Other Assets	432,479	414,479	1,750,909	1,746,326	2,183,388	2,160,805
Total Assets	3,181,908	3,669,890	3,023,912	2,948,971	6,205,820	6,618,861
Current Liabilities	1,068,922	1,649,410	-	-	1,068,922	1,649,410
Non-Current Liabilities	169,924	57,495	-	-	169,924	57,495
Total Liabilities	1,238,846	1,706,905	-	-	1,238,846	1,706,905
Invested in Capital - (Fixed) Assets	175,175	175,637	-	-	175,175	175,637
Restricted	432,479	-	3,023,912	2,948,971	3,456,391	2,948,971
Unrestricted	1,335,408	1,787,348	-	-	1,335,408	1,787,348
Total Net Assets	\$ 1,943,062	\$ 1,962,985	\$ 3,023,912	\$ 2,948,971	\$ 4,966,974	\$ 4,911,956

Statement of Activities
June 30, 2011

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Service	\$ 358,598	\$ 305,877	\$ 129,974	\$ 139,197	\$ 488,572	\$ 445,074
Operating Grants and Contributions	9,704,641	9,111,335	-	-	9,704,641	9,111,335
General Revenues	440,124	440,124	-	-	440,124	440,124
Other	35,722	23,935	9,871	12,330	45,593	36,265
Total Revenues	10,539,085	9,881,271	139,845	151,527	10,678,930	10,032,798
Expenses:						
General Government	545,917	505,368	64,904	433,498	610,821	938,866
Special Revenue	9,863,980	9,287,864	-	-	9,863,980	9,287,864
Total Expenses	10,409,897	9,793,232	64,904	433,498	10,474,801	10,226,730
Change in Net Assets	129,188	88,039	74,941	(281,971)	204,129	(193,932)
Net Assets - Beginning of year, restated	1,813,874	1,874,946	2,948,971	3,230,942	4,762,845	5,105,888
Net Assets - End of Year	\$ 1,943,062	\$ 1,962,985	\$ 3,023,912	\$ 2,948,971	\$ 4,966,974	\$ 4,911,956

MIDDLE GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

GOVERNMENTAL REVENUES

Overall, the Governmental activities increased by \$657,814 due to an increase in Federal and State Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed a decrease of \$11,682 due to a decrease in loan activity.

BUDGETARY HIGHLIGHTS – GENERAL FUND

Budgetary Controls

The management of the Middle Georgia RC develops an annual proposed budget on the basis of various financial assistance agreements, and the document is presented to the Budget, Audit, and Personnel Committee of the MGRC Council for review and approval prior to the beginning of the fiscal year. This proposed budget is then presented to the Full Council and formally adopted at the agency-wide line-item level, which is the legal level of the budgetary controls. Although formally adopted and approved by the RC Council, it is not legally enacted into law.

The Middle Georgia RC's Annual Budget is then further organized into major fund classifications, which are the General Fund, Special Revenue Fund, and the Internal Service Fund.

Budget Amendments

The original budget is adopted with Projected Revenues and Proposed Expenditures during the RC's June Council Meeting prior to the beginning of the Agency's Fiscal Year on July 1. It becomes necessary to review the projections periodically during the year as the work incentives progress. During FY 2011, three budget amendments were approved as indicated in the General Fund Budget to Actual presented below.

Budget to Actual Comparisons
June 30, 2011

	<u>Original Budget</u>	<u>Amendment #3 Budget</u>	<u>Actual</u>
Revenues:			
Regional Appropriations	\$ 440,124	\$ 440,124	\$ 440,124
Local Contract Assistance	225,300	393,133	390,139
Investment Income	4,000	4,000	3,199
Total Revenues	<u>669,424</u>	<u>837,257</u>	<u>833,462</u>
Expenditures:			
Personnel Services	372,054	372,054	350,544
General Operating	287,370	418,205	178,310
Capital Outlay	10,000	46,998	45,348
Total Expenditures	<u>\$ 669,424</u>	<u>\$ 837,257</u>	<u>\$ 574,202</u>

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

Capital Outlays and Debt Administration

The RC historically has purchased capital assets through the General Fund or Special Revenue Fund with the entire purchase being expensed in the year purchased. All capital assets were listed at historical cost and no depreciation recognized. Since the implementation of GASB 34, the RC has adjusted for net accumulated depreciation in the amount of \$248,057. Capital asset purchases for FY 2011 totaled \$49,348. The RC has no public domain or infrastructure.

For the purposes of compliance with the GASB 34 requirements, depreciation of all new capital assets purchased through the General Fund will be recognized and depreciation expensed appropriately. Capital assets purchased through the Special Revenue Fund will continue to be expensed appropriately to the program.

Capital assets are categorized as furniture and equipment, automobiles, and leasehold improvements. The total invested in capital assets at year end June 30, 2011, net of accumulated depreciation totaled \$175,175.

Long-Term Debt

The RC provides Annual Leave to all full-time employees at the rate of 96 - 192 hours annually. Employees may accumulate from 120 - 280 hours based on in-service time. Accumulated Compensated Absences is accounted for in the General Fund as a non-current portion of the long-term debt. At year end June 30, 2011, Accumulated Compensated Absences totaled \$148,401.

Notes to the Basic Financial Statements

The accompanying notes to the Financial Statements on pages 46 through 66 provide more detail information on capital outlays and long-term debt activity.

BUSINESS-TYPE ACTIVITIES (Revenue vs. Costs)

Enterprise Fund

The RC Revolving Loan Fund was originally capitalized with a \$500,000 grant to the RC from the Economic Development Administration and a \$317,000 local government match. The RC received a \$1,500,000 Financial Assistance Award from the Economic Development Administration and \$500,000 local match during FY 1996. To date, the businesses assisted have invested another \$32,472,000 and created more than 500 jobs. To date, 45 EDA RLF loans have been closed for a total of \$7,090,000. The EDA Revolving Loan Fund had \$3,023,912 in retained earnings at Fiscal Year End 2011.

Component Unit-Proprietary Fund Type

The RC facilitates economic growth in the region through its general assistance and business loan programs. In 1982, the RC established an independent, private Certified Development Company of the Small Business Administration, the Georgia Small Business Lender (GSBL). GSBL provides loans to businesses statewide.

MIDDLE GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

The GSBL administers four loan funds—the Small Business Administration (SBA) 504 Loan program, the Rural Development Revolving Loan Fund, the EDA Revolving Loan Fund, and the Rural Georgia Healthcare Revolving Loan Fund.

ECONOMIC CONDITIONS AFFECTING THE MIDDLE GEORGIA RC

The Middle Georgia RC relies heavily on the receipt of federal, state, and local grant funds to operate. There were slight increases in State funds during FY 2011.

The fiscal projections for FY 2012 remain modest even though State revenues are showing gradual month over month increases. Most State agencies continue to operate under directives which will result in reduced expenditures by the State. The impact of these reductions is unclear at this point. Announced layoffs and reductions in positions at Robins Air Force Base and other industry cutbacks will be factors in slowing any economic recovery.

FINANCIAL MANAGEMENT CONTACT

The 2011 Comprehensive Financial Report of the Middle Georgia Regional Commission has been prepared by the Finance Department to comply with finance-related laws and regulations and to provide the reader a clear and precise overview of the financial operations of the RC and its commitment to public accountability. Any questions or comments should be forwarded to:

Middle Georgia RC Finance Department
175 Emery Highway, Suite C
Macon, GA 31217

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BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- STATEMENT OF NET ASSETS
- STATEMENT OF ACTIVITIES

GOVERNMENT-WIDE FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
JUNE 30, 2011

	Governmental Activities	Business-type Activities	Total	Component Unit Georgia Small Business Lender
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 429,235	\$ 943,746	\$ 1,372,981	\$ 476,959
Investments	813,372	-	813,372	-
Receivables, net of allowances				
Due from other governments	1,336,712	-	1,336,712	-
Internal balances	(5,065)	5,065	-	-
Current portion of loans receivable	-	324,192	324,192	148,906
Total current assets	2,574,254	1,273,003	3,847,257	625,865
Long-term Assets:				
Due from component unit, net of allowance bad debt of \$212,048	432,479	-	432,479	-
Loans receivable, net of allowance for bad debt of \$360,102	-	1,750,909	1,750,909	305,969
Capital Assets:				
Depreciable assets, net	175,175	-	175,175	-
Total long-term assets	607,654	1,750,909	2,358,563	305,969
Total Assets	3,181,908	3,023,912	6,205,820	931,834
LIABILITIES				
Current Liabilities:				
Accounts Payable	661,438	-	661,438	-
Due to contractors - AOA	303,772	-	303,772	-
Due to primary government	-	-	-	493,769
Other current liabilities	1,065	-	1,065	3,533
Current portion of long-term debt	84,589	-	84,589	37,737
Deferred revenues	18,058	-	18,058	-
Total current liabilities	1,068,922	-	1,068,922	535,039
Long-term Liabilities:				
Noncurrent portion of long-term debt	63,812	-	63,812	433,562
Net pension obligation	106,112	-	106,112	-
Total long-term liabilities	169,924	-	169,924	433,562
Total Liabilities	1,238,846	-	1,238,846	968,601
NET ASSETS				
Invested in capital assets	175,175	-	175,175	-
Restricted for				
Loans	-	3,023,912	3,023,912	366,821
Advances	432,479	-	432,479	-
Unrestricted	1,335,408	-	1,335,408	(403,588)
Total Net Assets	\$ 1,943,062	\$ 3,023,912	\$ 4,966,974	\$ (36,767)

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

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Functions/Programs	Net (Expense)/Revenue and Changes in Net Assets						Component Unit
	Program Revenues			Primary Government			
	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:							
Governmental Activities							
General government	\$ 545,917	\$ 358,598	\$ -	\$ (187,319)	\$ -	\$ (187,319)	
Aging services	6,432,545	-	6,316,726	(115,819)	-	(115,819)	
Transportation development	2,682,821	-	2,661,296	(21,525)	-	(21,525)	
Environmental assistance	294,556	-	242,437	(52,119)	-	(52,119)	
Planning and development	454,058	-	484,182	30,124	-	30,124	
Total governmental activities	10,409,897	358,598	9,704,641	(346,658)	-	(346,658)	
Business-Type Activities							
Loans	64,904	129,974	-	-	65,070	65,070	
Total business-type activities	64,904	129,974	-	-	65,070	65,070	
Total Primary Government	\$ 10,474,801	\$ 488,572	\$ 9,704,641	\$ (346,658)	\$ 65,070	\$ (281,588)	
Component Unit:							
Georgia Small Business Lender	\$ 243,535	\$ 115,078	\$ -	\$ -	\$ -	\$ (128,457)	
Total Component Unit	\$ 243,535	\$ 115,078	\$ -	\$ -	\$ -	\$ (128,457)	
General Revenues							
Unrestricted regional appropriations				440,124	-	440,124	
Interest revenue				3,369	9,871	13,240	7,059
Other income				32,353	-	32,353	
Total General Revenues				475,846	9,871	485,717	7,059
Change in Net Assets				129,188	74,941	204,129	(121,398)
Net Assets - Beginning of Year Restated				1,813,874	2,948,971	4,762,845	84,631
Net Assets - End of Year				\$ 1,943,062	\$ 3,023,912	\$ 4,966,974	\$ (36,767)

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

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FUND FINANCIAL STATEMENTS

FUND FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

	General	DHS			GSBL Fund	Other Governmental Funds	Total Governmental Funds
		DHS Aging Title XIX	Coordinated Transportation				
<u>ASSETS</u>							
Cash and cash equivalent	\$ 370,202	\$ -	\$ -	\$ -	\$ -	\$ 59,033	\$ 429,235
Investments, at fair value	813,372	-	-	-	-	-	813,372
Receivables (net of allowances):							
Due from other funds	303,066	-	-	-	14,504	-	317,570
Due from other governments	270,583	60,961	543,529	-	461,638	-	1,336,712
Due from component unit	-	-	-	432,479	-	-	432,479
Advances to other funds	432,479	-	-	-	-	-	432,479
Total Assets	\$ 2,189,702	\$ 60,961	\$ 543,529	\$ 432,479	\$ 535,175	\$ -	\$ 3,761,847

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 119,351	\$ -	\$ 542,087	\$ -	\$ -	\$ -	\$ 661,438
Due to contractors - AOA	-	20,231	-	-	283,541	-	303,772
Due to other funds	19,569	40,730	1,442	-	251,634	-	313,375
Deferred revenue	18,058	-	-	-	-	-	18,058
Other current liabilities	1,065	-	-	-	-	-	1,065
Advances from other funds	-	-	-	432,479	-	-	432,479
Total Liabilities	158,043	60,961	543,529	432,479	535,175	-	1,730,187

Fund Balances:

Nonspendable	432,479	-	-	-	-	-	432,479
Unassigned	1,599,181	-	-	-	-	-	1,599,181
Total Fund Balances	2,031,660	-	-	-	-	-	2,031,660

Total Liabilities and Fund Balance	\$ 2,189,703	\$ 60,961	\$ 543,529	\$ 432,479	\$ 535,175	\$ -	\$ 3,761,847
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The accompanying notes are an integral part of these financial statements.

MIDDLE GEORGIA REGIONAL COMMISSION

RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET ASSETS
JUNE 30, 2011

Total Fund Equity per Balance Sheet of Governmental Funds \$ 2,031,660

Amounts reported for governmental activities in the Statement of Net Assets differ from amounts reported in the Balance Sheet of Governmental funds due to the following:

Capital Assets

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of the assets 4,000

Internal Service

The internal service fund is used by management to charge the costs of administration to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.

13,514

Long-term Debt

Under the Modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustments for these items are as follows:

Net pension obligation (106,112)

Total Net Assets of Governmental Activities \$ 1,943,062

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

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General	DHS			GSBL Fund	Other Governmental Funds	Total Governmental Funds
		DHS Aging Title XIX	Coordinated Transportation				
<u>Revenues:</u>							
Federal sources	\$ -	\$ 815,307	\$ 2,575,776	\$ -	\$ -	\$ 2,907,273	\$ 6,298,356
State sources	-	815,307	-	-	-	1,517,249	2,332,556
Local sources	358,598	-	-	82,517	-	369,120	810,235
Contractors match	-	-	-	-	-	622,092	622,092
Regional appropriations	440,124	-	-	-	-	-	440,124
Interest income	3,199	-	-	-	-	170	3,369
Other income	31,595	-	-	-	-	758	32,353
Total Revenues	833,516	1,630,614	2,575,776	82,517	5,416,662	10,539,085	
<u>Expenditures:</u>							
<u>Direct:</u>							
Current:							
Personnel services:							
Salaries	226,668	208,768	30,782	36,137	1,079,635	1,581,990	
Fringe Benefits	123,876	91,439	16,822	19,749	394,788	646,674	
Total Personnel Services	350,544	300,207	47,604	55,886	1,474,423	2,228,664	
Operating expenditures:							
Contract Services	40	1,159,598	2,505,776	-	3,542,115	7,207,529	
Travel	12,480	-	-	389	21,390	34,259	
Training and Education	-	-	-	-	1,151	1,151	
Supplies and materials	11,019	-	-	-	2,978	13,997	
Office expenditures	6,719	-	-	-	5,128	11,847	
Other Public Meetings	18,918	-	-	-	-	18,918	
Miscellaneous	9,880	-	-	-	10,373	20,253	
Total Operating Expenditures	59,056	1,159,598	2,505,776	389	3,583,135	7,307,954	
Capital Outlay	-	-	-	-	5,972	5,972	
Total Direct Expenditures	\$ 409,600	\$ 1,459,805	\$ 2,553,380	\$ 56,275	\$ 5,063,530	\$ 9,542,590	

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

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Indirect:						
Cost Allocation Plan	\$ 164,602	\$ 140,966	\$ 22,353	\$ 26,242	\$ 541,429	\$ 895,592
Total Expenditures	574,202	1,600,771	2,575,733	82,517	5,604,959	10,438,182
Excess of Revenue Over (Under) Expenditures	259,314	29,843	43	-	(188,297)	100,903
Other Financing Sources (Uses):						
Transfers from other funds	43,922	-	-	208,998	202,333	455,253
Transfers to other funds	(411,331)	(29,843)	(43)	-	(14,036)	(455,253)
Total Other Financing Sources (Uses)	(367,409)	(29,843)	(43)	208,998	188,297	-
Net Change in Fund Balances	(108,095)	-	-	208,998	-	100,903
Fund Balance - Beginning of Year	2,139,755	-	-	(208,998)	-	1,930,757
Fund Balance - End of Year	\$ 2,031,660	\$ -	\$ -	\$ -	\$ -	\$ 2,031,660

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

MIDDLE GEORGIA 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, 2011

Net change in fund balances - total governmental funds \$ 100,903

Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance due to the following:

Capital Assets

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation.

Total capital outlays

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, disposals and donations) is to decrease net assets (14,714)

Long-term liabilities

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustments for these items are as follows:

Net pension obligation 42,999

Change in Net Assets of Governmental Activities \$ 129,188

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

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MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
GENERAL AND MAJOR SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General Fund			Variance with Final Budget Positive/(Negative)
	Budget		Actual	
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 209,300	\$ 209,300	\$ 358,598	\$ 149,298
Regional appropriations	440,124	440,124	440,124	-
Interest income	4,000	4,000	3,199	(801)
Other income	16,000	29,000	31,595	2,595
Total Revenues	669,424	682,424	833,516	151,092
<u>Expenditures:</u>				
Current:				
Personnel services	431,487	431,487	350,544	80,943
Operating expenditures	35,655	35,655	59,056	(23,401)
Indirect expenditures	202,282	202,282	164,602	37,680
Total Expenditures	669,424	669,424	574,202	95,222
Excess Revenues Over (Under) Expenditures	-	13,000	259,314	246,314
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	43,922	43,922
Transfers to other funds	-	-	(411,331)	(411,331)
Total Other Financing Sources (Uses)	-	-	(367,409)	(367,409)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 13,000</u>	<u>(108,095)</u>	<u>\$ (121,095)</u>
Fund Balance - Beginning of Year			<u>2,139,755</u>	
Fund Balance - End of Year			<u>\$ 2,031,660</u>	

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

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
 GENERAL AND MAJOR SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	DHR Aging Title XIX			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 827,788	\$ 815,307	\$ 815,307	\$ -
State sources	827,788	815,307	815,307	-
Total Revenues	1,655,576	1,630,614	1,630,614	-
<u>Expenditures:</u>				
Current:				
Personnel services	325,421	320,682	300,207	20,475
Operating expenditures	1,177,598	1,159,598	1,159,598	-
Indirect expenditures	152,557	150,336	140,966	9,370
Total Expenditures	1,655,576	1,630,616	1,600,771	29,845
Excess Revenues Over (Under) Expenditures	-	(2)	29,843	29,845
<u>Other Financing Sources (Uses):</u>				
Transfers (to) from other funds	-	2	(29,843)	(29,845)
Total Other Financing Sources (Uses)	-	2	(29,843)	(29,845)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			\$ -	

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

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
 GENERAL AND MAJOR SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	DHR Coordinated Transportation			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 2,355,109	\$ 2,346,490	\$ 2,575,776	\$ 229,286
Total Revenues	2,355,109	2,346,490	2,575,776	229,286
<u>Expenditures:</u>				
Current:				
Personnel services	48,189	47,658	47,604	54
Operating expenditures	2,285,109	2,276,500	2,505,776	(229,276)
Indirect expenditures	21,811	22,332	22,353	(21)
Total Expenditures	2,355,109	2,346,490	2,575,733	(229,243)
Excess Revenues Over (Under) Expenditures	-	-	43	43
<u>Other Financing Sources (Uses):</u>				
Transfers to other funds	-	-	(43)	(43)
Total Other Financing Sources (Uses)	-	-	(43)	(43)
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			\$ -	

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

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
 GENERAL AND MAJOR SPECIAL REVENUE FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	GSBL Fund			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 80,000	\$ 80,000	\$ 82,517	\$ 2,517
Total Revenues	80,000	80,000	82,517	2,517
<u>Expenditures:</u>				
Current:				
Personnel services	54,729	54,126	55,886	(1,760)
Operating expenditures	500	500	389	111
Indirect expenditures	24,771	25,374	26,242	(868)
Total Expenditures	80,000	80,000	82,517	(2,517)
Excess Revenues Over (Under) Expenditures	-	-	-	-
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	208,998	208,998
Total Other Financing Sources (Uses)	-	-	208,998	208,998
Net Change in Fund Balance	\$ -	\$ -	208,998	\$ 208,998
Fund Balance - Beginning of Year			(208,998)	
Fund Balance - End of Year			\$ -	

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

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 JUNE 30, 2011

	Business-Type Activities Enterprise Funds Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 943,746	\$ -
Due from General Fund	5,065	-
Current portion on loans receivable	324,192	-
Total Current Assets	<u>1,273,003</u>	<u>-</u>
Long-term Assets		
Capital assets, net of accumulated depreciation of \$248,057	-	171,175
Loans receivable, net of allowance for bad debts of \$360,102	1,750,909	-
Total Long-term Assets	<u>1,750,909</u>	<u>171,175</u>
Total Assets	<u>3,023,912</u>	<u>171,175</u>
<u>LIABILITIES</u>		
Current Liabilities		
Current portion of compensated absences	-	84,589
Due to other funds	-	9,260
Total Current Liabilities	<u>-</u>	<u>93,849</u>
Long-term Liabilities		
Compensated absences	-	63,812
Total Long-term Liabilities	<u>-</u>	<u>63,812</u>
Total Liabilities	<u>-</u>	<u>157,661</u>
<u>NET ASSETS</u>		
Invested in capital assets	-	171,175
Restricted		
Restricted for loan extension	3,023,912	-
Unrestricted	-	(157,661)
Total Net Assets	<u>\$ 3,023,912</u>	<u>\$ 13,514</u>

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

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Business-Type Activities Enterprise Funds Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Operating Revenues:</u>		
Interest from loans	\$ 128,736	\$ -
Other revenue	1,238	-
Other services	-	1,529,100
Total Operating Revenues	<u>129,974</u>	<u>1,529,100</u>
<u>Operating Expenses:</u>		
Cost of sales and services	-	1,494,004
Contracts - services	64,904	-
Depreciation expense	-	35,096
Total Operating Expenses	<u>64,904</u>	<u>1,529,100</u>
Operating Income (Loss)	<u>65,070</u>	<u>-</u>
<u>Non-Operating Revenues and Expenses:</u>		
Loss on disposal of assets	-	(14,714)
Interest income	9,871	-
Total Non-Operating Revenues and Expenses	<u>9,871</u>	<u>(14,714)</u>
Change in net assets	74,941	(14,714)
Total Net Assets - Beginning of Year	<u>2,948,971</u>	<u>28,228</u>
Total Net Assets - End of Year	<u>\$ 3,023,912</u>	<u>\$ 13,514</u>

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

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Fund
	Revolving Loan Fund	
<u>Cash Flows from Operating Activities:</u>		
Cash received from customers	\$ 148,818	\$ -
Cash received from interfund services provided	-	1,529,100
Cash paid to employees for indirect salaries	-	(372,346)
Cash paid to other suppliers of goods or services	(64,904)	(1,121,015)
	<hr/>	<hr/>
Net Cash Provided by (Used for) Operating Activities	83,914	35,739
	<hr/>	<hr/>
<u>Cash Flows from Noncapital Financing Activities:</u>		
Net Cash Provided by (Used for) Noncapital Financing Activities	-	-
	<hr/>	<hr/>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Purchases of capital assets	-	(51,122)
	<hr/>	<hr/>
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	(51,122)
	<hr/>	<hr/>
<u>Cash Flows from Investing Activities:</u>		
Interest earned	9,871	-
	<hr/>	<hr/>
Net Cash Provided by (Used for) Investing Activities	9,871	-
	<hr/>	<hr/>
Net Increase (Decrease) in Cash and Equivalents	93,785	-
Cash and Cash Equivalents - Beginning of Year	849,961	-
	<hr/>	<hr/>
Cash and Cash Equivalents - End of Year	\$ 943,746	\$ -
	<hr/>	<hr/>

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

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Fund
	Revolving Loan Fund	
<u>Reconciliation of Net Income to Net</u>		
<u>Cash Provided by Operating Activities:</u>		
Net Operating Income (Loss)	\$ 65,070	\$ -
Depreciation expense	-	35,096
Loss on sale of capital asset	-	367
Changes in assets and liabilities		
(Increase)/decrease in loans receivable	18,524	-
(Increase)/decrease in due from other funds	320	-
Increase (decrease) in compensated absences	-	19,841
Increase (decrease) in due to other funds	-	(19,565)
Total Adjustments	18,844	35,739
Net Cash Provided by Operating Activities	\$ 83,914	\$ 35,739

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

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Middle Georgia Regional Commission

**NOTES TO THE
FINANCIAL STATEMENTS**

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Middle Georgia Regional Commission (the “RC”, the “Center”) is the regional planning and intergovernmental coordination agency in the Middle Georgia Region created pursuant to legislation of the Georgia General Assembly. The RC does not have stockholders or equity holders and is not subject to income taxes. The region consists of Bibb, Crawford, Houston, Jones, Monroe, Peach, Twiggs, Baldwin, Wilkinson, Pulaski and Putnam counties of Georgia.

The accounting policies and financial reporting practices of the RC conform in all material respects to generally accepted accounting principles as applicable to units of government issued by the Governmental Accounting Standards Board (GASB). The RC applies all applicable Governmental Accounting Standards Board (GASB) pronouncements in accounting and reporting for its proprietary operations as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, APB opinions, and ARBS.

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the RC (the primary government) and its component unit. The component unit discussed below is included in the RC's reporting entity because of the significance of its operational and financial relationships with the RC. In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards No. 14 "The Financial Reporting Entity", which was adopted by the RC as of July 1, 1994, the financial statements of the component unit have been included as a discretely presented component unit. The component unit column in the combined financial statements includes the financial data for the RC's component unit, as reflected in its most recent audited financial statements. This unit is reported in columns separate from the RC's financial information to emphasize that it is legally separate from the RC.

The following component unit is incorporated into the RC reporting entity:

Georgia Small Business Lender – Georgia Small Business Lender acts as a loan administration agent for Small Business Administration and the RC to administer certain loan programs for them. It also has a Farmers Home Loan Fund that it is responsible for administering. The membership of Georgia Small Business Lender is appointed by the RC. This membership appoints its own board from its membership. Although the RC does not have the authority to approve or modify the Georgia Small Business Lender's operational and capital budgets, it does have the ability to control the amount of funding it provides to the Georgia Small Business Lender. Such funding is significant to the overall operations of the Georgia Small Business Lender. Complete financial statements of the individual component unit can be obtained directly from its administrative office.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011
(CONTINUED)

The address is as follows:

Georgia Small Business Lender
175-C Emery Highway
Macon, GA 31201

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Assets and Statement of Changes in Net Assets) report information on all of the nonfiduciary 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.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are 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 Financial Statement Presentation

Government-Wide Financial Statements

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 related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

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.

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

Fund Financial Statements

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 RC 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 the obligations are expected to be liquidated with expendable available financial resources.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the RC's enterprise fund are interest received from customers. Operating expenses for enterprise funds include contractual services. The principal operating revenues of the RC's internal service fund are charges for the allocation of indirect costs. Operating expenses for internal service funds include the personnel expenses, and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011
(CONTINUED)

expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The government reports the following major governmental funds:

General Fund – The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds – The DHS Aging Title XIX is used to account for the proceeds and use of grants received for aging services provided. The DHS Coordinated Transportation Special Revenue Fund is used to account for the proceeds and use of grants received for transportation services provided. The GSBL Special Revenue Fund is used to account for the proceeds and use of revenue received from component unit for services provided.

The government reports the following major proprietary funds:

The Revolving Loan Fund is used to account for the issuance and repayment of loans made to customers.

Additionally, the government reports the following fund types:

Internal Service Fund – The Internal Service Fund is used to account for the financing of goods and services provided by one organizational unit to other organizational units of the RC on a cost reimbursement basis.

D. Deposits and Investments

The RC’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value, which is determined using selected bases. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. The reported value of the Local Government Investment Pool is the same as the fair value of the pool shares.

Statutes authorize the RC to invest in obligations of the U.S. Treasury, other U.S. Government Agencies, State of Georgia, Other States, Prime Banker’s Acceptances, repurchase agreements, other political subdivisions of Georgia and the Local Government Investment Pool.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

The State of Georgia Local Government Investment Pool, (LGIP), is a special investment pool operated by the Georgia Department of Administrative Services for Georgia local governments. Participation is voluntary. "The Office of the State Treasurer", created by OCGA 36-83-8, is a stable net asset value investment pool, which follows Standard and Poor's criteria for AAA rated money market funds and is regulated by the Georgia Office of Treasury and Services. However, the Office of the State Treasurer 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 (\$1.00 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 \$1.00 per share. Investment policies for LGIP are established by the State Depository Board and investments may include certificates of deposit; prime banker's acceptance; repurchase agreements; issued or guaranteed obligations of the United States Government, its agencies, and its corporations; obligations of any states; and obligations of political subdivisions of the State of Georgia.

E. Receivables

Receivable 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.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables have been reduced to their estimated net realizable value, and are shown net of an allowance for doubtful accounts. Estimated uncollectible amounts are based upon historical experience rates.

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. No public domain or infrastructure assets (e.g. roads, bridges, sidewalks and similar items) are owned by the RC.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the RC during the current fiscal year was \$0. No interest expense was applicable to construction of capital assets.

Property, plant and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Building	30 years
Furniture, fixtures, equipment	5-15 years
Vehicles	5 years

H. In-kind Services and Costs

In-kind services and costs are accounted for as revenues and expenditures and are valued in accordance with Federal Management Circular A-102 (i.e. cost). In-kind services for the RC consist entirely of services contributed by the RC subcontractors of Area Agency on Aging directed to services for the elderly.

I. Employee Pension Plan

The RC participates in the Georgia Municipal Employees Benefit System (GMEBS). All full time RC employees are eligible to participate in the plan provided they have one year of service. Officials are not covered by the plan.

J. Indirect Cost Rates

RC-wide central support costs are recorded in the internal service fund as indirect costs in the RC's accounting system and recovered. Costs are defined by U.S. Office of Management and Budget Circular A-87, Attachment A, as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved." Pursuant to OMB Circular A-87, the U.S. Department of Commerce is designated as the cognizant agency for the federal government with responsibility for negotiation, approval and audit of the RC's central support services cost allocation plan.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

The indirect cost rate is computed as a ratio of indirect costs (including indirect salaries and fringe benefits related to those indirect salaries) to total direct salaries and fringe benefits related to those direct salaries. The percentage thus determined is then applied to the direct salaries and fringe benefits within the general fund and each special revenue fund to determine indirect cost recovery for each fund. During the year, a provisional indirect cost rate is used which is negotiated with the RC's federal cognizant agency based upon a cost allocation plan. At the conclusion of the RC's fiscal year, an actual indirect cost rate is computed based upon actual account balances accumulated in conformity with accounting tenants of the cost allocation plan, and the amount of indirect cost recovery is adjusted accordingly for any differences between the provisional rate used during the year and the actual rate computed at the conclusion of the year.

The actual indirect cost allocation rate for the fiscal year ended June 30, 2011 was 46.60%.

K. Accumulated Compensated Absences

RC policies allow an employee to accumulate 200 hours annual leave. (Up to 280 hours after 18 years of service) On December 31 of each year all accumulated leave in excess of the allowable amount is lost. In the event that an employee terminates employment, the employee is compensated for the annual leave not taken. At June 30, 2011, the RC was liable for \$148,401 in unused compensated absences. Compensated absences are paid out of General Fund revenue and recovered through the indirect cost pool. The RC has estimated the amount to be liquidated with available financial resources as of June 30, 2011 to be \$84,589.

The RC is not liable and no provision is made for the payment of unused sick pay upon termination.

L. 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 assets.

M. Fund Equity

In the financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors or

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council. The Council approves committed resources through a motion and vote during the voting session of Council meetings.
- Assigned – amounts that are constrained by the Council’s intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Council.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed or assigned to specific purposes within the General Fund.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Commission’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Commission’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The Commission does not have a formal minimum fund balance policy. The following is a summary of the fund balance classifications as of June 30, 2011:

	General Fund	Total
Fund Balances		
Nonspendable:		
Advances	\$ 432,479	\$ 432,479
Unassigned	1,599,181	1,599,181
Total fund balances	<u>\$ 2,031,660</u>	<u>\$ 2,031,660</u>

N. Risk Management

The RC is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The RC participates in the Georgia Interlocal Risk Management Agency risk pool to provide coverage for this risk of loss. Settlements of insurable risks did not exceed insurance coverage for each of the past three fiscal years. The RC had no significant reduction in insurance coverage from coverage in the prior year.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

A. Budget Process

The Executive Director submits annual budgets to the Board of Directors for the General and Special Revenue Funds. Legal provisions govern the budgetary process. These budgets are formally adopted on an agency wide, functional expense level, which is the legal level of the RC's budgetary controls. The budget so adopted may be revised during the year only by formal action of the Board in a regular meeting. The RC Finance Director does not have authority to revise the budget without Board approval. The Board will make any changes necessary to adopt the budget. Unobligated appropriations in the annual operating budget lapse at fiscal year end.

B. Budget to GAAP Reconciliation

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). No reconciliation of budget basis to GAAP basis is necessary.

C. 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 appropriation, is not employed by the RC.

D. Excess of Expenditures over Appropriations

Excess of actual expenditures over budget for the General Fund were as follows:

Transfers	411,331
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Excess of actual expenditures over budget for the major Special Revenue Funds are as follows:

DHS Aging Title XIX:	
Transfers	\$ 29,845
DHS Coordinated Transportation:	
Operating expenditures	229,276
Indirect expenditures	11
Transfers	43
GSBL Fund:	
Personnel services	1,760
Indirect expenditures	868

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

NOTE 3 – DEPOSITS

A. Custodial Credit Risk – Deposits

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the government will not be able to recover deposits. The RC's bank balances of deposits as of June 30, 2011 are entirely insured or collateralized with securities held by the RC's agent in the RC's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

Georgia Small Business Lender's bank balances of deposits as of June 30, 2011 are entirely insured or collateralized with securities held by Georgia Small Business Lender's agent in Georgia Small Business Lender's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

B. Investments

Investments of the RC include the "Office of the State Treasurer" and money market accounts. Both the carrying amount and fair value of the investments are \$813,372 and, therefore, no adjustment is necessary for fair value reporting. The RC does not have a formal policy relating to the credit risk of investments.

	<u>Credit Rating</u>	<u>Investment Value</u>	<u>Weighted Average Maturity</u>
Office of the State Treasurer	AAAm rated	\$ 599,567	24 day
Money Market	N/A	213,805	N/A

Custodial credit risk. For an investment, the custodial risk is the risk that in the event of the failure of the counter-party to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Office of the State Treasurer is not required to disclose custodial credit risk. The RC had no such investments with such risk as of June 30, 2011.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The RC 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

NOTE 4 – 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 for contracts follows:

	<u>Accounts Receivable</u>
General Fund:	
Other Contracts	\$ <u>270,583</u>
Total Regional Appropriations Due	<u>270,583</u>
Special Revenue Funds:	
Federal Grants and Contracts:	
DHS Aging	437,236
DHS Coordinated Transportation	<u>543,529</u>
Total Federal Grants and Contracts	<u>980,765</u>
State Grants and Contracts:	
DOT Transportation	26,081
DCA	53,033
EDA	<u>16,250</u>
Total State Grants and Contracts	<u>85,364</u>
Total Due From Other Governments	<u>\$ 1,336,712</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

NOTE 5 – REGIONAL APPROPRIATIONS

The bulk of revenues reported in the General Fund are received from the municipalities within the Middle Georgia Region. Georgia law stipulates an annual local funding formula, under which the following amounts were received by RC during the year ended June 30, 2011, from the local units of government:

Unit	Amount Due 6/30/10 Over/(Under)	FY 2011 Assessment Billed	FY 2011 Collections	Amount Due 06/30/11 Over/(Under)
BALDWIN COUNTY	\$ -	\$ 25,942	\$ 25,942	\$ -
City of Milledgeville	-	18,757	18,757	-
BIBB COUNTY	-	76,855	76,855	-
City of Macon	-	76,855	76,855	-
Payne City	-	178	178	-
CRAWFORD COUNTY	-	11,687	11,687	-
City of Roberta	-	808	808	-
HOUSTON COUNTY	-	48,101	48,101	-
City of Centerville	-	4,278	4,278	-
City of Perry	-	9,599	9,599	-
City of Warner Robins	-	48,787	48,787	-
JONES COUNTY	-	21,829	21,829	-
City of Gray	-	1,810	1,810	-
MONROE COUNTY	-	17,440	17,440	-
City of Forsyth	-	4,094	4,094	-
City of Culloden	-	223	223	-
PEACH COUNTY	-	12,777	12,777	-
City of Byron	-	2,887	2,887	-
City of Fort Valley	-	8,005	8,005	-
PUTNAM COUNTY	-	12,048	12,048	-
City of Eatonton	-	6,764	6,764	-
TWIGGS COUNTY	-	9,032	9,032	-
City of Danville	-	349	349	-
City of Jeffersonville	-	1,209	1,209	-
WILKINSON COUNTY	-	4,836	4,836	-
City of Allentown	-	205	205	-
City of Gordon	-	2,152	2,152	-
City of Irwinton	-	587	587	-
City of Ivey	-	1,100	1,100	-
City of McIntyre	-	718	718	-
City of Toombsboro	-	622	622	-
PULASKI COUNTY	-	6,308	6,308	-
City of Hawkinsville	-	3,282	3,282	-
Total	<u>\$ -</u>	<u>\$ 440,124</u>	<u>\$ 440,124</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

NOTE 6 – CONTINGENCIES

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

NOTE 7 – INTER-FUND RECEIVABLES, PAYABLES, TRANSFERS AND ADVANCES

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. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” The composition of inter-fund balances as of June 30, 2011, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 40,730
	DHS Coordinated Transportation	1,442
	Nonmajor governmental funds	251,634
	Internal Service Fund	9,260
Revolving Loan Fund	General Fund	5,065
Nonmajor governmental funds	General Fund	<u>14,504</u>
Total		<u>\$ 322,635</u>

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service. Resources are accumulated in a fund or component unit to support and simplify the administration of various projects or programs. The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between the two columns appear in this statement. A reconciliation of transfers is as follows:

Interfund transfers:	Transfers In:			
	General Fund	GSBL Fund	Nonmajor Governmental	Total
Transfer out:				
General Fund	\$ -	\$ 208,998	\$ 202,333	\$ 411,331
DHS Aging Title XIX	29,843	-	-	29,843
DHS Coordinated Transportation	43	-	-	43
Nonmajor governmental funds	14,036	-	-	14,036
Total	<u>\$ 43,922</u>	<u>\$ 208,998</u>	<u>\$ 202,333</u>	<u>\$ 455,253</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

Advances from/to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	GSBL Fund	<u>\$432,479</u>

The amount payable to the general fund is relative to advances to the component unit for administrative expenses over many years. Therefore, it is expected that this balance will not be collected in the subsequent year.

NOTE 8 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Furniture and equipment	\$ 374,786	\$ 4,798	\$ (57,559)	\$ 322,025
Automobiles	91,483	44,550	(41,714)	94,319
Leasehold improvements	<u>6,888</u>	<u>-</u>	<u>-</u>	<u>6,888</u>
Total capital assets being depreciated	<u>\$ 473,157</u>	<u>\$ 49,348</u>	<u>\$ (99,273)</u>	<u>\$ 423,232</u>
Less accumulated depreciation for:				
Furniture and equipment	\$(217,814)	\$ (27,319)	\$ 43,874	\$(201,259)
Automobiles	(72,818)	(7,777)	40,685	(39,910)
Leasehold improvements	<u>(6,888)</u>	<u>-</u>	<u>-</u>	<u>(6,888)</u>
Total accumulated depreciation	<u>(297,520)</u>	<u>(35,096)</u>	<u>84,559</u>	<u>(248,057)</u>
Governmental activities capital assets, net	<u>\$ 175,637</u>	<u>\$ 14,252</u>	<u>\$ (14,714)</u>	<u>\$ 175,175</u>

Depreciation expense charged to functions. as follows:

General government	<u>\$ 35,096</u>
Total depreciation expense	<u>\$ 35,096</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

NOTE 9 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to account for the RC's net pension obligation as of June 30, 2010.

	<u>Governmental Activities</u>
Net Assets - June 30, 2010	\$ 1,962,985
Adjustments to Net Assets:	
Net pension obligation	<u>(149,111)</u>
Restated Net Assets - June 30, 2010	<u>\$ 1,813,874</u>

NOTE 10 – ENTERPRISE FUND – REVOLVING LOAN FUND

The RC has been granted a Title IX Revolving Loan Fund Grant by the Economic Development Administration. This grant will be used to promote economic development in the counties of Bibb, Crawford, Peach and Twiggs. The grant agreement provides that local funding be obtained and Economic Development Administration will provide a \$500,000 grant to match these funds.

The RC was awarded a grant from the Economic Development Administration, not to exceed \$1,500,000, for the capitalization of the RC's Revolving Loan Fund. This grant is limited to the issuance of business loans in the counties of Bibb, Crawford, Houston, Jasper, Monroe, Jones, Peach, and Twiggs.

These grants are accounted for in the Enterprise Fund and an allowance for doubtful accounts is maintained within the fund. The allowance for doubtful accounts at June 30, 2011, is \$360,102.

NOTE 11 – PENSION PLAN

The RC 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.

A. Summary of Significant Accounting Policies

Basis of Accounting. The RC's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Methods Used to Value Investments. The sum of actuarial value at the beginning of the year and the cash flows during the year plus the assumed investment return, adjusted by

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

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 20% of market value.

B. Plan Description and Contribution Information

Membership of the plan consisted of the following as of January 1, 2011, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	10
Terminated employees entitled to benefits but not yet receiving them	20
Active plan members	<u>28</u>
Total membership in the plan	<u>58</u>

Plan Description. The Georgia Municipal Employees Benefit System, a State-wide agent, multiple-employer retirement system, administered by the Georgia Municipal Association. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The RC has established provisions, which assign the authority to the RC board members 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 RC 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 are required to meet future minimum funding standards of the Public Retirement Systems Standards Law and provide benefits there under. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the RC but shall be allocated to employees.

There are no loans to any of the RC officials or other "party-in-interest," and there are no prohibited transactions. The plan assets do not include any securities or investments in the Middle Georgia 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.

Contributions. Employees make no contributions to the plan. The RC 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 the inception of the plan.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

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.

The required contribution to the plan for the January 1, 2011 valuation was \$281,513, 17.01% of covered payroll.

C. Funded Status and Funding Progress – Pension Plans

The funded status of the plan as of January 1, 2011, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	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)
1/1/2011	\$5,338,097	\$6,039,703	\$ 701,606	88.38%	\$1,627,032	43.12%

Historical trend information designed to provide information about the RC's progress made in accumulating significant assets to pay pension benefits when due is presented below:

Plan Year Ending	Annual Pension Cost (APC)	Percentage of Annual Covered Payroll	Percentage of APC Contributed	Net Pension Obligation (Asset)
6/30/2011	\$ 331,802	17.0%	114.9%	\$ 106,112
6/30/2010	274,418	21.2%	77.5%	149,111
6/30/2009	238,214	14.2%	77.4%	66,619

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AAL's for benefits.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2011
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 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	3.50% plus age and service merit increases
Cost of living adjustments	1.50% if terminated on or after July 1, 2010 and employed before January 1, 2010, N/A otherwise

The Commission's annual pension costs and net pension obligation (asset) for the current year were determined as follows:

Normal Costs	\$ 189,008
Payment on unfunded actuarial accrued liability	99,794
Annual required contribution	288,802
Contribution made	331,801
Increase (decrease) in net pension obligation	(42,999)
Net pension obligation (asset) June 30, 2010	149,111
Net pension obligation (asset) June 30, 2011	\$ 106,112

NOTE 12 – RENT

The RC leases building and office facilities under an operating lease. Total cost for this lease was \$100,000 (\$8,333 per month) for the year ended June 30, 2011. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30.</u>	
2012	\$ 100,000
Total	\$ 100,000

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

NOTE 13 – FUND EQUITY

Reservations of Net Assets - Enterprise Fund:

The Enterprise Fund presents a portion of net assets that is legally restricted for the program purposes of extending loans under Title IX as a Revolving Loan Fund granted by the Economic Development Administration. The changes in this reserve during the year ended June 30, 2011, are as follows:

	Enterprise Fund
Balance, July 1, 2010	\$ 2,948,971
Increase (decrease)	<u>74,941</u>
Balance, June 30, 2011	<u>\$ 3,023,912</u>

NOTE 14 – LONG TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2011 was as follows:

	Beginning Balance Restated	Additions	Reductions	Ending Balance	Amounts Due Within Year
Governmental Activities:					
Net pension obligations	\$ 149,111	\$ 288,802	\$ (331,801)	\$ 106,112	\$ -
Compensated absences	135,235	211,999	(198,833)	148,401	84,589
Governmental activity					
Long-term liabilities	<u>\$ 284,346</u>	<u>\$ 500,801</u>	<u>\$ (530,634)</u>	<u>\$ 254,513</u>	<u>\$ 84,589</u>

For the governmental activities, compensated absences are generally liquidated by the General Fund.

NOTE 15 – POST EMPLOYMENT HEALTH CARE BENEFITS

The RC does not provide any health care or life insurance benefits as post-retirement benefits.

NOTE 16 – RISK MANAGEMENT

The RC is a member of the ACCG Group Self Insurance Workers Compensation Fund. The liability of the fund to the employees of any employer is specifically limited to such obligations as are imposed by applicable state laws against the employer. The Fund is to defend, in the name of and on behalf of the members, any suits or other proceedings, which may at any time be instituted against them on account of injuries or death within the preview of the Workers'

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2011

(CONTINUED)

Compensation Law of Georgia, or on the basis of employer's liability. The Fund is to pay all costs taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense. For the year ending June 30, 2011, the RC's total contribution was \$15,452 for the Workers Compensation Fund.

The RC is a member of the GMA Georgia Interlocal Risk Management Agency (GIRMA). This agency functions as an unincorporated nonprofit instrumentality of its members and is administered by the Georgia Municipal Association. The purpose of GIRMA is to establish and administer one or more group self-insurance funds; to establish and administer a risk management service; and to prevent or lessen the incidence or severity of casualty and property losses. GIRMA is to defend and protect, in accordance with the member government contract and related coverage descriptions, any member of GIRMA against liability or loss. Each member pays an annual contribution established by the Board of GIRMA. For the fiscal year ending June 30, 2011, the RC's total contribution was \$8,853. GIRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary.

NOTE 17 – LITIGATION

During the course of normal operations of RC, various claims and lawsuits arise. The RC's attorney has advised that there are no potential liabilities that will impair the RC's financial position as of the date of this audit report.

NOTE 18 – COMPONENT UNITS

Reporting Period Disclosures

The Georgia Small Business Lender has a September 30 year-end. The financial information presented in this report is as of September 30, 2010. Due to the differing year-ends, intergovernmental amounts on the Georgia Small Business Lender do not equal the corresponding due from primary government. A reconciliation for these differences is as follows:

Primary Government due from component unit, as presented at 06/30/11	\$ 644,527
Add: Oct 10 - June 11 payments	70,000
Less: Oct 10 - June 11 charges	<u>(220,758)</u>
Component Unit due to primary government, as presented at 09/30/10	\$ <u>493,769</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2011
 (CONTINUED)

Notes Payable

Farmer's Home Administration Intermediary Relending Program

The note payable of \$1,000,000 bears a 1% interest per annum. Payments of interest to the Farmer's Home Administration were required for the first three years of the note. Beginning on January 1, 1998, Georgia Small Business Lender commenced making 28 equal annual installments of principal and interest with any remaining balance due and payable 30 years from the date of the note.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 37,737	\$ 4,713	\$ 42,450
2012	38,115	4,335	42,450
2013	38,495	3,955	42,450
2014	38,880	3,570	42,450
2015	39,269	3,181	42,450
2016-2020	202,313	9,937	212,250
2021-2022	<u>76,490</u>	<u>1,114</u>	<u>77,604</u>
Total	<u>\$ 471,299</u>	<u>\$ 30,805</u>	<u>\$ 502,104</u>

Long-term liability activity for the year ended September 30, 2010 was as follows:

	<u>Beginning</u>			<u>Ending</u>	<u>Due Within</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
Business-type activities					
Notes Payable:					
FHA Program	\$ 508,675	\$ -	\$ 37,376	\$ 471,299	\$ 37,737
Total Business-type					
Activities Notes Payable	<u>\$ 508,675</u>	<u>\$ -</u>	<u>\$ 37,376</u>	<u>\$ 471,299</u>	<u>\$ 37,737</u>

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REQUIRED SUPPLEMENTARY INFORMATION

MIDDLE GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded/ (Surplus) AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a percentage of Covered Payroll (b-a) / c
2011	\$ 5,338,097	\$ 6,039,703	88.38%	\$ 701,606	\$ 1,627,032	43.12%
2010	4,950,807	5,653,800	87.57%	702,993	1,673,517	42.01%
2009	3,808,292	5,268,606	72.28%	1,460,314	1,668,206	87.54%
2008	4,411,180	4,990,956	88.38%	579,776	2,173,275	26.68%
2007	4,016,503	4,415,920	90.96%	399,417	1,319,224	30.28%
2006	3,548,088	3,997,124	88.77%	449,036	1,509,572	29.75%
2005	3,165,398	3,445,041	91.88%	279,643	1,513,343	18.48%
2004	2,820,609	3,112,252	90.63%	291,643	1,288,150	22.64%
2003	2,490,110	2,778,593	89.62%	288,483	1,336,071	21.59%
2002	2,558,611	2,449,372	104.46%	(109,239)	1,065,898	-10.25%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Plan Year Ending	Annual Pension Cost (APC)	Percentage of Annual Covered Payroll	Percentage APC Contributed	Net Pension Obligation (Asset)
6/30/2011	\$ 331,802	17.0%	114.9%	\$ 106,112
6/30/2010	274,418	21.2%	77.5%	149,111
6/30/2009	238,214	14.2%	77.4%	66,619



NONMAJOR GOVERNMENTAL FUNDS

SUPPLEMENTARY INFORMATION

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	DCA FY 11 Part A	DCA Housing Assessment	DCA Urban Redevelopment	DOT Rural Public Transit Planning
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	53,033	-	-	1,947
Due from General Fund	-	-	-	-
Total Assets	\$ 53,033	\$ -	\$ -	\$ 1,947
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to contractors - AOA	\$ -	\$ -	\$ -	\$ -
Due to General Fund	53,033	-	-	1,947
Total Liabilities	53,033	-	-	1,947
<u>Fund Balance:</u>				
Restricted	-	-	-	-
Total Liabilities and Fund Balance	\$ 53,033	\$ -	\$ -	\$ 1,947

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

DOT Safe Routes to School	DOT FY 11 Scenic Byways	DOT FY 11 Bicycle and Pedestrian	DOT FY 11 General Contract Administration	DOT FY 11 Transportation Enhancements
\$ -	\$ -	\$ -	\$ -	\$ -
542	2,314	17,387	1,707	1,673
-	-	-	-	-
<u>\$ 542</u>	<u>\$ 2,314</u>	<u>\$ 17,387</u>	<u>\$ 1,707</u>	<u>\$ 1,673</u>
\$ -	\$ -	\$ -	\$ -	\$ -
542	2,314	17,387	1,707	1,673
542	2,314	17,387	1,707	1,673
-	-	-	-	-
<u>\$ 542</u>	<u>\$ 2,314</u>	<u>\$ 17,387</u>	<u>\$ 1,707</u>	<u>\$ 1,673</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011
(CONTINUED)

	DOT FY 11 Historic Resource Support	DNR Historic Preservation	DNR TMDL Updates	DNR Watershed Improvement	DNR EPD Watershed
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	511	-	-	-	-
Due from General Fund	-	-	-	-	-
Total Assets	\$ 511	\$ -	\$ -	\$ -	\$ -
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors - AOA	\$ -	\$ -	\$ -	\$ -	\$ -
Due to General Fund	511	-	-	-	-
Total Liabilities	511	-	-	-	-
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 511	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

DNR EPD Water Plan	EDA FY 10 Admin	EDA FY 11 Admin	DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	16,250	9,501	25,564	36,658	24,323
-	-	-	-	-	4	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,250</u>	<u>\$ 9,501</u>	<u>\$ 25,564</u>	<u>\$ 36,661</u>	<u>\$ 24,323</u>
\$ -	\$ -	\$ -	\$ 369	\$ 8,834	\$ 36,661	\$ 21,151
-	-	16,250	9,132	16,730	-	3,173
-	-	16,250	9,501	25,564	36,661	24,323
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,250</u>	<u>\$ 9,501</u>	<u>\$ 25,564</u>	<u>\$ 36,661</u>	<u>\$ 24,323</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

	ARRA-DHS Aging Title III-C2	DHS Aging Alzheimer's	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	3,812	19,285	-	127,060	36,520
Due from General Fund	4,367	-	-	-	-
Total Assets	\$ 8,180	\$ 19,285	\$ -	\$ 127,060	\$ 36,520
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors - AOA	\$ 8,180	\$ 19,285	\$ -	\$ 116,978	\$ 36,408
Due to General Fund	-	-	-	10,083	112
Total Liabilities	8,180	19,285	-	127,060	36,520
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 8,180	\$ 19,285	\$ -	\$ 127,060	\$ 36,520

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

DHS Aging Title XX	DHS Aging Title VII	DHS Aging Title III-E	DHS GA Cares	DHS USDA
\$ -	\$ -	\$ -	\$ -	\$ -
31,355	6,208	16,509	12,894	5,159
-	-	-	-	-
<u>\$ 31,355</u>	<u>\$ 6,208</u>	<u>\$ 16,509</u>	<u>\$ 12,894</u>	<u>\$ 5,159</u>
\$ 12,104	\$ 6,208	\$ -	\$ -	\$ 5,159
19,251	-	16,509	12,894	-
31,355	6,208	16,509	12,894	5,159
-	-	-	-	-
<u>\$ 31,355</u>	<u>\$ 6,208</u>	<u>\$ 16,509</u>	<u>\$ 12,894</u>	<u>\$ 5,159</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011
(CONTINUED)

	DHS Aging Title III-D	DHS Aging Other	DHS Aging Other SOWEGA	DHS Aging Congregate Meals	DHS Aging Home Delivered Meals
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	1,657	-	-	1,993	-
Due from General Fund	-	-	-	-	10,133
Total Assets	\$ 1,657	\$ -	\$ -	\$ 1,993	\$ 10,133
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors - AOA	\$ 80	\$ -	\$ -	\$ 1,993	\$ 10,133
Due to General Fund	1,577	-	-	-	-
Total Liabilities	1,657	-	-	1,993	10,133
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 1,657	\$ -	\$ -	\$ 1,993	\$ 10,133

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

Revolving Loan	Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ -	\$ -	\$ 59,033	\$ -	\$ -	\$ -	\$ -	\$ 59,033
-	-	-	-	-	7,778	-	461,638
-	-	-	-	-	-	-	14,504
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,778</u>	<u>\$ -</u>	<u>\$ 535,175</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,541
-	-	59,033	-	-	7,778	-	251,634
-	-	59,033	-	-	7,778	-	535,175
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,778</u>	<u>\$ -</u>	<u>\$ 535,175</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	DCA FY 11 Part A	DCA Housing Assessment	DCA Urban Redevelopment	DOT Rural Public Transit Planning
<u>Revenues:</u>				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	194,218	3,500	469	20,000
Local sources	-	-	-	-
Contractors match	-	-	-	-
Miscellaneous income	-	-	-	-
Interest income	-	-	-	-
Total Revenues	194,218	3,500	469	20,000
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	94,907	2,282	260	10,873
Fringe benefits	51,868	1,247	142	5,942
Total Personnel Services	146,775	3,529	402	16,815
Operating Expenditures:				
Contract services	-	-	-	-
Travel	2,405	-	-	-
Insurance	-	-	-	-
Dues and subscriptions	-	-	-	-
Office supplies	20	-	35	-
Advertising	-	-	400	-
Telecommunications	-	-	-	-
Computer charges	-	-	-	-
Miscellaneous	119	-	-	-
Total Operating Expenditures	2,544	-	435	-
Capital Outlay	-	-	-	-
Total Direct Expenditures	149,319	3,529	837	16,815
Indirect:				
Cost allocation plan	68,919	1,657	189	7,895
Total Expenditures	\$ 218,238	\$ 5,186	\$ 1,026	\$ 24,710

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DOT Safe Routes to School	DOT FY 11 Scenic Byways	DOT Bicycle and Pedestrian	DOT FY 11 General Contract Administration	DOT FY 11 Transportation Enhancements	DOT FY 11 Historic Resource Support
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,600	6,800	46,160	5,200	5,760	1,280
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	758	-	-
-	-	-	-	-	-
1,600	6,800	46,160	5,958	5,760	1,280
874	3,711	25,209	2,852	3,470	700
478	2,028	13,777	1,559	1,895	383
1,352	5,739	38,986	4,411	5,365	1,083
-	-	-	-	-	-
-	-	-	68	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	230	-	-	-
-	-	-	-	-	-
-	-	230	68	-	-
-	-	-	-	-	-
1,352	5,739	39,216	4,479	5,365	1,083
635	2,694	18,307	2,071	2,520	509
\$ 1,987	\$ 8,433	\$ 57,523	\$ 6,550	\$ 7,885	\$ 1,592

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DCA FY 11 Part A	DCA Housing Assessment	DCA Urban Redevelopment	DOT Rural Public Transit Planning
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (24,020)	\$ (1,686)	\$ (557)	\$ (4,710)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	24,020	1,686	557	4,710
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	24,020	1,686	557	4,710
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DOT Safe Routes to School	DOT FY 11 Scenic Byways	DOT Bicycle and Pedestrian	DOT FY 11 General Contract Administration	DOT FY 11 Transportation Enhancements	DOT FY 11 Historic Resource Support
\$ (387)	\$ (1,633)	\$ (11,363)	\$ (592)	\$ (2,125)	\$ (312)
387	1,633	11,363	592	2,125	312
-	-	-	-	-	-
387	1,633	11,363	592	2,125	312
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DNR Historic Preservation	DNR TMDL Updates	DNR Watershed Improvement	DNR EPD Watershed	DNR EPD Water Plan
<u>Revenues:</u>					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	14,818	11,985	12,500	10,010	2,500
Local sources	-	-	-	-	-
Contractors match	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Interest income	-	-	-	-	-
Total Revenues	14,818	11,985	12,500	10,010	2,500
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	6,252	5,211	3,534	4,234	1,098
Fringe benefits	3,417	2,848	1,931	2,313	600
Total Personnel Services	9,669	8,059	5,465	6,547	1,698
Operating Expenditures:					
Contract services	-	-	-	-	-
Travel	132	-	-	-	-
Insurance	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Office supplies	-	-	-	272	-
Advertising	-	-	-	-	-
Telecommunications	-	-	-	-	-
Computer charges	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	132	-	-	272	-
Capital Outlay	-	-	-	-	-
Total Direct Expenditures	9,801	8,059	5,465	6,819	1,698
Indirect:					
Cost allocation plan	4,540	3,784	2,567	3,075	797
Total Expenditures	\$ 14,341	\$ 11,843	\$ 8,032	\$ 9,894	\$ 2,495

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

EDA FY 10 Administration	EDA FY 11 Administration	DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	ARRA Aging CDSMP
\$ 42,500	\$ 32,500	\$ 114,187	\$ 358,630	\$ 550,451	\$ 408,297	\$ 54,000
-	-	-	26,110	32,379	24,015	-
-	-	-	134	16,374	4,428	-
-	-	-	14,118	80,898	438,040	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,500	32,500	114,187	398,992	680,102	874,780	54,000
36,972	20,129	59,418	121,771	-	-	22,523
20,205	11,001	32,472	66,549	-	-	12,309
57,177	31,130	91,890	188,320	-	-	34,832
-	-	-	143,580	680,102	874,736	-
1,486	450	9,208	3,400	-	-	1,425
-	-	1,151	-	-	-	-
-	-	2,978	-	-	-	-
-	-	485	-	-	-	-
-	-	240	-	-	-	-
-	-	5,482	-	-	-	-
-	-	-	-	-	-	-
-	-	-	147	-	-	-
1,486	450	19,544	147,127	680,102	874,736	1,425
-	-	-	-	-	-	-
58,663	31,580	111,434	335,447	680,102	874,736	36,257
26,848	14,617	43,148	88,428	-	-	16,356
\$ 85,511	\$ 46,197	\$ 154,582	\$ 423,875	\$ 680,102	\$ 874,736	\$ 52,613

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DNR Historic Preservation	DNR TMDL Updates	DNR Watershed Improvement	DNR EPD Watershed	DNR EPD Water Plan
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 477	\$ 142	\$ 4,468	\$ 116	\$ 5
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(477)	(142)	(4,468)	(116)	(5)
Total Other Financing Sources (Uses)	(477)	(142)	(4,468)	(116)	(5)
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

EDA FY 10 Administration	EDA FY 11 Administration	DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	ARRA Aging CDSMP
\$ (43,011)	\$ (13,697)	\$ (40,395)	\$ (24,883)	\$ -	\$ 44	\$ 1,387
43,011	13,697	40,395	24,883	-	-	-
-	-	-	-	-	(44)	(1,387)
43,011	13,697	40,395	24,883	-	(44)	(1,387)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DHS Aging Alzheimers	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
<u>Revenues:</u>				
Federal sources	\$ -	\$ -	\$ -	\$ 394,737
State sources	145,683	81,870	785,495	-
Local sources	2,035	-	20,049	-
Contractors match	-	-	-	43,884
Miscellaneous income	-	-	-	-
Interest income	-	-	-	-
Total Revenues	147,718	81,870	805,544	438,621
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	-	-	42,004	304,635
Fringe benefits	-	-	22,956	-
Total Personnel Services	-	-	64,960	304,635
Operating Expenditures:				
Contract services	147,718	81,870	705,753	133,986
Travel	-	-	-	-
Insurance	-	-	-	-
Dues and subscriptions	-	-	-	-
Office supplies	-	-	-	-
Advertising	-	-	-	-
Telecommunications	-	-	-	-
Computer charges	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	147,718	81,870	705,753	133,986
Capital Outlay	-	-	5,972	-
Total Direct Expenditures	147,718	81,870	776,685	438,621
Indirect:				
Cost allocation plan	-	-	30,503	-
Total Expenditures	\$ 147,718	\$ 81,870	\$ 807,188	\$ 438,621

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DHS Aging Title XX	DHS Aging Title VII	DHS Aging Title III-E	DHS GA Cares	DHS NSIP	DHS Aging Title III-D
\$ 362,645	\$ 25,703	\$ 225,861	\$ 92,481	\$ 130,146	\$ 31,090
-	1,512	34,557	47,000	-	1,828
5,901	-	123	-	8,254	-
37,282	3,024	4,846	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
405,828	30,239	265,387	139,481	138,400	32,918
40,645	16,739	110,258	59,938	-	16,424
11,690	-	52,516	31,413	-	8,976
52,335	16,739	162,774	91,351	-	25,400
324,540	13,500	48,581	-	138,400	-
-	-	-	2,648	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,195
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,493	-	-	-	-	-
326,033	13,500	48,581	2,648	138,400	2,195
-	-	-	-	-	-
378,368	30,239	211,355	93,999	138,400	27,595
24,575	-	76,433	42,895	-	11,927
\$ 402,943	\$ 30,239	\$ 287,788	\$ 136,894	\$ 138,400	\$ 39,522

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DHS Aging Alzheimers	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (1,644)	\$ -
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	1,644	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,644	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DHS Aging Title XX	DHS Aging Title VII	DHS Aging Title III-E	DHS GA Cares	DHS NSIP	DHS Aging Title III-D
\$ 2,885	\$ -	\$ (22,401)	\$ 2,587	\$ -	\$ (6,604)
-	-	22,401	-	-	6,604
(2,885)	-	-	(2,587)	-	-
(2,885)	-	22,401	(2,587)	-	6,604
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DHS Aging Other	DHS Aging Other SOWEGA	DHS Aging Congregate Meals	DHS Aging Home Delivered Meals	Revolving Loan
<u>Revenues:</u>					
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Local sources	-	-	-	-	56,293
Contractors match	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Interest income	-	-	-	-	-
Total Revenues	-	-	-	-	56,293
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	-	-	-	-	24,765
Fringe benefits	-	-	-	-	13,534
Total Personnel Services	-	-	-	-	38,299
Operating Expenditures:					
Contract services	150	-	-	-	-
Travel	-	-	-	-	10
Insurance	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Office supplies	2,121	-	-	-	-
Telecommunications	-	-	-	-	-
Computer charges	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	2,271	-	-	-	10
Capital Outlay	-	-	-	-	-
Total Direct Expenditures	2,271	-	-	-	38,309
Indirect:					
Cost allocation plan	-	-	-	-	17,984
Total Expenditures	\$ 2,271	\$ -	\$ -	\$ -	\$ 56,293

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ 12,500	\$ -	\$ -	\$ -	\$ 71,545	\$ -	\$ 2,907,273
-	-	-	-	-	-	1,517,249
-	106,539	35,738	-	6,500	106,752	369,120
-	-	-	-	-	-	622,092
-	-	-	-	-	-	758
-	131	19	4	-	16	170
12,500	106,670	35,757	4	78,045	106,768	5,416,662
5,509	-	-	-	32,438	-	1,079,635
3,011	-	-	-	17,728	-	394,788
8,520	-	-	-	50,166	-	1,474,423
-	106,670	35,757	4	-	106,768	3,542,115
22	-	-	-	136	-	21,390
-	-	-	-	-	-	1,151
-	-	-	-	-	-	2,978
-	-	-	-	-	-	5,128
-	-	-	-	-	-	640
-	-	-	-	-	-	5,482
-	-	-	-	-	-	230
-	-	-	-	2,262	-	4,021
22	106,670	35,757	4	2,398	106,768	3,583,135
-	-	-	-	-	-	5,972
8,542	106,670	35,757	4	52,564	106,768	5,063,530
4,000	-	-	-	23,556	-	541,429
\$ 12,542	\$ 106,670	\$ 35,757	\$ 4	\$ 76,120	\$ 106,768	\$ 5,604,959

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	DHS Aging Other	DHS Aging Other SOWEGA	DHS Aging Congregate Meals	DHS Aging Home Delivered Meals	Revolving Loan
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,271)	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	2,271	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	2,271	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ (42)	\$ -	\$ -	\$ -	\$ 1,925	\$ -	\$ (188,297)
42	-	-	-	-	-	202,333
-	-	-	-	(1,925)	-	(14,036)
42	-	-	-	(1,925)	-	188,297
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2011 PART A
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 194,218	\$ 194,218	\$ -
Total Revenues	194,218	194,218	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	90,515	94,907	(4,392)
Fringe benefits	51,222	51,868	(646)
Total Personnel Services	141,737	146,775	(5,038)
Operating Expenditures:			
Travel	7,614	2,405	5,209
Supplies and materials	-	20	(20)
Miscellaneous	-	119	(119)
Total Operating Expenditures	7,614	2,544	5,070
Total Direct Expenditures	149,351	149,319	32
Indirect:			
Cost allocation plan	66,447	68,920	(2,473)
Total Expenditures	215,798	218,239	(2,441)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,580)	(24,021)	(2,441)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	21,580	24,021	2,441
Total Other Financing Sources (Uses)	21,580	24,021	2,441
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2011 HOUSING ASSESSMENT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 3,500	\$ 3,500	\$ -
Total Revenues	3,500	3,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,174	2,282	(108)
Fringe benefits	1,230	1,247	(17)
Total Personnel Services	3,404	3,529	(125)
Total Direct Expenditures	3,404	3,529	(125)
Indirect:			
Cost allocation plan	1,596	1,657	(61)
Total Expenditures	5,000	5,186	(186)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,686)	(186)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,500	1,686	186
Total Other Financing Sources (Uses)	1,500	1,686	186
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DCA URBAN REDEVELOPMENT PLAN
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 469	\$ 469	\$ -
Total Revenues	469	469	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	272	260	12
Fringe benefits	154	142	12
Total Personnel Services	426	402	24
Operating Expenditures:			
Supplies and material	-	35	(35)
Advertising	-	400	(400)
Total Operating Expenditures	-	435	(435)
Total Direct Expenditures	426	837	(411)
Indirect:			
Cost allocation plan	199	189	10
Total Expenditures	625	1,026	(401)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156)	(557)	(401)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	156	557	401
Total Other Financing Sources (Uses)	156	557	401
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 RURAL PUBLIC TRANSIT PLANNING
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 20,000	\$ 20,000	\$ -
Total Revenues	20,000	20,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	10,870	10,873	(3)
Fringe benefits	6,151	5,942	209
Total Personnel Services	17,021	16,815	206
Operating:			
Travel	-	-	-
Total Operating Expenditures	-	-	-
Total Direct Expenditures	17,021	16,815	206
Indirect:			
Cost allocation plan	7,979	7,895	84
Total Expenditures	25,000	24,710	290
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(4,710)	290
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,000	4,710	(290)
Total Other Financing Sources (Uses)	5,000	4,710	(290)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 SAFE ROUTES TO SCHOOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 1,600	\$ 1,600	\$ -
Total Revenues	1,600	1,600	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	870	874	(4)
Fringe benefits	492	478	14
Total Personnel Services	1,362	1,352	10
Total Direct Expenditures	1,362	1,352	10
Indirect:			
Cost allocation plan	638	635	3
Total Expenditures	2,000	1,987	13
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400)	(387)	13
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	400	387	(13)
Total Other Financing Sources (Uses)	400	387	(13)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 SCENIC BYWAYS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 6,800	\$ 6,800	\$ -
Total Revenues	6,800	6,800	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,696	3,711	(15)
Fringe benefits	2,091	2,028	63
Total Personnel Services	5,787	5,739	48
Operating Travel	-	-	-
Total Operating Expenditures	-	-	-
Total Direct Expenditures	5,787	5,739	48
Indirect:			
Cost allocation plan	2,713	2,694	19
Total Expenditures	8,500	8,433	67
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,700)	(1,633)	67
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,700	1,633	(67)
Total Other Financing Sources (Uses)	1,700	1,633	(67)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 BICYCLE AND PEDESTRIAN PLANNING
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 46,160	\$ 46,160	\$ -
Total Revenues	46,160	46,160	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	25,004	25,209	(205)
Fringe benefits	14,150	13,777	373
Total Personnel Services	39,154	38,986	168
Operating Expenditures:			
Computer	191	230	(39)
Total Operating Expenditures	191	230	(39)
Total Direct Expenditures	39,345	39,216	129
Indirect:			
Cost allocation plan	18,355	18,307	48
Total Expenditures	57,700	57,523	177
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,540)	(11,363)	177
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	11,540	11,363	(177)
Total Other Financing Sources (Uses)	11,540	11,363	(177)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 GENERAL CONTRACT ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 5,200	\$ 5,200	\$ -
Other income	-	758	758
Total Revenues	5,200	5,958	758
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,826	2,852	(26)
Fringe benefits	1,599	1,559	40
Total Personnel Services	4,425	4,411	14
Operating Expenditures:			
Travel	-	68	(68)
Total Operating Expenditures	-	68	(68)
Total Direct Expenditures	4,425	4,479	(54)
Indirect:			
Cost allocation plan	2,075	2,071	4
Total Expenditures	6,500	6,550	(50)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,300)	(592)	708
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,300	592	(708)
Total Other Financing Sources (Uses)	1,300	592	(708)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 TRANSPORTATION ENHANCEMENTS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 5,760	\$ 5,760	\$ -
Total Revenues	5,760	5,760	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,130	3,470	(340)
Fringe benefits	1,772	1,895	(123)
Total Personnel Services	4,902	5,365	(463)
Total Direct Expenditures	4,902	5,365	(463)
Indirect:			
Cost allocation plan	2,298	2,520	(222)
Total Expenditures	7,200	7,885	(685)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,440)	(2,125)	(685)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,440	2,125	685
Total Other Financing Sources (Uses)	1,440	2,125	685
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2011 HISTORIC RESOURCE SUPPORT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 1,280	\$ 1,280	\$ -
Total Revenues	1,280	1,280	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	696	700	(4)
Fringe benefits	393	383	10
Total Personnel Services	1,089	1,083	6
Total Direct Expenditures	1,089	1,083	6
Indirect:			
Cost allocation plan	511	509	2
Total Expenditures	1,600	1,592	8
Excess (Deficiency) of Revenues Over (Under) Expenditures	(320)	(312)	8
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	320	312	(8)
Total Other Financing Sources (Uses)	320	312	(8)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR FY 2011 HISTORIC PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 14,818	\$ 14,818	\$ -
Total Revenues	14,818	14,818	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,385	6,252	133
Fringe benefits	3,614	3,417	197
Total Personnel Services	9,999	9,669	330
Operating Expenditures:			
Travel	132	132	-
Total Operating Expenditures	132	132	-
Total Direct Expenditures	10,131	9,801	330
Indirect:			
Cost allocation plan	4,687	4,540	147
Total Expenditures	14,818	14,341	477
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	477	477
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(477)	(477)
Total Other Financing Sources (Uses)	-	(477)	(477)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR TMDL UPDATES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 12,500	\$ 11,985	\$ (515)
Total Revenues	12,500	11,985	(515)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,152	5,211	(59)
Fringe benefits	2,916	2,848	68
Total Personnel Services	8,068	8,059	9
Operating Expenditures:			
Supplies and materials	650	-	650
Total Operating Expenditures	650	-	650
Total Direct Expenditures	8,718	8,059	659
Indirect:			
Cost allocation plan	3,782	3,784	(2)
Total Expenditures	12,500	11,843	657
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	142	142
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(142)	(142)
Total Other Financing Sources (Uses)	-	(142)	(142)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR WATERSHED IMPROVEMENT PLAN
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 12,500	\$ 12,500	\$ -
Total Revenues	12,500	12,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,435	3,534	1,901
Fringe benefits	3,075	1,931	1,144
Total Personnel Services	8,510	5,465	3,045
Total Direct Expenditures	8,510	5,465	3,045
Indirect:			
Cost allocation plan	3,990	2,567	1,423
Total Expenditures	12,500	8,032	4,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	4,468	4,468
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(4,468)	(4,468)
Total Other Financing Sources (Uses)	-	(4,468)	(4,468)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATERSHED FY 2011
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 12,500	\$ 10,010	\$ (2,490)
Total Revenues	12,500	10,010	(2,490)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,435	4,234	1,201
Fringe benefits	3,075	2,313	762
Total Personnel Services	8,510	6,547	1,963
Operating Expenditures:			
Supplies and materials	-	272	(272)
Total Operating Expenditures	-	272	(272)
Total Direct Expenditures	8,510	6,819	1,691
Indirect:			
Cost allocation plan	3,990	3,075	915
Total Expenditures	12,500	9,894	2,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	116	116
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(116)	(116)
Total Other Financing Sources (Uses)	-	(116)	(116)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATER PLAN 2011
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 2,500	\$ 2,500	\$ -
Total Revenues	2,500	2,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,087	1,098	(11)
Fringe benefits	615	600	15
Total Personnel Services	1,702	1,698	4
Operating Expenditures:			
Supplies and materials	-	-	-
Total Operating Expenditures	-	-	-
Total Direct Expenditures	1,702	1,698	4
Indirect:			
Cost allocation plan	798	797	1
Total Expenditures	2,500	2,495	5
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5	5
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(5)	(5)
Total Other Financing Sources (Uses)	-	(5)	(5)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

EDA FY 2010 ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 42,500	\$ 42,500	\$ -
Total Revenues	42,500	42,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	30,145	36,972	(6,827)
Fringe benefits	17,059	20,205	(3,146)
Total Personnel Services	47,204	57,177	(9,973)
Operating Expenditures:			
Travel	1,500	1,486	14
Total Operating Expenditures	1,500	1,486	14
Total Direct Expenditures	48,704	58,663	(9,959)
Indirect:			
Cost allocation plan	22,129	26,848	(4,719)
Total Expenditures	70,833	85,511	(14,678)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,333)	(43,011)	(14,678)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	28,333	43,011	14,678
Total Other Financing Sources (Uses)	28,333	43,011	14,678
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

EDA FY 2011 ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 32,500	\$ 32,500	\$ -
Total Revenues	32,500	32,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	23,551	20,129	3,422
Fringe benefits	13,327	11,001	2,326
Total Personnel Services	36,878	31,130	5,748
Operating Expenditures:			
Travel	-	450	(450)
Total Operating Expenditures	-	450	(450)
Total Direct Expenditures	36,878	31,580	5,298
Indirect:			
Cost allocation plan	17,289	14,617	2,672
Total Expenditures	54,167	46,197	7,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,667)	(13,697)	7,970
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	21,667	13,697	(7,970)
Total Other Financing Sources (Uses)	21,667	13,697	(7,970)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING TITLE III-A
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 114,187	\$ 114,187	\$ -
Total Revenues	114,187	114,187	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	57,643	59,418	(1,775)
Fringe benefits	32,620	32,472	148
Total Personnel Services	90,263	91,890	(1,627)
Operating Expenditures:			
Travel	9,700	9,208	492
Advertising	-	240	(240)
Telecommunications	5,320	5,482	(162)
Insurance	1,151	1,151	-
Dues and subscriptions	3,000	2,978	22
Supplies & materials	500	485	15
Total Operating Expenditures	19,671	19,544	127
Total Direct Expenditures	109,934	111,434	(1,500)
Indirect:			
Cost allocation plan	42,316	43,148	(832)
Total Expenditures	152,250	154,582	(2,332)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,063)	(40,395)	(2,332)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	38,063	40,395	2,332
Total Other Financing Sources (Uses)	38,063	40,395	2,332
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING TITLE III-B
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 358,666	\$ 358,630	\$ (36)
State sources	26,098	26,110	12
Local sources	4	134	130
Contractors match	14,123	14,118	(5)
Total Revenues	398,891	398,992	101
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	121,715	121,771	(56)
Fringe benefits	68,878	66,549	2,329
Total Personnel Services	190,593	188,320	2,273
Operating Expenditures:			
Contract services	142,124	143,580	(1,456)
Travel	3,400	3,400	-
Other	1,501	147	1,354
Total Operating Expenditures	147,025	147,127	(102)
Total Direct Expenditures	337,618	335,447	2,171
Indirect:			
Cost allocation plan	89,350	88,428	922
Total Expenditures	426,968	423,875	3,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,077)	(24,883)	3,194
<u>Other Financing Sources</u>			
Transfers from other funds	28,077	24,883	(3,194)
Total other financing sources	28,077	24,883	(3,194)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year			-
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE III C-1
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 550,446	\$ 550,451	\$ 5
State sources	32,380	32,379	(1)
Local sources	15,271	16,374	1,103
Contractors match	69,294	80,898	11,604
Total Revenues	667,391	680,102	12,711
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	667,391	680,102	(12,711)
Total Operating Expenditures	667,391	680,102	(12,711)
Total Direct Expenditures	667,391	680,102	(12,711)
Total Expenditures	667,391	680,102	(12,711)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE III C-2
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 408,252	\$ 408,297	\$ 45
State sources	24,016	24,015	(1)
Local sources	7,385	4,428	(2,957)
Contractors match	276,331	438,040	161,709
Total Revenues	715,984	874,780	158,796
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	715,984	874,736	(158,752)
Total Operating Expenditures	715,984	874,736	(158,752)
Total Direct Expenditures	715,984	874,736	(158,752)
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	715,984	874,736	158,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	44	44
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(44)	(44)
Total Other Financing Sources (Uses)	-	(44)	(44)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u><u>\$ -</u></u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING CDSMP-ARRA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 54,000	\$ 54,000	\$ -
Total Revenues	54,000	54,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	22,327	22,523	(196)
Fringe benefits	12,635	12,309	326
Total Personnel Services	34,962	34,832	130
Operating Expenditures:			
Travel	1,400	1,425	(25)
Supplies and Materials	1,248	-	1,248
Total Operating Expenditures	2,648	1,425	1,223
Total Direct Expenditures	37,610	36,257	1,353
Indirect:			
Cost allocation plan	16,390	16,356	34
Total Expenditures	54,000	52,613	1,387
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,387	1,387
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(1,387)	(1,387)
Total Other Financing Sources (Uses)	-	(1,387)	(1,387)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 ALZHEIMER'S
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 145,683	\$ 145,683	\$ -
Local sources	2	2,035	2,033
Total Revenues	145,685	147,718	2,033
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	145,685	147,718	(2,033)
Total Operating Expenditures	145,685	147,718	(2,033)
Total Direct Expenditures	145,685	147,718	(2,033)
Total Expenditures	145,685	147,718	(2,033)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 LTCO STATE SUPPLEMENTAL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 81,870	\$ 81,870	\$ -
Total Revenues	81,870	81,870	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	81,870	81,870	-
Total Operating Expenditures	81,870	81,870	-
Total Direct Expenditures	81,870	81,870	-
Total Expenditures	81,870	81,870	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 CBS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 785,460	\$ 785,495	\$ 35
Local sources	9,041	20,049	11,008
Total Revenues	794,501	805,544	11,043
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	40,780	42,004	(1,224)
Fringe benefits	23,077	22,956	121
Total Personnel Services	63,857	64,960	(1,103)
Operating Expenditures:			
Contract services	694,710	705,753	(11,043)
Total Operating Expenditures	694,710	705,753	(11,043)
Capital outlay	6,000	5,972	28
Total Direct Expenditures	764,567	776,685	(12,118)
Indirect:			
Cost allocation plan	29,936	30,503	(567)
Total Expenditures	794,503	807,188	(12,685)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(1,644)	(1,642)
<u>Other Financing Sources (Uses):</u>			
Transfers from/(to) other funds	2	1,644	1,642
Total Other Financing Sources (Uses)	2	1,644	1,642
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE V
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 394,737	\$ 394,737	\$ -
Contractors match	43,860	43,884	24
Total Revenues	438,597	438,621	24
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	304,635	304,635	-
Total Personnel Services	304,635	304,635	-
Operating Expenditures:			
Contract services	133,962	133,986	(24)
Total Operating Expenditures	133,962	133,986	(24)
Total Direct Expenditures	438,597	438,621	(24)
Total Expenditures	438,597	438,621	(24)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE XX
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 362,650	\$ 362,645	\$ (5)
Local sources	5,864	5,901	37
Contractors match	37,283	37,282	(1)
Total Revenues	405,797	405,828	31
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	39,871	40,645	(774)
Fringe benefits	22,563	11,690	10,873
Total Personnel Services	62,434	52,335	10,099
Operating Expenditures:			
Contract services	324,766	324,540	226
Supplies and materials	1,501	1,493	8
Total Operating Expenditures	326,267	326,033	226
Total Direct Expenditures	388,701	378,368	10,333
Indirect:			
Cost allocation plan	29,269	24,575	4,694
Total Expenditures	417,970	402,943	15,027
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,173)	2,885	15,058
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	12,173	(2,885)	(15,058)
Total Other Financing Sources (Uses)	12,173	(2,885)	(15,058)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year			-
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE VII
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 25,703	\$ 25,703	\$ -
State sources	1,512	1,512	-
Contractors match	3,024	3,024	-
Total Revenues	30,239	30,239	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	16,832	16,739	93
Total Personnel Services	16,832	16,739	93
Operating Expenditures:			
Contract services	13,407	13,500	(93)
Total Operating Expenditures	13,407	13,500	(93)
Total Direct Expenditures	30,239	30,239	-
Total Expenditures	30,239	30,239	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE III-E
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 225,863	\$ 225,861	\$ 2
State sources	34,558	34,557	1
Local sources	2	123	(121)
Contractors match	4,846	4,846	-
Total Revenues	265,269	265,387	(118)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	109,866	110,258	(392)
Fringe benefits	62,174	52,516	9,658
Total Personnel Services	172,040	162,774	9,266
Operating Expenditures:			
Contract services	48,460	48,581	(121)
Total Operating Expenditures	48,460	48,581	(121)
Total Direct Expenditures	220,500	211,355	9,145
Indirect:			
Cost allocation plan	80,653	76,433	4,220
Total Expenditures	301,153	287,788	13,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,884)	(22,401)	13,483
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	35,884	22,401	(13,483)
Total Other Financing Sources (Uses)	35,884	22,401	(13,483)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS GA CARES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 92,481	\$ 92,481	\$ -
State sources	47,000	47,000	-
Total Revenues	139,481	139,481	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	59,558	59,938	(380)
Fringe benefits	33,705	31,413	2,292
Total Personnel Services	93,263	91,351	1,912
Operating Expenditures:			
Travel	2,500	2,648	(148)
Total Operating Expenditures	2,500	2,648	(148)
Total Direct Expenditures	95,763	93,999	1,764
Indirect:			
Cost allocation plan	43,721	42,895	826
Total Expenditures	139,484	136,894	2,590
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3)	2,587	2,590
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	3	(2,587)	(2,590)
Total Other Financing Sources (Uses)	3	(2,587)	(2,590)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS NSIP

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 123,830	\$ 130,146	\$ 6,316
Local sources	5,518	8,254	2,736
Total Revenues	129,348	138,400	9,052
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	129,348	138,400	(9,052)
Total Operating Expenditures	129,348	138,400	(9,052)
Total Direct Expenditures	129,348	138,400	(9,052)
Total Expenditures	129,348	138,400	(9,052)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2011 TITLE III-D
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 31,090	\$ 31,090	\$ -
State sources	1,829	1,828	(1)
Total Revenues	32,919	32,918	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	15,469	16,424	(955)
Fringe benefits	8,754	8,976	(222)
Total Personnel Services	24,223	25,400	(1,177)
Operating Expenditures:			
Supplies & materials	1,000	2,195	(1,195)
Total Operating Expenditures	1,000	2,195	(1,195)
Total Direct Expenditures	25,223	27,595	(2,372)
Indirect:			
Cost allocation plan	11,356	11,927	(571)
Total Expenditures	36,579	39,522	(2,943)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,660)	(6,604)	(2,944)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3,660	6,604	2,944
Total Other Financing Sources (Uses)	3,660	6,604	2,944
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING OTHER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local revenue	\$ 4,000	\$ -	\$ (4,000)
Total Revenues	4,000	-	(4,000)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	2,000	150	1,850
Supplies & materials	2,000	2,121	(121)
Total Operating Expenditures	4,000	2,271	1,729
Total Direct Expenditures	4,000	2,271	1,729
Total Expenditures	4,000	2,271	1,729
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,271)	(2,271)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	2,271	2,271
Total other financing sources	-	2,271	2,271
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

REVOLVING LOAN FUND ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 60,000	\$ 56,293	\$ 3,707
Total Revenues	60,000	56,293	3,707
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	25,870	24,765	1,105
Fringe benefits	14,639	13,534	1,105
Total Personnel Services	40,509	38,299	2,210
Operating Expenditures:			
Travel	500	10	490
Total Operating Expenditures	500	10	490
Total Direct Expenditures	41,009	38,309	2,700
Indirect:			
Cost allocation plan	18,991	17,984	1,007
Total Expenditures	60,000	56,293	3,707
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

WARNER ROBINS SURVEY UPDATE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 12,500	\$ 12,500	\$ -
Total Revenues	12,500	12,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,435	5,509	(74)
Fringe benefits	3,075	3,011	64
Total Personnel Services	8,510	8,520	(10)
Operating Expenditures:			
Travel	-	22	(22)
Total Operating Expenditures	-	22	(22)
Total Direct Expenditures	8,510	8,542	(32)
Indirect:			
Cost allocation plan	3,990	4,000	(10)
Total Expenditures	12,500	12,542	(42)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(42)	(42)
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	42	42
Total Other Financing Sources (Uses)	-	42	42
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

CLEAN AIR COALITION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ -	\$ 106,539	\$ 106,539
Interest income	-	131	131
Total Revenues	-	106,670	106,670
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	-	106,670	(106,670)
Total Operating Expenditures	-	106,670	(106,670)
Total Direct Expenditures	-	106,670	(106,670)
Total Expenditures	-	106,670	(106,670)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

CLEAN CITIES COALITION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ -	\$ 35,738	\$ 35,738
Interest income	-	19	19
Total Revenues	-	35,757	35,757
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	-	35,757	(35,757)
Total Operating Expenditures	-	35,757	(35,757)
Total Direct Expenditures	-	35,757	(35,757)
Total Expenditures	-	35,757	(35,757)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

HISTORIC PRESERVATION ADVISORY COMMITTEE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Interest income	\$ -	\$ 4	\$ 4
Total Revenues	-	4	4
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	-	4	(4)
Total Operating Expenditures	-	4	(4)
Total Direct Expenditures	-	4	(4)
Total Expenditures	-	4	(4)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING MIPPA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal revenue	\$ 71,546	\$ 71,545	\$ (1)
Local sources	-	6,500	6,500
Total Revenues	71,546	78,045	6,499
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	31,105	32,438	(1,333)
Fringe benefits	17,605	17,728	(123)
Total Personnel Services	48,710	50,166	(1,456)
Operating Expenditures:			
Travel	-	136	(136)
Miscellaneous	-	2,262	(2,262)
Total Operating Expenditures	-	2,398	(2,398)
Total Direct Expenditures	48,710	52,564	(3,854)
Indirect:			
Cost allocation plan	22,836	23,556	(720)
Total Expenditures	71,546	76,120	(4,574)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,925	1,925
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(1,925)	(1,925)
Total Other Financing Sources (Uses)	-	(1,925)	(1,925)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

MIDDLE GEORGIA ECONOMIC PARTNERSHIP 2011
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ -	\$ 106,752	\$ 106,752
Interest income	-	16	16
Total Revenues	-	106,768	106,768
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	-	106,768	(106,768)
Total Operating Expenditures	-	106,768	(106,768)
Total Direct Expenditures	-	106,768	(106,768)
Total Expenditures	-	106,768	(106,768)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$	-	

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MIDDLE GEORGIA REGIONAL COMMISSION

STATISTICAL SECTION

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<i>These schedules contain information about the RC operations and staff resources available to help the reader understand how the financial information relates to the services provided.</i>	
Middle Georgia RC Staff Positions	142

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The RC adopted GASB Statement 34 in fiscal year 2004; schedules presenting government-wide information include information beginning in that year.*

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MIDDLE GEORGIA REGIONAL COMMISSION

NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(Accrued Basis of Accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities:								
Invested in capital assets	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923	\$ 227,644	\$ 210,226	\$ 176,007
Restricted	432,479	-	-	-	-	-	-	-
Unrestricted	1,335,408	1,787,348	1,721,809	1,627,459	1,510,492	1,271,744	1,295,466	1,187,468
Total Governmental Activities Net Assets	1,943,062	1,962,985	1,874,946	1,868,487	1,742,415	1,499,388	1,505,692	1,363,475
Business-Type Activities:								
Restricted	3,023,912	2,948,971	3,230,942	3,143,321	3,033,534	2,956,808	2,630,727	2,662,909
Total Business-Type Activities Net Assets	3,023,912	2,948,971	3,230,942	3,143,321	3,033,534	2,956,808	2,630,727	2,662,909
Primary Government:								
Invested in capital assets	175,175	175,637	153,137	241,028	231,923	227,644	210,226	176,007
Restricted	3,456,391	2,948,971	3,230,942	3,143,321	3,033,534	2,956,808	2,630,727	2,662,909
Unrestricted	1,335,408	1,787,348	1,721,809	1,627,459	1,510,492	1,271,744	1,295,466	1,187,468
Total Primary Government Net Assets	\$4,966,974	\$4,911,956	\$5,105,888	\$5,011,808	\$4,775,949	\$4,456,196	\$4,136,419	\$4,026,384

Note: The RC began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

MIDDLE GEORGIA REGIONAL COMMISSION

CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Expenses								
Governmental Activities:								
General government	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541	\$ 713,265	\$ 463,100	\$ 497,196
Aging services	6,432,545	5,995,836	5,855,813	5,835,502	5,621,540	5,287,757	5,968,940	5,840,979
Transportation development	2,682,821	2,550,356	2,750,727	2,798,903	2,851,914	2,647,702	1,815,727	1,908,915
Environmental assistance	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
Total Governmental Activities Expenses	10,409,897	9,793,232	10,031,768	9,884,316	9,849,909	9,516,874	8,377,726	8,355,090
Business-type Activities								
Program Loans	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Business-type Activities	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Primary Government Expenses	10,474,801	10,226,730	10,092,247	9,944,442	9,921,236	9,600,521	8,740,956	8,432,332
Program Revenues								
Governmental Activities								
Charges for services	358,598	305,877	554,636	348,780	589,746	338,895	338,895	338,895
Operating grants and contributions	9,704,641	9,111,335	9,017,614	9,274,832	9,112,340	8,693,526	7,891,835	7,761,121
Total Governmental Activities Program Revenues	10,063,239	9,417,212	9,572,250	9,623,612	9,702,086	9,032,421	8,230,730	8,100,016
Business-type Activities								
Program Loans	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Business-type Activities Program Revenues	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Primary Government Program Revenues	10,193,213	9,556,409	9,707,868	9,781,963	9,830,040	9,195,442	8,552,230	8,244,227
Net (Expense)/Revenue								
Governmental Activities	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)	(484,453)	(146,996)	(255,074)
Business-type Activities	65,070	(294,301)	75,139	98,225	56,627	79,374	(41,730)	66,969
Total Primary Government Net (Expense)/Revenue	(281,588)	(670,321)	(384,379)	(162,479)	(91,196)	(405,079)	(188,726)	(188,105)

MIDDLE GEORGIA REGIONAL COMMISSION

CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Regional appropriations	440,124	440,124	440,124	338,895	338,895	431,059	410,155	329,643
Interest revenue	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Miscellaneous income	32,353	19,750	14,939	12,078	12,761	18,889	-	-
Total Governmental Activities	475,846	464,059	465,977	386,776	390,850	478,149	418,917	334,014
Business-type Activities:								
Interest revenue	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Total Business-type Activities	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Total Primary Government	485,717	476,389	478,459	398,338	410,949	495,856	428,465	338,305
Change in Net Assets								
Governmental Activities	129,188	88,039	6,459	126,072	243,027	(6,304)	271,921	78,940
Business-type Activities	74,941	(281,971)	87,621	109,787	76,726	97,081	(32,182)	71,260
Total Primary Government	\$ 204,129	\$ (193,932)	\$ 94,080	\$ 235,859	\$ 319,753	\$ 90,777	\$ 239,739	\$ 150,200

Note: The RC began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

MIDDLE GEORGIA REGIONAL COMMISSION

PROGRAM REVENUES BY FUNCTION/PROGRAM
 LAST EIGHT FISCAL YEARS
 (Accrual Basis of Accounting)

Function/Program:	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities								
General government	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596	\$ 817,044	\$ 757,812	\$ 672,909
Aging services	6,316,726	5,900,063	5,768,431	5,797,807	5,673,836	5,440,092	5,969,544	5,800,663
Transportation development	2,661,296	2,525,197	2,719,368	2,807,879	2,841,212	2,656,625	1,809,095	1,876,087
Environmental assistance	242,437	253,209	137,875	173,641	181,908	147,884	85,796	60,179
Historic preservation	484,182	432,866	391,940	495,505	415,384	448,925	27,400	24,192
Subtotal Governmental Activities	10,063,239	9,417,212	9,572,250	10,010,388	10,092,936	9,510,570	8,649,647	8,434,030
Business-type Activities								
Program Loans	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Subtotal Business-type Activities	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Primary Government	\$ 10,193,213	\$ 9,556,409	\$ 9,707,868	\$ 10,168,739	\$ 10,220,890	\$ 9,673,591	\$ 8,971,147	\$ 8,578,241

Note: The RC began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

MIDDLE GEORGIA REGIONAL COMMISSION

FUND BALANCES AND CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST EIGHT FISCAL YEARS
 (Modified Accrual Basis of Accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Fund Balances								
General Fund								
Unreserved	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730	\$ 1,645,703	\$ 1,438,776	\$ 1,187,468
Nonspendable	432,479	-	-	-	-	-	-	-
Unassigned	1,599,181	-	-	-	-	-	-	-
Total General Fund	2,031,660	2,139,755	2,091,242	2,014,802	1,888,730	1,645,703	1,438,776	1,187,468
All Other Governmental Funds								
Unreserved, reported in:								
Special revenue funds	-	(208,998)	(212,048)	(212,032)	(212,032)	(212,032)	-	-
Unassigned	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ -	\$ (208,998)	\$ (212,048)	\$ (212,032)	\$ (212,032)	\$ (212,032)	\$ -	\$ -
Changes in Fund Balances								
Revenues:								
Regional appropriations	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746	\$ 431,059	\$ 410,155	\$ 329,643
Federal sources	6,298,356	6,003,576	5,910,664	5,747,242	5,628,795	5,466,099	4,572,304	4,428,494
State sources	2,332,556	2,254,479	2,382,799	2,625,542	2,299,731	2,211,609	2,124,052	2,105,552
Local sources	810,235	718,852	763,878	749,866	860,506	762,448	887,604	1,418,555
Contractors match	622,092	440,305	400,397	491,077	662,203	592,265	646,770	147,415
Investment income	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Other income	32,353	19,750	14,939	12,078	12,761	18,889	-	-
Total Revenues	10,539,085	9,881,271	10,038,227	10,010,388	10,092,936	9,510,570	8,649,647	8,434,030
Expenditures:								
General government	574,202	505,368	767,775	663,881	823,541	665,197	483,713	482,920
Aging services	6,432,545	5,999,836	5,855,813	5,835,502	5,621,540	5,334,626	5,968,940	5,859,088
Transportation development	2,682,821	2,550,356	2,750,727	2,798,903	2,851,914	2,647,702	1,815,727	1,908,915
Environmental assistance	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
Total Expenditures	10,438,182	9,797,232	9,961,803	9,884,316	9,849,909	9,515,675	8,398,339	8,358,923
Net change in fund balances	\$ 100,903	\$ 84,039	\$ 76,424	\$ 126,072	\$ 243,027	\$ (5,105)	\$ 251,308	\$ 75,107

Note: The RC began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.
 * Prior year amounts have not been restated for the implementation of Statement 54.

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2011

Forms of Management: Council
Executive Director

Enabling Legislation: Sections 50-8-30 through 50-8-80 of the
Official Code of Georgia Annotated

Area of Responsibility: 3,600 Square Miles, 11 Counties and 22 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES
IN THE MIDDLE GEORGIA AREA

	<u>1960</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
BALDWIN	34,064	34,240	34,686	39,530	44,700	45,720
Milledgeville	11,117	11,601	12,176	17,727	18,757	17,715
BIBB	141,249	143,366	150,256	150,134	153,887	155,547
Macon	69,764	122,423	116,860	106,612	97,255	91,351
Payne City	346	236	196	192	178	218
CRAWFORD	5,816	5,748	7,684	8,991	12,495	12,630
Roberta	714	746	859	939	808	1,007
HOUSTON	39,154	62,924	77,605	89,208	110,765	139,900
Centerville	290	1,725	2,622	3,251	4,278	7,148
Perry	6,032	7,771	9,453	9,452	9,602	13,839
Warner Robins	18,633	33,491	39,893	43,726	44,804	66,588
JONES	8,468	12,270	16,579	20,739	23,639	28,669
Gray	1,320	2,014	2,145	2,189	1,811	3,276
MONROE	10,495	10,991	14,610	17,113	21,757	26,424
Culloden	260	272	291	242	223	175
Forsyth	3,697	3,736	4,624	4,268	3,776	3,788
PEACH	13,846	15,990	19,151	21,189	23,668	27,695
Byron	1,138	1,368	1,661	2,276	2,887	4,512
Fort Valley	8,310	9,251	9,000	8,198	8,005	9,815
PULASKI	8,204	8,066	8,950	8,108	9,588	12,010
Hawkinsville	4,007	3,939	4,372	3,671	3,280	4,589

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2011

(CONTINUED)

POPULATION OF COUNTIES AND MUNICIPALITIES
IN THE MIDDLE GEORGIA AREA

	<u>1960</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
PUTNAM	7,798	8,394	10,295	14,137	18,812	21,218
Eatonton	3,612	4,125	4,833	4,737	6,764	6,480
TWIGGS	7,935	8,222	9,354	9,806	10,590	9,023
Jeffersonville	1,013	1,302	1,437	1,545	1,209	1,035
Danville	195	390	296	455	373	238
WILKINSON	9,250	9,393	10,368	10,228	10,220	9,563
Allentown	255	289	294	231	287	169
Gordon	1,793	2,553	2,768	2,468	2,152	2,017
Irwinton	673	757	841	641	587	589
Ivey	48	245	455	1,053	1,100	981
McIntyre	316	471	386	552	718	650
Toombsboro	764	682	673	617	622	472

Source: U.S. Census Bureau, Census 2010

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA
 JUNE 30, 2011
 (CONTINUED)

PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees		
	2010	% of Total	2000
Robins Air Force Base	23,181	12.47%	19,848
Medical Center of Central Georgia	4,000	2.15%	4,000
GEIKO	3,936	2.12%	-
Bibb County Board of Education	3,700	1.99%	3,400
Blue Bird Corporation	1,500	0.81%	-
Coliseum Health Systems	1,400	0.75%	960
City of Macon	1,300	0.70%	1,400
BASF Corporation	933	0.50%	-
Mercer University	871	0.47%	1,300
Bibb County	770	0.41%	750
Wal-Mart Super Stores	726	0.39%	-
YKK (U.S.A.) Incorporated	725	0.39%	1,150
United States Postal Service	600	0.32%	1,100
Georgia Farm Bureau Federation	554	0.30%	1,120
IKON Office Solutions	550	0.30%	-
The Boeing Company	544	0.29%	664
Graphic Packaging International	518	0.28%	-
Armstrong World Industries	437	0.24%	-
Kohl's Distribution Center	307	0.17%	-
AT&T	302	0.16%	-
Cherokee Brick	300	0.16%	-
The Trane Company	290	0.16%	-
IKON Financial Services	250	0.13%	-
TIMCO	244	0.13%	-
Birch Communications	233	0.13%	-
PACTIV, Corp.	233	0.13%	-
First Quality	229	0.12%	-
BLC Hardwood Flooring	210	0.11%	4,200
Crown Candy	170	0.09%	-
Macon Garment Manufacturers	130	0.07%	1,193
Nichiha USA	130	0.07%	3,000

Source(s): Macon Economic Development Commission and contact with individual organizations

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2011

(CONTINUED)

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 1999-2010

<u>County</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Baldwin	5.7%	4.8%	4.4%	4.7%	4.6%	4.7%	5.3%	5.5%	5.7%	7.9%	11.9%	15.7%
Bibb	5.0%	4.2%	4.3%	4.9%	4.8%	5.0%	5.5%	5.7%	5.3%	6.5%	9.4%	10.6%
Crawford	4.1%	3.9%	4.2%	4.7%	4.7%	4.8%	5.7%	5.1%	4.8%	6.0%	9.6%	10.7%
Houston	3.8%	3.3%	3.3%	3.7%	3.6%	3.9%	4.6%	4.3%	3.9%	5.2%	6.9%	7.6%
Jones	4.1%	3.8%	3.5%	4.0%	3.9%	4.2%	4.7%	5.1%	4.3%	5.8%	8.3%	9.5%
Monroe	5.3%	3.6%	3.7%	4.4%	4.0%	4.2%	4.8%	4.5%	4.2%	5.7%	8.8%	9.3%
Peach	5.6%	4.5%	4.5%	5.0%	5.7%	6.4%	6.5%	5.9%	5.5%	7.1%	10.0%	12.0%
Pulaski	4.7%	4.0%	6.2%	5.5%	4.3%	4.5%	5.5%	4.5%	4.0%	5.3%	7.5%	8.8%
Putnam	3.3%	3.5%	3.9%	4.4%	4.4%	4.4%	5.3%	4.6%	4.4%	7.1%	10.5%	11.5%
Twiggs	6.5%	4.4%	5.3%	6.1%	5.2%	5.3%	6.8%	5.8%	5.7%	6.9%	10.5%	11.5%
Wilkinson	8.7%	4.2%	4.6%	5.4%	5.4%	5.1%	5.7%	5.9%	5.5%	6.9%	10.6%	12.0%

Source(s): 1999-2006 from the 2008 Georgia County Guide; 2007-2010 from the U.S. Bureau of Labor Statistics

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2010

<u>County</u>	<u>Per Capita Personal Income</u>	<u>As a % of Georgia's Per Capita Income</u>	<u>As a % of U.S.'s Per Capita Income</u>
Baldwin	\$17,481	69.7%	64.6%
Bibb	21,269	84.7%	78.7%
Crawford	19,677	78.4%	72.8%
Houston	25,192	100.4%	93.2%
Jones	20,879	83.2%	77.2%
Monroe	25,882	103.1%	95.7%
Peach	18,896	75.3%	69.9%
Pulaski	15,729	62.7%	58.2%
Putnam	25,188	100.4%	93.1%
Twiggs	16,920	67.4%	62.6%
Wilkinson	17,486	69.7%	64.7%

Source(s): U.S. Census Bureau, 2005-2009 American Community Survey (8/26/2011)

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA
 JUNE 30, 2011
 (CONTINUED)

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Spring 2011 Enrollment</u>
Mercer University	Macon	8,236
Central Georgia Technical College	Macon	6,515
Georgia College and State University	Milledgeville	6,319
Macon State College	Macon	6,039
Fort Valley State University	Fort Valley	3,512
Georgia Military College at Milledgeville	Milledgeville	1,187
Middle Georgia Technical College	Warner Robins	3,635
Wesleyan College	Macon	696

Sources: TCSG Data Center; Report # ER21; 6/29/11; Board of Regents Spring 2011 Semester Enrollment Report, 3/17/2011; Georgia Military College Fact Book 2009-2010 (Spring 2010 Enrollment) (http://www.gmc.cc.ga.us/page.php?page_id=115); (National Center for Education Statistics (NCES), U.S. Department of Education Institute of Education Sciences); (<http://www.wesleyancollege.edu/NewsInfo/QuickFacts/tabid/1013/Default.aspx>)

COMMUNITY FACILITIES

10 Community Hospitals with 1,582 beds

29 Nursing Homes with 3,038 beds

127 Public Schools with 77,194 Students

30 Private Schools with 6,724 Students

Source(s):

- *2010 Georgia County Guide*
- *Georgia Department of Education '09-'10 Report Cards*
- *National Center for Education Statistics , <http://nces.ed.gov/surveys/pss/privateschoolsearch/>*

MIDDLE GEORGIA REGIONAL COMMISSION

SALARY
FY 11 STAFF POSITIONS

Position	Number of Employees In Category	FY 2011 Salary Scale
Executive Director	1	\$91,000 - \$150,672
AAA Director	1	\$63,825 - \$83,278
Director of Public Administration	1	\$76,211 - \$99,438
Director of Information Technology	1	\$76,211 - \$99,438
Director of Program Development	1	\$76,211 - \$99,438
Manager of Planning Programs	1	\$60,161 - \$78,497
Government Services Specialist	4	\$37,491 - \$58,409
Office Manager	1	\$53,453 - \$69,744
Executive Secretary/Purchasing Agent	1	\$37,491 - \$49,644
Printer/Graphics Technician	1	\$26,295 - \$34,309
Intake and Screening Specialist	2	\$35,339 - \$46,109
Aging Finance Administrator/Executive	1	\$60,161 - \$78,497
Aging Services Manager	2	\$47,492 - \$65,740
Information Technology Specialist	2	\$44,766 - \$58,409
Regional Planner	1	\$44,766 - \$58,409
Office Assistant (PT)	1	\$27,897 - \$36,945
Accounting/Loan Program Specialist	1	\$44,766 - \$58,409
Aging Services Coordinator	4	\$35,339 - \$61,966
HCBS Case Manager	1	\$35,339 - \$46,109
IT Specialist/Network Administrator	1	\$29,595 - \$40,992
Aging Services Technician	2	\$35,339 - \$46,109
Intake and Screening Specialist (PT)	5	\$35,339 - \$46,109
Finance Assistant	1	\$35,339 - \$46,109
Accounting Intern	1	\$35,339 - \$46,109

TABLE #6

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Fringe Benefits:

FICA	\$ 133,921
Group insurance	137,360
Retirement fund contribution	331,802
Worker's compensation	15,452
Release time	198,833
Unemployment	9,617
	<hr/>
Total Fringe Benefits	826,984

Basis:

Indirect salaries	367,743
Direct salaries	1,260,617
	<hr/>
Total Basis	\$ 1,628,360

Ratio:

Fringe Benefits/Basis	<hr/> <hr/> 50.79%
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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Indirect Costs:

Indirect salaries	\$ 367,743
Fringe benefits	186,763
	<hr/>
Subtotal	554,505
	<hr/>
Advertising	30
Board meeting expenditures	973
Computer charges	10,970
Depreciation	35,096
Insurance and bonding	4,879
Memberships and subscriptions	11,395
Furniture & Equipment	14,516
Motor vehicle expenditures	12,569
Office repairs and maintenance	38,547
Postage and freight	9,854
Publications and printing	6,024
Professional services	39,906
Rentals - other	9,132
Rentals - space	969
Rentals - Real Estate	100,000
Supplies and materials	20,136
Telecommunications	7,064
Travel	12,314
	<hr/>
Total Indirect Costs	\$ 888,878
	<hr/>
<u>Basis:</u>	
Direct salary costs	\$ 1,260,617
Fringe benefits	646,673
	<hr/>
Total Basis	\$ 1,907,291
	<hr/>
<u>Ratio:</u>	
Indirect Costs/Basis	46.60%
	<hr/>

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	State Assistance	Total Expenditures	Settlements Receivable
DHS Contract #427-373-0000005114			
Aging FY 11 Title III-A	\$ 114,187	\$ 114,187	\$ 9,501
Aging FY 11 Title III-B	379,725	379,725	25,564
Aging FY 11 Title III-C1	582,827	582,827	36,658
Aging FY 11 Title III-C2	432,311	432,311	24,323
Aging FY 11 Title III-D	32,919	32,919	1,657
Aging FY 11 Title III-E	260,418	260,418	16,509
Aging FY 11 NSIP	130,146	130,146	7,151
Aging FY 11 Title V	394,849	394,849	36,520
Aging FY 11 Title VII, LTCO Activity	27,215	27,215	6,208
Aging FY 11 Title XIX	1,630,614	1,630,614	60,961
Aging FY 11 Title XX SSBG	362,600	362,600	31,355
Aging FY 11 Alzheimers	145,683	145,683	19,285
Aging FY 11 LTCO State Supplemental	81,870	81,870	-
Aging FY 11 CBS	785,464	785,464	127,060
Aging FY 11 GA Cares, MIPPA, ADRC	216,022	216,022	20,672
Total Contract #427-373-0000005114	5,576,850	5,576,850	423,424
Aging FY 11 ARRA #427-93-ARRA09003-99	54,000	54,000	3,812
Total Due			427,236
DHS Contract #42700-373-0000005514			
FY 11 Coordinated Transportation	2,575,776	2,575,776	543,529
Total Due			543,529
DCA Contract			
DCA FY 11 Part A	194,218	194,218	53,033
DCA FY 11 Housing Activities	469	469	-
DCA FY 11 Urban Redevelopment Plans	3,500	3,500	-
Total DCA Contract	198,187	198,187	53,033
DNR			
Historic Preservation	14,818	14,818	-
TMDL Status Updates/Watershed Improvement	37,500	36,995	12,890
Water Plan Contract	2,500	2,500	-
Total DNR Contract	54,818	54,313	12,890
DOT - Coordinated Transportation			
DOT - FY 11 Planning Component	86,800	86,800	26,085
Total DOT Contract	86,800	86,800	26,085
Economic Development Administration			
FY 11 Planning Grant	75,000	75,000	16,250
Total EDA	75,000	75,000	16,250
Total Contractual Assistance	\$ 8,621,431	\$ 8,620,926	\$ 1,079,023

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>City/County Government</u>	Amount Due 06/30/10 Over/Under	FY 11 Assessment Billed	FY 11 Assessment Collections	Amount Due 06/30/11 Over/Under
Baldwin County	\$ -	\$ 25,942	\$ 25,942	\$ -
City of Milledgeville	-	18,757	18,757	-
Bibb County	-	76,855	76,855	-
City of Macon	-	76,855	76,855	-
Payne City	-	178	178	-
Crawford County	-	11,687	11,687	-
City of Roberta	-	808	808	-
Houston County	-	48,101	48,101	-
City of Warner Robins	-	48,787	48,787	-
City of Perry	-	9,599	9,599	-
City of Centerville	-	4,278	4,278	-
Jones County	-	21,829	21,829	-
City of Gray	-	1,810	1,810	-
Monroe County	-	17,440	17,440	-
City of Forsyth	-	4,094	4,094	-
City of Culloden	-	223	223	-
Peach County	-	12,777	12,777	-
City of Fort Valley	-	8,005	8,005	-
City of Byron	-	2,887	2,887	-
Pulaski County	-	6,308	6,308	-
City of Hawkinsville	-	3,282	3,282	-
Putnam County	-	12,048	12,048	-
City of Eatonton	-	6,764	6,764	-
Twiggs County	-	9,032	9,032	-
City of Jeffersonville	-	1,209	1,209	-
City of Danville	-	349	349	-
Wilkinson County	-	4,836	4,836	-
City of Allentown	-	205	205	-
City of Gordon	-	2,152	2,152	-
City of Irwinton	-	587	587	-
City of Ivey	-	1,100	1,100	-
City of McIntyre	-	718	718	-
City of Toombsboro	-	622	622	-
Total	\$ -	\$ 440,124	\$ 440,124	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2011

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Principal Insurance Company	1008746	07/01/10 - 06/30/11	Group Dental and Life Insurance	100% Prevention Services 80% Basic Services 50% Major Services \$50 Deductible \$1,500 Annual Maximum
Coventry Health Care of Georgia, Inc	6436360001	07/01/10 - 06/30/11	Group Health Insurance	POS – Premier Plus \$25 Physician Co-Pay \$200 Emergency Room Co-Pay \$1,500 Deductible \$0 Out-of-Pocket Maximum \$15/\$35/\$60 Prescription Drug Co-Pay No Lifetime Maximum
Hartford Life Insurance Company	OGL 866156	07/01/10 - 06/30/11	Group Life Insurance	\$60,000 Life Insurance, each employee
Travelers Casualty and Surety of America	103646808	07/01/10 - 06/30/11	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/11 - 12/31/11	Workers' Compensation	Georgia State Statutory Limit \$2,000,000 Employers Liability Limit

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE
 JUNE 30, 2011
 (CONTINUED)

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/11 - 04/30/12	Casualty - General Liability	\$1,000,000 Personal Injury \$1,000,000 Fire Liability \$1,000,000 Employee Benefit
			Public Officials and Employment Liability	\$1,000,000 Each Claim
			Automobile Coverage 01 Chevrolet Tahoe 01 Ford Crown Victoria 07 Mercury Marquis 11 Ford Fusion (3)	\$1,000,000 Combined Single Limit \$1,000 Deductible
			Crime/Fidelity	Blanket Employee \$500,000 Blanket Employee Dishonesty \$500,000 Forgery \$500,000 Computer Crime \$500,000 Money and Securities \$1,000 Deductible
			Property Coverage	\$663,790 Total Values \$1,000 Deductible

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Member of
American Institute of
Certified Public Accountants
 Truman W. Clifton (1902-1989)

INDEPENDENT AUDITOR'S REPORT
ON SCHEDULE OF NON-PUBLIC FUNDS

To the Council
Middle Georgia Regional Commission
Macon, Georgia

We have audited, in accordance with generally accepted auditing standards, the financial statements of Middle Georgia Regional Commission for the year ended June 30, 2011, and have issued our report thereon dated November 15, 2011. We have also audited the Schedule of Nonpublic Funds of the Georgia Small Business Lender, Inc., a component unit of Middle Georgia Regional Commission, as of September 30, 2010, as required by Official Code of Georgia Annotated, Section 50-8-35. This Schedule is the responsibility of management. Our responsibility is to express an opinion on this Schedule based on our audit.

We conducted our audit of the Schedule 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 Schedule of Nonpublic Funds is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Nonpublic Funds was prepared to present the beginning balance, receipts, expenditures and ending balance of nonpublic funds for the year ended June 30, 2011, in accordance with the Official Code of Georgia Annotated, Section 50-8-35. The Schedule of Nonpublic Funds is not intended to be a complete presentation of assets, liabilities, revenues, and expenses.

In our opinion, the Schedule of Nonpublic Funds referred to above presents fairly, in all material respects, the beginning balance, receipts, expenditures and ending balance of nonpublic funds as required by the Official Code of Georgia Annotated, Section 50-8-35 for the year ended June 30, 2011, in conformity with accounting principles generally accepted in the United States of America.

This report is intended for the information of management, the Georgia Department of Audits, and the Georgia Department of Community Affairs and is not intended to be and should not be used by anyone other than these specified parties.

Clifton, Lipford, Hardison & Parker, LLC

Macon, Georgia
November 15, 2011

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF NONPUBLIC FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

		Nonpublic Funds	Public Funds	Total
I. Fund Balance - Beginning Balance		\$ 924,314	\$ (1,330,518)	\$ (406,204)
II. Revenues of Nonpublic Funds				
	<u>Date</u>	<u>Source</u>		
	<u>Escrow Interest Income:</u>			
	11/09	Fiscal Agent	4,102	-
	06/10	Fiscal Agent	1,182	-
	<u>Servicing Fees:</u>			
	10/09	Fiscal Agent	5,333	-
	11/09	Fiscal Agent	5,181	-
	12/09	Fiscal Agent	6,047	-
	01/10	Fiscal Agent	4,895	-
	02/10	Fiscal Agent	4,738	-
	03/10	Fiscal Agent	4,738	-
	04/10	Fiscal Agent	4,738	-
	05/10	Fiscal Agent	4,809	-
	06/10	Fiscal Agent	5,057	-
	07/10	Fiscal Agent	4,880	-
	08/10	Fiscal Agent	4,880	-
	09/10	Fiscal Agent	4,769	-
	<u>Other:</u>		-	13,398
			65,350	13,398
Total Revenues			65,350	13,398
III. Expenditures of Funds				
Individual OCGA 50-8-35 qualifying expenditures			-	-
Other expenditures paid			-	(159,960)
Total expenditures of funds			-	(159,960)
IV. Excess of Expenditures over Revenues			65,350	(146,562)
V. Fund Balance - Ending Balance			\$ 989,664	\$ (1,477,080)
			\$ (487,416)	

Primary Government has no nonpublic funds. This statement is the Schedule of Nonpublic Funds presented in the component unit's September 30, 2010 audit report.

MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO THE SCHEDULE OF NONPUBLIC FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

GEORGIA SMALL BUSINESS LENDER, INC.

NOTE 1 – SCHEDULE OF NONPUBLIC FUNDS

The employees and representatives of Georgia Small Business Lender, Inc. are authorized to expend nonpublic funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at their request to discuss the location or development of new business, industry, or tourism within the region of the Middle Georgia Regional Commission, in accordance with the Official Code of Georgia Annotated, Section 50-8-35. Nonpublic funds are defined by state law as the servicing fees which are received by a nonprofit corporation for administering federal or state revolving loan programs or loan packaging programs.

According to the Official Code of Georgia Annotated, Section 50-8-35(f)(2), a schedule is required to be included within the annual audit of each nonprofit corporation which reports the beginning balance of unexpended nonpublic funds; the date, amount, and source of all receipts of nonpublic funds; the date, place, purpose and persons for whom expenditures were made for all such expenditures of nonpublic funds; and the ending balance of unexpended nonpublic funds.

NOTE 2 – BASIS OF ACCOUNTING

The Schedule of Nonpublic Funds is prepared in accordance with the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF SALARIES AND TRAVEL
 JULY 1, 2010 THROUGH JUNE 30, 2011

<u>Name</u>	<u>Job Title</u>	<u>Salary</u>	<u>Travel</u>
Black, Clayton	Director of Program Development	\$ 91,117	\$ 399
Brint, Pamela	IT/Network Administrator	40,592	29
Carson, Sandra	Aging Services Technician	37,491	11
Dawson, Sharon	Aging Services Manager	57,133	912
Dudley, Oretha	Aging Services Coordinator	49,291	613
Ermine, Laura	Information Technology Specialist	50,384	1,021
Evans, Merita	Intake and Screening Specialist (PT)	25,034	989
Fuller, Christina	Accounting/Loan Servicing Specialist	48,917	2,993
Gaither, Nicole	Aging Services Coordinator	53,586	2,257
Glore, Sandra	Office Manager	56,295	-
Green, Valerie	Intake and Screening Specialist (PT)	25,813	36
Hall, Julie	Aging Services Manager	58,847	2,527
Harpst, Kristina	Regional Planner	51,896	1,721
Hogan, Benae	HCBS Case Manager	44,440	1,560
Johnson, Katherine	Office Assistant (PT)	14,292	-
Jones, Larry	Printer/Graphics Specialist	33,148	16
Keafer, Terri	Intake and Screening Specialist (PT)	2,240	-
Kendrick, Selentria	Intake and Screening Specialist	38,786	156
Kouloungis, George	Government Services Specialist	50,017	1,658
Lanford, Brent	Director of Information Technology	94,433	5,890
Layson, Stephen	Government Services Specialist	51,896	2,164
Link, Beverly	Caregiver/ Intake and Screening Specialist (PT)	33,844	548
Mathis, Laura	Director of Public Administration	91,455	5,761
McCutchen, Julia	Aging Services Technician	36,399	26
Milikin, Sheila	Intake and Screening Specialist	39,677	55
Nix, Ralph	Executive Director	148,440	2,625
Payne, Courtney	Government Services Specialist	38,823	1,608
Payton, Carol	Executive Secretary/Purchasing Agent	49,402	-
Prater, Natalie	Aging Services Coordinator	40,967	951
Rawlett, Candice	Intake and Screening Specialist (PT)	6,353	85
Rychel, Robert	Management of Planning Programs	66,233	892
Saxton, Amy	Information Technology Specialist	55,056	8
Smith, Robert	Government Services Specialist	38,147	1,334
Swinney, Emmett	Aging Services Coordinator	51,896	1,131
Walker, Mackenzie	Accounting Intern	4,349	-
Ward, Geraldine	Area Agency on Aging Director	76,782	91
Webb, Brenda	Aging Finance Administrator/Executive Finance A	71,139	13
Worthington, Mitchell	Finance Assistant	2,582	40
	Aging Trainings	-	2,160
	Other Training and Council Travel	-	1,693
Total Salary		\$ 1,827,192	\$ 43,973

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF SALARIES AND TRAVEL
JULY 1, 2010 THROUGH JUNE 30, 2011

	<u>Salary</u>	<u>Travel</u>
<u>Account by Funds:</u>		
General Fund	\$ 180,755	\$ 12,480
Special Revenue Fund	1,278,694	18,595
Internal Service Fund	367,743	12,314
	<hr/>	<hr/>
Total Salary	1,827,192	<u>\$ 43,389</u>
Change in Compensated Absences	<hr/>	<hr/>
	13,166	
Adjusted Total Salary	<hr/>	
	\$ 1,840,358	
	<hr/>	

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES
 JULY 1, 2010 THROUGH JUNE 30, 2011

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
Middle Georgia RC						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ 14,603
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	14,603
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	14,603
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2001	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV62016	-
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	10,603

Meals on Wheels of Macon-Bibb County

2004	Ford	Freestar	2FMZA51614BA52130	MOW	ASE5703	-
2004	Ford	Freestar	2FMZA52234BB21346	MOW	ASE5628	-
2005	Ford	Freestar	2FMZA51615BA65249	MOW	ASE6759	600
2005	Ford	Freestar	2FMZA51625BA56379	MOW	ASE9550	900
2006	Ford	Freestar	2FMZA51606BA01334	MOW	ASC5553	3,300
2006	Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	2,700
2007	Ford	Freestar	2FMZA51647BA00849	MOW	AUZ2764	3,500
2008	Chevrolet	Uplander	1GNDV23W38D107408	MOW	AZU7762	3,727
2008	Chevrolet	Uplander	1GNDV23W88D130411	MOW	7893AFH	3,180
2008	Chevrolet	Uplander	1GNDV33W18D171632	MOW	5420AHL	3,180
2008	Chevrolet	Uplander	1GNDV23W68D130407	MOW	9016AFF	3,180
2008	Chevrolet	Uplander	1GNDV23W58D121410	MOW	BVT0477	3,180
2008	Chevrolet	Uplander	1GNDV23W28D198946	MOW	BLS6073	3,798
2008	Chevrolet	Uplander	1GNDV23W280159192	MOW	BJQ2699	3,180
2010	Ford	F-250	1FTSX2A50AEA54817	MOW	BKB2512	10,007
2010	Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	19,500

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES
 JULY 1, 2010 THROUGH JUNE 30, 2011
 (CONTINUED)

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
Middle Georgia Community Action Agency						
1986	Chevrolet	Bus	2GBHG31M8G4169914	DHR	96494	1,304
1987	Ford		1FBJS31HXHHC17951	DHR	96796	-
1993	Ford	Crown Victoria	2FACP71W2PX144462	DHR	164237	2,244
1994	Ford	Econoline Van	1FDJE30H1PHB60019	DHR	96440	4,388
1994	Ford	Taurus	1FALP57U4RA276855	DHR	98648	2,532
1994	Dodge	Van	2B5WB35Y0RK146567	DHR	98318	2,381
1995	Ford	Econoline Van	1FBJS31H1SHB89173	DHR	107088	4,095
1995	Ford	Van	1FBJS31H2SHB89232	DHR	105709	3,462
1995	Ford		1FBJS31HXTHA73052	DHR	105225	4,215
1995	Ford	Econoline Van	1FBJS31H7SHB19287	DHR	104877	3,418
1995	Ford	Van	1FBJS31F8SHB24643	DHR	105843	6,720
1995	Ford	Van	1FBJS31G9SHB24658	DHR	110490	4,652
1995	Ford	Van	1FBJS31H8SHB89235	DHR	110467	3,462
1995	Ford	21-Passenger Van	1FDKE30G5SHA44763	DHR	104750	5,911
1996	Ford	Club Wagon	1FB1S31G7THB21369	DHR	98309	6,205
1996	Ford	Club Wagon	1FBJS31G4THB21376	DHR	98625	6,205
1997	Ford	E350 Club Wagon	1FBJS31L2VHA71707	DHR	110552	5,827
1997	Ford	Van	1FMJS31S2VHB14957	DHR	133660	5,925
1997	Dodge	Club Wagon	2B5WB3529VK584636	DHR	136297	4,804
1997	Ford	Club Wagon	1FMJS31S1VHB14951	DHR	134605	7,446
1998	Ford	E150 Cargo Van	1FTRE1464WHA06150	DHR	136446	4,771
1999	Ford		1FDSE30S0XHA85586	DHR	GV37074	4,335
1999	Ford	Van	1FDSE30S9XHA76742	DHR	GV37075	25,486
2001	Ford	Van	1FDXE45S21HB17658	DHR	79065	17,394
2001	Ford		1FDWE35F81HB34148	DHR	GV37078	7,225

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-0000005114, #427-93-ARRA09003-99, and 42700-373-0000005519
 SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (UNAUDITED)

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
Gateway Information and Assistance	1,946	1,946
HCBS-Homemaker-Ind	1,438	38
HCBS-Case Management	1,639	36
<u>Legal Assistance:</u>		
Legal and Related Counseling Cases	204	189
Legal and Related Counseling Hours	2,166	-
Legal Information - Information & Referral	316	316
Total Title III-B Supportive Services	<u>7,709</u>	<u>2,525</u>
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	61,621	440
Home Delivered Meals	121,432	923
Total Title III-C Nutrition	<u>183,053</u>	<u>1,363</u>
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	18,177	399
Total Nutrition Services Incentive - NSIP	<u>18,177</u>	<u>399</u>
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	35,586	412
Gateway Information & Assistance	1,480	1,480
Caregiver Support - Material Aid	14	14
Transportation	1,875	89
HCBS - Respite to Caregiver	1,422	36
Total Title XX - SSBG	<u>40,377</u>	<u>2,031</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-0000005114, #427-93-ARRA09003-99, and 42700-373-0000005519
 SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (UNAUDITED)
 (CONTINUED)

	Units Provided	Persons Served
<u>American Recovery and Reinvestment Act (ARRA):</u>		
Chronic Disease Self Management Program	441	94
Total American Recovery and Reinvestment Act (ARRA):	441	94
<u>Title III-D Wellness:</u>		
Lifestyle Management	1	8,000
Program Awareness/Prevention	32	3,121
Medication Management	4	65
Nutrition Education	15	1,117
Total Homemaker III-D	52	12,303
<u>Community Care - Title XIX:</u>		
	1,430	1,430
<u>Alzheimers:</u>		
	8,490	71
<u>Income Tax Check-off (Transportation):</u>		
	806	38
<u>Community Based Services:</u>		
Home Delivered Meals	79,126	657
HCBS Homemaker	2,969	37
HCBS Personal Care	1,783	18
HCBS Respite to Caregivers	5,069	101
Total Community Based Services	88,947	813
<u>Title III-E Caregiver Support:</u>		
Gateway Information & Assistance	2,552	2,552
Respite to Caregivers	2,792	39
Caregiver - Community and Public Education	11	1,279
Total III-E Caregiver Support	5,355	3,870
<u>DHS Unified Transportation:</u>		
Aging DHS Transportation	45,347	-
DFCS Trips	85,959	-
MHDDAD Trips	47,563	-
DOL/VOC REHAB Trips	6,837	-
Total DHS Coordinated Transportation	185,706	-

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-0000005114, #427-93-ARRA09003-99, and 42700-373-0000005519

SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (UNAUDITED)
 (CONTINUED)

	Units Provided	Persons Served
<u>Title V - Senior Community Service Employment Program</u>		
<u>Enrollment Levels - Cumulative:</u>		
1. Carried over from previous project (# beginning July 1 of current year)	-	33
2. Started under this project (new since July 1 of current year)	-	18
Subtotal	-	51
3. Placed in unsubsidized employment (since July of current year)	-	15
4. Other terminations this project	-	6
5. Current enrollment at end of project - Subtotal	-	30
6. Authorized enrollment position	-	39
7. Enrollment vacancies	-	(9)
	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	504	9,859
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	951	815
Total GeorgiaCares	1,455	10,674



Middle Georgia Regional Commission

IV. SINGLE AUDIT SECTION

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Program or Award Amount	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed through Georgia State Department of Health and Human Resources:				
Special Programs for Aging - Title III, Part B	93.044	427-373-0000005114	\$358,666	\$ 358,630
Special Programs for Aging - Title III, Part C(1)	93.045	427-373-0000005114	550,446	550,451
Special Programs for Aging - Title III, Part C(2)	93.045	427-373-0000005114	408,252	408,297
Subtotal Aging Cluster Programs 93.044 and 93.045				1,317,378
Special Programs for Aging - Title III, Part A	93.047	427-373-0000005114	114,187	114,187
Special Programs for Aging - Title III, Part D	93.043	427-373-0000005114	31,090	31,090
Special Programs for Aging - Title III, Part E	93.052	427-373-0000005114	225,861	225,861
Special Programs for Aging - Title VII	93.041/042	427-373-0000005114	25,703	25,703
Medical Assistance Program - Title XIX	93.778	427-373-0000005114	815,307	815,307
Social Services Block Grant - Title XX	93.667	427-373-0000005114	362,650	362,645
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	427-373-0000005114	164,026	164,026
Special Services for the Aging - ARRA	93.707/705	427-93-ARRA09033-99	54,000	54,000
				1,792,819
Total Pass-through Programs				3,110,197
Total U.S. Department of Health and Human Resources				3,110,197
<u>U.S. Department of Agriculture</u>				
Passed through Georgia State Department of Health and Human Resources:				
Food Distribution	93.053	427-373-0000005114	130,150	130,146
Total Pass-through Programs				130,146
Total U.S. Department of Agriculture				130,146
<u>U.S. Department of Transportation</u>				
Passed through Georgia Department of Transportation:				
Federal Transit Technical Studies	20.505	STP0006-00-011	12,500	12,500
Total Pass-through Programs				12,500
Total U.S. Department of Transportation				12,500

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Program or Award Amount	Federal Expenditures
<u>U.S. Department of Commerce</u>				
Direct Programs:				
Economic Development Grant	11.302	04-89-05996	\$ 205,189	42,500
	11.302	04-83-06500	225,000	<u>32,500</u>
Total Direct Programs				<u>75,000</u>
Total U.S. Department of Commerce				<u>75,000</u>
<u>U.S. Department of Labor</u>				
Passed through Georgia Department of Health and Human Resources:				
Senior Community Service - Title V	17.235	427-373-0000005114	394,737	394,737
DHS - Coordinated Transportation	17.253	42700-373-0000005519	2,346,490	<u>2,575,776</u>
Total Pass-through Programs				<u>2,970,513</u>
Total U.S. Department of Labor				<u>2,970,513</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds				<u>6,298,356</u>
<u>Economic Development Administration</u>				
Direct Programs:				
Revolving Loan	11.307		1,500,000	72,404
Revolving Loan	11.307		1,500,000	<u>2,446,893</u>
Total Direct Programs				<u>2,519,297</u>
Total Economic Development Administration				<u>2,519,297</u>
Total Expenditures of Federal Awards - Enterprise Fund				<u>2,519,297</u>
Total Expenditures of Federal Awards				<u><u>\$ 8,817,653</u></u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of Federal Awards includes the federal grant activity of Middle Georgia 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.

Measurement Focus

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

Program Type Determination

Type A programs are defined as Federal programs with Federal expenditures exceeding the larger of \$300,000 or three percent of total Federal expenditures. The threshold of \$300,000 was used in distinguishing between Type A and Type B programs.

Method of Major Program Selection

The risk-based approach was used in the selection of Federal programs to be tested as major programs. The RC did qualify as a low-risk auditee for the fiscal year ended June 30, 2011.

MIDDLE GEORGIA REGIONAL COMMISSION
MACON, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARD FINDINGS

Findings Noted on the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133:

NONE REPORTED



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Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Council
Middle Georgia Regional Commission
Macon, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Middle Georgia Regional Commission ("RC") as of and for the fiscal year ended June 30, 2011, which collectively comprise the RC's basic financial statements and have issued our report thereon dated November 3, 2011. 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.

Internal Control Over Financial Reporting

Management of Middle Georgia Regional Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Middle Georgia Regional Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the RC's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the RC's internal control over financial reporting.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of Middle Georgia Regional Commission in a separate letter dated November 15, 2011.

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

Clifton, Lippard, Hardison & Parker, LLC

Macon, Georgia
November 15, 2011



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**REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Independent Auditor's Report

To the Council
Middle Georgia Regional Commission
Macon, Georgia

Compliance

We have audited Middle Georgia Regional Commission's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Middle Georgia Regional Commission's major federal programs for the year ended June 30, 2011. Middle Georgia 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Middle Georgia Regional Commission's management. Our responsibility is to express an opinion on Middle Georgia Regional Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Middle Georgia 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. Our audit does not provide a legal determination of Middle Georgia Regional Commission's compliance with those requirements.

In our opinion, Middle Georgia 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 fiscal year ended June 30, 2011.

Internal Control Over Compliance

Management of Middle Georgia Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Middle Georgia Regional Commission's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Middle Georgia 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.

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

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

Clifton, Lippard, Hardison & Parker, LLC

Macon, Georgia
November 15, 2011

MIDDLE GEORGIA REGIONAL COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor’s report issued on compliance to major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.667	Department of Health and Human Services – Title XX
17.253	Department of Health and Human Services – Coordinated Transportation

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>300,000</u>
Auditee qualified as a low-risk auditee?	Yes

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

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MISSION STATEMENT

To plan for the total development of the human, economic, and natural resources of Middle Georgia.

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