

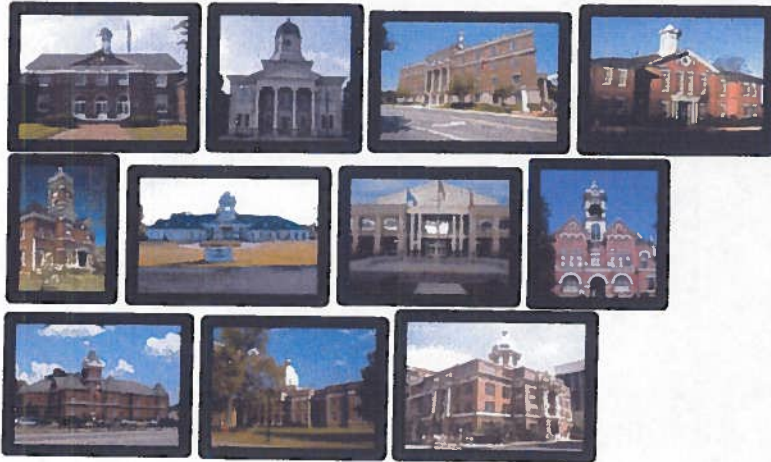
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING

JUNE 30, 2012

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DEC 17 2012



**MIDDLE GEORGIA
REGIONAL COMMISSION
MACON, GEORGIA**

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**



Middle Georgia Regional Commission

175 Emery Highway, Suite C • Macon, Georgia 31217 • (478) 751-6160 • FAX (478) 751-6517 • www.middlegeorgiarc.org

John Reid, Chairman

Ralph Nix, Executive Director

December 11, 2012

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DEC 17 2012

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, 2012.

Sincerely,

Chrissy Fuller
Finance Director

spg

Enclosure

MIDDLE GEORGIA REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Middle Georgia Regional Commission

175 Emery Highway, Suite C • Macon, Georgia 31217 • (478) 751-6160 • FAX (478) 751-6517 • www.middlegeorgiarc.org

John Reid, Chairman

Ralph Nix, Executive Director

November 12, 2012

Chairman John Reid
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, 2012. 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.

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 2012:

- 38,542 calls were received through the ADRC/Gateway, the AAA's single point of entry to aging and disability resources.
- 12,053 requests for information were handled by ADRC/Gateway callers.

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 2012:

- 261,892 meals were delivered to 1,298 frail, homebound clients unable to prepare hot, nutritious meals. (\$1,530,729).
- Homemaker, personal care, and respite services were provided to another 174 residents resulting in 26,544 hours of service from service providers. (\$470,222).
- 1,728 hours of Home and Community-Based Services Case Management (non-Medicaid) were provided to 40 seniors.
- 64,496 Congregate Meals were provided to 430 seniors. (\$672,109).

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 2012, 798 people at risk of nursing home placement received in-home services valued at \$9,504,476.

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 2012, 763 individuals received counseling from the GeorgiaCares Program, with an estimated consumer savings of \$2,000,000.

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 726 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.

The Middle Georgia Regional Commission Area Agency on Aging sponsors, conducts, and hosts numerous events throughout the region focused on the needs of older adults and the disabled. In collaboration with the Middle Georgia Care-Net and AARP, the Middle Georgia Area Agency on Aging sponsored "The Encouraged Caregiver, Learning by Heart" in November 2011 in recognition of National Family Caregiver's Month.

The annual "Senior Day in the Park" event was transformed into the "Senior Day Expo" when it was moved indoors and hosted at the Georgia National Fairgrounds in Houston County. This incredibly successful event was a celebration of Older Americans Month and drew a crowd of over 700 seniors, vendors, and volunteers. The event was sponsored through the support of companies and organizations such as: Georgia Power, AARP, Medicare Advantage Plan providers, the Social Security Administration, hospice agencies, home health agencies, and the disability community.

The AAA also hosted and participated in the Powerful Tools for Caregiver (PTC) training workshop. PTC is an evidenced-based program designed to alleviate some of the stress, depression, and anxiety often experienced by caregivers of seniors and persons with disabilities. The Middle Georgia AAA partnered with Hodac, Inc. of Warner Robins in Hodac's successful effort to secure one of nine national grant awards to provide an enhanced, coordinated community response to abuse against the elderly. The grant is designed to improve training for law enforcement and judicial officers that will help end elderly abuse.

Elder Rights

For the fourth 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. 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 150 counseling sessions through June 30, 2012.

Money Follows the Person

In FY 2012, the Middle Georgia AAA took over implementation of the Money Follows the Person (MFP) program in Middle Georgia. MFP is a program where seniors and disabled adults, who are residing in a nursing home, are given financial and supportive aid enabling them to return to either their own existing home or a new home within the community if they desire to

leave the nursing home. Despite the challenge of learning a new program, the Middle Georgia AAA successfully transitioned 23 clients from nursing homes back into the community, which fulfilled its contractual agreement with the state at a rate of 120 percent. The Middle Georgia AAA was also able to assist other Georgia Area Agencies on Aging in the transition of nine clients that requested to be relocated either into or out of the Middle Georgia region.

Program Element Highlights

The Middle Georgia Regional Commission, through the Area Agency on Aging, is helping Middle Georgia residents age successfully through a wide range of program elements in FY12 including:

- Community Care Services (CCSP)
- Caregiver Support
- GeorgiaCares
- Congregate Meals
- Elderly Legal Assistance
- Wellness and Nutrition Education
- Senior Employment Assistance
- Homemaker Services
- Personal Care
- Home-Delivered Meals
- Respite Care
- Long-Term Care Ombudsman
- Options Counseling
- Information and Assistance
- Elder Abuse/Fraud Prevention
- Reverse Mortgage Counseling
- Money Follows the Person
- Intake and Screening

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 fiscal impact of economic development projects on local, regional, and state taxing jurisdictions. The model allows local and state decision makers to weigh the incentives offered to a company against the fiscal benefits of a company expanding or locating in their jurisdiction. MGRC staff developed the fiscal impact model in response to a need from a County to determine the benefits of an economic development project. MGRC compiled several data sources, including but not limited to, the U.S. Census Bureau, the Georgia Statistics System (a project of the University of Georgia), and the Georgia Department of Revenue. The fiscal impact model developed by the MGRC has been used in support of economic development projects in the Middle Georgia Region and throughout the State of Georgia. While initially developed to provide a more efficient internal process of fiscal impact estimation, the model became more widely used by local governments looking to evaluate the potential impact of a particular project without incurring the costs of alternative, proprietary models.

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 2012, 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.

Economic Development Project Highlights

Economic Development Project Highlights in FY 2012 include but are not limited to:

- Constructed water and sewer infrastructure in Hawkinsville Technology Park
- Developed Tax Incentive Schedule for Wilkinson County
- Prepared analysis of the impact of Robins Air Force Base
- Conducted an existing industry survey on workforce needs
- Prepared Economic Impact Analysis for Mercer Football Complex
- Updated economic multiplier for Robins Air Force Base

Program Element Highlights

The Middle Georgia Regional Commission provided a wide range of Economic Development program elements in FY12 including:

- Strategic Planning
- Deal Structuring
- Site Certification
- Incentive Development
- Prospect Inquiries and Site Visits
- Grant Applications / Administration for Infrastructure
- Fiscal Impact Analysis

- Demographic Statistics and Analysis
- GIS Development and Maintenance of Industrial Properties
- EB-5 Immigrant Investor Program
- Central Georgia Joint Development Authority
- Foreign Trade Zone
- 21st Century Partnership
- Opportunity Zones
- Enterprise Zones

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 2012, the GSBL loaned \$3,603,500, leveraging \$10,791,000 in private investment. GSBL Loan Program Funds created or saved 66 jobs. GSBL closed 7 loans in FY12. The GSBL loan programs were marketed through direct contact with more than 200 lenders through various marketing avenues in FY 2012.

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 outsource 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.

The RC has deployed a 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. 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.

Cloud-Based Mapping System

During FY12, the RC began publishing an online and editable map for NewTown Macon, which contains an inventory of property assets as well as representations of various economic development incentive zones located in the Central Business District. Certain datasets within this map may be edited by NewTown staff, allowing them to maintain an up-to-date profile of properties in the area. The RC also began publishing an online map in support of the Macon Promise Neighborhood (MPN) initiative, which allows MPN partners to compile an inventory of community resources and assets in support of initiative goals.

U.S. Census Bureau Pilot Program

In FY 2012, the Middle Georgia Regional Commission was selected to serve as an advisor to a team of Census Bureau employees to develop an approach for identifying and creating an inventory of address authorities, which facilitates address data sharing activities and provides guidance on overcoming barriers at the local level. The creation of this list will foster communication between the Census Bureau and the people who are responsible for address list development and maintenance at the local level. Most importantly, it will facilitate address data sharing activities and will contribute to the development of a complete and accurate master address file used for the decennial census. This pilot project is one of five pilot projects being hosted by the U.S. Census Bureau nationwide.

Highway Performance Monitoring System

During FY12, the RC provided roadside inventory and monitoring collection services under the federal Highway Performance Monitoring System (HPMS) program. HPMS services were provided for the Georgia Department of Transportation (GDOT) in partnership and under the administration of the University of Georgia's Information Technology Outreach Services (ITOS) division.

Information Technology Project Highlights

Information Technology project highlights in FY 2012 includes but is not limited to:

- Designed and launched new websites for Putnam County Board of Commissioners, Central Georgia Joint Development Authority, Georgia Small Business Lender, and Wilkinson County Chamber of Commerce.
- Developed numerous online, web-based mapping applications as a way to provide GIS features, information, and analysis to non-technical users. Applications developed have been used to support economic development, law enforcement, community development, and other initiatives.
- Assisted local governmental entities, including the Bibb County Board of Commissioners, the Bibb County Board of Education, and the Monroe County Board of Commissioners

with the preparation of redistricting plans in accordance with the Federal Reapportionment Requirements.

- Facilitated a Technical Working Group comprised of staff from Bibb County IT, Tax Assessors and Engineering, and UGA's Information Technology Outreach Service (ITOS) to develop a strategy for the transfer of GIS-based parcel maintenance function from Engineering to the Tax Assessor's Office.
- Participated in extensive training to learn the HAZUS MH software package for hazard impact modeling, which is used for Emergency Management disaster preparedness.
- Served in a lead role with the Data/Research Team of the Macon Promise Neighborhood Initiative. In this capacity, MGRC will be helping to ensure the effectiveness of data collection, evaluations tools, and ensure accurate tracking and reporting of programmatic performance measures.
- Provided GIS-based tax parcel editing and mapping services for Baldwin County, Monroe County, Pulaski County, and Putnam County.
- Completed Boundary and Annexation Survey updates for Allentown, Crawford County, Forsyth, Fort Valley, Hawkinsville, Ivey, Jones County, and Milledgeville.
- Assisted the Monroe County Fire Department by establishing an iPad/iPhone based data collection tool, which allowed firefighters to map and collect information on their fire hydrant inventory throughout the county. This information was successfully used in support of the ISO fire rating audit for Monroe County.
- Participated as a member of the Central Georgia Technical College Advisory Committee providing guidance on coursework and required skills needed to succeed in the workforce of geospatial technologies.

Program Element Highlights

The Middle Georgia Regional Commission provided a wide range of Information Technology program elements in FY12 including:

- Geographic Information Systems (GIS) Services
- Graphic Design Services
- Data Management Services
- Global Positioning System (GPS) Services
- Web-Based Mapping Applications
- Multimedia Development
- Print and Marketing Services
- Web Site Development
- Cloud Services
- Tax Parcel Maintenance
- Census Preparation and Coordination

PUBLIC ADMINISTRATION

Through the technical assistance process, the Middle Georgia Regional Commission provides professional and tailored services to meet the needs of Middle Georgia's diverse communities. As an extension of local government staff, the Regional Commission is available to aid local

governments with customized service in community development, personnel services, grant writing, project administration, planning, and general local government operations.

During fiscal year 2012, 134 technical assistance requests were responded to by the RC.

Community Development

Community Development describes the programs, policies, and initiatives undertaken by community leaders to improve the socio-economic conditions of an area. It typically includes redevelopment/reinvestment, housing, public safety, and other local government initiatives to improve the standard of living for citizens. Middle Georgia Regional Commission staff work with local governments to review and update planning and zoning ordinances and programs, develop recreation master plans, downtown development plans, and other customized programs to assist a local government in achieving its community vision. In addition, the Regional Commission assists member governments in implementing the Georgia Planning Act of 1989 by assistance in updating local comprehensive plans and short-term work programs. Region-wide planning efforts include the development of a Regional Agenda, identification of regionally important resources, and review of projects of regional impact.

Historic Preservation

The Regional Commission partners with the Georgia Department of Natural Resources Historic Preservation Division to support local efforts for the preservation and planning for historic resources, the creation of historic districts, development of design guidelines and the preparation of applications for National Register of Historic Places.

Environmental

Middle Georgia Regional Commission also assists local governments in addressing their environmental concerns by preparing watershed improvement plans, conducting testing of impaired streams, and providing support to the Middle Georgia Clean Air Coalition.

Personnel Services

Regional Commission staff assists local governments with Human Resources administration through the development of job descriptions, personnel policies and handbooks, and salary surveys, as well as the recruitment of candidates for critical local government positions.

Grant Writing and Administration

Staff is available not only to assist in the development of projects and plans, but also to support local governments in researching potential funding sources, grant writing, and project administration. 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.

Demographic Data

The Department 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.

Addressing Encroachment

For the past 70 years, Middle Georgia's culture and tradition have been largely shaped by the presence of Robins Air Force Base (RAFB), and both have grown and prospered as a result of a mutually beneficial relationship. Today, RAFB is the single largest employer in Middle Georgia with an estimated \$4 billion total economic impact. For this reason, protecting and supporting one of the greatest economic assets in the region is paramount. Nowhere has this support been more visible than with the issue of encroachment.

Simply stated, encroachment is residential land surrounding RAFB that is incompatible with the missions of the military installation, which poses a potential threat to civilian health and safety. There are 250 encroaching parcels located just north of the runway in Bibb and Houston Counties where aircraft are most likely to crash and noise levels are unsafe for human occupancy.

In 2012, Houston and Bibb County voters approved SPLOST referendums which will raise \$12 million to purchase encroaching properties and leverage monies from the Department of Defense and State of Georgia. These funds, in concert with a sizable contribution from neighboring Peach County, will essentially complete the funding equation.

Public Administration Project Highlights

Public Administration project highlights in FY 2012 include but are not limited to:

- Updated the Short-Term Work Programs for Monroe County and the Cities of Culloden and Forsyth; Putnam County and the City of Eatonton; the Town of Payne City; Jones County and the City of Gray; and Wilkinson County and the Cities of Allentown, Gordon, Irwinton, Ivey, McIntyre and Toombsboro.
- Prepared NewTown Downtown Strategic Master Plan.
- Developed a Recreation Master Plan for the City of Warner Robins.
- Facilitated the completion of a Strategic Plan for Macon's Cannonball House museum.
- Assisted the City of Milledgeville with the Central State Hospital Redevelopment initiative.
- Aided Peach, Pulaski, and Putnam Counties with ADA Transition Plans.
- Developed a Pedestrian Facility/Sidewalk Infrastructure Improvement Plan for the City of Centerville.
- Completed Phase II of the Multi-Region River Corridor Feasibility Study.
- Secured funding to develop the Hawkinsville-Pulaski Riverwalk Trail and to provide playground equipment at Colson Park in downtown Hawkinsville.
- Assisted the City of Jeffersonville with obtaining funding for critical water infrastructure repairs.
- Secured funding for the development of a park at the Hunt Educational and Cultural Center in the City of Fort Valley.
- Secured funding for new Briar Patch Park in the City of Eatonton.

- Prepared revisions to the Code of Ordinances for the City of Forsyth.
- Developed a Personnel Policy Manual, Vehicle Policy Manual, and Vehicle Maintenance Checklist for the City of Jeffersonville.
- Developed job descriptions, pay plan amendments and evaluation tools for the City of Fort Valley and the City of Forsyth.
- Developed pay plan for Eatonton-Putnam Water and Sewer Authority.
- Designed a new pay scale, completed Performance Evaluation Analysis, and conducted a benchmarking study for Bibb County.
- Conducted analysis for the City of Perry in analyzing, reviewing, and selecting administrative software for core governmental functions.
- Assisted Crawford County with the selection of an audit firm through the issuance of a Request for Proposals.
- Collaborated with the City of Warner Robins and the City of Eatonton to participate in the Georgia Initiative for Community Housing program.
- Assisted the City of Macon with the creation of Opportunity Zones and Enterprise Zones to encourage economic and community development.
- Developed Putnam County Recreation Policy Manual.
- Assisted Crawford County with the establishment of a County Recreation Board and program.
- Conducted a housing assessment for the City of Eatonton.
- Facilitated Service Delivery Strategy negotiations with the City of Hawkinsville and Pulaski County; City of Eatonton and Putnam County; and the implementation of the Macon-Bibb County Service Delivery Strategy agreement, which transitioned five departments from the City of Macon to Bibb County.

Program Element Highlights

The Middle Georgia Regional Commission provided a wide range of Public Administration program elements in FY12 including:

- | | |
|--|-----------------------------------|
| • Land Use | • Meeting Facilitation |
| • Annexation | • Solid Waste |
| • Redevelopment | • Historic Preservation |
| • Personnel Systems | • Disaster Planning |
| • Housing Assessments | • Planning and Zoning Regulations |
| • Service Delivery Strategy | • Grant Preparation |
| • Downtown Development | • Environmental |
| • Community Development / Local Government Support | • Project Management |

TRANSPORATION

The Middle Georgia Regional Commission provides transportation planning and coordination services through a variety of state and local agencies all focused on facilitating the movement of people and goods and promoting the development of transportation alternatives.

DHR Coordinated Transportation

Middle Georgia Regional Commission administers the Department of Human Services (DHS) Coordinated Transportation Program in the 11-county Middle Georgia region. The MGRC 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. This program serves the most vulnerable citizens of Middle Georgia by providing safe, reliable public transportation to meet basic needs. During FY12:

- 186,407 trips were provided to Middle Georgia clients of the Department of Human Services (DHS).
- \$3,132,137 was subcontracted for DHS transportation services.
- 86,264 rural public transit trips were provided to Middle Georgia citizens.
- 642,157 miles were traveled by 20 rural public transit vehicles.

Georgia Rural and Human Services Transportation Coordination Plan

A series of workshops were held around the state designed to gather information for the report as well as to update the Georgia Rural and Human Services Transportation Coordination Plan. Feedback obtained from these workshops helped the GDC formulate a series of recommendations to be contained in the final report. One of the recommendations is for creation of Regional Mobility Managers around the state with Regional Commissions serving as the logical provider of this service.

Mobility Management

The Transportation Investment Act of 2010 tasked the Governor's Development Council (GDC) with examining how rural and human services transportation is delivered in the State, and with providing the Governor's Office of Planning and Budget (OPB) with a report identifying means to increase the coordination of Georgia's rural and human services transportation system.

In FY 2012, the MGRC was awarded funding assistance from GDOT to develop and implement a Regional Mobility Manager Program. The Middle Georgia Regional Mobility Manager program assists with regional efforts to optimize all transportation resources within the region with a goal of full coordination between the major rural and human services transportation programs. This includes rural public transportation and all of the various human services transportation programs to improve transportation for older adults, people with disabilities, individuals with lower incomes, and those needing access to employment and job training opportunities.

Additionally, in an effort to assist in identifying methods to improve current levels of coordination, increase cost-effectiveness, while maintaining or improving existing levels of service, a Regional Rural and Human Services Transportation (RHST) Advisory Committee was formed in early 2012. The RHST Advisory Committee was officially created by the MGRC Council and brings together key stakeholders that serve as the basis for the future coordination of essential public transit services throughout the region.

Transportation Planning

Also in partnership with the Georgia Department of Transportation, Middle Georgia Regional Commission assists local governments in the area of Rural Public Transit Planning, Scenic Byways Program, Bicycle and Pedestrian Planning, Transportation Enhancement Program, and Safe Routes to Schools Program.

Transportation Project Highlights

Transportation project highlights in FY 2012 include but are not limited to:

- Facilitated quarterly meetings of the Regional Rural and Human Services Transportation Advisory Committee.
- Developed a Regional Directory of Transit Services. The directory identifies community transportation services available in the 11-county Middle Georgia region as well as providing hours of operation, service area, and contact information.
- Prepared an Existing Conditions Report, which depicts the current provision of transit service in each county within the region as well as identifying issues and opportunities related to service delivery and coordination.
- Established a series of performance metrics and a financial model database in which to track the progress and success of transportation coordination efforts.
- Completed “Managing Community Mobility” training provided through the National Transit Institute.
- Hosted Georgia Transit Day activities for the Middle Georgia region.
- Updated Rural Transit Development Plans for Pulaski County and Twiggs County.
- Assisted the Macon-Bibb County Transit Authority (MTA) in facilitating an annual Planning Retreat to identify organizational goals, objectives, and related action steps.
- Served on the Warner Robins Metropolitan Planning Organization (MPO) Transit Feasibility Study Steering Committee.
- Participated in several regional studies conducted by the Georgia Department of Transportation, such as the Connect Central Georgia Study, the I-75 South Corridor Study, and the Robins Air Force Base Alternative Access Feasibility Study.
- Participated in a Mobility Management panel discussion at the 2011 Georgia Transit Association Annual Conference.
- Completed a Best Practices Report for GDOT on strategies and tasks for developing and implementing a regional bicycle and pedestrian program element.
- Collaborated with the Safe Routes to School (SRTS) Resource Center in developing a SRTS Travel Plan for Gray Elementary School.

- Assisted the Milledgeville-Baldwin County Chamber of Commerce Transportation Committee with examining various transit options for the community.
- Provided technical assistance to the Macon Area Transportation Study (MATS), the Warner Robins Area Transportation Study (WRATS), and the Middle Georgia Clean Air Coalition.
- Partnered with GDOT in assisting local governments in the areas of rural public transit planning, bicycle and pedestrian planning, and Safe Routes to School program activities.

Program Element Highlights

The Middle Georgia Regional Commission provided a wide range of Transportation program elements in FY12 including:

- | | |
|-----------------------------------|--------------------------------------|
| • Bicycle and Pedestrian Planning | • DHR Coordinated Transportation |
| • Scenic Byways | • Rural Transit Planning |
| • DOT 5311 Rural Transit | • Transportation Enhancement Program |
| • Safe Routes to Schools | |

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, 2011 provided no instance of material weaknesses in the internal control structure.

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 12 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, 2011. This is the 17th 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



Chrissy Fuller
Director of Finance

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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, 2011

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.



Linda C. Sandson

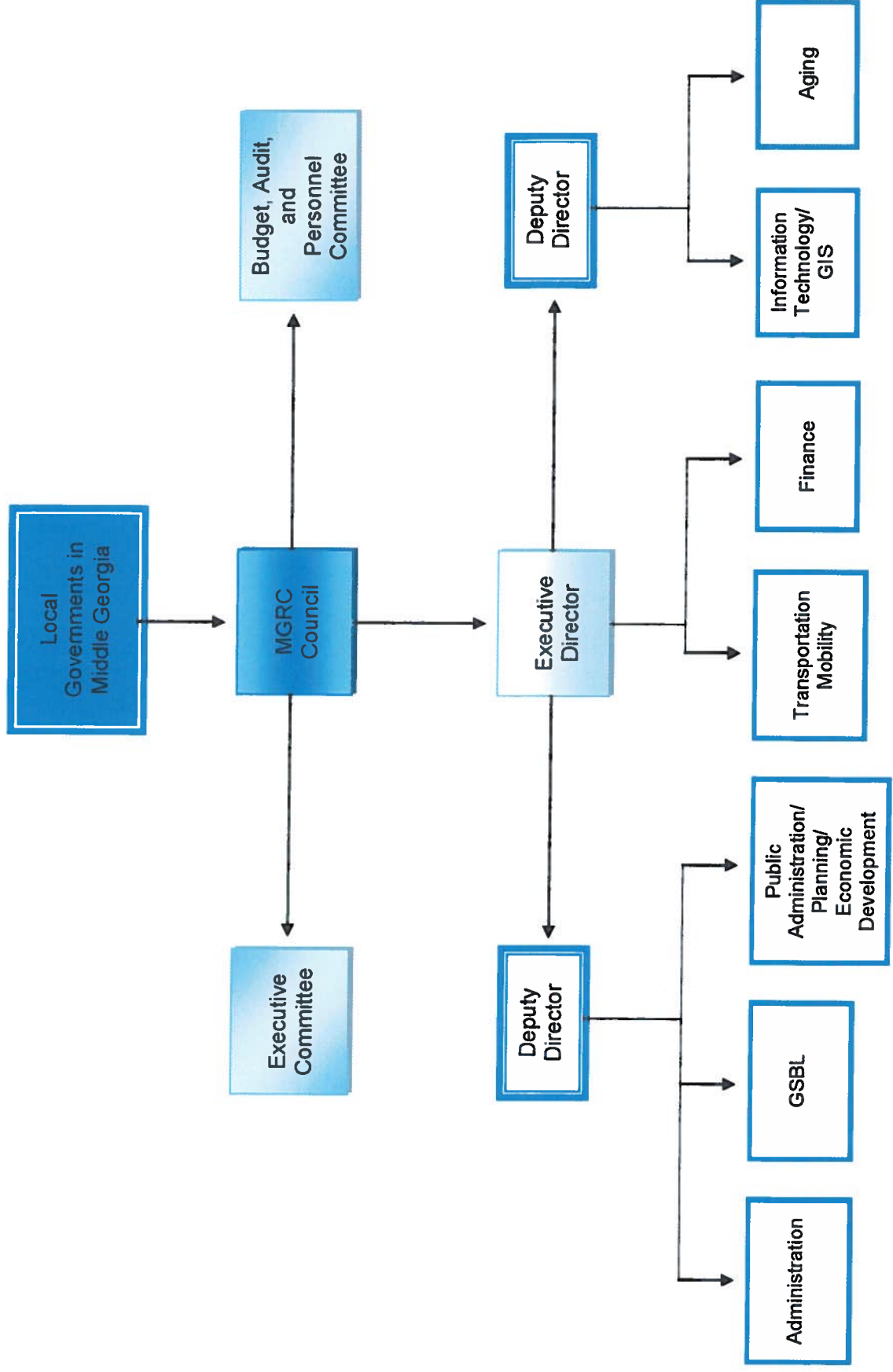
President

Jeffrey R. Emer

Executive Director

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Middle Georgia Regional Commission Organizational Chart – March 1, 2012



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MIDDLE GEORGIA REGIONAL COMMISSION

PRINCIPAL OFFICERS

Executive Committee

Chairman

John Reid
Mayor
City of Eatonton

Vice Chairman

C. Brooks Bailey
Sole Commissioner
Pulaski County

Secretary

James Vaughn
Chairman
Monroe County

Treasurer

Ralph Nix

Bill Millians
Baldwin County

Charles W. O'Neal
Bibb County

Charles Westberry
Crawford County

George Slappey
Houston County

Preston Hawkins
Jones County

Richard Bazemore
Monroe County

Melvin Walker
Peach County

Lee Slade
Pulaski County

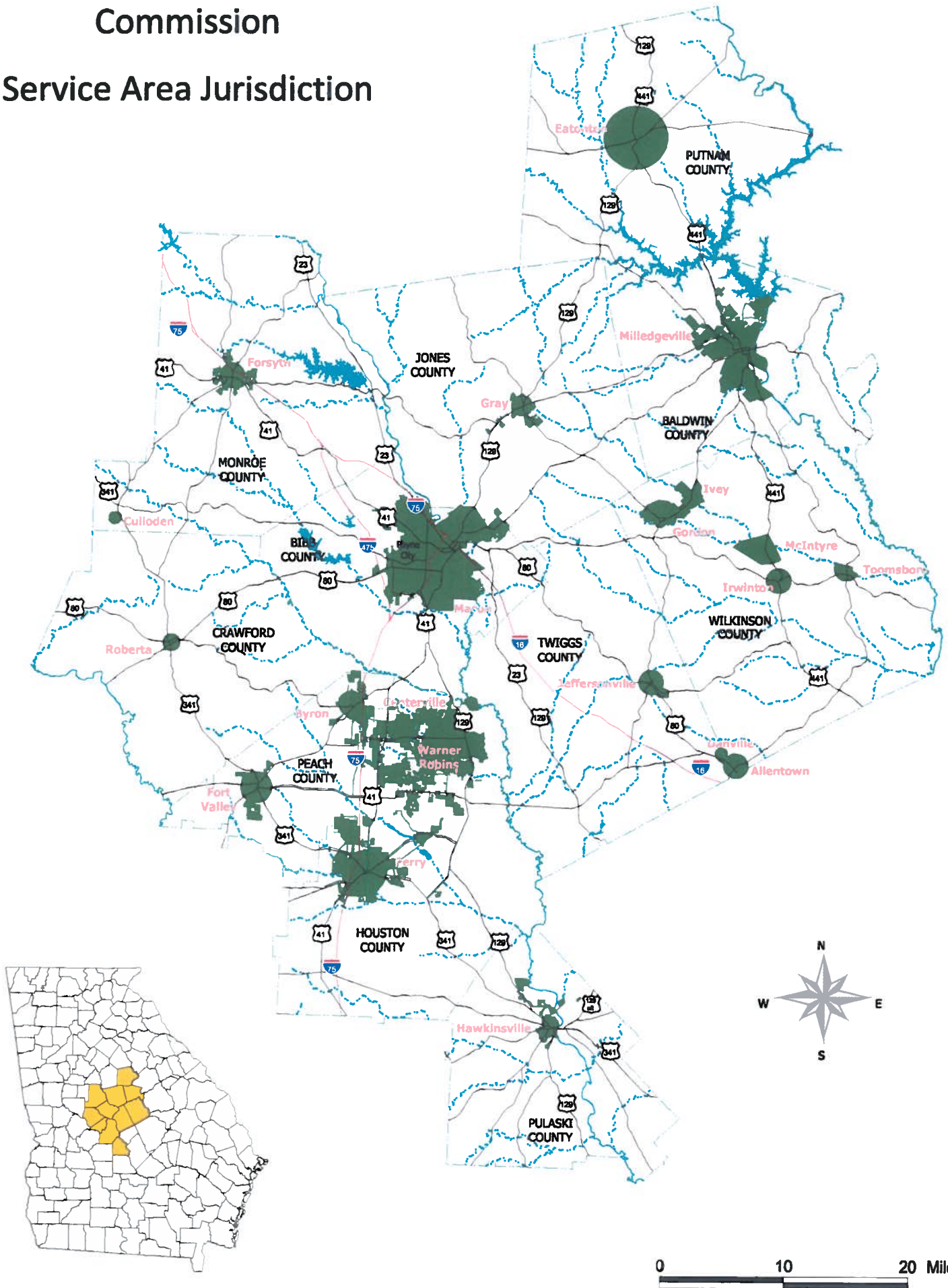
Billy Webster
Putnam County

Ray Bennett
Twiggs County

Dennis Holder
Wilkinson County

Middle Georgia Regional Commission

Service Area Jurisdiction



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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, 2012, 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, 2012, 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 12, 2012, 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.

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To the Council
Middle Georgia Regional Commission
Page Two

The management's discussion and analysis on pages 20 through 26 and the schedule of funding progress on page 63 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, Lippford, Hardison & Pocher, LLC

Macon, Georgia
November 12, 2012

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, 2012.

Financial Highlights

GENERAL AND SPECIAL REVENUE FUND REVENUES

The revenues from Regional Appropriations, at \$1.00 per capita, increased 10.97 percent due to the 2010 Census figures for FY 2012. Federal assistance increased by 10.23 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 1.46 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 5.10 percent, largely due to an increase in Local Projects and Pass-Through Projects during FY 2012. Investment Income decreased by 55.06 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 2012 Revenues with percent of total and dollar variance over Fiscal Year 2011 is listed below:

	2012 Revenue	% of Total	Increase (Decrease) From 2011	% Change
Regional Appropriations	\$ 488,400	4.31%	\$ 48,276	10.97%
Federal Grant Assistance	6,942,925	61.24%	644,569	10.23%
State Grant Assistance	2,366,642	20.87%	34,086	1.46%
Local Contract Assistance	1,539,391	13.58%	74,711	5.10%
Investment Income	1,514	0.01%	-1,855	-55.06%
Loss on Capital Assets	<u>-1,299</u>	<u>-0.01%</u>	<u>0</u>	0.00%
	\$11,337,573	100.00%	\$ 799,787	7.59%

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

GENERAL AND SPECIAL REVENUE EXPENDITURES

General and Special Revenue Expenditures for Personnel Services increased by 2.04 percent due to changes in staff. General Operating Expenditures increased by 15.68 percent during FY 2012. Other Operating Pass-Through Expenditures increased by 10.08 percent. Capital Outlay increased by .47 percent. Overall, the General Fund and Special Revenue Fund increased by 6.14 percent, which is indicated in the following chart:

	2012	% of Total	Increase (Decrease) From 2011	% Change
Personnel Services	\$ 2,274,053	20.01%	\$ 45,388	2.04%
General Operating Expenditures	1,152,153	10.14%	156,136	15.68%
Other Operating – Pass-Through	7,933,960	69.80%	726,429	10.08%
Capital Outlay	<u>6,000</u>	<u>0.05%</u>	<u>28</u>	0.47%
	\$11,366,166	100.00%	\$ 927,981	8.89%

PERSONNEL

In Fiscal Year 2012, Merit increases for the staff were given at 1.5 percent and 3 percent based on eligibility. The RC operated with 34 full-time positions and 4 part-time staff positions for a total of 38 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 2012 General Operating Expenditures had an increase of 15.68 percent from FY 2011.

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 2012, 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 2012, the Other Pass-Through Expenditures increased by 10.08 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 27 and 28 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 2012, the RC reported an overall increase in net assets of \$19,877 to the General Fund and Proprietary Funds reported an increase of \$57,642.

MIDDLE GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

Statement of Net Assets
June 30, 2012

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current Assets	\$3,205,500	\$2,574,254	\$1,392,609	\$1,273,003	\$4,598,109	\$3,847,257
Capital Assets	149,964	175,175	--	--	149,964	175,175
Other Assets	<u>500,232</u>	<u>432,479</u>	<u>1,688,945</u>	<u>1,750,909</u>	<u>2,189,177</u>	<u>2,183,388</u>
Total Assets	3,855,696	3,181,908	3,081,554	3,023,912	6,937,250	6,205,820
Current Liabilities	1,734,306	1,068,922	--	--	1,734,306	1,068,922
Non-Current Liabilities	<u>158,451</u>	<u>169,924</u>	<u>--</u>	<u>--</u>	<u>158,451</u>	<u>169,924</u>
Total Liabilities	1,892,757	1,238,846	--	--	1,892,757	1,238,846
Invested in Capital- (fixed) Assets	149,964	175,175	--	--	149,964	175,175
Restricted	500,232	432,479	3,081,554	3,023,912	3,581,786	3,456,391
Unrestricted	<u>1,312,743</u>	<u>1,335,408</u>	<u>--</u>	<u>--</u>	<u>1,312,743</u>	<u>1,335,408</u>
Total Net Assets	<u>\$1,962,939</u>	<u>\$1,943,062</u>	<u>\$3,081,554</u>	<u>\$3,023,912</u>	<u>\$5,044,493</u>	<u>\$4,966,974</u>

Statement of Activities
June 30, 2012

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues						
Charges for Service	\$ 231,674	\$ 358,598	\$ 131,193	\$ 129,974	\$ 362,867	\$ 488,572
Operating Grants and Contributions	10,553,135	9,704,641	--	--	10,553,135	9,704,641
General Revenues	488,400	440,124	--	--	488,400	440,124
Other	<u>64,364</u>	<u>35,722</u>	<u>10,587</u>	<u>9,871</u>	<u>74,951</u>	<u>45,593</u>
Total Revenues	<u>11,337,573</u>	<u>10,539,085</u>	<u>141,780</u>	<u>139,845</u>	<u>11,479,353</u>	<u>10,678,930</u>
Expenses:						
General						
Government	432,061	545,917	84,138	64,904	516,199	610,821
Special Revenue	<u>10,885,635</u>	<u>9,863,980</u>	<u>--</u>	<u>--</u>	<u>10,885,635</u>	<u>9,863,980</u>
Total Expenses	11,317,696	10,409,897	84,138	64,904	11,401,834	10,474,801
Change in Net Assets	19,877	129,188	57,642	74,941	77,519	204,129
Net Assets-7/01/11	<u>1,943,062</u>	<u>1,813,874</u>	<u>3,023,912</u>	<u>2,948,971</u>	<u>4,966,974</u>	<u>4,762,845</u>
Net Assets-6/30/12	<u>\$ 1,962,939</u>	<u>\$ 1,943,062</u>	<u>\$3,081,554</u>	<u>\$ 3,023,912</u>	<u>\$5,044,493</u>	<u>\$ 4,966,974</u>

MIDDLE GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS
(CONTINUED)

GOVERNMENTAL REVENUES

Overall, the Governmental activities increased by \$798,488 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 an increase of \$1,935 due to an increase 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 2012, two budget amendments were approved as indicated in the General Fund Budget to Actual presented below.

Budget to Actual Comparisons
June 30, 2012

	<u>Original Budget</u>	<u>Amendment #2 Budget</u>	<u>Actual</u>
Revenues:			
Regional Appropriations	\$488,400	\$488,400	\$488,400
Local Contract Assistance	305,096	395,474	294,850
Investment Income	<u>3,500</u>	<u>1,300</u>	<u>1,387</u>
Total Revenues	<u>\$796,996</u>	<u>\$885,174</u>	<u>\$784,637</u>
Expenditures:			
Personnel Services	\$361,928	\$401,876	\$276,490
General Operating	435,068	457,598	181,924
Capital Outlay	<u>--</u>	<u>25,700</u>	<u>22,114</u>
Total Expenditures	<u>\$796,996</u>	<u>\$885,174</u>	<u>\$480,528</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 \$237,428. Capital asset purchases for FY 2012 totaled \$22,114. 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, 2012, net of accumulated depreciation totaled \$149,964.

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. The RC provides Annual Leave to part-time employees at the rate of 48 hours annually. Accumulated Compensated Absences are accounted for in the General Fund as a non-current portion of the long-term debt. At year end June 30, 2012, Accumulated Compensated Absences totaled \$185,395.

Notes to the Basic Financial Statements

The accompanying notes to the Financial Statements on pages 42 through 62 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 \$33,431,000 and created more than 570 jobs. To date, 46 EDA RLF loans have been closed for a total of \$7,265,000. The EDA Revolving Loan Fund had \$3,081,554 in retained earnings at Fiscal Year End 2012.

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 2012.

The fiscal projections for FY 2013 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 2012 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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GOVERNMENT-WIDE FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities	Business-type Activities	Total	Component Unit Georgia Small Business Lender
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 439,568	\$ 1,063,434	\$ 1,503,002	\$ 519,714
Investments	600,290	-	600,290	-
Receivables, net of allowances				
Due from other governments	2,170,625	-	2,170,625	-
Internal balances	(4,983)	4,983	-	-
Current portion of loans receivable	-	324,192	324,192	143,941
Total current assets	3,205,500	1,392,609	4,598,109	663,655
Long-term Assets:				
Due from component unit, net of allowance bad debt of \$212,048	500,232	-	500,232	-
Loans receivable, net of allowance for bad debt of \$360,102	-	1,688,945	1,688,945	284,594
Capital Assets:				
Depreciable assets, net	149,964	-	149,964	-
Total long-term assets	650,196	1,688,945	2,339,141	284,594
Total Assets	3,855,696	3,081,554	6,937,250	948,249
LIABILITIES				
Current Liabilities:				
Accounts Payable	946,594	-	946,594	1,694
Due to contractors - AOA	702,375	-	702,375	-
Due to primary government	-	-	-	648,527
Other current liabilities	748	-	748	3,251
Current portion of long-term debt	84,589	-	84,589	38,115
Total current liabilities	1,734,306	-	1,734,306	691,587
Long-term Liabilities:				
Noncurrent portion of long-term debt	100,806	-	100,806	395,369
Net pension obligation	57,645	-	57,645	-
Total long-term liabilities	158,451	-	158,451	395,369
Total Liabilities	1,892,757	-	1,892,757	1,086,956
NET ASSETS				
Invested in capital assets	149,964	-	149,964	-
Restricted for				
Loans	-	3,081,554	3,081,554	459,919
Advances	500,232	-	500,232	-
Unrestricted	1,312,743	-	1,312,743	(598,626)
Total Net Assets	\$ 1,962,939	\$ 3,081,554	\$ 5,044,493	\$ (138,707)

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, 2012

Functions/Programs	Program Revenues				Net (Expense)/Revenue and Changes in Net Assets			Component Unit Georgia Small Business Lender
	Expenses	Charges for Services	Capital		Governmental Activities	Primary Government Business-Type Activities	Total	
			Operating Grants and Contributions	Grants and Contributions				
Primary Government:								
Governmental Activities								
General government	\$ 432,061	\$ 231,674	\$ -	\$ -	\$ (200,387)	\$ -	\$ (200,387)	
Aging services	6,557,796	-	6,354,461	-	(203,335)	-	(203,335)	
Transportation development	3,314,956	-	3,267,508	-	(47,448)	-	(47,448)	
Environmental assistance	258,238	-	207,132	-	(51,106)	-	(51,106)	
Planning and development	754,645	-	724,034	-	(30,611)	-	(30,611)	
Total governmental activities	11,317,696	231,674	10,553,135	-	(532,887)	-	(532,887)	
Business-Type Activities								
Loans	84,138	131,193	-	-	-	47,055	47,055	
Total business-type activities	84,138	131,193	-	-	-	47,055	47,055	
Total Primary Government	\$ 11,401,834	\$ 362,867	\$ 10,553,135	\$ -	\$ (532,887)	\$ 47,055	\$ (485,832)	
Component Unit:								
Georgia Small Business Lender	\$ 259,939	\$ 153,667	\$ -	\$ -			\$ (106,272)	
Total Component Unit	\$ 259,939	\$ 153,667	\$ -	\$ -			\$ (106,272)	
General Revenues								
Unrestricted regional appropriations					488,400	-	488,400	
Interest revenue					1,514	10,587	12,101	4,332
Other income					62,850	-	62,850	-
Total General Revenues					552,764	10,587	563,351	4,332
Change in Net Assets					19,877	57,642	77,519	(101,940)
Net Assets - Beginning of Year					1,943,062	3,023,912	4,966,974	(36,767)
Net Assets - End of Year					\$ 1,962,939	\$ 3,081,554	\$ 5,044,493	\$ (138,707)

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

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FUND FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

ASSETS	General	DHS			Other Governmental Funds	Total Governmental Funds
		DHS Aging Title XIX	Coordinated Transportation	GSBL Fund		
Cash and cash equivalent	439,568	\$ -	\$ -	\$ -	\$ -	439,568
Investments, at fair value	600,290	-	-	-	-	600,290
Receivables (net of allowances):						
Due from other funds	481,139	-	-	-	82,219	563,358
Due from other governments	218,034	235,387	853,384	-	863,820	2,170,625
Due from component unit	-	-	-	500,232	-	500,232
Advances to other funds	500,232	-	-	-	-	500,232
Total Assets	\$ 2,239,263	\$ 235,387	\$ 853,384	\$ 500,232	\$ 946,039	\$ 4,774,305

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 95,298	\$ -	\$ 851,296	\$ -	\$ -	\$ 946,594
Due to contractors - AOA	-	103,298	-	-	599,077	702,375
Due to other funds	138,848	132,089	2,088	-	346,962	619,987
Deferred revenue	-	-	-	-	-	-
Other current liabilities	748	-	-	-	-	748
Advances from other funds	-	-	-	500,232	-	500,232
Total Liabilities	234,894	235,387	853,384	500,232	946,039	2,769,936

Fund Balances:

Nonspendable	500,232	-	-	-	-	500,232
Unassigned	1,504,137	-	-	-	-	1,504,137
Total Fund Balances	2,004,369	-	-	-	-	2,004,369

Total Liabilities and Fund Balance	\$ 2,239,263	\$ 235,387	\$ 853,384	\$ 500,232	\$ 946,039	\$ 4,774,305
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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, 2012

Total Fund Equity per Balance Sheet of Governmental Funds \$ 2,004,369

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.

12,215

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 (57,645)

Total Net Assets of Governmental Activities \$ 1,962,939

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, 2012

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Federal sources	\$ -	\$ 816,373	\$ 3,111,203	\$ -	\$ 3,015,349	\$ 6,942,925
State sources	-	816,373	-	-	1,618,772	2,435,145
Local sources	231,674	-	-	172,938	541,597	946,209
Contractors match	-	-	-	-	459,235	459,235
Regional appropriations	488,400	-	-	-	-	488,400
Interest income	1,387	-	-	-	127	1,514
Other income	63,176	-	-	-	-	63,176
Total Revenues	784,637	1,632,746	3,111,203	172,938	5,635,080	11,336,604

Expenditures:

Direct:

Current:

Personnel services:

Salaries

Fringe Benefits

Total Personnel Services

Operating expenditures:

Contract Services

Travel

Supplies and materials

Office expenditures

Other Public Meetings

Miscellaneous

Total Operating Expenditures

Capital Outlay

Total Direct Expenditures

	182,576	215,554	30,027	78,760	1,095,822	1,602,739
	93,914	98,329	15,641	41,026	422,404	671,314
	276,490	313,883	45,668	119,786	1,518,226	2,274,053
	10,000	1,162,294	3,059,344	-	3,702,322	7,933,960
	6,584	-	-	30	37,149	43,763
	2,091	-	-	-	6,435	8,526
	12,181	-	-	-	3,997	16,178
	23,162	-	-	-	-	23,162
	10,088	-	-	-	11,805	21,893
	64,106	1,162,294	3,059,344	30	3,761,708	8,047,482
	-	-	-	-	6,000	6,000
\$	340,596	1,476,177	3,105,012	119,816	5,285,934	10,327,535

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, 2012
 (CONTINUED)

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Indirect:						
Cost Allocation Plan	\$ 139,932	\$ 158,858	\$ 23,113	\$ 60,624	\$ 653,833	\$ 1,036,360
Total Expenditures	480,528	1,635,035	3,128,125	180,440	5,939,767	11,363,895
Excess of Revenue Over (Under) Expenditures	304,109	(2,289)	(16,922)	(7,502)	(304,687)	(27,291)
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	76	2,289	16,922	7,502	304,763	331,552
Transfers to other funds	(331,476)	-	-	-	(76)	(331,552)
Total Other Financing Sources (Uses)	(331,400)	2,289	16,922	7,502	304,687	-
Net Change in Fund Balances	(27,291)	-	-	-	-	(27,291)
Fund Balance - Beginning of Year	2,031,660	-	-	-	-	2,031,660
Fund Balance - End of Year	\$ 2,004,369	\$ -	\$ -	\$ -	\$ -	\$ 2,004,369

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, 2012

Net change in fund balances - total governmental funds	\$ (27,291)
<p>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:</p>	
<p>Internal Service Fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements.</p>	(1,299)
<p>Long-term liabilities</p> <p>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:</p>	
Net pension obligation	48,467
Change in Net Assets of Governmental Activities	\$ 19,877

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, 2012

	General Fund			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 298,926	\$ 354,174	\$ 231,674	\$ (122,500)
Regional appropriations	488,400	488,400	488,400	-
Interest income	3,500	1,300	1,387	87
Other income	40,000	40,000	63,176	23,176
Total Revenues	830,826	883,874	784,637	(99,237)
<u>Expenditures:</u>				
Current:				
Personnel services	368,348	405,553	276,490	129,063
Operating expenditures	92,296	90,096	64,106	25,990
Indirect expenditures	178,634	196,677	139,932	56,745
Total Expenditures	639,278	692,326	480,528	211,798
Excess Revenues Over (Under) Expenditures	191,548	191,548	304,109	112,561
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	76	76
Transfers to other funds	(191,548)	(191,548)	(331,476)	(139,928)
Total Other Financing Sources (Uses)	(191,548)	(191,548)	(331,400)	(139,852)
Net Change in Fund Balance	\$ -	\$ -	(27,291)	\$ (27,291)
Fund Balance - Beginning of Year			2,031,660	
Fund Balance - End of Year			\$ 2,004,369	

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, 2012
 (CONTINUED)

	DHR Aging Title XIX			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 816,655	\$ 816,655	\$ 816,373	\$ (282)
State sources	816,655	816,655	816,373	(282)
Total Revenues	1,633,310	1,633,310	1,632,746	(564)
<u>Expenditures:</u>				
Current:				
Personnel services	317,955	317,955	313,883	4,072
Operating expenditures	1,162,294	1,162,294	1,162,294	-
Indirect expenditures	153,063	153,063	158,858	(5,795)
Total Expenditures	1,633,312	1,633,312	1,635,035	(1,723)
Excess Revenues Over (Under) Expenditures	(2)	(2)	(2,289)	(2,287)
<u>Other Financing Sources (Uses):</u>				
Transfers (to) from other funds	2	2	2,289	2,287
Total Other Financing Sources (Uses)	2	2	2,289	2,287
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, 2012
 (CONTINUED)

	DHR Coordinated Transportation			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 2,346,490	\$ 2,572,760	\$ 3,111,203	\$ 538,443
Total Revenues	2,346,490	2,572,760	3,111,203	538,443
<u>Expenditures:</u>				
Current:				
Personnel services	47,253	47,253	45,668	1,585
Operating expenditures	2,276,490	2,502,760	3,059,344	(556,584)
Indirect expenditures	22,747	22,747	23,113	(366)
Total Expenditures	2,346,490	2,572,760	3,128,125	(555,365)
Excess Revenues Over (Under) Expenditures	-	-	(16,922)	(16,922)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	16,922	16,922
Total Other Financing Sources (Uses)	-	-	16,922	16,922
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, 2012
 (CONTINUED)

	GSBL Fund			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 100,000	\$ 170,753	\$ 172,938	\$ 2,185
Total Revenues	100,000	170,753	172,938	2,185
<u>Expenditures:</u>				
Current:				
Personnel services	67,504	115,265	119,786	(4,521)
Operating expenditures	-	-	30	(30)
Indirect expenditures	32,496	55,488	60,624	(5,136)
Total Expenditures	100,000	170,753	180,440	(9,687)
Excess Revenues Over (Under) Expenditures	-	-	(7,502)	(7,502)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	7,502	7,502
Total Other Financing Sources (Uses)	-	-	7,502	7,502
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

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 JUNE 30, 2012

	Business-Type Activities Enterprise Funds Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 1,063,434	\$ -
Due from General Fund	4,983	51,646
Current portion on loans receivable	324,192	-
Total Current Assets	1,392,609	51,646
Long-term Assets		
Capital assets, net of accumulated depreciation of \$237,428	-	145,964
Loans receivable, net of allowance for bad debts of \$360,102	1,688,945	-
Total Long-term Assets	1,688,945	145,964
Total Assets	3,081,554	197,610
<u>LIABILITIES</u>		
Current Liabilities		
Current portion of compensated absences	-	84,589
Due to other funds	-	-
Total Current Liabilities	-	84,589
Long-term Liabilities		
Compensated absences	-	100,806
Total Long-term Liabilities	-	100,806
Total Liabilities	-	185,395
<u>NET ASSETS</u>		
Invested in capital assets	-	145,964
Restricted		
Restricted for loan extension	3,081,554	-
Unrestricted	-	(133,749)
Total Net Assets	\$ 3,081,554	\$ 12,215

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, 2012

	Business-Type Activities Enterprise Funds Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Operating Revenues:</u>		
Interest from loans	\$ 131,193	\$ -
Other services	-	1,668,179
Total Operating Revenues	<u>131,193</u>	<u>1,668,179</u>
<u>Operating Expenses:</u>		
Cost of sales and services	-	1,630,133
Contracts - services	84,138	-
Depreciation expense	-	38,046
Total Operating Expenses	<u>84,138</u>	<u>1,668,179</u>
Operating Income (Loss)	<u>47,055</u>	<u>-</u>
<u>Non-Operating Revenues and Expenses:</u>		
Loss on disposal of assets	-	(1,299)
Interest income	10,587	-
Total Non-Operating Revenues and Expenses	<u>10,587</u>	<u>(1,299)</u>
Change in net assets	57,642	(1,299)
Total Net Assets - Beginning of Year	<u>3,023,912</u>	<u>13,514</u>
Total Net Assets - End of Year	<u>\$ 3,081,554</u>	<u>\$ 12,215</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, 2012

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Fund
	Revolving Loan Fund	
<u>Cash Flows from Operating Activities:</u>		
Cash received from customers	\$ 193,239	\$ -
Cash received from interfund services provided	-	1,668,179
Cash paid to employees for indirect salaries	-	(421,280)
Cash paid to other suppliers of goods or services	(84,138)	(1,232,765)
	<hr/>	<hr/>
Net Cash Provided by (Used for) Operating Activities	109,101	14,134
	<hr/>	<hr/>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Proceeds from sale of capital assets	-	7,980
Purchases of capital assets	-	(22,114)
	<hr/>	<hr/>
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	(14,134)
	<hr/>	<hr/>
<u>Cash Flows from Investing Activities:</u>		
Interest earned	10,587	-
	<hr/>	<hr/>
Net Cash Provided by (Used for) Investing Activities	10,587	-
	<hr/>	<hr/>
Net Increase (Decrease) in Cash and Equivalents	119,688	-
Cash and Cash Equivalents - Beginning of Year	943,746	-
	<hr/>	<hr/>
Cash and Cash Equivalents - End of Year	\$ 1,063,434	\$ -
	<hr/> <hr/>	<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, 2012
 (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)	\$ 47,055	\$ -
Depreciation expense	-	38,046
Changes in assets and liabilities		
(Increase)/decrease in loans receivable	61,964	-
(Increase)/decrease in due from other funds	82	(51,646)
Increase (decrease) in compensated absences	-	36,994
Increase (decrease) in due to other funds	-	(9,260)
Total Adjustments	62,046	14,134
Net Cash Provided by Operating Activities	\$ 109,101	\$ 14,134

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

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MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012
(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, 2012

(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, 2012

(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, 2012

(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, 2012

(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, 2012
(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, 2012 was 50.89%.

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, 2012, the RC was liable for \$185,395 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, 2012 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, 2012
 (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, 2012:

	General Fund	Total
Fund Balances		
Nonspendable:		
Advances	\$ 500,232	\$ 500,232
Unassigned	1,504,137	1,504,137
Total fund balances	\$ 2,004,369	\$ 2,004,369

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, 2012
(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	\$139,928
-----------	-----------

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

DHS Aging Title XIX:	
Indirect expenditures	\$ 5,795

DHS Coordinated Transportation:	
Operating expenditures	556,584
Indirect expenditures	366

GSBL Fund:	
Personnel services	4,521
Operating expenditures	30
Indirect expenditures	5,136

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

(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, 2012 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, 2012 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 are held by the "Office of the State Treasurer". The carrying amount and fair value of the investments are \$600,290 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	\$ 600,290	24 day

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, 2012.

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, 2012
(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>218,034</u>
Total Regional Appropriations Due	<u>218,034</u>
Special Revenue Funds:	
Federal Grants and Contracts:	
DHS Aging	918,261
DHS Coordinated Transportation	<u>853,384</u>
Total Federal Grants and Contracts	<u>1,771,645</u>
State Grants and Contracts:	
DOT Transportation	94,561
DCA	45,635
EDA	<u>40,750</u>
Total State Grants and Contracts	<u>180,946</u>
Total Due From Other Governments	<u>\$ 2,170,625</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2012
 (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, 2012, from the local units of government:

Unit	Amount Due 6/30/11 Over/(Under)	FY 2012 Assessment Billed	FY 2012 Collections	Amount Due 06/30/12 Over/(Under)
BALDWIN COUNTY	\$ -	\$ 28,005	\$ 28,005	\$ -
City of Milledgeville	-	17,715	17,715	-
BIBB COUNTY	-	77,665	77,665	-
City of Macon	-	77,665	77,665	-
Payne City	-	218	218	-
CRAWFORD COUNTY	-	11,623	11,623	-
City of Roberta	-	1,007	1,007	-
HOUSTON COUNTY	-	52,325	52,325	-
City of Centerville	-	7,148	7,148	-
City of Perry	-	13,839	13,839	-
City of Warner Robins	-	66,588	66,588	-
JONES COUNTY	-	25,393	25,393	-
City of Gray	-	3,276	3,276	-
MONROE COUNTY	-	22,461	22,461	-
City of Forsyth	-	3,788	3,788	-
City of Culloden	-	175	175	-
PEACH COUNTY	-	13,368	13,368	-
City of Byron	-	4,512	4,512	-
City of Fort Valley	-	9,815	9,815	-
PUTNAM COUNTY	-	14,738	14,738	-
City of Eatonton	-	6,480	6,480	-
TWIGGS COUNTY	-	7,750	7,750	-
City of Danville	-	238	238	-
City of Jeffersonville	-	1,035	1,035	-
WILKINSON COUNTY	-	4,685	4,685	-
City of Allentown	-	169	169	-
City of Gordon	-	2,017	2,017	-
City of Irwinton	-	589	589	-
City of Ivey	-	981	981	-
City of McIntyre	-	650	650	-
City of Toombsboro	-	472	472	-
PULASKI COUNTY	-	7,421	7,421	-
City of Hawkinsville	-	4,589	4,589	-
Total	<u>\$ -</u>	<u>\$ 488,400</u>	<u>\$ 488,400</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

(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, 2012, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 132,089
	DHS Coordinated Transportation	2,088
	Nonmajor governmental funds	346,962
Revolving Loan Fund	General Fund	4,983
Internal Service Fund	General Fund	51,646
Nonmajor governmental funds	General Fund	<u>82,219</u>
Total		<u>\$ 619,987</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:

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2012
 (CONTINUED)

Interfund transfers:	Transfers In:					
	General Fund	DHS Aging Title XIX	DHS Coord Trans	GSBL Fund	Nonmajor Governmental	Total
Transfer out:						
General Fund	\$ -	\$ 2,289	\$ 16,922	\$ 7,502	\$ 304,763	\$ 331,476
Nonmajor govt funds	76	-	-	-	-	76
Total	\$ 76	\$ 2,289	\$ 16,922	\$ 7,502	\$ 304,763	\$ 331,552

Advances from/to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	GSBL Fund	<u>\$500,232</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, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Furniture and equipment	\$ 322,025	\$ 5,614	\$ (45,103)	\$ 282,536
Automobiles	94,319	16,500	(12,850)	97,969
Leasehold improvements	<u>6,888</u>	-	-	<u>6,888</u>
Total capital assets being depreciated	<u>\$ 423,232</u>	<u>\$ 22,114</u>	<u>\$ (57,953)</u>	<u>\$ 387,393</u>
Less accumulated depreciation for:				
Furniture and equipment	\$(201,259)	\$ (27,068)	\$ 35,824	\$(192,503)
Automobiles	(39,910)	(10,978)	12,850	(38,038)
Leasehold improvements	<u>(6,888)</u>	-	-	<u>(6,888)</u>
Total accumulated depreciation	<u>(248,057)</u>	<u>(38,046)</u>	<u>48,674</u>	<u>(237,429)</u>
Governmental activities capital assets, net	<u>\$ 175,175</u>	<u>\$ (15,932)</u>	<u>\$ (9,279)</u>	<u>\$ 149,964</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012
(CONTINUED)

Depreciation expense charged to functions, as follows:

General government	\$ 38,045
Total depreciation expense	\$ 38,046

NOTE 9 – 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, 2012, is \$360,102.

NOTE 10 – 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 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

(CONTINUED)

B. Plan Description and Contribution Information

Membership of the plan consisted of the following as of January 1, 2012, 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.

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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2012
 (CONTINUED)

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, 2012 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, 2012, 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)
1/1/2012	\$5,756,134	\$6,479,883	\$ 723,749	88.83%	\$1,697,707	42.63%

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:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of Annual Covered Payroll	Percentage of APC Contributed	Net Pension Obligation (Asset)
6/30/2012	\$ 281,513	17.0%	117.2%	\$ 57,645
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. Net pension obligations are typically liquidated by the general fund.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

(CONTINUED)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2012
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	\$ 181,916
Payment on unfunded actuarial accrued liability	99,597
Annual required contribution	<u>281,513</u>
Contribution made	<u>329,980</u>
Increase (decrease) in net pension obligation	(48,467)
Net pension obligation (asset) June 30, 2011	106,112
Net pension obligation (asset) June 30, 2012	<u><u>\$ 57,645</u></u>

NOTE 11 – 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, 2012. The future minimum lease payments for this lease are as follows:

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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2012
 (CONTINUED)

NOTE 12 – 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, 2012, are as follows:

	Enterprise Fund
Balance, July 1, 2011	\$ 3,023,912
Increase (decrease)	<u>57,642</u>
Balance, June 30, 2012	<u>\$ 3,081,554</u>

NOTE 13 – LONG TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2012 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within Year
Governmental Activities:					
Net pension obligations	\$ 106,112	\$ 281,513	\$ (329,980)	\$ 57,645	\$ -
Compensated absences	148,401	269,631	(232,637)	185,395	84,589
Governmental activity					
Long-term liabilities	<u>\$ 254,513</u>	<u>\$ 551,144</u>	<u>\$ (562,617)</u>	<u>\$ 243,040</u>	<u>\$ 84,589</u>

For the governmental activities, compensated absences and net pension obligations are generally liquidated by the General Fund.

NOTE 14 – POST EMPLOYMENT HEALTH CARE BENEFITS

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

NOTE 15 – 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, 2012

(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, 2012, the RC's total contribution was \$18,257 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, 2012, the RC's total contribution was \$8,853. GIRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary.

NOTE 16 – 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 17 – 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, 2011. 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 06/30/12	\$ 712,280
Add: Oct 11 - June 12 payments	82,000
Less: Oct 11 - June 12 charges	<u>(145,753)</u>
Component Unit due to primary government, as presented at 09/30/11	<u>\$ 648,527</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2012
 (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>
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	39,661	2,789	42,450
2017-2021	204,337	7,913	212,250
2022	<u>34,727</u>	<u>349</u>	<u>35,076</u>
Total	<u>\$ 433,484</u>	<u>\$ 26,092</u>	<u>\$ 459,576</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type activities					
Notes Payable:					
FHA Program	\$ 471,299	\$ -	\$ 37,815	\$ 433,484	\$ 38,115
Total Business-type Activities Notes Payable	<u>\$ 471,299</u>	<u>\$ -</u>	<u>\$ 37,815</u>	<u>\$ 433,484</u>	<u>\$ 37,737</u>

REQUIRED SUPPLEMENTARY INFORMATION

MIDDLE GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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
2012	\$ 5,756,137	\$ 6,479,883	88.83%	\$ 723,746	\$ 1,697,707	42.63%
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%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of Annual Covered Payroll	Percentage APC Contributed	Net Pension Obligation (Asset)
6/30/2012	\$ 281,513	17.0%	117.2%	\$ 57,645
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

SUPPLEMENTARY INFORMATION

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	DCA FY 12	DCA FY 12 Housing Assessment	DOT FY 12 Rural Public Transit Planning	DOT FY 12 Safe Routes to School
<u>ASSETS</u>				
Due from grant award and contracts	\$ 45,635	\$ -	\$ 94,561	\$ -
Due from General Fund	-	-	-	-
Total Assets	\$ 45,635	\$ -	\$ 94,561	\$ -
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	45,635	-	94,561	-
Total Liabilities	45,635	-	94,561	-
<u>Fund Balance:</u>				
Restricted	-	-	-	-
Total Liabilities and Fund Balance	\$ 45,635	\$ -	\$ 94,561	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

DOT FY 12 Scenic Byways	DOT FY 12 Bicycle and Pedestrian	DOT FY 12 TIA	DOT FY 12 Mobility Manager	DOT FY 12 General Contract Administration	DOT FY 12 Transportation Enhancements
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

	DOT FY 12 Historic Resource Support	DNR FY 12 Historic Preservation	DNR EPD Watershed
<u>ASSETS</u>			
Due from grant award and contracts	\$ -	\$ -	\$ -
Due from General Fund	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to contractors Due to General Fund	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
<u>Fund Balance:</u>			
Restricted	-	-	-
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

EDA FY 12 Admin	DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2
\$ -	\$ 11,416	\$ 42,400	\$ 58,254	\$ 51,081
-	-	-	25,995	20,713
\$ -	\$ 11,416	\$ 42,400	\$ 84,249	\$ 71,794
\$ -	\$ 38	\$ 25,242	\$ 84,249	\$ 71,794
-	11,378	17,158	-	-
-	11,416	42,400	84,249	71,794
-	-	-	-	-
\$ -	\$ 11,416	\$ 42,400	\$ 84,249	\$ 71,794

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012
(CONTINUED)

	DHS Aging Title III-E	ARRA Aging CDSMP	DHS Aging Alzheimer's	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS
<u>ASSETS</u>						
Due from grant award and contracts	\$ 30,713	\$ -	\$ 24,974	\$ -	\$ 14,063	\$ 169,437
Due from General Fund	-	-	-	-	-	-
Total Assets	\$ 30,713	\$ -	\$ 24,974	\$ -	\$ 14,063	\$ 169,437
<u>LIABILITIES AND FUND BALANCE</u>						
<u>Liabilities:</u>						
Due to contractors	\$ 6,767	\$ -	\$ 24,974	\$ -	\$ 14,063	\$ 152,087
Due to General Fund	23,946	-	-	-	-	17,350
Total Liabilities	30,713	-	24,974	-	14,063	169,437
<u>Fund Balance:</u>						
Restricted	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 30,713	\$ -	\$ 24,974	\$ -	\$ 14,063	\$ 169,437

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

DHS Aging Title V	DHS Aging Title XX	DHS Aging LTCO Activity	DHS GA Cares	DHS AOA Caregiver	DHS NSIP
\$ 56,728	\$ 91,512	\$ 3,762	\$ 13,412	\$ 7,520	\$ 39,397
-	-	-	-	-	27,261
\$ 56,728	\$ 91,512	\$ 3,762	\$ 13,412	\$ 7,520	\$ 66,658
\$ 56,728	\$ 37,230	\$ 3,762	\$ -	\$ 7,485	\$ 66,658
-	54,282	-	13,412	35	-
56,728	91,512	3,762	13,412	7,520	66,658
-	-	-	-	-	-
\$ 56,728	\$ 91,512	\$ 3,762	\$ 13,412	\$ 7,520	\$ 66,658

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012
(CONTINUED)

	DHS Aging Title III-D	DHS Money Follows the Person	ADRC Outreach	Revolving Loan
<u>ASSETS</u>				
Due from grant award and contracts	\$ 5,398	\$ 32,396	\$ 3,874	\$ -
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 5,398</u>	<u>\$ 32,396</u>	<u>\$ 3,874</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	5,398	32,396	3,874	-
Total Liabilities	<u>5,398</u>	<u>32,396</u>	<u>3,874</u>	<u>-</u>
<u>Fund Balance:</u>				
Restricted	-	-	-	-
Total Liabilities and Fund Balance	<u>\$ 5,398</u>	<u>\$ 32,396</u>	<u>\$ 3,874</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ 1,000	\$ -	\$ -	\$ -	\$ 26,537	\$ 39,750	\$ 863,820
-	-	-	-	-	8,250	82,219
\$ 1,000	\$ -	\$ -	\$ -	\$ 26,537	\$ 48,000	\$ 946,039
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 599,077
1,000	-	-	-	26,537	-	346,962
1,000	-	-	-	26,537	48,000	946,039
-	-	-	-	-	-	-
\$ 1,000	\$ -	\$ -	\$ -	\$ 26,537	\$ 48,000	\$ 946,039

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	DCA FY 12	DCA Housing Assessment	DOT Rural Public Transit Planning	DOT Safe Routes to School
<u>Revenues:</u>				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	182,541	2,250	20,000	2,998
Local sources	-	-	-	-
Contractors match	-	-	-	-
Interest income	-	-	-	-
Total Revenues	182,541	2,250	20,000	2,998
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	88,780	962	10,913	1,638
Fringe benefits	46,246	501	5,685	853
Total Personnel Services	135,026	1,463	16,598	2,491
Operating Expenditures:				
Contract services	-	-	-	-
Travel	2,089	41	277	-
Insurance	-	-	-	-
Dues and subscriptions	-	-	-	-
Office supplies	-	-	-	-
Telecommunications	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	2,089	41	277	-
Capital Outlay	-	-	-	-
Total Direct Expenditures	137,115	1,504	16,875	2,491
Indirect:				
Cost allocation plan	68,337	741	8,399	1,261
Total Expenditures	\$ 205,452	\$ 2,245	\$ 25,274	\$ 3,752

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

DOT FY 12 Scenic Byways	DOT Bicycle and Pedestrian	DOT FY12 TIA	DOT Mobility Manager	DOT FY 12 General Contract Administration	DOT FY 12 Transportation Enhancements	DOT FY 12 Historic Resource Support
\$ -	\$ -	\$ -	\$ 62,150	\$ -	\$ -	\$ -
5,955	43,834	6,379	7,769	5,200	2,020	307
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,955	43,834	6,379	69,919	5,200	2,020	307
3,337	23,945	3,639	33,863	2,904	1,103	168
1,738	12,473	1,896	17,639	1,513	575	87
5,075	36,418	5,535	51,502	4,417	1,678	255
-	-	-	-	-	-	-
-	10	-	214	7	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10	-	214	7	-	-
-	-	-	-	-	-	-
5,075	36,428	5,535	51,716	4,424	1,678	255
2,567	18,431	2,801	26,065	2,235	850	129
\$ 7,642	\$ 54,859	\$ 8,336	\$ 77,781	\$ 6,659	\$ 2,528	\$ 384

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DCA FY 12	DCA Housing Assessment	DOT Rural Public Transit Planning	DOT Safe Routes to School
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (22,911)	\$ 5	\$ (5,274)	\$ (754)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	22,911	-	5,274	754
Transfers to other funds	-	(5)	-	-
Total Other Financing Sources (Uses)	22,911	(5)	5,274	754
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, 2012
(CONTINUED)

DOT FY 12 Scenic Byways	DOT Bicycle and Pedestrian	DOT FY12 TIA	DOT Mobility Manager	DOT FY 12 General Contract Administration	DOT FY 12 Transportation Enhancements	DOT FY 12 Historic Resource Support
\$ (1,687)	\$ (11,025)	\$ (1,957)	\$ (7,862)	\$ (1,459)	\$ (508)	\$ (77)
1,687	11,025	1,957	7,862	1,459	508	77
-	-	-	-	-	-	-
1,687	11,025	1,957	7,862	1,459	508	77
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DNR Historic Preservation	DNR EPD Watershed	EDA FY 12 Administration
Revenues:			
Federal sources	\$ -	\$ -	\$ 75,000
State sources	4,090	5,614	-
Local sources	-	-	-
Contractors match	-	-	-
Interest income	-	-	-
Total Revenues	4,090	5,614	75,000
Expenditures:			
Direct:			
Personnel Services:			
Salaries	1,769	2,519	53,701
Fringe benefits	922	1,310	27,973
Total Personnel Services	2,691	3,829	81,674
Operating Expenditures:			
Contract services	-	-	-
Travel	20	-	2,995
Insurance	-	-	-
Dues and subscriptions	-	-	-
Office supplies	-	-	-
Telecommunications	-	-	-
Miscellaneous	-	-	-
Total Operating Expenditures	20	-	2,995
Capital Outlay	-	-	-
Total Direct Expenditures	2,711	3,829	84,669
Indirect:			
Cost allocation plan	1,362	1,938	41,335
Total Expenditures	\$ 4,073	\$ 5,767	\$ 126,004

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS Aging Title III-E	ARRA Aging CDSMP
\$ 114,187	\$ 319,058	\$ 571,310	\$ 387,407	225,861	\$ 54,000
-	18,768	33,607	22,789	34,559	-
-	-	31,692	5,267	163	-
-	9,914	88,342	284,314	4,846	-
-	-	-	-	-	-
114,187	347,740	724,951	699,777	265,429	54,000
59,082	120,377	-	-	124,812	22,512
29,946	59,515	-	-	47,030	11,726
89,028	179,892	-	-	171,842	34,238
-	96,385	724,932	699,778	48,622	-
8,059	6,419	-	-	-	957
1,151	-	-	-	-	-
2,846	-	-	-	-	-
595	-	-	-	-	1,686
5,407	-	-	-	-	-
-	-	-	-	-	-
18,058	102,804	724,932	699,778	48,622	2,643
-	-	-	-	-	-
107,086	282,696	724,932	699,778	220,464	36,881
45,057	91,044	-	-	86,970	17,328
\$ 152,143	\$ 373,740	\$ 724,932	\$ 699,778	\$ 307,434	\$ 54,209

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DNR Historic Preservation	DNR EPD Watershed	EDA FY 12 Administration
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 17	\$ (153)	\$ (51,004)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	153	51,004
Transfers to other funds	(17)	-	-
Total Other Financing Sources (Uses)	(17)	153	51,004
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, 2012
(CONTINUED)

DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS Aging Title III-E	ARRA Aging CDSMP
\$ (37,956)	\$ (26,000)	\$ 19	\$ (1)	\$ (42,005)	\$ (209)
37,956	26,000	-	1	42,005	209
-	-	(19)	-	-	-
37,956	26,000	(19)	1	42,005	209
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DHS Aging Alzheimers	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
Revenues:					
Federal sources	\$ -	\$ 39,600	\$ -	\$ -	\$ 250,175
State sources	145,609	2,329	81,017	860,112	-
Local sources	447	-	-	18,407	-
Contractors match	-	4,659	-	-	27,797
Interest income	-	-	-	-	-
Total Revenues	146,056	46,588	81,017	878,519	277,972
Expenditures:					
Direct:					
Personnel Services:					
Salaries	-	-	-	41,905	203,115
Fringe benefits	-	-	-	20,328	-
Total Personnel Services	-	-	-	62,233	203,115
Operating Expenditures:					
Contract services	146,056	46,588	81,017	783,774	74,857
Travel	-	-	-	-	-
Insurance	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Office supplies	-	-	-	-	-
Telecommunications	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	146,056	46,588	81,017	783,774	74,857
Capital Outlay	-	-	-	6,000	-
Total Direct Expenditures	146,056	46,588	81,017	852,007	277,972
Indirect:					
Cost allocation plan	-	-	-	31,496	-
Total Expenditures	\$ 146,056	\$ 46,588	\$ 81,017	\$ 883,503	\$ 277,972

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

DHS Aging Title XX	DHS Aging LTCO Activity	DHS GA Cares	DHS AOA Caregiver	DHS NSIP	DHS Aging Title III-D
\$ 365,258	\$ 25,363	\$ 84,514	13,331	\$ 191,754	\$ 35,607
-	1,492	4,996	4,444	71,000	2,093
903	-	-	-	9,792	-
36,379	2,984	-	-	-	-
-	-	-	-	-	-
402,540	29,839	89,510	17,775	272,546	37,700
47,873	21,309	39,075	6,900	-	18,037
16,935	-	20,354	3,594	-	9,395
64,808	21,309	59,429	10,494	-	27,432
320,799	8,530	-	1,200	272,546	-
1,071	-	1,804	824	-	910
-	-	-	-	-	-
-	-	-	-	-	249
-	-	-	-	-	-
1,178	-	-	4,091	-	-
323,048	8,530	1,804	6,115	272,546	1,159
-	-	-	-	-	-
387,856	29,839	61,233	16,609	272,546	28,591
32,799	-	29,116	5,311	-	13,883
\$ 420,655	\$ 29,839	\$ 90,349	\$ 21,920	\$ 272,546	\$ 42,474

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DHS Aging Alzheimers	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (4,984)	\$ -
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	-	4,984	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	4,984	-
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, 2012
 (CONTINUED)

DHS Aging Title XX	DHS Aging LTCO Activity	DHS GA Cares	DHS AOA Caregiver	DHS NSIP	DHS Aging Title III-D
\$ (18,115)	\$ -	\$ (839)	\$ (4,145)	\$ -	\$ (4,774)
18,115	-	839	4,145	-	4,774
-	-	-	-	-	-
18,115	-	839	4,145	-	4,774
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DHS Money Follows the Person	ADRC Outreach	Revolving Loan	Warner Robins Survey Update
Revenues:				
Federal sources	\$ 128,922	\$ -	\$ -	\$ 13,500
State sources	-	47,000	-	-
Local sources	-	-	77,815	-
Contractors match	-	-	-	-
Interest income	-	-	-	-
Total Revenues	128,922	47,000	77,815	13,500
Expenditures:				
Direct:				
Personnel Services:				
Salaries	75,030	20,739	33,960	5,878
Fringe benefits	39,083	10,803	17,690	3,062
Total Personnel Services	114,113	31,542	51,650	8,940
Operating Expenditures:				
Contract services	-	-	-	-
Travel	11,427	-	25	-
Insurance	-	-	-	-
Dues and subscriptions	-	-	-	-
Office supplies	1,464	-	-	-
Telecommunications	1,129	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	14,020	-	25	-
Capital Outlay	-	-	-	-
Total Direct Expenditures	128,133	31,542	51,675	8,940
Indirect:				
Cost allocation plan	57,753	15,964	26,140	4,525
Total Expenditures	\$ 185,886	\$ 47,506	\$ 77,815	\$ 13,465

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ -	\$ -	\$ -	58,352	\$ -	\$ 3,015,349
-	-	-	-	-	1,618,772
90,149	41,983	-	-	264,979	541,597
-	-	-	-	-	459,235
92	10	4	-	21	127
90,241	41,993	4	58,352	265,000	5,635,080
-	-	-	25,977	-	1,095,822
-	-	-	13,532	-	422,404
-	-	-	39,509	-	1,518,226
90,241	41,993	4	-	265,000	3,702,322
-	-	-	-	-	37,149
-	-	-	-	-	1,151
-	-	-	-	-	2,846
-	-	-	2,441	-	6,435
-	-	-	-	-	6,536
-	-	-	-	-	5,269
90,241	41,993	4	2,441	265,000	3,761,708
-	-	-	-	-	6,000
90,241	41,993	4	41,950	265,000	5,285,934
-	-	-	19,996	-	653,833
\$ 90,241	\$ 41,993	\$ 4	\$ 61,946	\$ 265,000	\$ 5,939,767

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	DHS Money Follows the Person	ADRC Outreach	Revolving Loan	Warner Robins Survey Update
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (56,964)	\$ (506)	\$ -	\$ 35
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	56,964	506	-	-
Transfers to other funds	-	-	-	(35)
Total Other Financing Sources (Uses)	56,964	506	-	(35)
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, 2012
 (CONTINUED)

Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ -	\$ -	\$ -	\$ (3,594)	\$ -	\$ (304,687)
-	-	-	3,594	-	304,763
-	-	-	-	-	(76)
-	-	-	3,594	-	304,687
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2012

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 182,541	\$ 182,541	\$ -
Total Revenues	182,541	182,541	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	87,996	88,780	(784)
Fringe benefits	47,905	46,246	1,659
Total Personnel Services	135,901	135,026	875
Operating Expenditures:			
Travel	1,500	2,089	(589)
Total Operating Expenditures	1,500	2,089	(589)
Total Direct Expenditures	137,401	137,115	286
Indirect:			
Cost allocation plan	65,422	68,337	(2,915)
Total Expenditures	202,823	205,452	(2,629)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,282)	(22,911)	(2,629)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,282	22,911	2,629
Total Other Financing Sources (Uses)	20,282	22,911	2,629
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2012 HOUSING ASSESSMENT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 2,250	\$ 2,250	\$ -
Total Revenues	2,250	2,250	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,000	962	38
Fringe benefits	518	501	17
Total Personnel Services	1,518	1,463	55
Operating Expenditures:			
Travel	-	41	(41)
Total Operating Expenditures	-	41	(41)
Total Direct Expenditures	1,518	1,504	14
Indirect:			
Cost allocation plan	732	741	(9)
Total Expenditures	2,250	2,245	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	\$	-	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 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, 2012

	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	10,927	10,913	14
Fringe benefits	5,949	5,685	264
Total Personnel Services	16,876	16,598	278
Operating:			
Travel	-	277	(277)
Total Operating Expenditures	-	277	(277)
Total Direct Expenditures	16,876	16,875	1
Indirect:			
Cost allocation plan	8,124	8,399	(275)
Total Expenditures	25,000	25,274	(274)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,274)	(274)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,000	5,274	274
Total Other Financing Sources (Uses)	5,000	5,274	274
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 2,998	\$ 2,998	\$ -
Total Revenues	2,998	2,998	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,638	1,638	-
Fringe benefits	892	853	39
Total Personnel Services	2,530	2,491	39
Total Direct Expenditures	2,530	2,491	39
Indirect:			
Cost allocation plan	1,218	1,261	(43)
Total Expenditures	3,748	3,752	(4)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(750)	(754)	(4)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	750	754	4
Total Other Financing Sources (Uses)	750	754	4
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$ -	-	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 SCENIC BYWAYS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 5,955	\$ 5,955	\$ -
Total Revenues	5,955	5,955	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,136	3,337	(201)
Fringe benefits	1,708	1,738	(30)
Total Personnel Services	4,844	5,075	(231)
Operating			
Travel	-	-	-
Total Operating Expenditures	-	-	-
Total Direct Expenditures	4,844	5,075	(231)
Indirect:			
Cost allocation plan	2,600	2,567	33
Total Expenditures	7,444	7,642	(198)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,489)	(1,687)	(198)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,489	1,687	198
Total Other Financing Sources (Uses)	1,489	1,687	198
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 43,939	\$ 43,834	\$ (105)
Total Revenues	43,939	43,834	(105)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	22,291	23,945	(1,654)
Fringe benefits	12,135	12,473	(338)
Total Personnel Services	34,426	36,418	(1,992)
Operating Expenditures:			
Travel	-	10	(10)
Total Operating Expenditures	-	10	(10)
Total Direct Expenditures	34,426	36,428	(2,002)
Indirect:			
Cost allocation plan	16,574	18,431	(1,857)
Total Expenditures	51,000	54,859	(3,859)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,061)	(11,025)	(3,964)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,061	11,025	3,964
Total Other Financing Sources (Uses)	7,061	11,025	3,964
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$ -	-	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 TIA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 6,379	\$ 6,379	\$ -
Total Revenues	6,379	6,379	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	3,485	3,639	(154)
Fringe benefits	1,897	1,896	1
Total Personnel Services	5,382	5,535	(153)
Total Direct Expenditures	5,382	5,535	(153)
Indirect:			
Cost allocation plan	2,592	2,801	(209)
Total Expenditures	7,974	8,336	(362)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,595)	(1,957)	(362)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,595	1,957	362
Total Other Financing Sources (Uses)	1,595	1,957	362
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 MOBILITY MANAGER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 61,250	\$ 62,150	\$ 900
State sources	7,656	7,769	113
Total Revenues	68,906	69,919	1,013
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	33,464	33,863	(399)
Fringe benefits	18,218	17,639	579
Total Personnel Services	51,682	51,502	180
Operating Expenditures:			
Travel	-	214	(214)
Total Operating Expenditures	-	214	(214)
Total Direct Expenditures	51,682	51,716	(34)
Indirect:			
Cost allocation plan	24,880	26,065	(1,185)
Total Expenditures	76,562	77,781	(1,219)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,656)	(7,862)	(206)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,656	7,862	206
Total Other Financing Sources (Uses)	7,656	7,862	206
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 GENERAL CONTRACT ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 5,200	\$ 5,200	\$ -
Total Revenues	5,200	5,200	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	2,841	2,904	(63)
Fringe benefits	1,547	1,513	34
Total Personnel Services	4,388	4,417	(29)
Operating Expenditures:			
Travel	-	7	(7)
Total Operating Expenditures	-	7	(7)
Total Direct Expenditures	4,388	4,424	(36)
Indirect:			
Cost allocation plan	2,112	2,235	(123)
Total Expenditures	6,500	6,659	(159)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,300)	(1,459)	(159)
Other Financing Sources (Uses):			
Transfers from other funds	1,300	1,459	159
Total Other Financing Sources (Uses)	1,300	1,459	159
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 TRANSPORTATION ENHANCEMENTS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 2,021	\$ 2,020	\$ (1)
Total Revenues	2,021	2,020	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,104	1,104	-
Fringe benefits	601	574	27
Total Personnel Services	1,705	1,678	27
Total Direct Expenditures	1,705	1,678	27
Indirect:			
Cost allocation plan	821	850	(29)
Total Expenditures	2,526	2,528	(2)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(505)	(508)	(3)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	505	508	3
Total Other Financing Sources (Uses)	505	508	3
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	<u>\$ -</u>	<u>-</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2012 HISTORIC RESOURCE SUPPORT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 307	\$ 307	\$ -
Total Revenues	307	307	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	167	168	(1)
Fringe benefits	90	87	3
Total Personnel Services	257	255	2
Total Direct Expenditures	257	255	2
Indirect:			
Cost allocation plan	127	129	(2)
Total Expenditures	384	384	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77)	(77)	-
Other Financing Sources (Uses):			
Transfers from other funds	77	77	-
Total Other Financing Sources (Uses)	77	77	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR FY 2012 HISTORIC PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 4,091	\$ 4,090	\$ (1)
Total Revenues	4,091	4,090	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,788	1,769	19
Fringe benefits	973	922	51
Total Personnel Services	2,761	2,691	70
Operating Expenditures:			
Travel	0	20	(20)
Total Operating Expenditures	-	20	(20)
Total Direct Expenditures	2,761	2,711	50
Indirect:			
Cost allocation plan	1,330	1,362	(32)
Total Expenditures	4,091	4,073	18
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	17	17
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(17)	(17)
Total Other Financing Sources (Uses)	-	(17)	(17)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	<u>\$</u>	<u>-</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATERSHED FY 2012
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 3,125	\$ 5,614	\$ 2,489
Total Revenues	3,125	5,614	2,489
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,366	2,519	(1,153)
Fringe benefits	744	1,310	(566)
Total Personnel Services	2,110	3,829	(1,719)
Operating Expenditures:			
Supplies and materials	-	-	-
Total Operating Expenditures	-	-	-
Total Direct Expenditures	2,110	3,829	(1,719)
Indirect:			
Cost allocation plan	1,015	1,938	(923)
Total Expenditures	3,125	5,767	(2,642)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(153)	(153)
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	153	153
Total Other Financing Sources (Uses)	-	153	153
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

EDA FY 2012 ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 75,000	\$ 75,000	\$ -
Total Revenues	75,000	75,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	53,980	53,701	279
Fringe benefits	29,387	27,973	1,414
Total Personnel Services	83,367	81,674	1,693
Operating Expenditures:			
Travel	1,500	2,995	(1,495)
Total Operating Expenditures	1,500	2,995	(1,495)
Total Direct Expenditures	84,867	84,669	198
Indirect:			
Cost allocation plan	40,133	41,335	(1,202)
Total Expenditures	125,000	126,004	(1,004)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(51,004)	(1,004)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	50,000	51,004	1,004
Total Other Financing Sources (Uses)	50,000	51,004	1,004
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

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, 2012

	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	58,484	59,082	(598)
Fringe benefits	31,839	29,946	1,893
Total Personnel Services	90,323	89,028	1,295
Operating Expenditures:			
Travel	8,200	8,059	141
Telecommunications	5,500	5,407	93
Insurance	1,151	1,151	-
Dues and subscriptions	2,745	2,846	(101)
Supplies & materials	850	595	255
Total Operating Expenditures	18,446	18,058	388
Total Direct Expenditures	108,769	107,086	1,683
Indirect:			
Cost allocation plan	43,481	45,057	(1,576)
Total Expenditures	152,250	152,143	107
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,063)	(37,956)	107
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	38,063	37,956	(107)
Total Other Financing Sources (Uses)	38,063	37,956	(107)
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 319,066	\$ 319,058	\$ (8)
State sources	18,769	18,768	(1)
Local sources	2	-	(2)
Contractors match	9,915	9,914	(1)
Total Revenues	347,752	347,740	(12)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	119,138	120,377	(1,239)
Fringe benefits	64,859	59,515	5,344
Total Personnel Services	183,997	179,892	4,105
Operating Expenditures:			
Contract services	83,074	96,385	(13,311)
Travel	2,600	6,419	(3,819)
Other	17,130	-	17,130
Total Operating Expenditures	102,804	102,804	-
Total Direct Expenditures	286,801	282,696	4,105
Indirect:			
Cost allocation plan	88,576	91,044	(2,468)
Total Expenditures	375,377	373,740	1,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,625)	(26,000)	1,625
Other Financing Sources			
Transfers from other funds	27,625	26,000	(1,625)
Total other financing sources	27,625	26,000	(1,625)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 571,293	\$ 571,310	\$ 17
State sources	33,605	33,607	2
Local sources	19,806	31,692	11,886
Contractors match	67,211	88,342	21,131
Total Revenues	691,915	724,951	33,036
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	691,915	724,932	(33,017)
Total Operating Expenditures	691,915	724,932	(33,017)
Total Direct Expenditures	691,915	724,932	(33,017)
Total Expenditures	691,915	724,932	(33,017)
<u>Other Financing Sources</u>			
Transfers to other funds	-	(19)	19
Total other financing sources		(19)	19
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 387,407	\$ 387,407	\$ -
State sources	22,789	22,789	-
Local sources	8,533	5,267	(3,266)
Contractors match	45,577	284,314	238,737
Total Revenues	464,306	699,777	235,471
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	464,306	699,778	(235,472)
Total Operating Expenditures	464,306	699,778	(235,472)
Total Direct Expenditures	464,306	699,778	(235,472)
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	464,306	699,778	235,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1)	(1)
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	1	1
Total Other Financing Sources (Uses)	-	1	1
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 RESPITE
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 225,862	\$ 225,861	\$ (1)
State sources	34,558	34,559	1
Local sources	2	163	161
Contractors match	4,846	4,846	-
Total Revenues	265,268	265,429	161
<u>Expenditures:</u>			
Direct:			
Personnel Services;			
Salaries	110,449	124,812	14,363
Fringe benefits	60,128	47,030	(13,098)
Total Personnel Services	170,577	171,842	1,265
Operating Expenditures:			
Contract services	48,461	48,622	(161)
Total Operating Expenditures	48,461	48,622	(161)
Total Direct Expenditures	219,038	220,464	(161)
Indirect:			
Cost allocation plan	82,115	86,970	(4,855)
Total Expenditures	301,153	307,434	6,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,885)	(42,005)	(6,120)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	35,885	42,005	6,120
Total Other Financing Sources (Uses)	35,885	42,005	6,120
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

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, 2012

	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	22,512	(185)
Fringe benefits	12,635	11,726	909
Total Personnel Services	34,962	34,238	724
Operating Expenditures:			
Travel	1,400	957	443
Supplies and Materials	1,248	1,686	(438)
Total Operating Expenditures	2,648	2,643	5
Total Direct Expenditures	37,610	36,881	729
Indirect:			
Cost allocation plan	16,390	17,328	(938)
Total Expenditures	54,000	54,209	(209)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(209)	(209)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	209	209
Total Other Financing Sources (Uses)	-	209	209
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 ALZHEIMER'S
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 145,683	\$ 145,609	\$ (74)
Local sources	2	447	445
Total Revenues	145,685	146,056	371
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	145,685	146,056	(371)
Total Operating Expenditures	145,685	146,056	(371)
Total Direct Expenditures	145,685	146,056	(371)
Total Expenditures	145,685	146,056	(371)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 LTCO TITLE III
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 39,600	\$ 39,600	-
State sources	2,329.00	2,329	-
Contractor match	4,659	4,659	-
Total Revenues	46,588	46,588	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	46,588	46,588	-
Total Operating Expenditures	46,588	46,588	-
Total Direct Expenditures	46,588	46,588	-
Total Expenditures	46,588	46,588	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 LTCO STATE SUPPLEMENTAL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 81,056	\$ 81,017	\$ (39)
Total Revenues	81,056	81,017	(39)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	81,056	81,017	39
Total Operating Expenditures	81,056	81,017	39
Total Direct Expenditures	81,056	81,017	39
Total Expenditures	81,056	81,017	39
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 2012 CBS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 860,792	\$ 860,112	\$ (680)
Local sources	18	18,407	18,389
Total Revenues	860,810	878,519	17,709
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	38,812	41,905	(3,093)
Fringe benefits	21,129	20,328	801
Total Personnel Services	59,941	62,233	(2,292)
Operating Expenditures:			
Contract services	766,015	783,774	(17,759)
Total Operating Expenditures	766,015	783,774	(17,759)
Capital outlay	6,000	6,000	-
Total Direct Expenditures	831,956	852,007	(20,051)
Indirect:			
Cost allocation plan	28,855	31,496	(2,641)
Total Expenditures	860,811	883,503	(22,692)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	(4,984)	(4,983)
<u>Other Financing Sources (Uses):</u>			
Transfers from/(to) other funds	1	4,984	4,983
Total Other Financing Sources (Uses)	1	4,984	4,983
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$ -	-	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 TITLE V
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 250,175	\$ 250,175	\$ -
Contractors match	27,797	27,797	-
Total Revenues	277,972	277,972	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	203,115	203,115	-
Total Personnel Services	203,115	203,115	-
Operating Expenditures:			
Contract services	74,857	74,857	-
Total Operating Expenditures	74,857	74,857	-
Total Direct Expenditures	277,972	277,972	-
Total Expenditures	277,972	277,972	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 TITLE XX
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 365,267	\$ 365,258	\$ (9)
State sources	-	-	-
Local sources	110	903	793
Contractors match	37,674	36,379	(1,295)
Total Revenues	403,051	402,540	(511)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	40,300	47,873	(7,573)
Fringe benefits	21,940	16,935	5,005
Total Personnel Services	62,240	64,808	(2,568)
Operating Expenditures:			
Contract services	320,986	320,799	187
Travel	800	1,071	(271)
Supplies and materials	1,201	1,178	23
Total Operating Expenditures	322,987	323,048	187
Total Direct Expenditures	385,227	387,856	(2,629)
Indirect:			
Cost allocation plan	29,962	32,799	(2,837)
Total Expenditures	415,189	420,655	(5,466)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,138)	(18,115)	(5,977)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	12,138	18,115	5,977
Total Other Financing Sources (Uses)	12,138	18,115	5,977
Net Change in Fund Balance	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 LTCO ACTIVITY
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 25,363	\$ 25,363	\$ -
State sources	1,492	1,492	-
Contractors match	2,984	2,984	-
Total Revenues	29,839	29,839	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	29,839	29,839	-
Total Operating Expenditures	29,839	29,839	-
Total Direct Expenditures	29,839	29,839	-
Total Expenditures	29,839	29,839	-
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 89,510	\$ 84,514	\$ (4,996)
State sources	-	4,996	4,996
Total Revenues	89,510	89,510	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	38,251	39,075	(824)
Fringe benefits	20,825	20,354	471
Total Personnel Services	59,076	59,429	(353)
Operating Expenditures:			
Travel	2,000	1,804	196
Total Operating Expenditures	2,000	1,804	196
Total Direct Expenditures	61,076	61,233	(157)
Indirect:			
Cost allocation plan	28,439	29,116	(677)
Total Expenditures	89,515	90,349	(834)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5)	(839)	(834)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5	839	834
Total Other Financing Sources (Uses)	5	839	834
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$	-	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AOA CAREGIVER
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ 13,331	\$ 13,331
State sources	-	4,444	4,444
Total Revenues	-	17,775	17,775
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	6,900	(6,900)
Fringe benefits	-	3,594	(3,594)
Total Personnel Services	-	10,494	(10,494)
Operating Expenditures:			
Contract services	-	1,200	(1,200)
Travel	-	824	(824)
Miscellaneous	-	4,091	(4,091)
Total Operating Expenditures	-	6,115	(6,115)
Total Direct Expenditures	-	16,609	(16,609)
Indirect:			
Cost allocation plan	-	5,311	(5,311)
Total Expenditures	-	21,920	(21,920)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(4,145)	(4,145)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	4,145	4,145
Total Other Financing Sources (Uses)	-	4,145	4,145
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 262,775	\$ 191,754	\$ (71,021)
State sources	-	71,000	71,000
Local sources	18	9,792	9,774
Total Revenues	262,793	272,546	9,753
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	262,793	272,546	(9,753)
Total Operating Expenditures	262,793	272,546	(9,753)
Total Direct Expenditures	262,793	272,546	(9,753)
Total Expenditures	262,793	272,546	(9,753)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2012 TITLE III-D
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 35,605	\$ 35,607	\$ 2
State sources	2,095	2,093	(2)
Total Revenues	37,700	37,700	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	17,742	18,037	(295)
Fringe benefits	9,659	9,395	264
Total Personnel Services	27,401	27,432	(31)
Operating Expenditures:			
Travel	1,050	910	140
Supplies & materials	250	249	1
Total Operating Expenditures	1,300	1,159	141
Total Direct Expenditures	28,701	28,591	110
Indirect:			
Cost allocation plan	13,190	13,883	(693)
Total Expenditures	41,891	42,474	(583)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,191)	(4,774)	(583)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	4,191	4,774	583
Total Other Financing Sources (Uses)	4,191	4,774	583
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

DHS MONEY FOLLOWS THE PERSON
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 158,097	\$ 128,922	\$ (29,175)
Other revenue	2	-	(2)
Total Revenues	158,099	128,922	(29,177)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	74,602	75,030	(428)
Fringe benefits	40,614	39,083	1,531
Total Personnel Services	115,216	114,113	1,103
Operating Expenditures:			
Contract services	35,652	-	35,652
Travel	4,600	11,427	(6,827)
Supplies & materials	1,466	1,464	-
Other	1,167	1,129	38
Total Operating Expenditures	42,885	14,020	28,863
Total Direct Expenditures	158,101	128,133	29,966
Indirect:			
Cost allocation plan	-	57,753	(57,753)
Total Expenditures	158,101	185,886	(27,785)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(56,964)	(56,962)
Other Financing Sources (Uses):			
Transfers from other funds	2	56,964	56,962
Total other financing sources	2	56,964	56,962
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year			
Fund Balance - End of Year	\$ -	-	

MIDDLE GEORGIA REGIONAL COMMISSION

ADRC OUTREACH
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State revenue	\$ 47,000	\$ 47,000	\$ -
Total Revenues	47,000	47,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	20,544	20,739	(195)
Fringe benefits	11,184	10,803	381
Total Personnel Services	31,728	31,542	186
Total Direct Expenditures	31,728	31,542	186
Indirect:			
Cost allocation plan	15,273	15,964	(691)
Total Expenditures	47,001	47,506	(505)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	(506)	(505)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1	506	505
Total other financing sources	1	506	505
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 80,000	\$ 77,815	\$ (2,185)
Total Revenues	80,000	77,815	(2,185)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	34,967	33,960	1,007
Fringe benefits	19,036	17,690	1,346
Total Personnel Services	54,003	51,650	2,353
Operating Expenditures:			
Travel	-	25	(25)
Total Operating Expenditures	-	25	(25)
Total Direct Expenditures	54,003	51,675	2,328
Indirect:			
Cost allocation plan	25,997	26,140	(143)
Total Expenditures	80,000	77,815	2,185
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 13,500	\$ 13,500	\$ -
Total Revenues	13,500	13,500	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	5,901	5,878	23
Fringe benefits	3,212	3,062	150
Total Personnel Services	9,113	8,940	173
Total Direct Expenditures	9,113	8,940	173
Indirect:			
Cost allocation plan	4,387	4,525	(138)
Total Expenditures	13,500	13,465	35
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	35	35
Other Financing Sources (Uses):			
Transfers to other funds	-	(35)	(35)
Total Other Financing Sources (Uses)	-	(35)	(35)
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 170,000	\$ 90,149	\$ (79,851)
Interest income	-	92	92
Total Revenues	<u>170,000</u>	<u>90,241</u>	<u>(79,759)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	170,000	90,241	79,759
Total Operating Expenditures	<u>170,000</u>	<u>90,241</u>	<u>79,759</u>
Total Direct Expenditures	<u>170,000</u>	<u>90,241</u>	<u>79,759</u>
Total Expenditures	<u>170,000</u>	<u>90,241</u>	<u>79,759</u>
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 40,000	\$ 41,983	\$ 1,983
Interest income	-	10	10
Total Revenues	40,000	41,993	1,993
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	40,000	41,993	(1,993)
Total Operating Expenditures	40,000	41,993	(1,993)
Total Direct Expenditures	40,000	41,993	(1,993)
Total Expenditures	40,000	41,993	(1,993)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

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, 2012

	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		-	
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal revenue	\$ 58,352	\$ 58,352	\$ -
Total Revenues	58,352	58,352	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	25,287	25,977	(690)
Fringe benefits	13,766	13,532	234
Total Personnel Services	39,053	39,509	(456)
Operating Expenditures:			
Miscellaneous	500	2,441	(1,941)
Total Operating Expenditures	500	2,441	(1,941)
Total Direct Expenditures	39,553	41,950	(2,397)
Indirect:			
Cost allocation plan	18,801	19,996	(1,195)
Total Expenditures	58,354	61,946	(3,592)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(3,594)	(3,592)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2	3,594	3,592
Total Other Financing Sources (Uses)	2	3,594	3,592
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

MIDDLE GEORGIA REGIONAL COMMISSION

MIDDLE GEORGIA ECONOMIC PARTNERSHIP 2012
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 164,000	\$ 264,979	\$ 100,979
Interest income	-	21	21
Total Revenues	164,000	265,000	101,000
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	164,000	265,000	(101,000)
Total Operating Expenditures	164,000	265,000	(101,000)
Total Direct Expenditures	164,000	265,000	(101,000)
Total Expenditures	164,000	265,000	(101,000)
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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Financial Trends

These schedules contain trend information to help the reader understand how the Middle Georgia RC's financial performance and well-being have changed over time.

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Changes in Net Assets, Last Eight Fiscal Years	129-130
Fund Balances and Changes in Fund Balances-Governmental Funds	131

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the RC's ability to generate significant local revenue sources.

Program Revenues by Function/Program, Last Eight Fiscal Years	132
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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the RC's financial activities take place and to help make comparisons over time and with other governments.

Population of Counties and Municipalities in the Middle Georgia Region	133-134
Principal Employers in the Middle Georgia Region	135
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Per Capita Income in the Middle Georgia Area	136
Post-Secondary Institutions and Community Facilities in the Middle Georgia Region	137

Operating Information

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.

Middle Georgia RC Staff Positions	138
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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.*

MIDDLE GEORGIA REGIONAL COMMISSION

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

	Fiscal Year								
	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities:									
Invested in capital assets	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923	\$ 227,644	\$ 210,226	\$ 176,007
Restricted	500,232	432,479	-	-	-	-	-	-	-
Unrestricted	1,312,743	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	1,962,939	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	3,081,554	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	3,081,554	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	149,964	175,175	175,637	153,137	241,028	231,923	227,644	210,226	176,007
Restricted	3,581,786	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	1,312,743	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	\$ 5,044,493	\$ 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 NINE FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year								
	2012	2011	2010	2009	2008	2007	2006	2005	2004
Expenses									
Governmental Activities:									
General government	432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541	\$ 713,265	\$ 463,100	\$ 497,196
Aging services	6,557,796	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	3,314,956	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	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
Total Governmental Activities Expenses	11,317,696	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	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Business-type Activities	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Primary Government Expenses	11,401,834	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	231,674	358,598	305,877	554,636	348,780	589,746	338,895	338,895	338,895
Operating grants and contributions	10,553,135	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	10,784,809	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	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Business-type Activities Program Revenues	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Primary Government Program Revenues	10,916,002	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	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)	(484,453)	(146,996)	(255,074)
Business-type Activities	47,055	65,070	(294,301)	75,139	98,225	56,627	79,374	(41,730)	66,969
Total Primary Government Net (Expense)/Revenue	(485,832)	(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 NINE FISCAL YEARS
(Accrual Basis of Accounting)
CONTINUED

	Fiscal Year								
	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Revenues and Other Changes in Net Assets									
Governmental Activities:									
Regional appropriations	488,400	440,124	440,124	440,124	338,895	338,895	431,059	410,155	329,643
Interest revenue	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Miscellaneous income	62,850	32,353	19,750	14,939	12,078	12,761	18,889	-	-
Total Governmental Activities	552,764	475,846	464,059	465,977	386,776	390,850	478,149	418,917	334,014
Business-type Activities:									
Interest revenue	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Total Business-type Activities	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Total Primary Government	563,351	485,717	476,389	478,459	398,338	410,949	495,856	428,465	338,305
Governmental Activities	19,877	129,188	88,039	6,459	126,072	243,027	(6,304)	271,921	78,940
Business-type Activities	57,642	74,941	(281,971)	87,621	109,787	76,726	97,081	(32,182)	71,260
Total Primary Government	\$ 77,519	\$ 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 NINE FISCAL YEARS
(Accrual Basis of Accounting)

Function/Program:	Fiscal Year								
	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities									
General government	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596	\$ 817,044	\$ 757,812	\$ 672,909
Aging services	6,354,461	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	3,267,508	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	207,132	242,437	253,209	137,875	173,641	181,908	147,884	85,796	60,179
Historic preservation	724,034	484,182	432,866	391,940	495,505	415,384	448,925	27,400	24,192
Subtotal Governmental Activities	10,784,809	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	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Subtotal Business-type Activities	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Primary Government	\$ 10,916,002	\$ 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 NINE FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year								
	2012	2011	2010	2009	2008	2007	2006	2005	2004
Fund Balances									
General Fund	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730	\$ 1,645,703	\$ 1,438,776	\$ 1,187,468
Unreserved	500,232	432,479	-	-	-	-	-	-	-
Nonspendable	1,504,137	1,599,181	-	-	-	-	-	-	-
Unassigned	2,004,369	2,031,660	2,139,755	2,091,242	2,014,802	1,888,730	1,645,703	1,438,776	1,187,468
Total General Fund									
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	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746	\$ 431,059	\$ 410,155	\$ 329,643
Federal sources	6,942,925	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	2,435,145	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	946,209	810,235	718,852	763,878	749,866	860,506	762,448	887,604	1,418,555
Contractors match	459,235	622,092	440,305	400,397	491,077	662,203	592,265	646,770	147,415
Investment income	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Other income	63,176	32,353	19,750	14,939	12,078	12,761	18,889	-	-
Total Revenues	11,336,604	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	480,528	574,202	505,368	767,775	663,881	823,541	665,197	483,713	482,920
Aging services	6,555,528	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	3,314,956	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	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
Total Expenditures	11,363,895	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	\$ (27,291)	\$ 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.

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MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2012

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, 2012

(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, 2012
 (CONTINUED)

PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees		
	2012	% of Total	2000
Robins Air Force Base	19,000	10.22%	19,848
Medical Center of Central Georgia	6,200	3.34%	4,000
GEICO	4,700	2.53%	-
Bibb County Board of Education	3,700	1.99%	3,400
Coliseum Health Systems	1,300	0.70%	960
City of Macon	1,250	0.67%	1,400
Blue Bird Corporation	1,200	0.65%	-
Engelhard Corporation	933	0.50%	-
Mercer University	881	0.47%	1,300
Bibb County	770	0.41%	750
YKK (U.S.A.) Incorporated	750	0.40%	1,150
Wal-Mart Super Stores	726	0.39%	-
Academy Sports	625	0.34%	-
United States Postal Service	600	0.32%	1,100
Ricoh USA	575	0.31%	-
IKON Office Solutions	550	0.30%	-
The Boeing Company	544	0.29%	664
Georgia Farm Bureau Federation	525	0.28%	1,120
Graphic Packaging International	518	0.28%	-
Armstrong World Industries	405	0.22%	-
AT&T	302	0.16%	-
Cherokee Brick	300	0.16%	-
TIMCO	275	0.15%	-
GE Capital	260	0.14%	-
Kohl's Distribution Center	250	0.13%	-
IKON Financial Services	250	0.13%	-
PACTIV, Corp.	239	0.13%	-
Birch Communications	210	0.11%	-
BLC Hardwood Flooring	210	0.11%	4,200
The Trane Company	184	0.10%	-

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

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA
 JUNE 30, 2012
 (CONTINUED)

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 1999-2010

<u>County</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>	<u>2011</u>
Baldwin	4.8%	4.4%	4.7%	4.6%	4.7%	5.3%	5.5%	5.7%	7.9%	11.9%	15.7%	13.7%
Bibb	4.2%	4.3%	4.9%	4.8%	5.0%	5.5%	5.7%	5.3%	6.5%	9.4%	10.6%	10.5%
Crawford	3.9%	4.2%	4.7%	4.7%	4.8%	5.7%	5.1%	4.8%	6.0%	9.6%	10.7%	9.9%
Houston	3.3%	3.3%	3.7%	3.6%	3.9%	4.6%	4.3%	3.9%	5.2%	6.9%	7.6%	7.8%
Jones	3.8%	3.5%	4.0%	3.9%	4.2%	4.7%	5.1%	4.3%	5.8%	8.3%	9.5%	8.9%
Monroe	3.6%	3.7%	4.4%	4.0%	4.2%	4.8%	4.5%	4.2%	5.7%	8.8%	9.3%	8.8%
Peach	4.5%	4.5%	5.0%	5.7%	6.4%	6.5%	5.9%	5.5%	7.1%	10.0%	12.0%	11.7%
Pulaski	4.0%	6.2%	5.5%	4.3%	4.5%	5.5%	4.5%	4.0%	5.3%	7.5%	8.8%	10.0%
Putnam	3.5%	3.9%	4.4%	4.4%	4.4%	5.3%	4.6%	4.4%	7.1%	10.5%	11.5%	11.5%
Twiggs	4.4%	5.3%	6.1%	5.2%	5.3%	6.8%	5.8%	5.7%	6.9%	10.5%	11.5%	12.5%
Wilkinson	4.2%	4.6%	5.4%	5.4%	5.1%	5.7%	5.9%	5.5%	6.9%	10.6%	12.0%	10.5%

Source(s): 2000-2006 from the 2008 Georgia County Guide; 2007-2011 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	21,436	84.7%	78.7%
Crawford	20,692	78.4%	72.8%
Houston	25,206	100.4%	93.2%
Jones	21,598	83.2%	77.2%
Monroe	23,656	103.1%	95.7%
Peach	18,681	75.3%	69.9%
Pulaski	16,621	62.7%	58.2%
Putnam	25,576	100.4%	93.1%
Twiggs	15,904	67.4%	62.6%
Wilkinson	17,929	69.7%	64.7%

Source(s): U.S. Census Bureau, 2006-2010 American Community Survey

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA
JUNE 30, 2012
(CONTINUED)

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Spring 2012 Enrollment</u>
Mercer University	Macon	8,329
Central Georgia Technical College	Macon	6,038
Georgia College and State University	Milledgeville	6,636
Macon State College	Macon	5,702
Fort Valley State University	Fort Valley	3,896
Georgia Military College at Milledgeville	Milledgeville	1,473
Middle Georgia Technical College	Warner Robins	3,703
Wesleyan College	Macon	681

Sources: National Center for Education Statistics (NCES), US Department of Education Institute of Education Sciences

COMMUNITY FACILITIES

10 Community Hospitals with 1,518 beds

29 Nursing Homes with 3,038 beds

120 Public Schools with 77,085 Students

30 Private Schools with 6,749 Students

Source(s):

- *2012 Georgia County Guide*
- *Georgia Department of Education '10-'11 Report Cards*
- *National Center for Education Statistics , <http://nces.ed.gov/surveys/pss/privateschoolsearch/>*

MIDDLE GEORGIA REGIONAL COMMISSION

SALARY
FY 12 STAFF POSITIONS

<u>Position</u>	<u>Number of Employees In Category</u>	<u>FY 2012 Salary Scale</u>
Executive Director	1	\$ 92,820 - \$ 153,864
AAA Director	1	\$ 65,102 - \$ 84,943
Deputy Director	2	\$ 87,491 - \$ 114,156
Director of Program Development	1	\$ 77,735 - \$ 101,426
Regional Mobility Manager	1	\$ 61,365 - \$ 80,067
Senior Government Services Specialist	2	\$ 45,661 - \$ 71,138
Office Manager	1	\$ 54,522 - \$ 71,138
Executive Secretary/Purchasing Agent	1	\$ 38,240 - \$ 49,895
Printer/Graphics Technician	1	\$ 26,821 - \$ 34,995
Intake and Screening Specialist	2	\$ 36,045 - \$ 47,031
Aging Finance Administrator/Executive	1	\$ 61,365 - \$ 80,067
Aging Services Manager	2	\$ 48,442 - \$ 67,055
Information Technology Specialist	2	\$ 45,661 - \$ 59,577
Regional Planner	1	\$ 45,661 - \$ 59,577
Office Assistant (PT)	1	\$ 28,454 - \$ 37,127
Accounting/Loan Program Specialist	1	\$ 61,365 - \$ 80,067
Aging Services Coordinator	5	\$ 36,045 - \$ 63,206
HCBS Case Manager	1	\$ 36,045 - \$ 47,031
IT Specialist/Network Administrator	1	\$ 30,187 - \$ 42,432
Aging Services Technician	1	\$ 36,045 - \$ 47,031
Intake and Screening Specialist (PT)	4	\$ 36,045 - \$ 47,031
Finance Assistant	1	\$ 36,045 - \$ 47,031
Accounting Intern	3	\$ 26,821 - \$ 47,031
Government Services Specialist	3	\$ 38,240 - \$ 49,895
Aging Referral Assistance Specialist	2	\$ 36,045 - \$ 47,031

TABLE #6

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Fringe Benefits:

FICA	\$ 151,245
Group insurance	167,735
Retirement fund contribution	281,513
Worker's compensation	18,257
Release time	232,995
Unemployment	6,576
	<hr/>
Total Fringe Benefits	858,320

Basis:

Indirect salaries	458,274
Direct salaries	1,378,314
	<hr/>
Total Basis	\$ 1,836,588

Ratio:

Fringe Benefits/Basis	<hr/> <hr/> 46.73%
-----------------------	--------------------

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Indirect Costs:

Indirect salaries	\$ 458,274
Fringe benefits	214,172
	<hr/>
Subtotal	672,447
	<hr/>

Advertising	337
Board meeting expenditures	34
Computer charges	3,592
Depreciation	38,046
Insurance and bonding	10,127
Loss on disposal	6,445
Memberships and subscriptions	8,949
Furniture & Equipment	12,151
Motor vehicle expenditures	16,283
Office repairs and maintenance	43,362
Postage and freight	11,248
Publications and printing	11,051
Professional services	37,652
Rentals - other	11,867
Rentals - space	1,312
Rentals - Real Estate	100,000
Supplies and materials	16,901
Telecommunications	7,176
Travel	20,199
	<hr/>

Total Indirect Costs	\$ 1,029,177
	<hr/> <hr/>

Basis:

Direct salary costs	\$ 1,378,314
Fringe benefits	644,148
	<hr/>

Total Basis	\$ 2,022,462
	<hr/> <hr/>

Ratio:

Indirect Costs/Basis	50.89%
	<hr/> <hr/>

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	State Assistance	Total Expenditures	Settlements Receivable
DHS Contract #427-373-000008288			
Aging FY 12 Title III-A	\$ 114,187	\$ 114,187	\$ 19,326
Aging FY 12 Title III-B	379,755	379,755	71,735
Aging FY 12 Title III-C1	604,921	604,921	87,813
Aging FY 12 Title III-C2	410,197	410,197	84,512
Aging FY 12 Title III-D	37,699	37,699	9,127
Aging FY 12 Title III-E	260,421	260,421	51,963
Aging FY 12 NSIP	262,754	262,754	66,659
Aging FY 12 Title V	250,175	250,175	56,728
Aging FY 12 Title VII, LTCO Activity	26,855	26,855	3,762
Aging FY 12 Title XIX	1,632,746	1,632,746	235,387
Aging FY 12 Title XX SSBG	365,258	365,258	90,219
Aging FY 12 Alzheimers	145,609	145,609	24,974
Aging FY 12 LTCO State Supplemental	81,017	81,017	14,063
Aging FY 12 CBS	860,161	860,161	168,347
Aging FY 12 GA Cares, MIPPA, ADRC	194,862	194,862	44,219
Aging FY 12 Money Follows the Person	128,922	128,922	13,705
Total Contract #427-373-000008288	5,755,539	5,755,539	1,042,539
Aging FY 12 ARRA #427-93-ARRA09003-99	54,000	54,000	-
Aging FY 12 AOA Caregiver #42700-373-0000011458	17,772	17,772	17,772
May advance	-	-	(160,742)
Total Due	5,827,311	5,827,311	899,569
DHS Contract #42700-373-0000005514			
FY 12 Coordinated Transportation	3,129,344	3,129,344	871,526
Total Due			871,526
DCA Contract			
DCA FY 12 Part A	182,541	182,541	45,635
DCA FY 12 Housing Activities	2,250	2,250	-
Total DCA Contract	184,791	184,791	45,635
DNR			
Historic Preservation	4,091	4,091	-
TMDL Status Updates/Watershed Improvement	5,613	5,613	-
Total DNR Contract	9,704	9,704	-
DOT - Coordinated Transportation			
DOT - FY 12 Planning Component	86,800	86,800	24,643
DOT - Mobility Manager	118,125	69,919	69,919
Total DOT Contract	204,925	156,719	94,562
Economic Development Administration			
FY 11 Planning Grant	75,000	75,000	26,250
Total EDA	75,000	75,000	26,250
Total Contractual Assistance	\$ 9,431,075	\$ 9,382,869	\$ 1,937,542

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>City/County Government</u>	<u>Amount Due 06/30/11 Over/Under</u>	<u>FY 12 Assessment Billed</u>	<u>FY 12 Assessment Collections</u>	<u>Amount Due 06/30/12 Over/Under</u>
Baldwin County	\$ -	\$ 28,005	\$ 28,005	\$ -
City of Milledgeville	-	17,715	17,715	-
Bibb County	-	77,665	77,665	-
City of Macon	-	77,665	77,665	-
Payne City	-	218	218	-
Crawford County	-	11,623	11,623	-
City of Roberta	-	1,007	1,007	-
Houston County	-	52,325	52,325	-
City of Warner Robins	-	7,148	7,148	-
City of Perry	-	13,839	13,839	-
City of Centerville	-	66,588	66,588	-
Jones County	-	25,393	25,393	-
City of Gray	-	3,276	3,276	-
Monroe County	-	22,461	22,461	-
City of Forsyth	-	3,788	3,788	-
City of Culloden	-	175	175	-
Peach County	-	13,368	13,368	-
City of Fort Valley	-	4,512	4,512	-
City of Byron	-	9,815	9,815	-
Pulaski County	-	14,738	14,738	-
City of Hawkinsville	-	6,480	6,480	-
Putnam County	-	7,750	7,750	-
City of Eatonton	-	238	238	-
Twiggs County	-	1,035	1,035	-
City of Jeffersonville	-	4,685	4,685	-
City of Danville	-	169	169	-
Wilkinson County	-	2,017	2,017	-
City of Allentown	-	589	589	-
City of Gordon	-	981	981	-
City of Irwinton	-	650	650	-
City of Ivey	-	472	472	-
City of McIntyre	-	7,421	7,421	-
City of Toombsboro	-	4,589	4,589	-
Total	\$ -	\$ 488,400	\$ 488,400	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2012

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Principal Insurance Company	1008746	07/01/11 - 06/30/12	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	07/01/11 - 06/30/12	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	07/01/11 - 06/30/12	Group Life Insurance	\$60,000 Life Insurance, each employee
Travelers Casualty and Surety of America	103646808	07/01/11 - 06/30/12	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/12 - 12/31/12	Workers' Compensation	Georgia State Statutory Limit \$2,000,000 Employers Liability Limit

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE

JUNE 30, 2012

(CONTINUED)

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/12 - 04/30/13	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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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, 2012, and have issued our report thereon dated November 12, 2012. 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, 2011, 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, 2012, 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, 2012, 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 12, 2012

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF NONPUBLIC FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Nonpublic Funds	Public Funds	Total
I. Fund Balance - Beginning Balance	\$ 989,664	\$ (1,477,080)	\$ (487,416)
II. Revenues of Nonpublic Funds			
<u>Date</u>	<u>Source</u>		
<u>Escrow Interest Income:</u>			
11/10	Fiscal Agent	278	-
5/11	Fiscal Agent	87	-
<u>Servicing Fees:</u>			
10/10	Fiscal Agent	4,769	-
11/10	Fiscal Agent	4,769	-
12/10	Fiscal Agent	4,318	-
1/11	Fiscal Agent	4,626	-
2/11	Fiscal Agent	5,457	-
3/11	Fiscal Agent	5,196	-
4/11	Fiscal Agent	4,897	-
5/11	Fiscal Agent	5,482	-
6/11	Fiscal Agent	6,806	-
7/11	Fiscal Agent	4,998	-
8/11	Fiscal Agent	5,031	-
9/11	Fiscal Agent	5,031	-
<u>Other:</u>		-	29,165
Total Revenues	61,745	29,165	90,910
III. Expenditures of Funds			
Individual OCGA 50-8-35 qualifying expenditures	-	-	-
Other expenditures paid	-	(250,056)	(250,056)
Total expenditures of funds	-	(250,056)	(250,056)
IV. Excess of Expenditures over Revenues	61,745	(220,891)	(159,146)
V. Fund Balance - Ending Balance	\$ 1,051,409	\$ (1,697,971)	\$ (646,562)

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, 2012

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.

MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF SALARIES AND TRAVEL
JULY 1, 2011 THROUGH JUNE 30, 2012

Name	Job Title	Salary	Travel
Black, Clayton	Director of Program Development	\$ 84,943	\$ 30
Brint, Pamela	IT/Network Administrator	42,016	95
Carson, Sandra	Aging Services Technician	39,388	155
Cummings, Daniel	Government Services Specialist	37,125	1,382
Dawson, Sharon	Aging Services Manager	63,431	2,539
Dudley, Oretha	Aging Services Coordinator	59,240	2,618
Ermine, Laura	Information Technology Specialist	52,934	2,637
Evans, Merita	Intake and Screening Specialist (PT)	35,314	1,291
Fuller, Christina	Accounting/Loan Servicing Specialist	61,365	1,665
Gaither, Nicole	Aging Services Coordinator	59,376	1,321
Glore, Sandra	Office Manager	59,143	-
Goel, Anuradha	Accounting Intern (PT)	470	-
Green, Valerie	Intake and Screening Specialist (PT)	21,205	199
Hall, Julie	Aging Services Manager	65,448	3,401
Harpst, Kristina	Regional Planner	54,522	805
Hogan, Benae	HCBS Case Manager	49,384	142
Johnson, Katherine	Office Assistant (PT)	15,046	-
Jones, Larry	Printer/Graphics Specialist	34,825	78
Kendrick, Selentria	Intake and Screening Specialist	47,851	3,559
Kouloungis, George	Government Services Specialist	54,966	2,140
Lanford, Brent	Deputy Director	104,469	6,286
Layson, Stephen	Government Services Specialist	57,842	2,585
Link, Beverly	Caregiver/ Intake and Screening Specialist (PT)	44,610	551
Mathis, Laura	Deputy Director	101,426	5,150
Maxwell, Allison	Accounting Intern (PT)	4,138	-
McCutchen, Julia	Aging Services Technician	31,713	-
Milikin, Sheila	Intake and Screening Specialist	44,080	521
Morrison, Joshua	Accounting Intern (PT)	3,342	-
Nix, Ralph	Executive Director	153,684	3,370
Payton, Carol	Executive Secretary/Purchasing Agent	51,144	-
Prater, Natalie	Aging Services Coordinator	45,507	711
Rawlett, Candice	Intake and Screening Specialist (PT)	28,901	720
Rychel, Robert	Management of Planning Programs	69,584	537
Saxton, Amy	Information Technology Specialist	57,842	30
Smith, Robert	Government Services Specialist	40,077	801
Stephens, Sheila	Intake and Screening Specialist (PT)	4,677	-
Stroud, Cuirstaun	Aging Services Technician	6,008	140
Swinney, Emmett	Aging Services Coordinator	57,647	900
Verdier, Courtney	Government Services Specialist	41,279	2,195
Ward, Geraldine	Area Agency on Aging Director	80,667	1,439
Webb, Brenda	Aging Finance Administrator/Executive Finance A	66,010	14
Worthington, Mitchell	Finance Assistant	36,586	290
	Aging Trainings	-	1,663
	Other Training and Council Travel	-	2,741
Total Salary		\$ 2,069,225	\$ 54,701

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF SALARIES AND TRAVEL
JULY 1, 2011 THROUGH JUNE 30, 2012

	<u>Salary</u>	<u>Travel</u>
<u>Account by Funds:</u>		
General Fund	\$ 182,576	\$ 6,584
Special Revenue Fund	1,428,375	27,918
Internal Service Fund	458,274	20,199
	<hr/>	<hr/>
Total Salary	2,069,225	<u>\$ 54,701</u>
Change in Compensated Absences	<hr/> 36,994	
Adjusted Total Salary	<u>\$ 2,106,219</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES
 JULY 1, 2011 THROUGH JUNE 30, 2012

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
Middle Georgia RC						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ 11,633
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	11,633
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	11,633
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2001	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	16,225
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	8,811

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
2012	Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	23,701
2012	Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	23,701

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES
 JULY 1, 2011 THROUGH JUNE 30, 2012
 (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 #427-373-0000008288, #427-93-ARRA09003-99, and 42700-373-0000005519
 SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (UNAUDITED)

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	2,167	2,167
HCBS-Homemaker-Ind	1,609	12
HCBS-Case Management	1,728	40
<u>Legal Assistance:</u>		
Cases Opened/Unduplicated Clients Served	245	214
Legal and Related Counseling Hours	1,922	-
Legal Information - Information & Referral	464	464
Total Title III-B Supportive Services	<u>8,135</u>	<u>2,897</u>
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	63,628	430
Home Delivered Meals	99,036	743
Total Title III-C Nutrition	<u>162,664</u>	<u>1,173</u>
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	36,863	501
Total Nutrition Services Incentive - NSIP	<u>36,863</u>	<u>501</u>
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Congregate Meals	866	27
Home-Delivered Meals	37,875	394
Gateway Information & Assistance	1,691	1,691
Caregiver Support - Material Aid	18	18
Transportation	1,500	65
HCBS - Respite to Caregiver	1,400	9
Total Title XX - SSBG	<u>43,350</u>	<u>2,204</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-000008288, #427-93-ARRA09003-99, and 42700-373-000005519
 SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (UNAUDITED)
 (CONTINUED)

	Units Provided	Persons Served
<u>American Recovery and Reinvestment Act (ARRA):</u>		
Chronic Disease Self Management Program	653	148
Total American Recovery and Reinvestment Act (ARRA):	653	148
<u>Title III-D Wellness:</u>		
Lifestyle Management	6	392
Program Awareness/Prevention	22	4,485
Physical Activity	3	29
Nutrition Education	9	1,030
Total Homemaker III-D	40	5,936
<u>Community Care - Title XIX:</u>		
	5,274	5,274
<u>Alzheimers Respite:</u>		
	8,231	49
<u>Income Tax Check-off (Transportation):</u>		
	722	31
<u>Community Based Services:</u>		
Home Delivered Meals	86,049	748
HCBS Homemaker	3,869	31
HCBS Personal Care	3,014	34
HCBS Respite to Caregivers	5,683	32
Total Community Based Services	98,615	845
<u>Title III-E Caregiver Support:</u>		
ADRC/Gateway Information & Assistance	3,108	3,108
Respite to Caregivers	2,739	16
Caregiver - Community and Public Education	6	490
Total III-E Caregiver Support	5,853	3,614
<u>DHS Unified Transportation:</u>		
Aging DHS Trips	36,186	-
DFCS Trips	91,763	-
MHDDAD Trips	38,843	-
DOL/VOC REHAB Trips	19,635	-
Total DHS Coordinated Transportation	186,427	-

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-000008288, #427-93-ARRA09003-99, and 42700-373-000005519

SUMMARY SCHEDULE OF SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(UNAUDITED)
(CONTINUED)

	Units Provided	Persons Served
		<u>FYE 06/30/12</u>
<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)	-	30
2. Started under this project (new since July 1 of current year)	-	18
Subtotal	-	48
3. Placed in unsubsidized employment (since July of current year)	-	3
4. Other terminations this project	-	23
5. Current enrollment at end of project - Subtotal	-	22
6. Authorized enrollment position	-	18
7. Enrollment vacancies	-	(4)
		<hr/> <hr/>
	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	387	70,141
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	1,015	763
Total GeorgiaCares	1,402	70,904

SINGLE AUDIT SECTION

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<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	427-373-0000008288	\$ 358,658
Special Programs for Aging - Title III, Part C(1)	93.045	427-373-0000008288	571,314
Special Programs for Aging - Title III, Part C(2)	93.045	427-373-0000008288	387,408
Special Services for the Aging - ARRA	93.707/705	427-93-ARRA09033-99	<u>54,000</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.907/705			<u>1,371,380</u>
Special Programs for Aging - Title III, Part A	93.047	427-373-0000008288	114,187
Special Programs for Aging - Title III, Part D	93.043	427-373-0000008288	35,605
Special Programs for Aging - Title III, Part E	93.052	427-373-0000008288	225,862
Special Programs for Aging - Title VII	93.041/042	427-373-0000008288	25,363
Medical Assistance Program - Title XIX	93.778	427-373-0000008288	816,373
Social Services Block Grant - Title XX	93.667	427-373-0000008288	365,258
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	427-373-0000008288	142,866
Special Services for the Aging - MFP	93.791	427-373-0000008288	128,922
Special Services for the Aging - Caregiver Education	93.048	427-373-0000008288	<u>13,331</u>
			<u>1,867,767</u>
Total Pass-through Programs			<u>3,239,147</u>
Total U.S. Department of Health and Human Resources			<u>3,239,147</u>
<u>U.S. Department of Agriculture</u>			
Passed through Georgia State Department of Health and Human Resources:			
Food Distribution	10.570	427-373-0000008288	<u>191,754</u>
Total Pass-through Programs			<u>191,754</u>
Total U.S. Department of Agriculture			<u>191,754</u>
<u>U.S. Department of Transportation</u>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	13,500
Capital Improvement Assistance	20.516	GA-37-0023	<u>62,150</u>
Total Pass-through Programs			<u>75,650</u>
Total U.S. Department of Transportation			<u>75,650</u>

See the accompanying notes to the schedule of expenditures of federal awards

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Commerce</u>			
Direct Programs:			
Economic Development Grant	11.302	04-89-06500	<u>75,000</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	427-373-0000008288	250,175
DHS - Coordinated Transportation	17.253	427-373-0000008288	<u>3,111,199</u>
Total Pass-through Programs			<u>3,361,374</u>
Total U.S. Department of Labor			<u>3,361,374</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>6,942,925</u>
Economic Development Administration			
Direct Programs:			
Revolving Loan	11.307		<u>2,499,688</u>
Total Direct Programs			<u>2,499,688</u>
Total Economic Development Administration			<u>2,499,688</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,499,688</u>
Total Expenditures of Federal Awards			<u>\$ 9,442,613</u>

See the accompanying notes to the schedule of expenditures of federal awards

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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, 2012.

MIDDLE GEORGIA REGIONAL COMMISSION
MACON, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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



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)

**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, 2012, which collectively comprise the RC's basic financial statements and have issued our report thereon dated November 12, 2012. 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 12, 2012.

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, Lippford, Henderson & Parker, LLC

Macon, Georgia
November 12, 2012



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Member of
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Truman W. Clifton (1902-1989)

**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, 2012. 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, 2012.

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, Lippford, Hardison & Parker, LLC

Macon, Georgia
November 12, 2012

MIDDLE GEORGIA REGIONAL COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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>
93.778	Department of Health and Human Services – Title XIX
11.307	Economic Development Administration-Revolving Loan

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

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.