

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDING

JUNE 30, 2013





**MIDDLE GEORGIA  
REGIONAL COMMISSION  
MACON, GEORGIA**

**FINANCIAL STATEMENTS AND REPORT OF  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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November 4, 2013

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, 2013. 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 2013:

- 74,107 calls were received through the ADRC/Gateway, the AAA's single point of entry to aging and disability resources.
- 16,244 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 2013:

- 254,291 meals were delivered to 1,410 frail, homebound clients unable to prepare hot, nutritious meals. (\$1,730,149)
- Homemaker, personal care, and respite services were provided to another 148 residents resulting in 25,224 hours of service from service providers. (\$447,717)
- 1,470 hours of Home and Community-Based Services Case Management (non-Medicaid) were provided to 42 seniors.
- 61,918 Congregate Meals were provided to 391 seniors. (\$660,392)

### **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 2013, 1,116 people at risk of nursing home placement received in-home services valued at \$10,637,663.

### **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 2013, 1,644 individuals received counseling from the GeorgiaCares Program, with an estimated consumer savings of \$1,997,017.

### **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 637 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 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 680 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.

### **Elder Rights**

For the fifth 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 145 counseling sessions through June 30, 2013.

### **Money Follows the Person**

In FY 2013, 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 44 clients from nursing homes back into the community, which fulfilled its contractual agreement with the State. Of these 44 consumers, 13 were shared transitions where Middle Georgia worked with another Area Agency on Aging to successfully move the participant to their new home.

### **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 FY 13 including:

- Caregiver Support
- Community Care Services Program
- GeorgiaCares
- Congregate Meals
- Elder Abuse/Fraud Prevention
- Elderly Legal Assistance

- Wellness and Nutrition Education
- Homemaker Services
- Hospital On-Site Options Counseling
- Information and Assistance
- Intake and Screening
- Long-Term Care Ombudsman
- Money Follows Person
- Nursing Home Options Counseling
- Personal Care
- Respite Care
- Reverse Mortgage Counseling
- Wellness and Nutrition

## **ECONOMIC DEVELOPMENT**

The Middle Georgia Regional Commission, designated as 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 2013, 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.

### **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.

### **2013 Project Highlights**

- Prepared a report on the economic impact of Robins AFB on the region and compared this with the impact of 12 other military installations in their respective communities.
- Assisted the City of Byron and the Medical Center of Peach County with securing EIP funds for the development of the new Medical Center of Peach County in Byron.
- Completed economic impact models for six economic development projects.
- Assisted the City of Forsyth and Monroe County in developing Opportunity Zones to foster economic development.

### **Economic Development Services**

- Grant Applications/Administration for Infrastructure
- Incentive Development
- Strategic Planning
- Fiscal Impact Analysis
- Foreign Trade Zone
- 21st Century Partnership
- GIS Development and Maintenance of Industrial Properties
- EB-5 Immigrant Investor Program
- Deal Structuring
- Site Certification
- Demographic Statistics and Analysis
- Prospect Inquiries and Site Visits
- Opportunity Zones
- Enterprise Zones
- Marketing Material

### **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](http://www.gsbl.org).

In FY 2013, the GSBL loaned \$5,537,676, leveraging \$8.5 million in private investment. GSBL Loan Program Funds created or saved 153 jobs. GSBL approved/funded 15 loans in FY 13.

#### **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.

## **TECHNOLOGY SERVICES**

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 and 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.

### **Macon-Bibb County Consolidation Chief Technology Officer**

During FY 13, the City of Macon and Bibb County requested that the Middle Georgia Regional Commission serve as a Chief Technology Officer (CTO) to facilitate preparations necessary to consolidate the information technology (IT) network and systems to support the new consolidated government and its implementation of the new Public Administration Enterprise Resource Software program. As the CTO, the Middle Georgia Regional Commission, with the help of a dedicated team comprised of City and County staff, designed and implemented a new server system to serve as the technology backbone of the new government. Additional work will continue into FY 14 to assist the IT departments in building a consolidated technology system by January 1, 2014, when the Macon-Bibb County Consolidated Government takes effect.

### **Enterprise License Agreement**

The Middle Georgia Regional Commission was instrumental in renegotiating the Enterprise License Agreement (ELA) between the Georgia Association of Regional Commissions and GIS software provider, Environmental Systems Research Institute (Esri). This Agreement allows all Regional Commissions in Georgia to access Esri's latest software products and premium features such as Business Analyst Online and Esri Maps for Office.

### **Technology Services Project Highlights**

Information Technology project highlights in FY 2013 includes but is not limited to:

- Designed and launched new web sites for the City of Centerville, the City of Jeffersonville, and Twiggs County.
- Developed numerous online, web-based mapping applications to provide GIS features, information, and analysis to non-technical users. Applications developed have been used to support economic and community development, strategic planning, land use planning, transportation management, public information, and community engagement.
- Assisted local governmental entities, including the City of Milledgeville and the City of Gray, with the preparation of redistricting plans in accordance with the Federal reapportionment requirements.
- Provided GIS-based tax parcel editing and mapping services for Baldwin County, Bibb County, Monroe County, Pulaski County, and Putnam County.

### **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Technology Services program elements in FY 13 including:

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

### **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.



### **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 and 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.

### **Public Administration Project Highlights**

Public Administration project highlights in FY 2013 include but are not limited to:

- Facilitated an update of the Joint Comprehensive Plan for Twiggs County, the City of Jeffersonville, and the Town of Danville.
- Facilitated the completion of the *City of Hawkinsville Walking/Driving Heritage Tour Guide*, which received a Silver Award of Excellence in Organization from the Georgia Department of Community Affairs and the Georgia Downtown Association.
- Facilitated service delivery strategy negotiations between Putnam County and the City of Eatonton; and Twiggs County, the City of Jeffersonville, and the Town of Danville.
- Assisted Pulaski County with obtaining funding for the construction of a sanitary sewer system in a low-income neighborhood.
- Assisted the City of Eatonton and Baldwin County in obtaining funding for Intoxilyzers.
- Assisted the City of Byron in obtaining funding to construct a restroom facility at Jailhouse Alley Park.
- Assisted Baldwin County Recreation Department in securing funding for summer recreation program.
- Prepared and administered grant funds for repairs to the City of Irwinton water distribution system and the City of Jeffersonville for critical water infrastructure and roadway repairs.
- Developed a Housing Assessment for the Warner Robins Redevelopment Area.
- Updated Personnel Policy Manuals for the Roberta Housing Authority and the City of McIntyre.
- Developed personnel classification and pay systems for the Sinclair Water Authority, Jones County, and the City of Gray Public Works Department.
- Prepared amendments to Crawford County Personnel Policy and Procurement Policy.
- Developed Pre-Disaster Mitigation Plans for Crawford, Peach, Twiggs, and Wilkinson Counties.
- Drafted amendments to the charters of the City of Culloden and Town of Danville for submission to the Georgia General Assembly.
- Developed an Urban Redevelopment Plan for the City of Byron.
- Assisted the City of Hawkinsville and Pulaski County with the development of a consolidation charter.
- Developed ordinances for the Town of Danville, City of Forsyth, City of Warner Robins, Putnam County, and Wilkinson County.
- Facilitated strategic planning process for Baldwin County, Jones County, Jones County Development Authority, and the City of Macon.
- Prepared requests for proposals for Baldwin County, Fall Line Regional Development Authority, City of Macon and Bibb County, and Twiggs County on numerous projects.
- Secured CDBG funds for the City of Culloden, Monroe County, and Pulaski County for public infrastructure improvements.

### **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Public Administration program elements in FY 13 including:

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

## **TRANSPORTATION**

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 FY 13:

- 182,003 trips were provided to Middle Georgia clients of the Department of Human Services (DHS).
- \$2,665,556 was subcontracted for DHS transportation services.
- 78,778 rural public transit trips were provided to Middle Georgia citizens.
- 616,788 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.

In FY 2013, the MGRC's Regional Mobility Management efforts were focused primarily on improving current levels of coordination, increasing cost-effectiveness, and maintaining or improving existing levels of service. A particularly noteworthy program accomplishment involved the consolidation of DHS transportation subcontractors from four to two, resulting in a projected annual cost savings in excess of \$200,000.

### **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 2013 include but are not limited to:

- Facilitated quarterly meetings of the Regional Rural and Human Services Transportation Advisory Committee.
- Prepared a Regional Mobility Action/Coordination Plan that serves as a preliminary needs assessment and planning tool for community stakeholders in regards to the provision of transit services throughout the region.
- Developed a regional transit survey to help identify unmet transit needs throughout the region.
- Identified successful Mobility Management and Coordinated Transportation Programs for benchmarking purposes through analysis of case studies.
- Updated Rural Transit Development Plans for Jones County, Monroe County, and Peach County.
- Performed Walkability/Bikeability Assessments for the Cities of Forsyth, Gordon, Jeffersonville, and Roberta.
- Served on several committees related to GDOT studies, to include the Connect Central Georgia Study Stakeholder Committee, the I-75 South Corridor Study Steering Committee, and the RAFB Alternative Access Feasibility Study Advisory Committee.
- Participated in a series of GDOT-sponsored Mobility Management Workshops where resource bundling, purchase of service opportunities and local and regional coordination

initiatives were emphasized as well as program funding levels under the new Surface Transportation legislation (MAP-21).

- Coordinated passage of support resolutions by the Monroe County and Bibb County Board of Commissioners for GDOT to perform a Corridor Study to create a multi-lane highway, known as Georgia's Export/Import Highway, between LaGrange in Troup County and Macon in Bibb County.
- Assisted the City of Milledgeville with development of a Complete Streets Ordinance and Bicycle-Friendly Community application.
- Provided technical assistance to the Macon Area Transportation Study (MATS) and the Warner Robins Area Transportation Study (WRATS).
- Provided technical assistance to the Middle Georgia Clean Air Coalition (MGCAC) with developing a distribution methodology for 100 Level Two Electric Vehicle (EV) Chargers and 5 Fast Chargers throughout the region.
- Participated in Mobility Manager's panel discussion at Georgia Transit Association (GTA) Annual Conference. The session focused on how the Mobility Management program works, opportunities, lessons learned, and how other regions or systems can initiate a Mobility Management program.
- Attended National Association of Development Organizations (NADO) Rural Transportation Peer Learning Conference and served as moderator for session entitled "Meeting Mobility Needs through Regional Transit Solutions."
- Hosted the Ocmulgee River Inter-Agency Planning Summit where efforts towards fostering inter-agency collaboration along Middle Georgia's Ocmulgee River were pursued. Bicycle and pedestrian initiatives were a key component of the summit.
- Engaged in transit-related outreach and education and awareness efforts with site visits to County Senior Centers, rural transit operations, area Colleges and Universities, Chambers of Commerce, and County Commissioners meetings.
- Accomplished a comparative analysis of Robins Air Force Base (RAFB) and Middle Georgia to 12 other military installations across the United States relating to access and availability of transportation infrastructure.

### **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Transportation program elements in FY 13 including:

- Bicycle and Pedestrian Planning
- Scenic Byways
- DOT 5311 Rural Transit
- Safe Routes to Schools
- DHS Coordinated Transportation
- Rural Transit Planning
- Transportation Enhancement  
Program Support

## **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, 2013 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 13 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, 2012. This is the 18<sup>th</sup> 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.

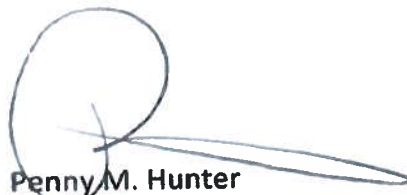
A Certificate of Achievement is valid for a period of one year only. Management believes that the current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and anticipates submitting it to GFOA to determine its eligibility for another certificate.

**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



Penny M. Hunter  
Director of Finance



Government Finance Officers Association

**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

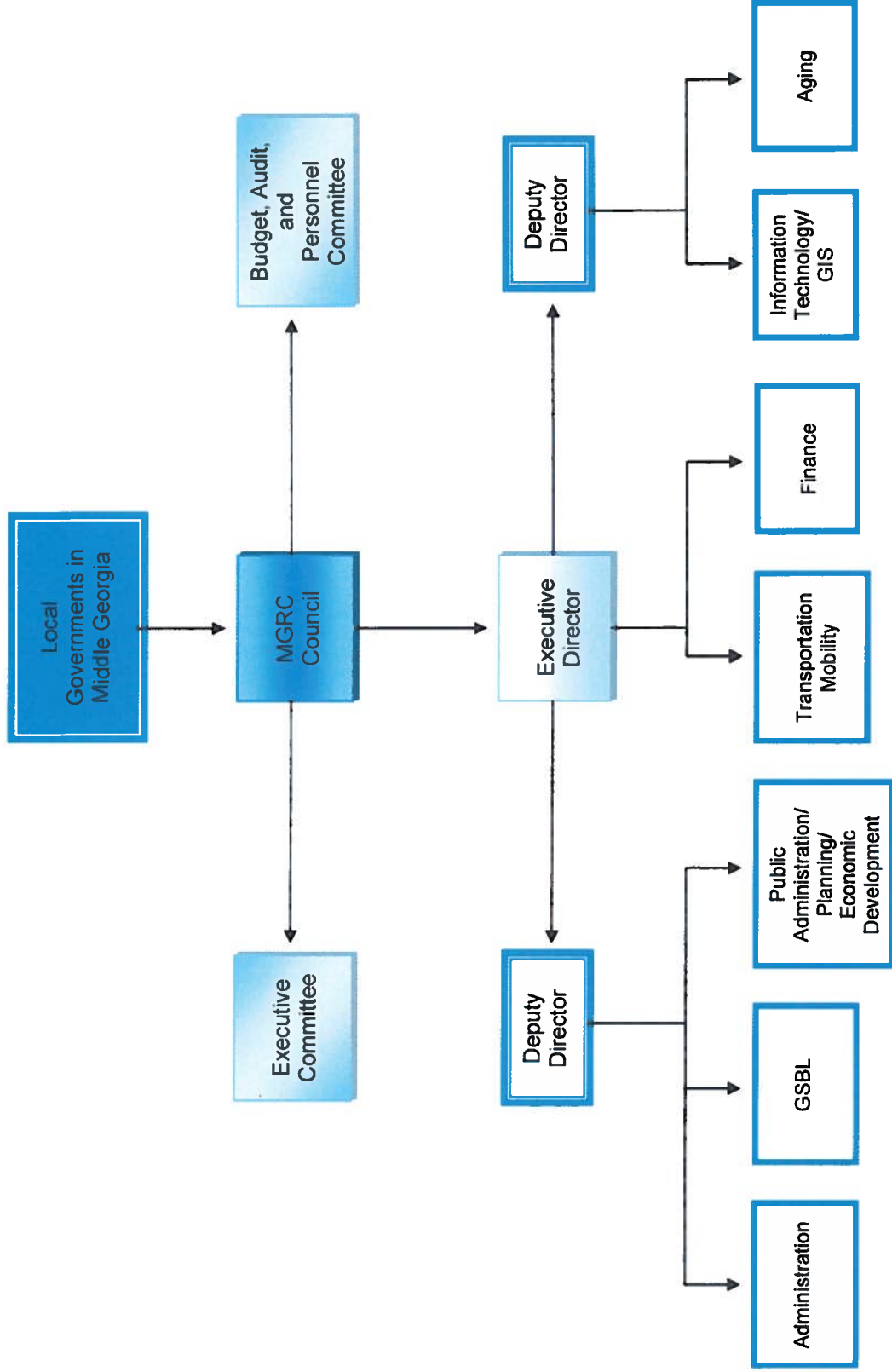
**June 30, 2012**

Executive Director/CEO



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# Middle Georgia Regional Commission Organizational Chart – FY 2013



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# MIDDLE GEORGIA REGIONAL COMMISSION

## PRINCIPAL OFFICERS

### Executive Committee

**Chairman**

John Reid  
Mayor  
City of Eatonton

**Vice Chairman**

Charlie Westberry  
Crawford County

**Secretary**

M. A. Butch Hall  
Sole Commissioner  
Pulaski County

**Treasurer**

Ralph Nix

Bill Millians  
Baldwin County

Charles W. O'Neal  
Bibb County

Becky Smith  
Crawford County

George Slappey  
Houston County

Preston Hawkins  
Jones County

Richard Bazemore  
Monroe County

Melvin Walker  
Peach County

Lee Slade  
Pulaski County

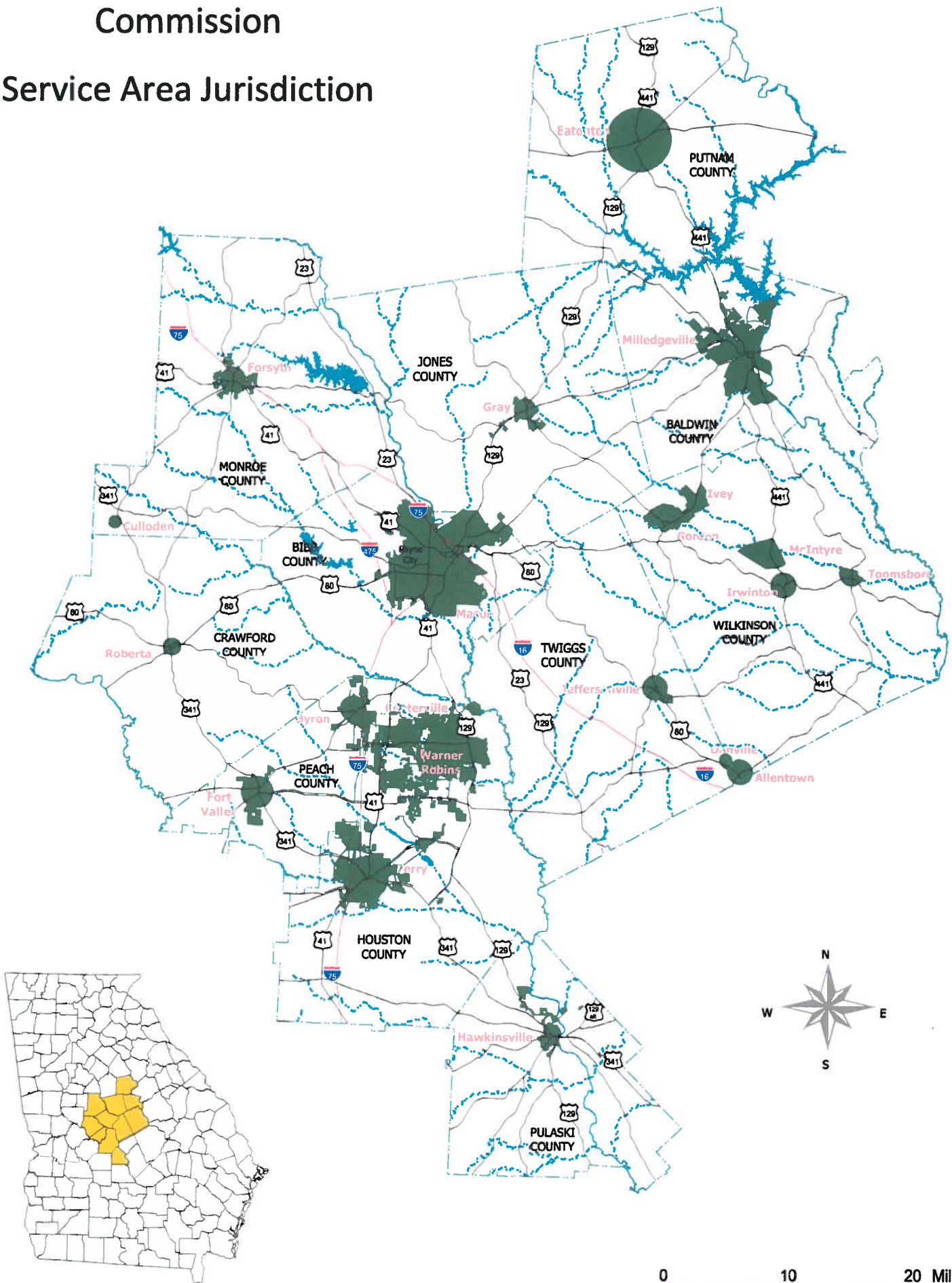
Billy Webster  
Putnam County

Shannon Hart  
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

**Report on the Financial Statements**

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, 2013, and the related notes to the financial statements, which collectively comprise the RC's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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



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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the RC as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the Major Special Revenues Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information and the schedule of pension funding progress on pages 20 through 26 and page 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the RC'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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The introductory section, combining nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, supplemental schedules, statistical tables and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial





statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, introductory section, combining nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, supplemental schedules, statistical tables and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2013, on our consideration of the RC'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.



Macon, Georgia  
October 31, 2013

The Statement of Net Position presents information on all of the Middle Georgia RC's assets and liabilities with the difference between the two reported as net position. 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 position 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 Position 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 2013, the RC reported an overall increase in net position of \$342,652 to the governmental activities. This increase is due primarily to the factors discussed earlier in this analysis. Business-type activities reported a decrease of (\$4,595) resulting from unfavorable economic factors and decreased loan activity.

<b>Statement of Net Position</b>						
June 30, 2013						
	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current Assets	\$3,376,210	\$3,205,500	\$1,872,941	\$1,392,609	\$5,249,151	\$4,598,109
Capital Assets	89,122	149,964	--	--	89,122	149,964
Other Assets	<u>520,295</u>	<u>500,232</u>	<u>1,204,018</u>	<u>1,688,945</u>	<u>1,724,313</u>	<u>2,189,177</u>
Total Assets	<u>\$3,985,627</u>	<u>\$3,855,696</u>	<u>\$3,076,959</u>	<u>\$3,081,554</u>	<u>\$7,062,586</u>	<u>\$6,937,250</u>
Current Liabilities	\$1,545,906	\$1,734,306	\$ --	\$ --	\$1,545,906	\$1,734,306
Non-Current Liabilities	<u>134,130</u>	<u>158,451</u>	--	--	<u>134,130</u>	<u>158,451</u>
Total Liabilities	<u>\$1,680,036</u>	<u>\$1,892,757</u>	\$ --	\$ --	<u>\$1,680,036</u>	<u>\$1,892,757</u>
Net Investment in Capital Assets	\$ 89,122	\$ 149,964	\$ --	\$ --	\$ 89,122	\$ 149,964
Restricted	520,295	500,232	3,076,959	3,081,554	3,597,254	3,581,786
Unrestricted	<u>1,696,174</u>	<u>1,312,743</u>	--	--	<u>1,696,174</u>	<u>1,312,743</u>
Total Net Position	<u>\$2,305,591</u>	<u>\$1,962,939</u>	<u>\$3,076,959</u>	<u>\$3,081,554</u>	<u>\$5,382,550</u>	<u>\$5,044,493</u>

**Statement of Activities**  
June 30, 2013

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Revenues:</b>						
Program Revenues						
Charges for Service	\$ 1,024,879	\$ 231,674	\$ 59,838	\$ 131,193	\$ 1,084,717	\$ 362,867
Operating Grants and Contributions	10,290,165	10,553,135	--	--	10,290,165	10,553,135
General Revenues	488,400	488,400	--	--	488,400	488,400
Other	<u>98,355</u>	<u>64,364</u>	<u>20,517</u>	<u>10,587</u>	<u>118,872</u>	<u>74,951</u>
Total Revenues	<u>\$11,953,989</u>	<u>\$11,337,573</u>	<u>\$ 80,355</u>	<u>\$ 141,780</u>	<u>\$12,034,344</u>	<u>\$11,479,353</u>
<b>Expenses:</b>						
General						
Government	\$ 1,109,399	\$ 432,061	\$ 84,950	\$ 84,138	\$ 1,194,349	\$ 516,199
Special Revenue	<u>10,449,748</u>	<u>10,885,635</u>	<u>--</u>	<u>--</u>	<u>10,449,748</u>	<u>10,885,635</u>
Total Expenses	<u>\$11,559,147</u>	<u>\$11,317,696</u>	<u>\$ 84,950</u>	<u>\$ 84,138</u>	<u>\$11,644,097</u>	<u>\$11,401,834</u>
Change in Net Position	\$ 342,652	\$ 19,877	(\$ 4,595)	\$ 57,642	\$ 338,057	\$ 77,519
Net Position-7/01/12	<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>
Net Position-6/30/13	<u>\$ 2,305,591</u>	<u>\$ 1,962,939</u>	<u>\$3,076,959</u>	<u>\$3,081,554</u>	<u>\$5,382,550</u>	<u>\$5,044,493</u>

**GOVERNMENTAL REVENUES**

Overall, the Governmental activities increased by \$616,416 due to an increase in State Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed a decrease of (\$61,425) due to a decrease in loan activity.

**BUDGETARY HIGHLIGHTS – GENERAL FUND**

Budgetary Controls

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

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

**Budget Amendments**

The original budget is adopted with Projected Revenues and Proposed Expenditures during the RC's June Council Meeting prior to the beginning of the Agency's Fiscal Year on July 1. Management works with the Budget, Audit, and Personnel Committee to review the projections periodically during the year as the work incentives progress. During FY 2013, three budget amendments were approved as indicated in the General Fund Budget to Actual presented below.

**Budget to Actual Comparisons  
June 30, 2013**

	<u>Original Budget</u>	<u>Amendment #3 Budget</u>	<u>Actual</u>
<b>Revenues:</b>			
Regional Appropriations	\$488,400	\$ 488,400	\$ 488,400
Local Contract Assistance	1,001,158	1,027,171	1,121,649
Investment Income	<u>1,300</u>	<u>1,300</u>	<u>1,515</u>
<b>Total Revenues</b>	<b><u>\$1,490,858</u></b>	<b><u>\$1,516,871</u></b>	<b><u>\$1,611,564</u></b>
<b>Expenditures:</b>			
Personnel Services	\$575,301	\$ 752,572	\$ 389,571
General Operating	915,557	715,759	683,769
Capital Outlay	<u>-</u>	<u>48,540</u>	<u>18,000</u>
<b>Total Expenditures</b>	<b><u>\$1,490,858</u></b>	<b><u>\$1,516,871</u></b>	<b><u>\$1,091,340</u></b>

**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 \$71,727. Capital asset purchases for FY 2013 totaled \$18,000. 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, 2013, net of accumulated depreciation totaled \$89,122. An analysis of the changes in capital assets is provided in Note 8 of the financial statements.

## 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, 2013, Accumulated Compensated Absences totaled \$165,312.

## 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 \$34,397,000 and created more than 600 jobs. To date, 50 EDA RLF loans have been closed for a total of \$7,911,000. The EDA Revolving Loan Fund had \$3,076,959 in retained earnings at Fiscal Year End 2013.

### 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.

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 2013.

The fiscal projections for FY 2014 remain modest. 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 2013 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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**



MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION  
JUNE 30, 2013

	Governmental Activities	Business-type Activities	Total	Component Unit
				Georgia Small Business Lender
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 882,256	\$ 592,260	\$ 1,474,516	\$ 610,579
Investments	601,226	-	601,226	-
Receivables, net of allowances				
Due from other governments	1,897,654	-	1,897,654	-
Internal balances	(4,926)	4,926	-	-
Current portion of loans receivable	-	223,705	223,705	50,336
Restricted cash	-	1,052,050	1,052,050	-
<b>Total current assets</b>	<b>3,376,210</b>	<b>1,872,941</b>	<b>5,249,151</b>	<b>660,915</b>
<b>Long-term Assets:</b>				
Due from component unit, net of allowance bad debt of \$212,048	520,295	-	520,295	-
Loans receivable, net of allowance for bad debt of \$360,102	-	1,204,018	1,204,018	273,130
<b>Capital Assets:</b>				
Depreciable assets, net	89,122	-	89,122	-
<b>Total long-term assets</b>	<b>609,417</b>	<b>1,204,018</b>	<b>1,813,435</b>	<b>273,130</b>
<b>Total Assets</b>	<b>3,985,627</b>	<b>3,076,959</b>	<b>7,062,586</b>	<b>934,045</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts Payable	679,673	-	679,673	2,000
Due to contractors - AOA	738,130	-	738,130	-
Due to primary government	-	-	-	720,970
Other current liabilities	2,474	-	2,474	2,966
Current portion of long-term debt	84,589	-	84,589	38,495
Unearned revenues	41,040	-	41,040	-
<b>Total current liabilities</b>	<b>1,545,906</b>	<b>-</b>	<b>1,545,906</b>	<b>764,431</b>
<b>Long-term Liabilities:</b>				
Noncurrent portion of long-term debt	80,723	-	80,723	356,922
Net pension obligation	53,407	-	53,407	-
<b>Total long-term liabilities</b>	<b>134,130</b>	<b>-</b>	<b>134,130</b>	<b>356,922</b>
<b>Total Liabilities</b>	<b>1,680,036</b>	<b>-</b>	<b>1,680,036</b>	<b>1,121,353</b>
<b>NET POSITION</b>				
Invested in capital assets	89,122	-	89,122	-
Restricted for				
Loans	-	3,076,959	3,076,959	498,093
Advances	520,295	-	520,295	-
Unrestricted	1,696,174	-	1,696,174	(685,401)
<b>Total Net Position/(Deficit)</b>	<b>\$ 2,305,591</b>	<b>\$ 3,076,959</b>	<b>\$ 5,382,550</b>	<b>\$ (187,308)</b>

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, 2013

Functions/Programs	Net (Expense)/Revenue and Changes in Net Position						Component Unit
	Program Revenues			Primary Government			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>							
Governmental Activities							
General government	\$ 1,109,399	\$ 1,024,879	\$ -	\$ (84,520)	\$ -	\$ (84,520)	
Aging services	6,394,546	-	6,331,978	(62,568)	-	(62,568)	
Transportation development	3,124,383	-	3,135,226	10,843	-	10,843	
Environmental assistance	303,011	-	242,154	(60,857)	-	(60,857)	
Planning and development	627,808	-	580,807	(47,001)	-	(47,001)	
Total governmental activities	11,559,147	1,024,879	10,290,165	(244,103)	-	(244,103)	
<b>Business-Type Activities</b>							
Loans	84,950	59,838	-	-	(25,112)	(25,112)	
Total business-type activities	84,950	59,838	-	-	(25,112)	(25,112)	
Total Primary Government	\$ 11,644,097	\$ 1,084,717	\$ 10,290,165	\$ (244,103)	\$ (25,112)	\$ (269,215)	
<b>Component Unit:</b>							
Georgia Small Business Lender	\$ 225,896	\$ 173,853	\$ -	\$ -	\$ -	\$ (52,043)	
Total Component Unit	\$ 225,896	\$ 173,853	\$ -	\$ -	\$ -	\$ (52,043)	
<b>General Revenues</b>							
Unrestricted regional appropriations				488,400	-	488,400	
Interest revenue				1,585	12,007	13,592	2,302
Other income				96,770	8,510	105,280	1,140
Total General Revenues				586,755	20,517	607,272	3,442
Change in Net Position				342,652	(4,595)	338,057	(48,601)
Net Position/(Deficit) - Beginning of Year				1,962,939	3,081,554	5,044,493	(138,707)
Net Position/(Deficit) - End of Year				\$ 2,305,591	\$ 3,076,959	\$ 5,382,550	\$ (187,308)

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, 2013

	General	DHS			GSBL Fund	Other Governmental Funds	Total Governmental Funds
		DHS Aging Title XIX	Coordinated Transportation				
Cash and cash equivalent	\$ 841,216	\$ -	\$ -	\$ -	\$ -	\$ 41,040	\$ 882,256
Investments, at fair value	601,226	-	-	-	-	-	601,226
Receivables (net of allowances):							
Due from other funds	513,334	-	-	-	-	29,888	543,222
Due from other governments	81,139	355,435	606,964	-	-	854,116	1,897,654
Due from component unit	-	-	-	520,295	-	-	520,295
Advances to other funds	520,295	-	-	-	-	-	520,295
Total Assets	\$ 2,557,210	\$ 355,435	\$ 606,964	\$ 520,295	\$ 925,044	\$ 4,964,948	

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 84,734	\$ -	\$ 594,939	\$ -	\$ -	\$ -	\$ 679,673
Due to contractors - AOA	-	229,917	-	-	508,213	-	738,130
Due to other funds	104,922	125,518	12,025	-	375,791	-	618,256
Unearned revenues	-	-	-	-	41,040	-	41,040
Other current liabilities	2,474	-	-	-	-	-	2,474
Advances from other funds	-	-	-	520,295	-	-	520,295
Total Liabilities	192,130	355,435	606,964	520,295	925,044	2,599,868	
<u>Fund Balances:</u>							
Nonspendable	520,295	-	-	-	-	-	520,295
Unassigned	1,844,785	-	-	-	-	-	1,844,785
Total Fund Balances	2,365,080	-	-	-	-	-	2,365,080
Total Liabilities and Fund Balance	\$ 2,557,210	\$ 355,435	\$ 606,964	\$ 520,295	\$ 925,044	\$ 4,964,948	

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 POSITION  
JUNE 30, 2013

Total Fund Equity per Balance Sheet of Governmental Funds \$ 2,365,080

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

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 position.

(6,082)

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

(53,407)

Total Net Position of Governmental Activities

\$ 2,305,591

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, 2013

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Federal sources	\$ -	\$ 912,976	\$ 2,933,242	\$ -	\$ 2,739,487	\$ 6,585,705
State sources	-	912,412	-	-	1,631,090	2,543,502
Local sources	1,024,879	-	-	153,063	494,420	1,672,362
Contractors match	-	-	-	-	513,389	513,389
Regional appropriations	488,400	-	-	-	-	488,400
Interest income	1,515	-	-	-	70	1,585
Other income	96,770	-	-	-	86	96,856
<b>Total Revenues</b>	<b>1,611,564</b>	<b>1,825,388</b>	<b>2,933,242</b>	<b>153,063</b>	<b>5,378,542</b>	<b>11,901,799</b>
<b>Expenditures:</b>						
<b>Direct:</b>						
Current:						
Personnel services:						
Salaries	261,353	230,221	21,215	86,127	969,078	1,567,994
Fringe Benefits	128,218	91,425	10,532	42,758	416,630	689,563
Total Personnel Services	389,571	321,646	31,747	128,885	1,385,708	2,257,557
Operating expenditures:						
Contract Services	370,867	1,312,438	2,845,101	-	3,484,467	8,012,873
Travel	15,611	-	-	-	50,459	66,070
Supplies and materials	5,623	-	-	-	8,531	14,154
Office expenditures	40,448	-	-	-	2,762	43,210
Other Public Meetings	25,620	-	-	-	-	25,620
Miscellaneous	62,937	-	-	-	47,679	110,616
Total Operating Expenditures	521,106	1,312,438	2,845,101	-	3,593,898	8,272,543
Capital Outlay	-	-	-	-	500	500
<b>Total Direct Expenditures</b>	<b>\$ 910,677</b>	<b>\$ 1,634,084</b>	<b>\$ 2,876,848</b>	<b>\$ 128,885</b>	<b>\$ 4,980,106</b>	<b>\$ 10,530,600</b>

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, 2013  
 (CONTINUED)

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Indirect:						
Cost Allocation Plan	\$ 180,663	\$ 149,162	\$ 14,723	\$ 59,770	\$ 606,170	\$ 1,010,488
Total Expenditures	1,091,340	1,783,246	2,891,571	188,655	5,586,276	11,541,088
Excess of Revenue Over (Under) Expenditures	520,224	42,142	41,671	(35,592)	(207,734)	360,711
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	120,925	-	-	35,592	244,846	401,363
Transfers to other funds	(280,438)	(42,142)	(41,671)	-	(37,112)	(401,363)
Total Other Financing Sources (Uses)	(159,513)	(42,142)	(41,671)	35,592	207,734	-
Net Change in Fund Balances	360,711	-	-	-	-	360,711
Fund Balance - Beginning of Year	2,004,369	-	-	-	-	2,004,369
Fund Balance - End of Year	\$ 2,365,080	\$ -	\$ -	\$ -	\$ -	\$ 2,365,080

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



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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, 2013

Net change in fund balances - total governmental funds	\$ 360,711
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:	
<b>Capital Assets</b>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation.	
Loss on disposal of capital asset	(4,000)
Internal Service Fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements.	(18,297)
<b>Long-term liabilities</b>	
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustments for these items are as follows:	
Net pension obligation	<u>4,238</u>
Total Adjustments	<u>(18,059)</u>
Change in Net Position of Governmental Activities	<u>\$ 342,652</u>

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

MIDDLE GEORGIA REGIONAL COMMISSION

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

	General Fund			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<b>Revenues:</b>				
Local sources	\$ 961,158	\$ 987,171	\$ 1,024,879	\$ 37,708
Regional appropriations	488,400	488,400	488,400	-
Interest income	1,300	1,300	1,515	215
Other income	40,000	40,000	96,770	56,770
<b>Total Revenues</b>	<b>1,490,858</b>	<b>1,516,871</b>	<b>1,611,564</b>	<b>94,693</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personnel services	575,301	752,572	389,571	363,001
Operating expenditures	622,066	470,808	521,106	(50,298)
Indirect expenditures	293,491	293,491	180,663	112,828
<b>Total Expenditures</b>	<b>1,490,858</b>	<b>1,516,871</b>	<b>1,091,340</b>	<b>425,531</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>520,224</b>	<b>520,224</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	-	120,925	120,925
Transfers to other funds	-	-	(280,438)	(280,438)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(159,513)</b>	<b>(159,513)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>360,711</b>	<b>360,711</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,004,369</b>	<b>2,004,369</b>	<b>2,004,369</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ 2,004,369</b>	<b>\$ 2,004,369</b>	<b>\$ 2,365,080</b>	<b>\$ 360,711</b>

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, 2013  
 (CONTINUED)

	DHR Aging Title XIX			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<b>Revenues:</b>				
Federal sources	\$ 816,655	\$ 914,781	\$ 912,976	\$ (1,805)
State sources	816,655	914,781	912,412	(2,369)
<b>Total Revenues</b>	<b>1,633,310</b>	<b>1,829,562</b>	<b>1,825,388</b>	<b>(4,174)</b>
<b>Expenditures:</b>				
Current:				
Personnel services	317,955	351,356	321,646	29,710
Operating expenditures	1,162,292	1,312,438	1,312,438	-
Indirect expenditures	153,063	165,770	149,162	16,608
<b>Total Expenditures</b>	<b>1,633,310</b>	<b>1,829,564</b>	<b>1,783,246</b>	<b>46,318</b>
Excess Revenues Over (Under) Expenditures	-	(2)	42,142	42,144
<b>Other Financing Sources (Uses):</b>				
Transfers (to) from other funds	-	2	(42,142)	(42,144)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>2</b>	<b>(42,142)</b>	<b>(42,144)</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013  
 (CONTINUED)

	DHR Coordinated Transportation			
	Budget		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 2,572,760	\$ 2,735,556	\$ 2,933,242	\$ 197,686
Total Revenues	2,572,760	2,735,556	2,933,242	197,686
<u>Expenditures:</u>				
Current:				
Personnel services	47,561	47,561	31,747	15,814
Operating expenditures	2,502,760	2,665,556	2,845,101	(179,545)
Indirect expenditures	22,439	22,439	14,723	7,716
Total Expenditures	2,572,760	2,735,556	2,891,571	(156,015)
Excess Revenues Over (Under) Expenditures	-	-	41,671	41,671
<u>Other Financing Sources (Uses):</u>				
Transfers to other funds	-	-	(41,671)	(41,671)
Total Other Financing Sources (Uses)	-	-	(41,671)	(41,671)
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, 2013  
 (CONTINUED)

	GSBL Fund			Variance with Final Budget Positive/(Negative)
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Local sources	\$ 170,753	\$ 170,753	\$ 153,063	\$ (17,690)
<b>Total Revenues</b>	<b>170,753</b>	<b>170,753</b>	<b>153,063</b>	<b>(17,690)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personnel services	116,016	116,016	128,885	(12,869)
Indirect expenditures	54,737	54,737	59,770	(5,033)
<b>Total Expenditures</b>	<b>170,753</b>	<b>170,753</b>	<b>188,655</b>	<b>(17,902)</b>
Excess Revenues Over (Under) Expenditures	-	-	(35,592)	(35,592)
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	-	35,592	35,592
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>35,592</b>	<b>35,592</b>
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 POSITION  
 PROPRIETARY FUNDS  
 JUNE 30, 2013

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<b><u>ASSETS</u></b>		
Current Assets		
Cash and cash equivalents	\$ 592,260	\$ -
Due from General Fund	4,926	70,108
Current portion on loans receivable	223,705	-
Restricted cash	1,052,050	-
Total Current Assets	<u>1,872,941</u>	<u>70,108</u>
Long-term Assets		
Capital assets, net of accumulated depreciation of \$71,727	-	89,122
Loans receivable, net of allowance for bad debts of \$360,102	1,204,018	-
Total Long-term Assets	<u>1,204,018</u>	<u>89,122</u>
Total Assets	<u>3,076,959</u>	<u>159,230</u>
<b><u>LIABILITIES</u></b>		
Current Liabilities		
Current portion of compensated absences	-	84,589
Total Current Liabilities	<u>-</u>	<u>84,589</u>
Long-term Liabilities		
Compensated absences	-	80,723
Total Long-term Liabilities	<u>-</u>	<u>80,723</u>
Total Liabilities	<u>-</u>	<u>165,312</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	-	89,122
Restricted		
Restricted for loan extension	3,076,959	-
Unrestricted	-	(95,204)
Total Net Position/(Deficit)	<u>\$ 3,076,959</u>	<u>\$ (6,082)</u>

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

MIDDLE GEORGIA REGIONAL COMMISSION

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

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Operating Revenues:</u>		
Interest from loans	\$ 59,838	\$ -
Other revenue	8,510	-
Other services	-	1,933,161
<b>Total Operating Revenues</b>	<u>68,348</u>	<u>1,933,161</u>
<u>Operating Expenses:</u>		
Cost of sales and services	-	1,900,154
Contracts - services	84,950	-
Depreciation expense	-	51,304
<b>Total Operating Expenses</b>	<u>84,950</u>	<u>1,951,458</u>
<b>Operating Income (Loss)</b>	<u>(16,602)</u>	<u>(18,297)</u>
<u>Non-Operating Revenues and Expenses:</u>		
Interest income	12,007	-
<b>Total Non-Operating Revenues and Expenses</b>	<u>12,007</u>	<u>-</u>
<b>Change in net position</b>	(4,595)	(18,297)
<b>Total Net Position - Beginning of Year</b>	<u>3,081,554</u>	<u>12,215</u>
<b>Total Net Position/(Deficit) - End of Year</b>	<u>\$ 3,076,959</u>	<u>\$ (6,082)</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, 2013

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Cash Flows from Operating Activities:</u>		
Cash received from customers	\$ 653,819	\$ -
Cash received from interfund services provided	-	1,933,161
Cash paid to employees for indirect salaries	-	(473,407)
Cash paid to other suppliers of goods or services	(84,950)	(1,465,292)
	<hr/>	<hr/>
Net Cash Provided by (Used for) Operating Activities	568,869	(5,538)
	<hr/>	<hr/>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Disposal of capital assets	-	54,681
	<hr/>	<hr/>
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	54,681
	<hr/>	<hr/>
<u>Cash Flows from Investing Activities:</u>		
Interest earned	12,007	-
	<hr/>	<hr/>
Net Cash Provided by (Used for) Investing Activities	12,007	-
	<hr/>	<hr/>
Net Increase (Decrease) in Cash and Equivalents	580,876	49,143
Cash and Cash Equivalents - Beginning of Year	1,063,434	-
	<hr/>	<hr/>
Cash and Cash Equivalents - End of Year	\$ 1,644,310	\$ -
	<hr/> <hr/>	<hr/> <hr/>
Reconciliation to Statement of Net Position		
Cash and cash equivalents	\$ 592,260	\$ -
Restricted cash	1,052,050	-
	<hr/>	<hr/>
Total Cash and cash equivalents	\$ 1,644,310	\$ -
	<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, 2013  
 (CONTINUED)

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Reconciliation of Net Income to Net</u>		
<u>Cash Provided by Operating Activities:</u>		
Net Operating Income (Loss)	\$ (16,602)	\$ (18,297)
Depreciation expense	-	51,304
Changes in assets and liabilities		
(Increase)/decrease in loans receivable	585,414	-
(Increase)/decrease in due from other funds	57	(18,462)
Increase (decrease) in compensated absences	-	(20,083)
Total Adjustments	585,471	12,759
Net Cash Provided by Operating Activities	\$ 568,869	\$ (5,538)

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

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**NOTES TO THE FINANCIAL STATEMENTS**

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The accounting policies and financial reporting practices of the RC conform in all material respects to generally accepted accounting principles as applicable to units of government issued by the Governmental Accounting Standards Board (GASB). The RC applies all applicable Governmental Accounting Standards Board (GASB) pronouncements in accounting and reporting for its proprietary operations.

**A. Reporting Entity**

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

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

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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

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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 Position and Statement of Activities) 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.

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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

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 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

**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.

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 position 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



MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

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 position 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 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

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.

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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

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, 2013 was 46.81%.

**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, 2013, the RC was liable for \$165,312 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, 2013 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 position.

**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 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

- 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. By motion, the Council has authorized the Executive Director or Finance Director to assign fund balances.
- 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, 2013:

	General Fund	Total
<b>Fund Balances</b>		
Nonspendable:		
Advances	\$ 520,295	\$ 520,295
Unassigned	1,844,785	1,844,785
Total fund balances	<u>\$ 2,365,080</u>	<u>\$ 2,365,080</u>

Net position flow assumption

Sometimes the RC will fund outlays for a particular purpose from both restricted (e.g. restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the RC’s policy to consider restricted net position to have been depleted before unrestricted net position.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

**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.

**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:

Operating expenditures	\$ 50,298
Transfers	280,438

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

Title XIX	
Transfers	\$ 42,144

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

DHS Coordinated Transportation:	
Operating expenditures	\$ 179,545
Transfers	41,671
GSBL Fund:	
Personnel services	12,869
Indirect expenditures	5,033

**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, 2013 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, 2013 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 \$601,226 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	AAA/S1+ rated	\$ 601,226	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, 2013.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
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 (CONTINUED)

*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.

**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>81,139</u>
Total Regional Appropriations Due	<u>81,139</u>
Special Revenue Funds:	
Federal Grants and Contracts:	
DHS Aging	1,050,629
DHS Coordinated Transportation	<u>606,964</u>
Total Federal Grants and Contracts	<u>1,657,593</u>
State Grants and Contracts:	
DOT Transportation	85,190
DCA	45,603
DNR	9,379
EDA	<u>18,750</u>
Total State Grants and Contracts	<u>158,922</u>
Total Due From Other Governments	<u>\$ 1,897,654</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(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, 2013, from the local units of government:

Unit	Amount Due 6/30/12 Over/(Under)	FY 2013 Assessment Billed	FY 2013 Collections	Amount Due 06/30/13 Over/(Under)
<b>BALDWIN COUNTY</b>	\$ -	\$ 28,005	\$ 28,005	\$ -
City of Milledgeville	-	17,715	17,715	-
<b>BIBB COUNTY</b>	-	77,665	77,665	-
City of Macon	-	77,665	77,665	-
Payne City	-	218	218	-
<b>CRAWFORD COUNTY</b>	-	11,623	11,623	-
City of Roberta	-	1,007	1,007	-
<b>HOUSTON COUNTY</b>	-	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	-
<b>JONES COUNTY</b>	-	25,393	25,393	-
City of Gray	-	3,276	3,276	-
<b>MONROE COUNTY</b>	-	22,461	22,461	-
City of Forsyth	-	3,788	3,788	-
City of Culloden	-	175	131	44
<b>PEACH COUNTY</b>	-	13,368	13,368	-
City of Byron	-	4,512	3,384	1,128
City of Fort Valley	-	9,815	9,815	-
<b>PUTNAM COUNTY</b>	-	14,738	14,738	-
City of Eatonton	-	6,480	6,480	-
<b>TWIGGS COUNTY</b>	-	7,750	7,750	-
City of Danville	-	238	238	-
City of Jeffersonville	-	1,035	1,035	-
<b>WILKINSON COUNTY</b>	-	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	-
<b>PULASKI COUNTY</b>	-	7,421	7,421	-
City of Hawkinsville	-	4,589	4,589	-
<b>Total</b>	<u>\$ -</u>	<u>\$ 488,400</u>	<u>\$ 487,228</u>	<u>\$ 1,172</u>



MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2013  
 (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, 2013, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 125,518
	DHS Coordinated Transportation	12,025
	Nonmajor governmental funds	375,791
Revolving Loan Fund	General Fund	4,926
Internal Service Fund	General Fund	70,108
Nonmajor governmental funds	General Fund	<u>29,888</u>
Total		<u>\$ 618,256</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  
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 (CONTINUED)

Interfund transfers:	Transfers In:			
	General Fund	GSBL Fund	Nonmajor Governmental	Total
General Fund	\$ -	\$ 35,292	\$ 244,846	\$ 280,438
SHS Aging	42,142	-	-	42,142
DHS Coord Transp	41,671	-	-	41,671
Nonmajor govt funds	37,112	-	-	37,112
<b>Total</b>	<b>\$ 120,925</b>	<b>\$ 35,292</b>	<b>\$ 244,846</b>	<b>\$ 401,363</b>

Advances from/to other funds:

Receivable Fund	Payable Fund	Amount
General Fund	GSBL Fund	<u>\$520,295</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, 2013 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Furniture and equipment	\$ 282,536	\$ -	\$ (218,657)	\$ 63,879
Automobiles	97,969	18,000	(18,999)	96,970
Leasehold improvements	<u>6,888</u>	<u>-</u>	<u>(6,888)</u>	<u>-</u>
<b>Total capital assets being depreciated</b>	<b><u>\$ 387,393</u></b>	<b><u>\$ 18,000</u></b>	<b><u>\$ (244,544)</u></b>	<b><u>\$ 160,849</u></b>
Less accumulated depreciation for:				
Furniture and equipment	\$(192,503)	\$ (43,443)	\$ 197,189	\$ (38,757)
Automobiles	(38,038)	(7,861)	12,929	(32,970)
Leasehold improvements	<u>(6,888)</u>	<u>-</u>	<u>6,888</u>	<u>-</u>
<b>Total accumulated depreciation</b>	<b><u>(237,429)</u></b>	<b><u>(51,304)</u></b>	<b><u>217,146</u></b>	<b><u>(71,727)</u></b>
<b>Governmental activities capital assets, net</b>	<b><u>\$ 149,964</u></b>	<b><u>\$ (33,304)</u></b>	<b><u>\$ (27,398)</u></b>	<b><u>\$ 89,122</u></b>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

Depreciation expense charged to functions, as follows:

General government	\$ <u>51,304</u>
Total depreciation expense	\$ <u>51,304</u>

**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, 2013, 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, 2013

(CONTINUED)

**B. Plan Description and Contribution Information**

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

Retirees and beneficiaries currently receiving benefits	15
Terminated employees entitled to benefits but not yet receiving them	19
Active plan members	<u>26</u>
Total membership in the plan	<u>60</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  
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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, 2013 valuation was \$313,064, 17.37% of covered payroll.

**C. Funded Status and Funding Progress – Pension Plans**

The funded status of the plan as of January 1, 2013, 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)
1/1/2013	\$6,125,584	\$6,931,347	\$ 805,763	88.38%	\$1,771,484	45.49%

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)
6/30/2013	\$ 285,070	16.5%	101.5%	\$ 53,407
6/30/2012	281,513	17.0%	117.2%	57,645
6/30/2011	331,802	17.0%	114.9%	106,112

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, 2013

(CONTINUED)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2013
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with a net effective amortization period of 10 years
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at the end of the year. The actuarial value is adjusted, if necessary, to be within 50 % of market value for 2009, 44% of market value for 2010, 38% of market value for 2011, 32% of market value for 2012, 26% of 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	\$ 171,887
Adjustment to annual required contribution	10,443
Interest on net pension obligation	-
Payment on unfunded actuarial accrued liability	102,740
Annual required contribution	<u>285,070</u>
Contribution made	<u>289,308</u>
Increase (decrease) in net pension obligation	(4,238)
Net pension obligation (asset) June 30, 2012	57,645
Net pension obligation (asset) June 30, 2013	<u>\$ 53,407</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, 2013. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30,</u>	
2014	\$ 100,000
Total	<u>\$ 100,000</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2013  
 (CONTINUED)

**NOTE 12 – FUND EQUITY**

Restricted Net Position - Enterprise Fund:

The Enterprise Fund presents a portion of net position 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 restriction during the year ended June 30, 2013, are as follows:

	<u>Enterprise Fund</u>
Balance, July 1, 2012	\$ 3,081,554
Increase (decrease)	<u>(4,595)</u>
Balance, June 30, 2013	<u>\$ 3,076,959</u>

**NOTE 13 – LONG TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2013 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within Year
Governmental Activities:					
Net pension obligations	\$ 57,645	\$ 285,070	\$ (289,308)	\$ 53,407	\$ -
Compensated absences	185,395	251,325	(271,408)	165,312	84,589
Governmental activity					
Long-term liabilities	<u>\$ 243,040</u>	<u>\$ 536,395</u>	<u>\$ (560,716)</u>	<u>\$ 218,719</u>	<u>\$ 84,589</u>

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

**NOTE 14 – 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' 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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

(CONTINUED)

defense. For the year ending June 30, 2013, the RC's total contribution was \$20,592 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, 2013, the RC's total contribution was \$9,785. GIRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary.

**NOTE 15 – 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 16 – COMPONENT UNIT**

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, 2012. 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 06/30/13	\$ 732,343
Add: Oct 12 - June 13 payments	121,627
Less: Oct 12 - June 13 charges	<u>(133,000)</u>
Component Unit due to primary government, as presented at 09/30/12	<u>\$ 720,970</u>



MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2013  
 (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>
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	40,058	2,392	42,450
2018-2022	<u>199,054</u>	<u>5,870</u>	<u>204,924</u>
Total	<u>\$ 395,417</u>	<u>\$ 21,757</u>	<u>\$ 417,174</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Business-type activities</b>					
Notes Payable:					
FHA Program	\$ 433,484	\$ -	\$ 38,067	\$ 395,417	\$ 38,495
Total Business-type Activities Notes Payable	<u>\$ 433,484</u>	<u>\$ -</u>	<u>\$ 38,067</u>	<u>\$ 395,417</u>	<u>\$ 38,495</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

MIDDLE GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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
2013	\$ 6,125,584	\$ 6,931,347	88.38%	\$ 805,763	\$ 1,771,484	45.49%
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%

**SUPPLEMENTARY INFORMATION**

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013

	DCA FY 13	DOT FY 13 Rural Public Transit Planning	DOT FY 13 Safe Routes to School	DOT FY 13 Scenic Byways
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	45,603	6,695	202	1,934
Due from General Fund	-	-	-	-
<b>Total Assets</b>	<b>\$ 45,603</b>	<b>\$ 6,695</b>	<b>\$ 202</b>	<b>\$ 1,934</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities:</u></b>				
Due to contractors	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Due to General Fund	45,603	6,695	202	1,934
<b>Total Liabilities</b>	<b>45,603</b>	<b>6,695</b>	<b>202</b>	<b>1,934</b>
<b><u>Fund Balance:</u></b>				
Restricted	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 45,603</b>	<b>\$ 6,695</b>	<b>\$ 202</b>	<b>\$ 1,934</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

DOT FY 13 Bicycle and Pedestrian	DOT FY 13 TIA	DOT FY 13 Mobility Manager	DOT FY 13 General Contract Administration	DOT FY 13 Historic Resource Support	DNR FY 13 Historic Preservation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,621	-	62,508	939	291	2,864
-	-	-	-	-	-
<u>\$ 12,621</u>	<u>\$ -</u>	<u>\$ 62,508</u>	<u>\$ 939</u>	<u>\$ 291</u>	<u>\$ 2,864</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,621	-	62,508	939	291	2,864
12,621	-	62,508	939	291	2,864
-	-	-	-	-	-
<u>\$ 12,621</u>	<u>\$ -</u>	<u>\$ 62,508</u>	<u>\$ 939</u>	<u>\$ 291</u>	<u>\$ 2,864</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

	DNR EPD Watershed	EDA FY 13 Admin	DHS Aging Title III-A
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Due from grant award and contracts	6,515	18,750	20,318
Due from General Fund	-	-	-
<b>Total Assets</b>	<b>\$ 6,515</b>	<b>\$ 18,750</b>	<b>\$ 20,318</b>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Due to contractors	\$ -	\$ -	\$ 1,701
Unearned revenue	-	-	-
Due to General Fund	6,515	18,750	18,617
<b>Total Liabilities</b>	<b>6,515</b>	<b>18,750</b>	<b>20,318</b>
 <u>Fund Balance:</u>			
Restricted	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,515</b>	<b>\$ 18,750</b>	<b>\$ 20,318</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS Aging Title III-E	Aging CDSMP
\$ -	\$ -	\$ -	\$ -	\$ -
44,385	106,792	84,147	27,925	2,051
-	-	-	14,511	3,118
<u>\$ 44,385</u>	<u>\$ 106,792</u>	<u>\$ 84,147</u>	<u>\$ 42,436</u>	<u>\$ 5,169</u>
\$ 29,508	\$ 106,792	\$ 81,028	\$ 28,924	\$ 5,169
-	-	-	-	-
14,877	-	3,119	13,512	-
<u>44,385</u>	<u>106,792</u>	<u>84,147</u>	<u>42,436</u>	<u>5,169</u>
-	-	-	-	-
<u>\$ 44,385</u>	<u>\$ 106,792</u>	<u>\$ 84,147</u>	<u>\$ 42,436</u>	<u>\$ 5,169</u>



MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013  
(CONTINUED)

	DHS Aging Alzheimer's	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V	DHS Aging Title XX
<b><u>ASSETS</u></b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	23,894	-	13,586	179,400	-	49,024
Due from General Fund	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 23,894</b>	<b>\$ -</b>	<b>\$ 13,586</b>	<b>\$ 179,400</b>	<b>\$ -</b>	<b>\$ 49,024</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>						
<b><u>Liabilities:</u></b>						
Due to contractors	\$ 23,894	\$ -	\$ 13,586	\$ 97,845	\$ -	\$ 27,539
Unearned revenue	-	-	-	-	-	-
Due to General Fund	-	-	-	81,555	-	21,485
<b>Total Liabilities</b>	<b>23,894</b>	<b>-</b>	<b>13,586</b>	<b>179,400</b>	<b>-</b>	<b>49,024</b>
<b><u>Fund Balance:</u></b>						
Restricted	-	-	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 23,894</b>	<b>\$ -</b>	<b>\$ 13,586</b>	<b>\$ 179,400</b>	<b>\$ -</b>	<b>\$ 49,024</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

DHS Aging LTCO Activity	DHS Volunteer Macon Sig A	DHS GA Cares	DHS AOA Caregiver	DHS NSIP	DHS Aging Title III-D
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,845	1,025	14,184	-	61,951	10,720
-	-	-	-	-	-
<u>\$ 4,845</u>	<u>\$ 1,025</u>	<u>\$ 14,184</u>	<u>\$ -</u>	<u>\$ 61,951</u>	<u>\$ 10,720</u>
\$ 4,845	\$ -	\$ 1,495	\$ -	\$ 61,951	\$ 7,946
-	-	-	-	-	-
-	1,025	12,689	-	-	2,774
<u>4,845</u>	<u>1,025</u>	<u>14,184</u>	<u>-</u>	<u>61,951</u>	<u>10,720</u>
-	-	-	-	-	-
<u>\$ 4,845</u>	<u>\$ 1,025</u>	<u>\$ 14,184</u>	<u>\$ -</u>	<u>\$ 61,951</u>	<u>\$ 10,720</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

	DHS Aging Other	DHS Money Follows the Person	ADRC Outreach	Revolving Loan
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	-	29,024	21,923	-
Due from General Fund	47	-	-	-
<b>Total Assets</b>	<b>\$ 47</b>	<b>\$ 29,024</b>	<b>\$ 21,923</b>	<b>\$ -</b>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to contractors	\$ 47	\$ 3,731	\$ -	\$ -
Unearned revenue	-	-	-	-
Due to General Fund	-	25,293	21,923	-
<b>Total Liabilities</b>	<b>47</b>	<b>29,024</b>	<b>21,923</b>	<b>-</b>
<u>Fund Balance:</u>				
Restricted	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 47</b>	<b>\$ 29,024</b>	<b>\$ 21,923</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013  
 (CONTINUED)

Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ -	\$ 41,040	\$ -	\$ -	\$ -	\$ -	\$ 41,040
-	-	-	-	-	-	854,116
-	7,000	-	-	5,212	-	29,888
<u>\$ -</u>	<u>\$ 48,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,212</u>	<u>\$ -</u>	<u>\$ 925,044</u>
\$ -	\$ 7,000	\$ -	\$ -	\$ 5,212	\$ -	\$ 508,213
-	41,040	-	-	-	-	41,040
-	-	-	-	-	-	375,791
-	48,040	-	-	5,212	-	925,044
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 48,040</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,212</u>	<u>\$ -</u>	<u>\$ 925,044</u>

MIDDLE GEORGIA REGIONAL COMMISSION

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

	DCA FY 13	DOT Rural Public Transit Planning	DOT Safe Routes to School	DOT FY 13 Scenic Byways
<b>Revenues:</b>				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	182,411	26,549	1,600	6,400
Local sources	-	-	-	-
Contractors match	-	-	-	-
Miscellaneous income	-	-	-	-
Interest income	-	-	-	-
<b>Total Revenues</b>	<b>182,411</b>	<b>26,549</b>	<b>1,600</b>	<b>6,400</b>
<b>Expenditures:</b>				
<b>Direct:</b>				
<b>Personnel Services:</b>				
Salaries	96,319	14,770	935	3,621
Fringe benefits	47,818	7,332	463	1,798
<b>Total Personnel Services</b>	<b>144,137</b>	<b>22,102</b>	<b>1,398</b>	<b>5,419</b>
<b>Operating Expenditures:</b>				
Contract services	-	-	-	-
Travel	195	503	-	-
Office supplies	-	-	-	-
Telecommunications	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>195</b>	<b>503</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>144,332</b>	<b>22,605</b>	<b>1,398</b>	<b>5,419</b>
<b>Indirect:</b>				
Cost allocation plan	66,843	10,250	649	2,513
<b>Total Expenditures</b>	<b>\$ 211,175</b>	<b>\$ 32,855</b>	<b>\$ 2,047</b>	<b>\$ 7,932</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

DOT Bicycle and Pedestrian	DOT FY13 TIA	DOT Mobility Manager	DOT FY 13 General Contract Administration	DOT FY 13 Historic Resource Support
\$ -	\$ -	\$ 106,459	\$ -	\$ -
40,218	2,251	13,307	5,200	582
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
40,218	2,251	119,766	5,200	582
22,626	1,264	59,499	3,020	327
11,234	628	29,538	1,499	162
33,860	1,892	89,037	4,519	489
-	-	-	-	-
13	-	614	12	-
-	-	-	-	-
-	-	65	-	-
13	-	679	12	-
-	-	-	-	-
33,873	1,892	89,716	4,531	489
15,702	877	41,291	2,096	227
\$ 49,575	\$ 2,769	\$ 131,007	\$ 6,627	\$ 716

MIDDLE GEORGIA REGIONAL COMMISSION

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

	DCA FY 13	DOT Rural Public Transit Planning	DOT Safe Routes to School	DOT FY 13 Scenic Byways
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (28,764)	\$ (6,306)	\$ (447)	\$ (1,532)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	28,764	6,306	447	1,532
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	28,764	6,306	447	1,532
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, 2013  
(CONTINUED)

DOT Bicycle and Pedestrian	DOT FY13 TIA	DOT Mobility Manager	DOT FY 13 General Contract Administration	DOT FY 13 Historic Resource Support
\$ (9,357)	\$ (518)	\$ (11,241)	\$ (1,427)	\$ (134)
9,357	518	11,241	1,427	134
-	-	-	-	-
9,357	518	11,241	1,427	134
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

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

	DNR Historic Preservation	DNR EPD Watershed	EDA FY 13 Administration
<b>Revenues:</b>			
Federal sources	\$ -	\$ -	\$ 80,000
State sources	4,091	9,272	-
Local sources	-	-	-
Contractors match	-	-	-
Miscellaneous income	-	-	-
Interest income	-	-	-
<b>Total Revenues</b>	<b>4,091</b>	<b>9,272</b>	<b>80,000</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	1,892	7,212	59,814
Fringe benefits	939	3,580	29,695
<b>Total Personnel Services</b>	<b>2,831</b>	<b>10,792</b>	<b>89,509</b>
<b>Operating Expenditures:</b>			
Contract services	-	-	-
Travel	-	-	853
Office supplies	-	-	-
Telecommunications	-	-	-
Miscellaneous	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>853</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>2,831</b>	<b>10,792</b>	<b>90,362</b>
<b>Indirect:</b>			
Cost allocation plan	1,313	5,005	41,510
<b>Total Expenditures</b>	<b>\$ 4,144</b>	<b>\$ 15,797</b>	<b>\$ 131,872</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
(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	Aging CDSMP
\$ 129,154	\$ 285,188	\$ 583,626	\$ 399,908	\$ 207,451	\$ 12,860
-	16,775	34,332	23,608	41,509	-
-	383	28,111	2,777	812	-
-	19,378	69,622	355,888	36,467	-
-	-	-	-	-	-
-	-	-	-	-	-
129,154	321,724	715,691	782,181	286,239	12,860
77,397	61,901	-	-	-	-
37,773	22,198	-	-	-	-
115,170	84,099	-	-	-	-
-	192,068	715,715	783,610	286,328	12,861
-	5,749	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	197,817	715,715	783,610	286,328	12,861
-	-	-	-	-	-
115,170	281,916	715,715	783,610	286,328	12,861
53,410	39,001	-	-	-	-
\$ 168,580	\$ 320,917	\$ 715,715	\$ 783,610	\$ 286,328	\$ 12,861

MIDDLE GEORGIA REGIONAL COMMISSION

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

	DNR Historic Preservation	DNR EPD Watershed	EDA FY 13 Administration
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (53)	\$ (6,525)	\$ (51,872)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	53	6,525	51,872
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	53	6,525	51,872
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, 2013  
(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	Aging CDSMP
\$ (39,426)	\$ 807	\$ (24)	\$ (1,429)	\$ (89)	\$ (1)
39,426	-	24	1,429	89	1
-	(807)	-	-	-	-
39,426	(807)	24	1,429	89	1
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

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

	DHS Aging Alzheimers	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title V
<b>Revenues:</b>					
Federal sources	\$ -	\$ 39,590	\$ -	\$ -	\$ 46,280
State sources	145,683	2,329	82,441	858,426	-
Local sources	513	-	-	22,945	-
Contractors match	-	4,659	-	-	5,142
Miscellaneous income	-	-	-	-	-
Interest income	-	-	-	-	-
<b>Total Revenues</b>	<b>146,196</b>	<b>46,578</b>	<b>82,441</b>	<b>881,371</b>	<b>51,422</b>
<b>Expenditures:</b>					
<b>Direct:</b>					
<b>Personnel Services:</b>					
Salaries	-	-	-	193,553	40,283
Fringe benefits	-	-	-	85,710	-
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,263</b>	<b>40,283</b>
<b>Operating Expenditures:</b>					
Contract services	146,260	46,588	82,432	427,728	11,139
Travel	-	-	-	6,522	-
Office supplies	-	-	-	6,196	-
Telecommunications	-	-	-	-	-
Miscellaneous	-	-	-	9,699	-
<b>Total Operating Expenditures</b>	<b>146,260</b>	<b>46,588</b>	<b>82,432</b>	<b>450,145</b>	<b>11,139</b>
Capital Outlay	-	-	-	500	-
<b>Total Direct Expenditures</b>	<b>146,260</b>	<b>46,588</b>	<b>82,432</b>	<b>729,908</b>	<b>51,422</b>
<b>Indirect:</b>					
Cost allocation plan	-	-	-	129,507	-
<b>Total Expenditures</b>	<b>\$ 146,260</b>	<b>\$ 46,588</b>	<b>\$ 82,432</b>	<b>\$ 859,415</b>	<b>\$ 51,422</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

DHS Aging Title XX	DHS Aging LTCO Activity	DHS Volunteer Macon Sig A	DHS GA Cares	DHS AOA Caregiver	DHS NSIP	DHS Aging Title III-D	DHS Aging Other
\$ 325,120	\$ 25,939	\$ 1,875	\$ 69,839	\$ 9,472	\$ 230,127	\$ 35,225	\$ -
-	1,526	125	4,996	3,158	85,229	2,072	-
706	-	-	49,795	-	7,897	-	439
19,181	3,052	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
345,007	30,517	2,000	124,630	12,630	323,253	37,297	439
87,213	20,488	-	63,468	7,592	-	18,618	-
37,803	-	-	31,509	3,770	-	-	-
125,016	20,488	-	94,977	11,362	-	18,618	-
168,181	10,029	-	-	-	323,705	3,777	-
-	-	-	1,682	-	-	14,071	-
-	-	-	-	-	-	2,045	-
-	-	-	-	-	-	-	-
-	-	2,000	10,253	-	-	293	-
168,181	10,029	2,000	11,935	-	323,705	20,186	-
-	-	-	-	-	-	-	-
293,197	30,517	2,000	106,912	11,362	323,705	38,804	-
57,976	-	-	44,412	5,269	-	-	-
\$ 351,173	\$ 30,517	\$ 2,000	\$ 151,324	\$ 16,631	\$ 323,705	\$ 38,804	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
(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	\$ (64)	\$ (10)	\$ 9	\$ 21,956	\$ -
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	64	10	-	(21,956)	-
Transfers to other funds	-	-	(9)	-	-
Total Other Financing Sources (Uses)	64	10	(9)	(21,956)	-
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, 2013  
(CONTINUED)

DHS Aging Title XX	DHS Aging LTCO Activity	DHS Volunteer Macon Sig A	DHS GA Cares	DHS AOA Caregiver	DHS NSIP	DHS Aging Title III-D	DHS Aging Other
\$ (6,166)	\$ -	\$ -	\$ (26,694)	\$ (4,001)	\$ (452)	\$ (1,507)	\$ 439
6,166	-	-	26,694	4,001	452	1,507	-
-	-	-	-	-	-	-	(439)
6,166	-	-	26,694	4,001	452	1,507	(439)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

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

	DHS Money Follows the Person	ADRC Outreach	Revolving Loan	Warner Robins Survey Update
<b>Revenues:</b>				
Federal sources	\$ 136,315	\$ -	\$ -	\$ 13,500
State sources	-	37,000	-	-
Local sources	-	-	80,000	-
Contractors match	-	-	-	-
Miscellaneous income	-	-	-	-
Interest income	-	-	-	-
<b>Total Revenues</b>	<b>136,315</b>	<b>37,000</b>	<b>80,000</b>	<b>13,500</b>
<b>Expenditures:</b>				
<b>Direct:</b>				
<b>Personnel Services:</b>				
Salaries	73,912	16,628	30,628	6,098
Fringe benefits	36,694	8,255	15,205	3,027
<b>Total Personnel Services</b>	<b>110,606</b>	<b>24,883</b>	<b>45,833</b>	<b>9,125</b>
<b>Operating Expenditures:</b>				
Contract services	1,400	-	-	-
Travel	20,245	-	-	-
Office supplies	290	-	-	-
Telecommunications	2,762	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>24,697</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>135,303</b>	<b>24,883</b>	<b>45,833</b>	<b>9,125</b>
<b>Indirect:</b>				
Cost allocation plan	51,293	11,539	21,255	4,232
<b>Total Expenditures</b>	<b>\$ 186,596</b>	<b>\$ 36,422</b>	<b>\$ 67,088</b>	<b>\$ 13,357</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ -	\$ -	\$ -	1,559	\$ -	\$ 2,739,487
-	-	-	-	-	1,631,090
148,581	13,573	-	-	137,888	494,420
-	-	-	-	-	513,389
-	-	-	86	-	86
48	8	3	-	11	70
148,629	13,581	3	1,645	137,899	5,378,542
-	-	-	-	-	969,078
-	-	-	-	-	416,630
-	-	-	-	-	1,385,708
139,169	6,601	96	-	126,780	3,484,467
-	-	-	-	-	50,459
-	-	-	-	-	8,531
-	-	-	-	-	2,762
-	25,369	-	-	-	47,679
139,169	31,970	96	-	126,780	3,593,898
-	-	-	-	-	500
139,169	31,970	96	-	126,780	4,980,106
-	-	-	-	-	606,170
\$ 139,169	\$ 31,970	\$ 96	\$ -	\$ 126,780	\$ 5,586,276

MIDDLE GEORGIA REGIONAL COMMISSION

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

	DHS Money Follows the Person	ADRC Outreach	Revolving Loan	Warner Robins Survey Update
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (50,281)	\$ 578	\$ 12,912	\$ 143
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	50,281	-	-	-
Transfers to other funds	-	(578)	(12,912)	(143)
Total Other Financing Sources (Uses)	50,281	(578)	(12,912)	(143)
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, 2013  
(CONTINUED)

Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	DHS Aging MIPPA	Middle Georgia Economic Partnership	Total
\$ 9,460	\$ (18,389)	\$ (93)	\$ 1,645	\$ 11,119	\$ (207,734)
-	18,389	93	-	-	244,846
(9,460)	-	-	(1,645)	(11,119)	(37,112)
(9,460)	18,389	93	(1,645)	(11,119)	207,734
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2013

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 182,411	\$ 182,411	\$ -
<b>Total Revenues</b>	<b>182,411</b>	<b>182,411</b>	<b>-</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	90,592	96,319	(5,727)
Fringe benefits	46,437	47,818	(1,381)
<b>Total Personnel Services</b>	<b>137,029</b>	<b>144,137</b>	<b>(7,108)</b>
Operating Expenditures:			
Travel	1,000	195	805
<b>Total Operating Expenditures</b>	<b>1,000</b>	<b>195</b>	<b>805</b>
<b>Total Direct Expenditures</b>	<b>138,029</b>	<b>144,332</b>	<b>(6,303)</b>
Indirect:			
Cost allocation plan	64,650	66,843	(2,193)
<b>Total Expenditures</b>	<b>202,679</b>	<b>211,175</b>	<b>(8,496)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(20,268)</b>	<b>(28,764)</b>	<b>(8,496)</b>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,268	28,764	8,496
<b>Total Other Financing Sources (Uses)</b>	<b>20,268</b>	<b>28,764</b>	<b>8,496</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 26,549	\$ 26,549	\$ -
<b>Total Revenues</b>	<b>26,549</b>	<b>26,549</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	14,502	14,770	(268)
Fringe benefits	7,434	7,332	102
<b>Total Personnel Services</b>	<b>21,936</b>	<b>22,102</b>	<b>(166)</b>
<b>Operating:</b>			
Travel	900	503	397
<b>Total Operating Expenditures</b>	<b>900</b>	<b>503</b>	<b>397</b>
<b>Total Direct Expenditures</b>	<b>22,836</b>	<b>22,605</b>	<b>231</b>
<b>Indirect:</b>			
Cost allocation plan	10,350	10,250	100
<b>Total Expenditures</b>	<b>33,186</b>	<b>32,855</b>	<b>331</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,637)</b>	<b>(6,306)</b>	<b>331</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	6,637	6,306	(331)
<b>Total Other Financing Sources (Uses)</b>	<b>6,637</b>	<b>6,306</b>	<b>(331)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 1,600	\$ 1,600	\$ -
<b>Total Revenues</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	898	935	(37)
Fringe benefits	461	463	(2)
<b>Total Personnel Services</b>	<b>1,359</b>	<b>1,398</b>	<b>(39)</b>
<b>Total Direct Expenditures</b>	<b>1,359</b>	<b>1,398</b>	<b>(39)</b>
<b>Indirect:</b>			
Cost allocation plan	641	649	(8)
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,047</b>	<b>(47)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(400)</b>	<b>(447)</b>	<b>(47)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	400	447	47
<b>Total Other Financing Sources (Uses)</b>	<b>400</b>	<b>447</b>	<b>47</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 SCENIC BYWAYS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 6,400	\$ 6,400	\$ -
<b>Total Revenues</b>	<b>6,400</b>	<b>6,400</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	3,594	3,621	(27)
Fringe benefits	1,842	1,798	44
<b>Total Personnel Services</b>	<b>5,436</b>	<b>5,419</b>	<b>17</b>
<b>Total Direct Expenditures</b>	<b>5,436</b>	<b>5,419</b>	<b>17</b>
<b>Indirect:</b>			
Cost allocation plan	2,564	2,513	51
<b>Total Expenditures</b>	<b>8,000</b>	<b>7,932</b>	<b>68</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,600)</b>	<b>(1,532)</b>	<b>68</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	1,600	1,532	(68)
<b>Total Other Financing Sources (Uses)</b>	<b>1,600</b>	<b>1,532</b>	<b>(68)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 40,218	\$ 40,218	\$ -
Total Revenues	40,218	40,218	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	22,582	22,626	(44)
Fringe benefits	11,575	11,234	341
Total Personnel Services	34,157	33,860	297
Operating Expenditures:			
Travel	-	13	(13)
Total Operating Expenditures	-	13	(13)
Total Direct Expenditures	34,157	33,873	284
Indirect:			
Cost allocation plan	16,115	15,702	413
Total Expenditures	50,272	49,575	697
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,054)	(9,357)	697
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	10,054	9,357	(697)
Total Other Financing Sources (Uses)	10,054	9,357	(697)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 TIA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 2,251	\$ 2,251	\$ -
<b>Total Revenues</b>	<b>2,251</b>	<b>2,251</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	1,264	1,264	-
Fringe benefits	648	628	20
<b>Total Personnel Services</b>	<b>1,912</b>	<b>1,892</b>	<b>20</b>
<b>Total Direct Expenditures</b>	<b>1,912</b>	<b>1,892</b>	<b>20</b>
<b>Indirect:</b>			
Cost allocation plan	902	877	25
<b>Total Expenditures</b>	<b>2,814</b>	<b>2,769</b>	<b>45</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(563)</b>	<b>(518)</b>	<b>45</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	563	518	(45)
<b>Total Other Financing Sources (Uses)</b>	<b>563</b>	<b>518</b>	<b>(45)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 MOBILITY MANAGER  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 105,000	\$ 106,459	\$ 1,459
State sources	13,125	13,307	182
<b>Total Revenues</b>	<b>118,125</b>	<b>119,766</b>	<b>1,641</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	58,956	59,499	(543)
Fringe benefits	30,221	29,538	683
<b>Total Personnel Services</b>	<b>89,177</b>	<b>89,037</b>	<b>140</b>
Operating Expenditures:			
Travel	-	614	(614)
Miscellaneous	-	65	(65)
<b>Total Operating Expenditures</b>	<b>-</b>	<b>679</b>	<b>(679)</b>
<b>Total Direct Expenditures</b>	<b>89,177</b>	<b>89,716</b>	<b>(539)</b>
Indirect:			
Cost allocation plan	42,073	41,291	782
<b>Total Expenditures</b>	<b>131,250</b>	<b>131,007</b>	<b>243</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,125)	(11,241)	1,884
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	13,125	11,241	(1,884)
<b>Total Other Financing Sources (Uses)</b>	<b>13,125</b>	<b>11,241</b>	<b>(1,884)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 GENERAL CONTRACT ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 5,200	\$ 5,200	\$ -
Total Revenues	5,200	5,200	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,920	3,020	(100)
Fringe benefits	1,497	1,499	(2)
Total Personnel Services	4,417	4,519	(102)
Operating Expenditures:			
Travel	-	12	(12)
Total Operating Expenditures	-	12	(12)
Total Direct Expenditures	4,417	4,531	(114)
Indirect:			
Cost allocation plan	2,083	2,096	(13)
Total Expenditures	6,500	6,627	(127)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,300)	(1,427)	(127)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	1,300	1,427	127
Total Other Financing Sources (Uses)	1,300	1,427	127
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2013 HISTORIC RESOURCE SUPPORT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 582	\$ 582	\$ -
<b>Total Revenues</b>	<b>582</b>	<b>582</b>	<b>-</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	327	327	-
Fringe benefits	168	162	6
<b>Total Personnel Services</b>	<b>495</b>	<b>489</b>	<b>6</b>
<b>Total Direct Expenditures</b>	<b>495</b>	<b>489</b>	<b>6</b>
Indirect:			
Cost allocation plan	233	227	6
<b>Total Expenditures</b>	<b>728</b>	<b>716</b>	<b>12</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(146)</b>	<b>(134)</b>	<b>12</b>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	146	134	(12)
<b>Total Other Financing Sources (Uses)</b>	<b>146</b>	<b>134</b>	<b>(12)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DNR FY 2013 HISTORIC PRESERVATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 4,091	\$ 4,091	\$ -
<b>Total Revenues</b>	<b>4,091</b>	<b>4,091</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	1,838	1,892	(54)
Fringe benefits	942	939	3
<b>Total Personnel Services</b>	<b>2,780</b>	<b>2,831</b>	<b>(51)</b>
<b>Operating Expenditures:</b>			
Travel	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>2,780</b>	<b>2,831</b>	<b>(51)</b>
<b>Indirect:</b>			
Cost allocation plan	1,311	1,313	(2)
<b>Total Expenditures</b>	<b>4,091</b>	<b>4,144</b>	<b>(53)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(53)</b>	<b>(53)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	-	53	53
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>53</b>	<b>53</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATERSHED FY 2013  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 8,133	\$ 9,272	\$ 1,139
<b>Total Revenues</b>	<b>8,133</b>	<b>9,272</b>	<b>1,139</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	6,089	7,212	(1,123)
Fringe benefits	3,121	3,580	(459)
<b>Total Personnel Services</b>	<b>9,210</b>	<b>10,792</b>	<b>(1,582)</b>
<b>Operating Expenditures:</b>			
Supplies and materials	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>9,210</b>	<b>10,792</b>	<b>(1,582)</b>
<b>Indirect:</b>			
Cost allocation plan	4,345	5,005	(660)
<b>Total Expenditures</b>	<b>13,555</b>	<b>15,797</b>	<b>(2,242)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,422)</b>	<b>(6,525)</b>	<b>(1,103)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	5,422	6,525	1,103
<b>Total Other Financing Sources (Uses)</b>	<b>5,422</b>	<b>6,525</b>	<b>1,103</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

EDA FY 2013 ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 75,000	\$ 80,000	\$ 5,000
Total Revenues	75,000	80,000	5,000
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	55,700	59,814	(4,114)
Fringe benefits	28,551	29,695	(1,144)
Total Personnel Services	84,251	89,509	(5,258)
Operating Expenditures:			
Travel	1,000	853	147
Total Operating Expenditures	1,000	853	147
Total Direct Expenditures	85,251	90,362	(5,111)
Indirect:			
Cost allocation plan	39,749	41,510	(1,761)
Total Expenditures	125,000	131,872	(6,872)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(51,872)	(1,872)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	50,000	51,872	1,872
Total Other Financing Sources (Uses)	50,000	51,872	1,872
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 129,950	\$ 129,154	\$ (796)
<b>Total Revenues</b>	<b>129,950</b>	<b>129,154</b>	<b>(796)</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	77,830	77,397	433
Fringe benefits	39,896	37,773	2,123
<b>Total Personnel Services</b>	<b>117,726</b>	<b>115,170</b>	<b>2,556</b>
<b>Total Direct Expenditures</b>	<b>117,726</b>	<b>115,170</b>	<b>2,556</b>
Indirect:			
Cost allocation plan	55,542	53,410	2,132
<b>Total Expenditures</b>	<b>173,268</b>	<b>168,580</b>	<b>4,688</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(43,318)</b>	<b>(39,426)</b>	<b>3,892</b>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	43,318	39,426	(3,892)
<b>Total Other Financing Sources (Uses)</b>	<b>43,318</b>	<b>39,426</b>	<b>(3,892)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 290,360	\$ 285,188	\$ (5,172)
State sources	17,080	16,775	(305)
Local sources	4	383	379
Contractors match	19,372	19,378	6
<b>Total Revenues</b>	<b>326,816</b>	<b>321,724</b>	<b>(5,092)</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	64,784	61,901	2,883
Fringe benefits	33,208	22,198	11,010
<b>Total Personnel Services</b>	<b>97,992</b>	<b>84,099</b>	<b>13,893</b>
Operating Expenditures:			
Contract services	191,631	192,068	(437)
Travel	5,750	5,749	1
<b>Total Operating Expenditures</b>	<b>197,381</b>	<b>197,817</b>	<b>(436)</b>
<b>Total Direct Expenditures</b>	<b>295,373</b>	<b>281,916</b>	<b>13,457</b>
Indirect:			
Cost allocation plan	46,233	39,001	7,232
<b>Total Expenditures</b>	<b>341,606</b>	<b>320,917</b>	<b>20,689</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(14,790)</b>	<b>807</b>	<b>15,597</b>
<u>Other Financing Sources</u>			
Transfers from/(to) other funds	14,790	(807)	(15,597)
<b>Total other financing sources</b>	<b>14,790</b>	<b>(807)</b>	<b>(15,597)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 585,835	\$ 583,626	\$ (2,209)
State sources	34,461	34,332	(129)
Local sources	14,000	28,111	14,111
Contractors match	74,721	69,622	(5,099)
<b>Total Revenues</b>	<b>709,017</b>	<b>715,691</b>	<b>6,674</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	709,017	715,715	(6,698)
<b>Total Operating Expenditures</b>	<b>709,017</b>	<b>715,715</b>	<b>(6,698)</b>
<b>Total Direct Expenditures</b>	<b>709,017</b>	<b>715,715</b>	<b>(6,698)</b>
<b>Total Expenditures</b>	<b>709,017</b>	<b>715,715</b>	<b>(6,698)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(24)	(24)
<u>Other Financing Sources</u>			
Transfers from other funds	-	24	24
<b>Total other financing sources</b>		<b>24</b>	<b>24</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 399,923	\$ 399,908	\$ (15)
State sources	23,525	23,608	83
Local sources	2,402	2,777	375
Contractors match	285,025	355,888	70,863
<b>Total Revenues</b>	<b>710,875</b>	<b>782,181</b>	<b>71,306</b>
<b>Expenditures:</b>			
Direct:			
Operating Expenditures:			
Contract services	710,875	783,610	(72,735)
<b>Total Operating Expenditures</b>	<b>710,875</b>	<b>783,610</b>	<b>(72,735)</b>
<b>Total Direct Expenditures</b>	<b>710,875</b>	<b>783,610</b>	<b>(72,735)</b>
<b>Total Expenditures</b>	<b>710,875</b>	<b>783,610</b>	<b>72,735</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(1,429)</b>	<b>(1,429)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	-	1,429	1,429
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,429</b>	<b>1,429</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013. 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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 207,467	\$ 207,451	\$ (16)
State sources	41,493	41,509	16
Local sources	502	812	310
Contractors match	27,662	36,467	8,805
<b>Total Revenues</b>	<b>277,124</b>	<b>286,239</b>	<b>9,115</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Personnel Services;			
Salaries	-	-	-
Total Personnel Services	-	-	-
Operating Expenditures:			
Contract services	277,124	286,328	(9,204)
Total Operating Expenditures	277,124	286,328	(9,204)
Total Direct Expenditures	277,124	286,328	(9,204)
<b>Indirect:</b>			
Cost allocation plan	-	-	-
<b>Total Expenditures</b>	<b>277,124</b>	<b>286,328</b>	<b>9,204</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(89)	(89)
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	-	89	89
Total Other Financing Sources (Uses)	-	89	89
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING CDSMP  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 12,860	\$ 12,860	\$ -
Total Revenues	12,860	12,860	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	-	-
Total Personnel Services	-	-	-
Operating Expenditures:			
Contract Services	12,860	12,861	(1)
Total Operating Expenditures	12,860	12,861	(1)
Total Direct Expenditures	12,860	12,861	(1)
Total Expenditures	12,860	12,861	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1)	(1)
<u>Other Financing Sources (Uses):</u>			
Transfers from 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 2013 ALZHEIMER'S  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 145,683	\$ 145,683	\$ -
Local sources	2	513	511
<b>Total Revenues</b>	<b>145,685</b>	<b>146,196</b>	<b>511</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	145,685	146,260	(575)
<b>Total Operating Expenditures</b>	<b>145,685</b>	<b>146,260</b>	<b>(575)</b>
<b>Total Direct Expenditures</b>	<b>145,685</b>	<b>146,260</b>	<b>(575)</b>
<b>Total Expenditures</b>	<b>145,685</b>	<b>146,260</b>	<b>(575)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(64)	(64)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	64	64
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>64</b>	<b>64</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 LTCO TITLE III  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 39,600	\$ 39,590	\$ 10
State sources	2,329	2,329	-
Contractor match	4,659	4,659	-
<b>Total Revenues</b>	<b>46,588</b>	<b>46,578</b>	<b>10</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	46,588	46,588	-
<b>Total Operating Expenditures</b>	<b>46,588</b>	<b>46,588</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>46,588</b>	<b>46,588</b>	<b>-</b>
<b>Total Expenditures</b>	<b>46,588</b>	<b>46,588</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(10)	10
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	10	(10)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>10</b>	<b>(10)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 LTCO STATE SUPPLEMENTAL  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 81,056	\$ 82,441	\$ 1,385
<b>Total Revenues</b>	<b>81,056</b>	<b>82,441</b>	<b>1,385</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	81,056	82,432	(1,376)
<b>Total Operating Expenditures</b>	<b>81,056</b>	<b>82,432</b>	<b>(1,376)</b>
<b>Total Direct Expenditures</b>	<b>81,056</b>	<b>82,432</b>	<b>(1,376)</b>
<b>Total Expenditures</b>	<b>81,056</b>	<b>82,432</b>	<b>(1,376)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>9</b>	<b>9</b>
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(9)	(9)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(9)</b>	<b>(9)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 CBS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
State sources	\$ 860,792	\$ 858,426	\$ (2,366)
Local sources	18,627	22,945	4,318
<b>Total Revenues</b>	<b>879,419</b>	<b>881,371</b>	<b>1,952</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	193,981	193,553	428
Fringe benefits	99,434	85,710	13,724
<b>Total Personnel Services</b>	<b>293,415</b>	<b>279,263</b>	<b>14,152</b>
<b>Operating Expenditures:</b>			
Contract services	423,129	427,728	(4,599)
Travel	8,200	6,522	1,678
Supplies and materials	6,500	6,196	304
Miscellaneous	9,746	9,699	47
<b>Total Operating Expenditures</b>	<b>447,575</b>	<b>450,145</b>	<b>(2,570)</b>
Capital outlay	-	500	(500)
<b>Total Direct Expenditures</b>	<b>740,990</b>	<b>729,908</b>	<b>11,082</b>
<b>Indirect:</b>			
Cost allocation plan	138,434	129,507	8,927
<b>Total Expenditures</b>	<b>879,424</b>	<b>859,415</b>	<b>20,009</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5)</b>	<b>21,956</b>	<b>21,961</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from/(to) other funds	5	(21,956)	(21,961)
<b>Total Other Financing Sources (Uses)</b>	<b>5</b>	<b>(21,956)</b>	<b>(21,961)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 TITLE V  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 41,367	\$ 46,280	\$ 4,913
Contractors match	4,596	5,142	546
<b>Total Revenues</b>	<b>45,963</b>	<b>51,422</b>	<b>5,459</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	35,370	40,283	(4,913)
<b>Total Personnel Services</b>	<b>35,370</b>	<b>40,283</b>	<b>(4,913)</b>
Operating Expenditures:			
Contract services	10,593	11,139	(546)
<b>Total Operating Expenditures</b>	<b>10,593</b>	<b>11,139</b>	<b>(546)</b>
<b>Total Direct Expenditures</b>	<b>45,963</b>	<b>51,422</b>	<b>(5,459)</b>
<b>Total Expenditures</b>	<b>45,963</b>	<b>51,422</b>	<b>(5,459)</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 329,240	\$ 325,120	\$ (4,120)
Local sources	702	706	4
Contractors match	19,143	19,181	38
<b>Total Revenues</b>	<b>349,085</b>	<b>345,007</b>	<b>(4,078)</b>
<b>Expenditures:</b>			
Direct:			
Personnel Services:			
Salaries	89,287	87,213	2,074
Fringe benefits	45,768	37,803	7,965
<b>Total Personnel Services</b>	<b>135,055</b>	<b>125,016</b>	<b>10,039</b>
Operating Expenditures:			
Contract services	167,508	168,181	(673)
<b>Total Operating Expenditures</b>	<b>167,508</b>	<b>168,181</b>	<b>(673)</b>
<b>Total Direct Expenditures</b>	<b>302,563</b>	<b>293,197</b>	<b>9,366</b>
Indirect:			
Cost allocation plan	63,719	57,976	5,743
<b>Total Expenditures</b>	<b>366,282</b>	<b>351,173</b>	<b>15,109</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(17,197)</b>	<b>(6,166)</b>	<b>11,031</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	17,197	6,166	(11,031)
<b>Total Other Financing Sources (Uses)</b>	<b>17,197</b>	<b>6,166</b>	<b>(11,031)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 25,939	\$ 25,939	\$ -
State sources	1,526	1,526	-
Contractors match	3,052	3,052	-
<b>Total Revenues</b>	<b>30,517</b>	<b>30,517</b>	<b>-</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	20,119	20,488	(369)
<b>Total Personnel Services</b>	<b>20,119</b>	<b>20,488</b>	<b>(369)</b>
Operating Expenditures:			
Contract services	10,398	10,029	369
<b>Total Operating Expenditures</b>	<b>10,398</b>	<b>10,029</b>	<b>369</b>
<b>Total Direct Expenditures</b>	<b>30,517</b>	<b>30,517</b>	<b>-</b>
<b>Total Expenditures</b>	<b>30,517</b>	<b>30,517</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 VOLUNTEER MACON SIG A  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 1,900	\$ 1,875	\$ (25)
State sources	100	125	25
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Expenditures:</b>			
Direct:			
Operating Expenditures:			
Contract services	2,000	2,000	-
<b>Total Operating Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 73,414	\$ 71,714	\$ (1,700)
State sources	5,096	5,121	25
Local sources	50,000	49,795	(205)
<b>Total Revenues</b>	<b>128,510</b>	<b>126,630</b>	<b>(1,880)</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	63,320	63,468	(148)
Fringe benefits	32,458	31,509	949
<b>Total Personnel Services</b>	<b>95,778</b>	<b>94,977</b>	<b>801</b>
Operating Expenditures:			
Travel	2,270	1,682	588
Other	12,634	12,253	381
<b>Total Operating Expenditures</b>	<b>14,904</b>	<b>13,935</b>	<b>969</b>
<b>Total Direct Expenditures</b>	<b>110,682</b>	<b>108,912</b>	<b>1,770</b>
Indirect:			
Cost allocation plan	17,832	44,412	(26,580)
<b>Total Expenditures</b>	<b>128,514</b>	<b>153,324</b>	<b>(24,810)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4)	(26,694)	(26,690)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	4	26,694	26,690
<b>Total Other Financing Sources (Uses)</b>	<b>4</b>	<b>26,694</b>	<b>26,690</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 9,465	\$ 9,472	\$ 7
State sources	3,155	3,158	3
<b>Total Revenues</b>	<b>12,620</b>	<b>12,630</b>	<b>10</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	7,585	7,592	(7)
Fringe benefits	3,888	3,770	118
<b>Total Personnel Services</b>	<b>11,473</b>	<b>11,362</b>	<b>111</b>
<b>Total Direct Expenditures</b>	<b>11,473</b>	<b>11,362</b>	<b>111</b>
<b>Indirect:</b>			
Cost allocation plan	1,148	5,269	(4,121)
<b>Total Expenditures</b>	<b>12,621</b>	<b>16,631</b>	<b>(4,010)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1)</b>	<b>(4,001)</b>	<b>(4,000)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	1	4,001	4,000
<b>Total Other Financing Sources (Uses)</b>	<b>1</b>	<b>4,001</b>	<b>4,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 230,123	\$ 230,127	\$ 4
State sources	85,230	85,229	(1)
Local sources	15,518	7,897	(7,621)
<b>Total Revenues</b>	<b>330,871</b>	<b>323,253</b>	<b>(7,618)</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	330,871	323,705	7,166
<b>Total Operating Expenditures</b>	<b>330,871</b>	<b>323,705</b>	<b>7,166</b>
<b>Total Direct Expenditures</b>	<b>330,871</b>	<b>323,705</b>	<b>7,166</b>
<b>Total Expenditures</b>	<b>330,871</b>	<b>323,705</b>	<b>7,166</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(452)	(452)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	452	452
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>452</b>	<b>452</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2013 TITLE III-D  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 35,605	\$ 35,225	\$ (380)
State sources	2,094	2,072	(22)
<b>Total Revenues</b>	<b>37,699</b>	<b>37,297</b>	<b>(402)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	18,618	18,618	-
<b>Total Personnel Services</b>	<b>18,618</b>	<b>18,618</b>	<b>-</b>
<b>Operating Expenditures:</b>			
Contract services	3,516	3,777	(261)
Travel	14,565	14,071	494
Supplies & materials	2,001	2,045	(44)
Miscellaneous	-	293	(293)
<b>Total Operating Expenditures</b>	<b>20,082</b>	<b>20,186</b>	<b>(104)</b>
<b>Total Direct Expenditures</b>	<b>38,700</b>	<b>38,804</b>	<b>(104)</b>
<b>Total Expenditures</b>	<b>38,700</b>	<b>38,804</b>	<b>(104)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,001)</b>	<b>(1,507)</b>	<b>(506)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	1,001	1,507	506
<b>Total Other Financing Sources (Uses)</b>	<b>1,001</b>	<b>1,507</b>	<b>506</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING OTHER  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Local sources	\$ -	\$ 439	\$ 439
<b>Total Revenues</b>	<b>-</b>	<b>439</b>	<b>439</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	-	-	-
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect:</b>			
Cost allocation plan	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>439</b>	<b>439</b>
<b>Other Financing Sources (Uses):</b>			
Transfers to other funds	-	(439)	(439)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(439)</b>	<b>(439)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 137,130	\$ 136,315	\$ (815)
Total Revenues	137,130	136,315	(815)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	73,381	73,912	(531)
Fringe benefits	37,615	36,694	921
Total Personnel Services	110,996	110,606	390
Operating Expenditures:			
Contract services	-	1,400	(1,400)
Travel	22,773	20,245	2,528
Supplies & materials	500	290	-
Other	2,863	2,762	101
Total Operating Expenditures	26,136	24,697	1,229
Total Direct Expenditures	137,132	135,303	1,619
Indirect:			
Cost allocation plan	-	51,293	(51,293)
Total Expenditures	137,132	186,596	(49,464)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(50,281)	(50,279)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2	50,281	50,279
Total other financing sources	2	50,281	50,279
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State revenue	\$ 37,000	\$ 37,000	\$ -
<b>Total Revenues</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	16,620	16,628	(8)
Fringe benefits	8,520	8,255	265
<b>Total Personnel Services</b>	<b>25,140</b>	<b>24,883</b>	<b>257</b>
<b>Total Direct Expenditures</b>	<b>25,140</b>	<b>24,883</b>	<b>257</b>
Indirect:			
Cost allocation plan	11,861	11,539	322
<b>Total Expenditures</b>	<b>37,001</b>	<b>36,422</b>	<b>579</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	578	579
<u>Other Financing Sources (Uses):</u>			
Transfers from/(to) other funds	1	(578)	(579)
<b>Total other financing sources</b>	<b>1</b>	<b>(578)</b>	<b>(579)</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 80,000	\$ 80,000	\$ -
<b>Total Revenues</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	35,935	30,628	5,307
Fringe benefits	18,420	15,205	3,215
<b>Total Personnel Services</b>	<b>54,355</b>	<b>45,833</b>	<b>8,522</b>
Operating Expenditures:			
Travel	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>54,355</b>	<b>45,833</b>	<b>8,522</b>
Indirect:			
Cost allocation plan	25,645	21,255	4,390
<b>Total Expenditures</b>	<b>80,000</b>	<b>67,088</b>	<b>12,912</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>12,912</b>	<b>12,912</b>
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(12,912)	(12,912)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(12,912)</b>	<b>(12,912)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal sources	\$ 13,500	\$ 13,500	\$ -
<b>Total Revenues</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	6,064	6,098	(34)
Fringe benefits	3,108	3,027	81
<b>Total Personnel Services</b>	<b>9,172</b>	<b>9,125</b>	<b>47</b>
<b>Total Direct Expenditures</b>	<b>9,172</b>	<b>9,125</b>	<b>47</b>
<b>Indirect:</b>			
Cost allocation plan	4,328	4,232	96
<b>Total Expenditures</b>	<b>13,500</b>	<b>13,357</b>	<b>143</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	143	143
<b>Other Financing Sources (Uses):</b>			
Transfers to other funds	-	(143)	(143)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(143)</b>	<b>(143)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 169,900	\$ 148,581	\$ (21,319)
Interest income	100	48	(52)
<b>Total Revenues</b>	<b>170,000</b>	<b>148,629</b>	<b>(21,371)</b>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	170,000	139,169	30,831
<b>Total Operating Expenditures</b>	<b>170,000</b>	<b>139,169</b>	<b>30,831</b>
<b>Total Direct Expenditures</b>	<b>170,000</b>	<b>139,169</b>	<b>30,831</b>
<b>Total Expenditures</b>	<b>170,000</b>	<b>139,169</b>	<b>30,831</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	9,460	9,460
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(9,460)	(9,460)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(9,460)</b>	<b>(9,460)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Local sources	\$ 39,975	\$ 13,573	\$ (26,402)
Interest income	25	8	(17)
Total Revenues	40,000	13,581	(26,419)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	40,000	6,601	33,399
Miscellaneous	-	25,369	(25,369)
Total Operating Expenditures	40,000	31,970	8,030
Total Direct Expenditures	40,000	31,970	8,030
Total Expenditures	40,000	31,970	8,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(18,389)	(18,389)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	18,389	18,389
Total Other Financing Sources (Uses)	-	18,389	18,389
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Interest income	\$ -	\$ 3	\$ 3
<b>Total Revenues</b>	<b>-</b>	<b>3</b>	<b>3</b>
<b>Expenditures:</b>			
Direct:			
Operating Expenditures:			
Contract Services	-	96	(96)
<b>Total Operating Expenditures</b>	<b>-</b>	<b>96</b>	<b>(96)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>96</b>	<b>(96)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>96</b>	<b>(96)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(93)	(93)
<b>Other Financing Sources (Uses):</b>			
Transfers from other funds	-	93	93
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>93</b>	<b>93</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Federal revenue	\$ -	\$ 1,559	\$ 1,559
Other revenue	-	86	86
<b>Total Revenues</b>	<b>-</b>	<b>1,645</b>	<b>1,645</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
<b>Personnel Services:</b>			
Salaries	-	-	-
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures:</b>			
Miscellaneous	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Indirect:</b>			
Cost allocation plan	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>1,645</b>	<b>1,645</b>
<b>Other Financing Sources (Uses):</b>			
Transfers to other funds	-	(1,645)	(1,645)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(1,645)</b>	<b>(1,645)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

MIDDLE GEORGIA REGIONAL COMMISSION

MIDDLE GEORGIA ECONOMIC PARTNERSHIP 2013  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<b>Revenues:</b>			
Local sources	\$ 163,970	\$ 137,888	\$ (26,082)
Interest income	30	11	(19)
<b>Total Revenues</b>	<b>164,000</b>	<b>137,899</b>	<b>(26,101)</b>
<b>Expenditures:</b>			
Direct:			
Operating Expenditures:			
Contract Services	164,000	126,780	37,220
<b>Total Operating Expenditures</b>	<b>164,000</b>	<b>126,780</b>	<b>37,220</b>
<b>Total Direct Expenditures</b>	<b>164,000</b>	<b>126,780</b>	<b>37,220</b>
<b>Total Expenditures</b>	<b>164,000</b>	<b>126,780</b>	<b>37,220</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	11,119	11,119
<b>Other Financing Sources (Uses):</b>			
Transfers to other funds	-	(11,119)	(11,119)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(11,119)</b>	<b>(11,119)</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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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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**Revenue Capacity**

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

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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.*

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**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.*

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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.*

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MIDDLE GEORGIA REGIONAL COMMISSION

NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(Accrued Basis of Accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental Activities:</b>										
Net investment in capital assets	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923	\$ 227,644	\$ 210,226	\$ 176,007
Restricted	520,295	500,232	432,479	-	-	-	-	-	-	-
Unrestricted	1,696,174	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
<b>Total Governmental Activities Net Position</b>	<b>2,305,591</b>	<b>1,962,939</b>	<b>1,943,062</b>	<b>1,962,985</b>	<b>1,874,946</b>	<b>1,868,487</b>	<b>1,742,415</b>	<b>1,499,388</b>	<b>1,505,692</b>	<b>1,363,475</b>
<b>Business-Type Activities:</b>										
Restricted	3,076,959	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
<b>Total Business-Type Activities Net Position</b>	<b>3,076,959</b>	<b>3,081,554</b>	<b>3,023,912</b>	<b>2,948,971</b>	<b>3,230,942</b>	<b>3,143,321</b>	<b>3,033,534</b>	<b>2,956,808</b>	<b>2,630,727</b>	<b>2,662,909</b>
<b>Primary Government:</b>										
Net investment in capital assets	89,122	149,964	175,175	175,637	153,137	241,028	231,923	227,644	210,226	176,007
Restricted	3,597,254	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	1,696,174	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
<b>Total Primary Government Net Position</b>	<b>\$5,382,550</b>	<b>\$5,044,493</b>	<b>\$4,966,974</b>	<b>\$4,911,956</b>	<b>\$5,105,888</b>	<b>\$5,011,808</b>	<b>\$4,775,949</b>	<b>\$4,456,196</b>	<b>\$4,136,419</b>	<b>\$4,026,384</b>

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 POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541	\$ 713,265	\$ 463,100	\$ 497,196
Aging services	6,394,546	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	3,124,383	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	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
Total Governmental Activities Expenses	11,559,147	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	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Business-type Activities	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230	77,242
Total Primary Government Expenses	11,644,097	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
<b>Program Revenues</b>										
Governmental Activities										
Charges for services	1,024,879	231,674	358,598	305,877	554,636	348,780	589,746	338,895	338,895	338,895
Operating grants and contributions	10,290,165	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	11,315,044	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	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Business-type Activities Program Revenues	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
Total Primary Government Program Revenues	11,374,882	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
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)	(484,453)	(146,996)	(255,074)
Business-type Activities	(25,112)	47,055	65,070	(294,301)	75,139	98,225	56,627	79,374	(41,730)	66,969
Total Primary Government Net (Expense)/Revenue	(269,215)	(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 POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)  
CONTINUED

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Regional appropriations	488,400	488,400	440,124	440,124	440,124	338,895	338,895	431,059	410,155	329,643
Interest revenue	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Miscellaneous income	96,770	62,850	32,353	19,750	14,939	12,078	12,761	18,889	-	-
Total Governmental Activities	586,755	552,764	475,846	464,059	465,977	386,776	390,850	478,149	418,917	334,014
Business-type Activities:										
Interest revenue	12,007	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Other income	8,510	-	-	-	-	-	-	-	-	-
Total Business-type Activities	20,517	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548	4,291
Total Primary Government	607,272	563,351	485,717	476,389	478,459	398,338	410,949	495,856	428,465	338,305
Governmental Activities	342,652	19,877	129,188	88,039	6,459	126,072	243,027	(6,304)	271,921	78,940
Business-type Activities	(4,595)	57,642	74,941	(281,971)	87,621	109,787	76,726	97,081	(32,182)	71,260
Total Primary Government	\$ 338,057	\$ 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 TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Function/Program:</b>										
<b>Governmental Activities</b>										
General government	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596	\$ 817,044	\$ 757,812	\$ 672,909
Aging services	6,331,978	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	3,135,226	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	242,154	207,132	242,437	253,209	137,875	173,641	181,908	147,884	85,796	60,179
Historic preservation	580,807	724,034	484,182	432,866	391,940	495,505	415,384	448,925	27,400	24,192
<b>Subtotal Governmental Activities</b>	<b>11,315,044</b>	<b>10,784,809</b>	<b>10,063,239</b>	<b>9,417,212</b>	<b>9,572,250</b>	<b>10,010,388</b>	<b>10,092,936</b>	<b>9,510,570</b>	<b>8,649,647</b>	<b>8,434,030</b>
<b>Business-type Activities</b>										
Program Loans	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500	144,211
<b>Subtotal Business-type Activities</b>	<b>59,838</b>	<b>131,193</b>	<b>129,974</b>	<b>139,197</b>	<b>135,618</b>	<b>158,351</b>	<b>127,954</b>	<b>163,021</b>	<b>321,500</b>	<b>144,211</b>
<b>Total Primary Government</b>	<b>\$ 11,374,882</b>	<b>\$ 10,916,002</b>	<b>\$ 10,193,213</b>	<b>\$ 9,556,409</b>	<b>\$ 9,707,868</b>	<b>\$ 10,168,739</b>	<b>\$ 10,220,890</b>	<b>\$ 9,673,591</b>	<b>\$ 8,971,147</b>	<b>\$ 8,578,241</b>

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 TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Fund Balances</b>										
General Fund	\$ -	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730	\$ 1,645,703	\$ 1,438,776	\$ 1,187,468
Unreserved	520,295	500,232	432,479	-	-	-	-	-	-	-
Nonspendable	1,844,785	1,504,137	1,599,181	-	-	-	-	-	-	-
Unassigned	2,365,080	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
<b>Total General Fund</b>										
All Other Governmental Funds										
Unreserved, reported in:										
Special revenue funds	\$ -	\$ -	\$ -	(208,998)	(212,048)	(212,032)	(212,032)	(212,032)	-	-
Total all other governmental funds	\$ -	\$ -	\$ -	(208,998)	(212,048)	(212,032)	(212,032)	(212,032)	-	-
<b>Changes in Fund Balances</b>										
Revenues:										
Regional appropriations	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746	\$ 431,059	\$ 410,155	\$ 329,643
Federal sources	6,585,705	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	2,543,502	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	1,672,362	946,209	810,235	718,852	763,878	749,866	860,506	762,448	887,604	1,418,555
Contractors match	513,389	459,235	622,092	440,305	400,397	491,077	662,203	592,265	646,770	147,415
Investment income	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762	4,371
Other income	96,856	63,176	32,353	19,750	14,939	12,078	12,761	18,889	-	-
<b>Total Revenues</b>	11,901,799	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	1,091,340	480,528	574,202	505,368	767,775	663,881	823,541	665,197	483,713	482,920
Aging services	6,394,546	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	3,124,383	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	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008	82,875
Planning and development	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951	25,125
<b>Total Expenditures</b>	11,541,088	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
<b>Net change in fund balances</b>	\$ 360,711	\$ (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 GASB Statement 54.

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA  
JUNE 30, 2013

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, 2013

(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, 2013  
 (CONTINUED)

PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees			
	2013	% of Total	2004	% of Total
Robins Air Force Base	19,000	10.22%	25,584	10.64%
Medical Center of Central Georgia	6,200	3.34%	4,631	1.93%
GEICO	4,700	2.53%	3,300	1.37%
Houston County Board of Education	-	0.00%	4,090	1.70%
Bibb County Board of Education	3,700	1.99%	3,700	1.54%
Middle Georgia Correctional	-	0.00%	3,283	1.37%
Horton Homes	-	0.00%	2,100	0.87%
Central State Hospital	-	0.00%	2,100	0.87%
Rheem Manufacturing Company	-	0.00%	1,800	0.75%
Blue Bird Body Co	-	0.00%	1,700	0.71%
Perdue Farms	-	0.00%	1,800	0.75%
Brown & Williamson Tobacco	-	0.00%	1,900	0.79%
Coliseum Health Systems	1,300	0.70%	1,500	0.62%
City of Macon	1,250	0.67%	1,635	0.68%
Blue Bird Corporation	1,200	0.65%	-	0.00%
Engelhard Corporation	933	0.50%	-	0.00%
Mercer University	881	0.47%	1,290	0.54%
Bibb County	770	0.41%	696	0.29%
YKK (U.S.A.) Incorporated	750	0.40%	988	0.41%
Wal-Mart Super Stores	726	0.39%	-	0.00%
Academy Sports	625	0.34%	-	0.00%
United States Postal Service	600	0.32%	807	0.34%
Ricoh USA	575	0.31%	-	0.00%
The Boeing Company	544	0.29%	799	0.33%
Georgia Farm Bureau Federation	525	0.28%	540	0.22%
Graphic Packaging International	518	0.28%	-	0.00%
Armstrong World Industries	405	0.22%	-	0.00%
AT&T	302	0.16%	-	0.00%
Cherokee Brick	300	0.16%	-	0.00%
TIMCO	275	0.15%	-	0.00%
GE Capital	260	0.14%	-	0.00%
Kohl's Distribution Center	250	0.13%	-	0.00%
PACTIV, Corp.	239	0.13%	-	0.00%
Birch Communications	210	0.11%	-	0.00%
BLC Hardwood Flooring	210	0.11%	-	0.00%
The Trane Company	184	0.10%	500	0.21%

Source(s): Macon Economic Development Commission and the Bureau of Labor Statistics

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2013

(CONTINUED)

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 2003-2012

<u>County</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>	<u>2012</u>
Baldwin	4.6%	4.7%	5.3%	5.5%	5.7%	7.9%	11.9%	15.7%	13.7%	12.0%
Bibb	4.8%	5.0%	5.5%	5.7%	5.3%	6.5%	9.4%	10.6%	10.5%	9.8%
Crawford	4.7%	4.8%	5.7%	5.1%	4.8%	6.0%	9.6%	10.7%	9.9%	9.4%
Houston	3.6%	3.9%	4.6%	4.3%	3.9%	5.2%	6.9%	7.6%	7.8%	7.6%
Jones	3.9%	4.2%	4.7%	5.1%	4.3%	5.8%	8.3%	9.5%	8.9%	8.6%
Monroe	4.0%	4.2%	4.8%	4.5%	4.2%	5.7%	8.8%	9.3%	8.8%	8.2%
Peach	5.7%	6.4%	6.5%	5.9%	5.5%	7.1%	10.0%	12.0%	11.7%	10.9%
Pulaski	4.3%	4.5%	5.5%	4.5%	4.0%	5.3%	7.5%	8.8%	10.0%	9.6%
Putnam	4.4%	4.4%	5.3%	4.6%	4.4%	7.1%	10.5%	11.5%	11.5%	10.7%
Twiggs	5.2%	5.3%	6.8%	5.8%	5.7%	6.9%	10.5%	11.5%	12.5%	12.5%
Wilkinson	5.4%	5.1%	5.7%	5.9%	5.5%	6.9%	10.6%	12.0%	10.5%	9.6%

Source(s): 2003-2006 from the 2008 Georgia County Guide; 2007-2012 from the U.S. Bureau of Labor Statistics

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2013

<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	\$18,940	78.5%	68.7%
Bibb	21,351	88.5%	77.5%
Crawford	17,789	73.7%	64.5%
Houston	24,982	103.5%	90.6%
Jones	21,387	88.6%	77.6%
Monroe	24,443	101.3%	88.7%
Peach	20,029	83.0%	72.7%
Pulaski	17,736	73.5%	64.3%
Putnam	21,871	90.6%	79.3%
Twiggs	17,216	71.3%	62.5%
Wilkinson	18,873	78.2%	68.5%

Source(s): ESRI Business Analyst 2013 Forecast



MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2013

(CONTINUED)

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Spring 2013 Enrollment</u>
Mercer University	Macon	8,329
Central Georgia Technical College	Macon	4,631
Georgia College and State University	Milledgeville	6,444
Macon State College	Macon	5,780
Fort Valley State University	Fort Valley	3,568
Georgia Military College at Milledgeville	Milledgeville	1,317
Georgia Military College at Warner Robins	Warner Robins	504
Central Georgia Technical College at Warner Robins	Warner Robins	3,771
Wesleyan College	Macon	715

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

COMMUNITY FACILITIES

10 Community Hospitals with 1,582 beds

29 Nursing Homes with 3,038 beds

120 Public Schools with 79,423 Students

39 Private Schools with 7,568 Students

*Source(s):*

- *2013 Georgia County Guide*
- *Georgia Department of Education 2013 Private School Survey Application Data Collection System*

MIDDLE GEORGIA REGIONAL COMMISSION

SALARY  
FY 13 STAFF POSITIONS

<u>Position</u>	<u>Number of Employees In Category</u>	<u>FY 2013 Salary Scale</u>
Executive Director	1	\$ 95,137 - \$ 162,252
AAA Director	1	\$ 66,727 - \$ 87,064
Deputy Director	2	\$ 89,676 - \$ 117,007
Director of Program Development	1	\$ 66,727 - \$ 87,064
Regional Mobility Manager	1	\$ 62,897 - \$ 82,066
Senior Government Services Specialist	1	\$ 55,883 - \$ 72,915
Office Manager	1	\$ 55,883 - \$ 72,915
Executive Secretary/Purchasing Agent	1	\$ 39,195 - \$ 54,273
Printer/Graphics Technician	1	\$ 27,491 - \$ 36,408
Intake and Screening Specialist	3	\$ 36,945 - \$ 48,205
Executive Finance Assistant (PT)	1	\$ 62,897 - \$ 82,066
Aging Services Manager	2	\$ 49,651 - \$ 82,066
Information Technology Specialist	3	\$ 46,801 - \$ 61,065
Regional Planner	1	\$ 46,801 - \$ 61,065
Office Assistant (PT)	1	\$ 29,165 - \$ 39,204
Aging Services Coordinator	6	\$ 36,945 - \$ 64,784
HCBS Case Manager	1	\$ 36,945 - \$ 48,205
IT Specialist/Network Administrator	1	\$ 30,941 - \$ 44,145
Aging Services Technician	2	\$ 36,945 - \$ 48,205
Intake and Screening Specialist (PT)	3	\$ 36,945 - \$ 48,205
Government Services Specialist	5	\$ 41,582 - \$ 54,256
Finance Director	2	\$ 87,064 - \$ 87,064
Director of Business Development	1	\$ 66,727 - \$ 87,064
Loan Servicing and Closing Specialist	1	\$ 36,945 - \$ 48,205
Assistant Finance Director	1	\$ 39,195 - \$ 51,141

TABLE #6

MIDDLE GEORGIA REGIONAL COMMISSION

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

Fringe Benefits:

FICA	\$ 160,405
Group insurance	176,467
Retirement fund contribution	289,308
Worker's compensation	20,592
Release time	271,408
Unemployment	4,860
	<hr/>
Total Fringe Benefits	923,040
	<hr/>

Basis:

Indirect salaries	453,324
Direct salaries	1,488,605
	<hr/>
Total Basis	\$ 1,941,929
	<hr/> <hr/>

Ratio:

Fringe Benefits/Basis	<hr/> <hr/> 47.53%
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MIDDLE GEORGIA REGIONAL COMMISSION

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

Indirect Costs:

Indirect salaries	\$ 453,324
Fringe benefits	215,475
	<hr/>
Subtotal	668,799
	<hr/>
Computer charges	49,475
Depreciation	51,305
Insurance and bonding	9,785
Memberships and subscriptions	8,835
Furniture & Equipment	9,272
Motor vehicle expenditures	12,551
Office repairs and maintenance	37,729
Postage and freight	9,812
Publications and printing	6,785
Professional services	5,670
Rentals - other	14,255
Rentals - space	1,020
Rentals - Real Estate	100,000
Supplies and materials	19,265
Telecommunications	7,306
Travel	17,524
	<hr/>
Total Indirect Costs	\$ 1,029,388
	<hr/> <hr/>
<u>Basis:</u>	
Direct salary costs	\$ 1,488,605
Fringe benefits	707,565
	<hr/>
Total Basis	\$ 2,196,170
	<hr/> <hr/>
<u>Ratio:</u>	
Indirect Costs/Basis	46.87%
	<hr/> <hr/>

MIDDLE GEORGIA REGIONAL COMMISSION

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

	State Assistance	Total Expenditures	Settlements Receivable
<b>DHS Contract #42700-373-0000012606</b>			
Aging FY 13 Title III-A	\$ 129,154	\$ 129,154	\$ 20,317
Aging FY 13 Title III-B	343,884	343,884	44,385
Aging FY 13 Title III-C1	617,982	617,982	106,792
Aging FY 13 Title III-C2	435,754	435,754	84,146
Aging FY 13 Title III-D	37,296	37,296	10,720
Aging FY 13 Title III-E	249,048	249,048	28,925
Aging FY 13 NSIP	315,808	315,808	61,951
Aging FY 13 Title V	46,280	46,280	-
Aging FY 13 Title VII, LTCO Activity	27,465	27,465	4,845
Aging FY 13 Title XIX	1,824,824	1,824,824	355,436
Aging FY 13 Title XX SSBG	325,135	325,135	49,023
Aging FY 13 Alzheimers	145,747	145,747	23,894
Aging FY 13 LTCO State Supplemental	82,432	82,432	13,586
Aging FY 13 CBS	857,826	857,826	179,400
Aging FY 13 GA Cares, MIPPA, ADRC, SIG A	86,795	86,795	37,132
Aging FY 13 Money Follows the Person	136,315	136,315	29,024
Aging FY 13 CDSMP	2,051	2,051	2,051
Aging FY 13 AOA Caregiver	12,632	12,632	-
<b>Total Contract #42700-373-0000012606</b>	<b>5,676,428</b>	<b>5,676,428</b>	<b>1,051,627</b>
May advance	-	-	(168,676)
<b>Total Due</b>	<b>5,676,428</b>	<b>5,676,428</b>	<b>882,951</b>
<b>DHS Contract #42700-373-0000013146</b>			
FY 13 Coordinated Transportation	2,941,648	2,941,648	606,964
<b>Total Due</b>	<b>2,941,648</b>	<b>2,941,648</b>	<b>606,964</b>
<b>DCA Contract</b>			
DCA FY 13 Part A	182,411	182,411	45,603
<b>Total DCA Contract</b>	<b>182,411</b>	<b>182,411</b>	<b>45,603</b>
<b>DNR</b>			
Historic Preservation	4,091	4,091	2,864
EPD Watershed Improvement	9,272	9,272	6,515
<b>Total DNR Contract</b>	<b>13,363</b>	<b>13,363</b>	<b>9,379</b>
<b>DOT - Coordinated Transportation</b>			
DOT - FY 13 Planning Component	82,800	82,800	22,681
DOT - Mobility Manager	119,767	119,767	62,508
<b>Total DOT Contract</b>	<b>202,567</b>	<b>202,567</b>	<b>85,189</b>
<b>Economic Development Administration</b>			
FY 13 Planning Grant	80,000	80,000	18,750
<b>Total EDA</b>	<b>80,000</b>	<b>80,000</b>	<b>18,750</b>
<b>Total Contractual Assistance</b>	<b>\$ 9,109,049</b>	<b>\$ 9,109,049</b>	<b>\$ 1,648,836</b>

MIDDLE GEORGIA REGIONAL COMMISSION

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

<u>City/County Government</u>	<u>Amount Due 06/30/12 Over/Under</u>	<u>FY 13 Assessment Billed</u>	<u>FY 13 Assessment Collections</u>	<u>Amount Due 06/30/13 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	-	66,588	66,588	-
City of Perry	-	13,839	13,839	-
City of Centerville	-	7,148	7,148	-
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	131	44
Peach County	-	13,368	13,368	-
City of Fort Valley	-	9,815	9,815	-
City of Byron	-	4,512	3,384	1,128
Pulaski County	-	7,421	7,421	-
City of Hawkinsville	-	4,589	4,589	-
Putnam County	-	14,738	14,738	-
City of Eatonton	-	6,480	6,480	-
Twiggs County	-	7,750	7,750	-
City of Jeffersonville	-	1,035	1,035	-
City of Danville	-	238	238	-
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	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 488,400</b>	<b>\$ 487,228</b>	<b>\$ 1,172</b>

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2013

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Lincoln Financial Group	01D024393	07/01/12 - 06/30/13	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	07/01/12 - 06/30/13	Group Health Insurance	POS – Premier Plus \$25 Physician Co-Pay \$200 Emergency Room Co-Pay \$2,500 Deductible \$0 Out-of-Pocket Maximum \$15/\$35/\$65 Prescription Drug Co-Pay No Lifetime Maximum
Lincoln Financial Group	10161754	07/01/12 - 06/30/13	Group Life Insurance	\$60,000 Life Insurance, each employee
Travelers Casualty and Surety of America	105289459	07/01/12 - 06/30/13	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/13 - 12/31/13	Workers' Compensation	Georgia State Statutory Limit \$2,000,000 Employers Liability Limit

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE

JUNE 30, 2013

(CONTINUED)

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/13 - 04/30/14	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 11 Ford Crown Victoria 07 Mercury Marquis 11 Ford Fusion (3) 11 Mercury Marquis	\$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, 2013, and have issued our report thereon dated October 31, 2013. 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, 2012, 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, 2013, 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, 2013, 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  
October 31, 2013

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF NONPUBLIC FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Nonpublic Funds	Public Funds	Total
I. Fund Balance - Beginning Balance	\$ 1,051,409	\$ (1,697,971)	\$ (646,562)
II. Revenues of Nonpublic Funds			
<u>Date</u>	<u>Source</u>		
<u>Escrow Interest Income:</u>			
Nov-11	Fiscal Agent	2,651	2,651
May-12	Fiscal Agent	1,201	1,201
<u>Servicing Fees:</u>			
Oct-11	Fiscal Agent	5,031	5,031
Nov-11	Fiscal Agent	4,813	4,813
Dec-11	Fiscal Agent	5,976	5,976
Jan-12	Fiscal Agent	6,312	6,312
Feb-12	Fiscal Agent	5,231	5,231
Mar-12	Fiscal Agent	4,899	4,899
Apr-12	Fiscal Agent	4,859	4,859
May-12	Fiscal Agent	5,552	5,552
Jun-12	Fiscal Agent	6,027	6,027
Jul-12	Fiscal Agent	6,027	6,027
Aug-12	Fiscal Agent	6,168	6,168
Sep-12	Fiscal Agent	6,684	6,684
<u>Other:</u>		40	6,684
		74,036	74,076
Total Revenues	71,471	74,036	145,507
III. Expenditures of Funds			
Individual OCGA 50-8-35 qualifying expenditures	-	-	-
Other expenditures paid	-	(210,531)	(210,531)
Total expenditures of funds	-	(210,531)	(210,531)
IV. Excess of Expenditures over Revenues	71,471	(136,495)	(65,024)
V. Fund Balance - Ending Balance	\$ 1,122,880	\$ (1,834,466)	\$ (711,586)

Primary Government has no nonpublic funds. This statement is the Schedule of Nonpublic Funds presented in the component unit's September 30, 2012 audit report.

MIDDLE GEORGIA REGIONAL COMMISSION  
NOTES TO THE SCHEDULE OF NONPUBLIC FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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, 2012 THROUGH JUNE 30, 2013

<u>Name</u>	<u>Job Title</u>	<u>Salary</u>	<u>Travel</u>
Baggett, Candice	Intake and Screening Specialist	\$ 34,665	\$ 415
Black, Clayton	Director of Program Development	45,195	-
Brint, Pamela	IT/Network Administrator	43,710	2,390
Brookins, Shaquitta	Government Services Specialist	26,723	694
Carson, Sandra	Aging Referral Assistance Specialist	41,582	1,877
Cummings, Daniel	Government Services Specialist	46,801	808
Dawson, Sharon	Aging Services Manager	73,645	410
Dudley, Oretha	Aging Services Coordinator	60,027	3,264
Echols, Cuirstaun	Aging Services Technician	36,892	438
Ermine, Laura	Information Technology Specialist	35,756	81
Evans, Merita	Intake and Screening Specialist (PT)	18,711	118
Franklin, Tracy	Intake and Screening Specialist (PT)	31,372	2,228
Fuller, Christina	Finance Director	64,784	658
Futo, Justin	Information Technology Specialist	5,198	-
Gaither, Nicole	Aging Services Coordinator	58,507	2,269
Glore, Sandra	Office Manager	62,439	-
Hall, Julie	Aging Services Manager	65,029	78
Harper, Scarlett	Intake and Screening Specialist (PT)	11,264	345
Harpst, Kristina	Regional Planner	57,560	2,060
Hogan, Benae	HCBS Case Manager	48,749	221
Hunter, Penny	Finance	1,328	-
Johnson, Katherine	Office Assistant (PT)	15,485	-
Jones, Larry	Printer/Graphics Specialist	36,318	29
Kendrick, Selentria	Aging Services Coordinator	48,566	4,381
Kouloungis, George	Senior Government Services Specialist	58,854	2,501
Lanford, Brent	Deputy Director	110,290	4,830
Layson, Stephen	Senior Government Services Specialist	66,727	88
Link, Beverly	Aging Services Coordinator	45,438	413
Mathis, Laura	Deputy Director	107,078	7,929
Maxwell, Allison	Loan Servicing and Closing Specialist	37,500	13
Milikin, Sheila	Aging Services Coordinator	45,030	3,946
Mitchem, Linnea	Government Services Specialist	24,360	542
Nix, Ralph	Executive Director	162,252	4,261
Payton, Carol	Executive Secretary/Purchasing Agent	53,208	-
Prater, Natalie	Intake and Screening Specialist	45,438	740
Rychel, Robert	Regional Mobility Manager	73,462	1,345
Saxton, Amy	Information Technology Specialist	61,065	-
Smith, Robert	Government Services Specialist	48,205	1,058
Stephens, Sheila	Intake and Screening Specialist	33,372	345
Swinney, Emmett	Aging Services Coordinator	57,560	259
Verdier, Courtney	Government Services Specialist	48,205	3,219

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF SALARIES AND TRAVEL  
 JULY 1, 2012 THROUGH JUNE 30, 2013  
 (CONTINUED)

<u>Name</u>	<u>Job Title</u>	<u>Salary</u>	<u>Travel</u>
Ward, Geraldine	Area Agency on Aging Director	85,162	1,212
Webb, Brenda	Executive Finance Asst. (PT)	34,388	14
Worthington, Mitchell	Assistant Finance Director	45,438	78
	Aging Trainings	-	7,152
	Other Training and Council Travel	-	2,865
Total Salary		<u>\$ 2,213,338</u>	<u>\$ 65,574</u>
<u>Account by Funds:</u>			
General Fund		\$ 261,353	\$ 15,621
Special Revenue Fund		1,498,661	32,429
Internal Service Fund		453,324	17,524
Total Salary		2,213,338	<u>\$ 65,574</u>
Change in Compensated Absences		<u>(17,651)</u>	
Adjusted Total Salary		<u>\$ 2,195,687</u>	

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES  
 JULY 1, 2012 THROUGH JUNE 30, 2013

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
<b>Middle Georgia RC</b>						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ 8,662
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	8,662
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	8,662
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	7,019
2011	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	12,925
2011	Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	17,700

**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	-
2005	Ford	Freestar	2FMZA51625BA56379	MOW	ASE9550	-
2006	Ford	Freestar	2FMZA51606BA01334	MOW	ASC5553	-
2006	Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	-
2007	Ford	Freestar	2FMZA51647BA00849	MOW	AUZ2764	-
2008	Chevrolet	Uplander	1GNDV23W38D107408	MOW	AZU7762	2,795
2008	Chevrolet	Uplander	1GNDV23W88D130411	MOW	PDE8933	3,180
2008	Chevrolet	Uplander	1GNDV33W18D171632	MOW	PDE8934	3,180
2008	Chevrolet	Uplander	1GNDV23W68D130407	MOW	PDE8935	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	15,600
2012	Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	23,701
2012	Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	23,701
2011	Ford	F-250	IFT7X2B6XBED10556	MOW	PNF7402	45,569

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES  
 JULY 1, 2012 THROUGH JUNE 30, 2013  
 (CONTINUED)

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
<b>Middle Georgia Community Action Agency</b>						
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
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	1FBJS31H8SHB89235	DHR	110467	3,462
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
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 #42700-373-000012606 and #42700-373-0000013146  
 SUMMARY SCHEDULE OF SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
 (UNAUDITED)

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	1,838	1,838
HCBS-Homemaker-Ind	4,569	29
HCBS-Personal Care	2,393	17
Transportation	31,172	1,291
<u>Legal Assistance:</u>		
Cases Opened/Unduplicated Clients Served	302	267
Legal and Related Counseling Hours	2,115	-
Legal Information - Information & Referral	462	462
<hr/>		
Total Title III-B Supportive Services	42,851	3,904
<hr/>		
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	61,918	390
HCBS Home Delivered Meals	110,435	1,013
<hr/>		
Total Title III-C Nutrition	172,353	1,403
<hr/>		
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	45,938	624
<hr/>		
Total Nutrition Services Incentive - NSIP	45,938	624
<hr/>		
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	20,620	206
ADRC/Gateway Information & Assistance	1,411	1,411
Caregiver Support - Material Aid	6	6
Case Management	745	37
<hr/>		
Total Title XX - SSBG	22,782	1,660
<hr/>		

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #42700-373-000012606 and #42700-373-0000013146  
 SUMMARY SCHEDULE OF SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013  
 (UNAUDITED)  
 (CONTINUED)

	Units Provided	Persons Served
<b><u>Title III-D Wellness:</u></b>		
Lifestyle Management	6	392
Program Awareness/Prevention	22	4,485
Physical Activity	3	29
Nutrition Education	9	1,030
	<hr/>	<hr/>
Total III-D Wellness	40	5,936
	<hr/>	<hr/>
<b><u>Alzheimers Respite:</u></b>		
	8,240	45
	<hr/>	<hr/>
<b><u>Income Tax Check-off (Transportation):</u></b>		
	1,417	59
	<hr/>	<hr/>
<b><u>Community Based Services:</u></b>		
ADRC/Gateway Information and Assistance	2,542	2,542
HCBS Case Management	716	41
Home Delivered Meals	46,514	394
HCBS Alzheimer's Respite Care	784	9
HCBS Respite to Caregivers	5,054	31
Transportation	4,533	83
	<hr/>	<hr/>
Total Community Based Services	60,143	3,100
	<hr/>	<hr/>
<b><u>Title III-E Caregiver Support:</u></b>		
Home Delivered Meals	30,688	218
Respite to Caregivers	4,183	30
	<hr/>	<hr/>
Total III-E Caregiver Support	34,871	248
	<hr/>	<hr/>
<b><u>DHS Unified Transportation:</u></b>		
Aging DHS Trips	36,760	-
DFCS Trips	96,749	-
MHDDAD Trips	46,483	-
DOL/VOC REHAB Trips	1,183	-
	<hr/>	<hr/>
Total DHS Coordinated Transportation	181,175	-
	<hr/>	<hr/>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #42700-373-000012606 and #42700-373-0000013146

SUMMARY SCHEDULE OF SERVICES

FOR THE FISCAL YEAR ENDED JUNE 30, 2013

(UNAUDITED)

(CONTINUED)

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	245	35,898
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	1,638	1,638
Total GeorgiaCares	1,883	37,536

**SINGLE AUDIT SECTION**

MIDDLE GEORGIA REGIONAL COMMISSION

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

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through Georgia State Department of Health and Human Resources:			
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000012606	\$ 285,188
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000012606	583,626
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000012606	399,908
Food Distribution	93.053	42700-373-0000012606	<u>230,127</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,498,849</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000012606	129,154
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000012606	35,225
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000012606	207,451
Special Programs for Aging - Title VII	93.041/042	42700-373-0000012606	25,939
Medical Assistance Program - Title XIX	93.778	42700-373-0000012606	912,976
Social Services Block Grant - Title XX	93.667	42700-373-0000012606	325,120
Special Services for the Aging - CDSMP	93.707/705	42700-373-0000012606	12,860
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	42700-373-0000012606	112,863
Special Services for the Aging - MFP	93.791	42700-373-000008288	136,315
Special Services for the Aging - Caregiver Education	93.048	42700-373-0000012606	<u>9,472</u>
			<u>1,907,375</u>
Total Pass-through Programs			<u>3,406,224</u>
Total U.S. Department of Health and Human Resources			<u>3,406,224</u>
<b><u>U.S. Department of Transportation</u></b>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	<u>13,500</u>
Capital Improvement Assistance	20.516	GA-37-0023	42,850
Capital Improvement Assistance	20.516	GA-37-0019	<u>63,609</u>
SubTotal Transit Cluster Programs CFDA 20.516			<u>106,459</u>
Total Pass-through Programs			<u>119,959</u>
Total U.S. Department of Transportation			<u>119,959</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, 2013  
(CONTINUED)

<b>Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Commerce</u></b>			
Direct Programs:			
Economic Development Grant	11.302	04-83-06500	\$ 80,000
Total Direct Programs			80,000
Total U.S. Department of Commerce			80,000
<b><u>U.S. Department of Labor</u></b>			
Passed through Georgia Department of Health and Human Resources:			
Senior Community Service - Title V	17.235	42700-373-0000012606	46,280
DHS - Coordinated Transportation	17.253	42700-362-0000013146	2,933,242
Total Pass-through Programs			2,979,522
Total U.S. Department of Labor			2,979,522
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			6,585,705
<b>Economic Development Administration</b>			
Direct Programs:			
Revolving Loan	11.307		2,494,640
Total Direct Programs			2,494,640
Total Economic Development Administration			2,494,640
Total Expenditures of Federal Awards - Enterprise Fund			2,494,640
<b>Total Expenditures of Federal Awards</b>			<b>\$ 9,080,345</b>

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, 2013

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards includes the federal grant activity of Middle Georgia Regional Commission under programs of the federal government for the fiscal year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Middle Georgia Regional Commission, it is not intended to and does not present the financial position, changes in net assets or cash flows of Middle Georgia Regional Commission.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available.

**NOTE 3 – SUBRECIPIENTS**

The Middle Georgia Regional Commission provided the following amounts to sub-recipients of programs as follows:

U.S. Department of Health and Human Services			
Coordinated Transportation	17.253	\$	2,933,242

MIDDLE GEORGIA REGIONAL COMMISSION  
MACON, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

**FEDERAL AWARD FINDINGS**

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

**NONE REPORTED**



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J. Russell Lipford, Jr., CPA  
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Terry I. Parker, CPA  
Christopher S. Edwards, CPA  
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Truman W. Clifton (1902-1989)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Council  
Middle Georgia Regional Commission  
Macon, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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 and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Middle Georgia Regional Commission's basic financial statements, and have issued our report thereon dated October 31, 2013.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

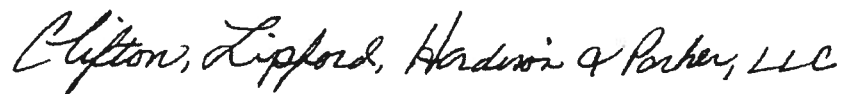
not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Macon, Georgia  
October 31, 2013



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**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE FOR EACH MAJOR PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133**

To the Council  
Middle Georgia Regional Commission  
Macon, Georgia

**Report on Compliance for Each Major Federal Program**

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, 2013. 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.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Middle Georgia Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Middle Georgia Regional Commission's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Middle Georgia Regional Commission's, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

**Report on Internal Control Over Compliance**

Management of Middle Georgia Regional Commission, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Middle Georgia Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of Middle Georgia Regional Commission as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated October 31, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Clifton, Lippford, Hardwin & Parker, LLC*

Macon, Georgia  
October 31, 2013

MIDDLE GEORGIA REGIONAL COMMISSION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

**Section I – Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued:	Unmodified
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:	Unmodified
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>
93.044	Department of Health and Human Services – Title III, Part B
93.045	Department of Health and Human Services – Title III, Part C(1)
93.045	Department of Health and Human Services – Title III, Part C(2)
93.053	Department of Health and Human Services – Food Distribution
17.253	Coordinated Transportation

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

**Section II – Financial Statement Findings**

No Financial Statement Findings were reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters were reported.