

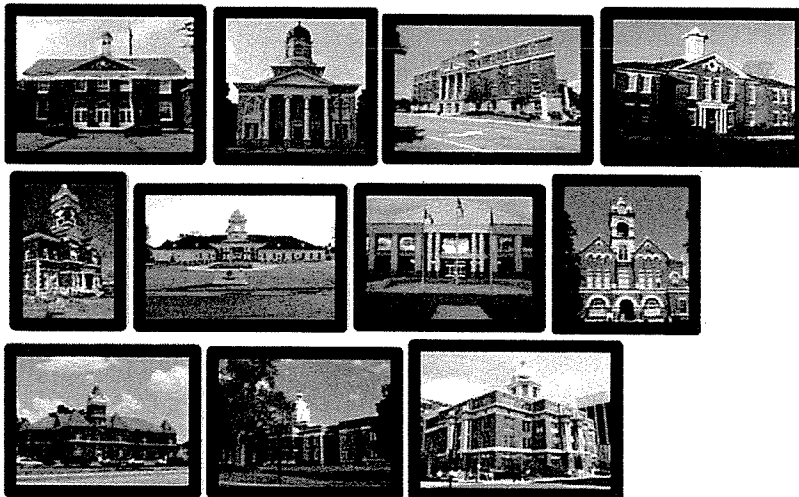
 Middle Georgia Regional Commission

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDING

JUNE 30, 2014





**MIDDLE GEORGIA  
REGIONAL COMMISSION  
MACON, GEORGIA**

**FINANCIAL STATEMENTS AND REPORT OF  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**



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October 23, 2014

Chairman Charlie Westberry  
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, 2014. 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; 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; and to act as the fiscal agent/grantee of the Macon-Bibb County Workforce Program to provide services to youth, adults and dislocated workers of Macon-Bibb County as outlined by the Workforce Investment Act of 1998.

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 2014:

- 65,528 calls were received through the ADRC/Gateway, the AAA's single point of entry to aging and disability resources.

### **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 2014:

- 206,652 meals were delivered to 1,134 frail, homebound clients unable to prepare hot, nutritious meals.
- Homemaker, personal care, and respite services were provided to another 181 residents resulting in 23,482 hours of service from service providers.
- 1,397 hours of Home and Community-Based Services Case Management (non-Medicaid) were provided to 43 seniors.
- 53,315 Congregate Meals were provided to 322 seniors.

### **Community Care Services Program**

A Medicaid-funded program, CCSP supports personal choice and responsibility and promotes consumer independence. It is a proven cost-effective, community-based alternative to nursing home placement. The Medicaid expenditure to support a consumer in CCSP averages just 32 percent of the Medicaid cost to maintain a person in a long-term care facility. During FY 2014, 1,200 people at risk of nursing home placement received in-home services valued at \$11,724,551.

### **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 2014, 1,857 individuals received counseling from the GeorgiaCares Program, with an estimated consumer savings of \$2,388,441.

### **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 699 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 Expo" held in observance of Older Americans Month was a successful event attracting over 700 seniors, vendors, and volunteers. The Expo occurs in large part due to the dedication of our partners including: Georgia Power, AARP, Medicare Advantage Plan providers, Social Security Administration, hospice agencies, home health agencies, and agencies serving persons with disabilities.

### **Elder Rights**

This year the AAA began a new initiative targeting prevention, recognition, and successful prosecution of abuse, neglect and exploitation of older citizens. This initiative is to facilitate the formation and implementation of a self-sustaining Elder Justice Task Force for Middle Georgia.

The new Task Force will focus on fostering communication and working relationships between state social service agencies, law enforcement, and judicial prosecution. Agencies volunteering to serve on the Task Force are the AAA, Bibb County Sheriff's Office, Georgia Division of Aging Services, Adult Protective Services, Macon Judicial Circuit District Attorney's Office, HODAC, and the Department of Behavioral Health and Developmental Disabilities.

### **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 116 counseling sessions through June 30, 2014.

### **Money Follows the Person**

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. The Middle Georgia AAA successfully transitioned 46 clients from nursing homes back into the community, which fulfilled its contractual agreement with the state.

### **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 FY14 including:

- Chronic Disease Self-Management
- Senior Farmers Market Nutrition
- Medication Management
- Tai Chi Exercise
- Matter of Balance (Fall Protection)
- Congregate and Home Delivered Meals
- In-Home Services (homemaker, personal care, and respite services)
- Long-Term Care Ombudsman
- Elder Abuse and Fraud Prevention
- Information and Assistance
- Outreach and Education
- Elder Advocacy (Legal Assistance)
- GeorgiaCares Counseling (Medicare Counseling and Prescription Assistance)
- Caregiver Support (educational support and material aid)
- Options Counseling
- Money Follows the Person
- Reverse Mortgage Counseling

## **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 2014, 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.

## **2014 Project Highlights**

- Developed a standardized incentive schedule for Putnam County.
- Prepared an economic impact study on the football program at Fort Valley State University.
- Conducted Regional Sales Team Training in partnership with Georgia Power and Middle Georgia Economic Alliance
- Hosted Economic Development Training for leaders.

## **Economic Development Services**

- Incentive Development
- Strategic Planning
- Economic Impact Analysis
- Foreign Trade Zone
- EB-5 Immigrant Investor Program
- Deal Structuring
- Site Certification
- Demographic Statistics and Analysis
- Prospect Inquiries and Site Visits

## **LOAN PROGRAMS**

The small business loan programs operated by the RC and its affiliate, the Georgia Small Business Lender (GSBL), are another important component to 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 Regional Commission. Designated as a Certified Development Corporation, GSBL is licensed to make SBA loans to businesses throughout Georgia. There are five different loan programs, each with different requirements, but with the same goals of job creation and private investment. In addition to the five 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).

For FY 2014, the GSBL has loaned \$5,537,676, with an economic impact of \$16,647,471. GSBL approved/funded 15 loans in FY14, while servicing 49 loans.

### **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.

### **Rural Development Micro Loan Fund**

The Rural Development Micro Loan lends money to businesses in the following counties: Bleckley, Clay, Dodge, Laurens, Macon, Marion, Peach, Pulaski, Quitman, Randolph, Schley, Stewart, Sumter, Talbot, Taylor, Terrell, Twiggs, Webster, and Wilkinson.

The program requires private sector lender participation with the typical structure of the bank lending 50% of the cost, the Micro Loan Fund lending 40% of the cost, and the borrower injecting 10% of the cost to complete the project. The fund targets fixed assets financing, but in certain circumstances, working capital financing is available. The interest rate and term of the loan is determined by the Loan Review Committee and depends on the project and the assets being financed. The minimum Micro Loan amount is \$5,000 with the maximum being \$25,000.

## **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.

Middle Georgia Regional Commission has entered into contracts with five member counties for the maintenance and updating of GIS-based tax parcel mapping systems. This data is utilized in a variety of local government services including property valuation planning and zoning, and infrastructure planning.

The RC has deployed a cloud-based mapping system to host Internet maps and other geospatial mapping services. This state-of-the-art system is centrally hosted and managed by the RC and is available to member governments, giving them the ability to edit online maps, map booklets, and other geospatial data services to the Internet. 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.

### **Web Development Services**

During FY 2014, the Technology Services Division restructured its web development services to better meet the needs of member local governments and partner agencies. The Middle Georgia Regional Commission expanded services to include web-hosting and domain management. In addition, web development services are now a subscription-based model that expands the partnerships in web development.

### **Special Achievements in GIS**

In FY 2014, the Middle Georgia Regional Commission received a Special Achievement in GIS (SAG) Award for exceptional application of geospatial technology. With this award, MGRC was recognized for its application of GIS technology in the service of its member local governments. The Regional Commission was also recognized for its lead role in the establishment of an Enterprise License Agreement (ELA) between Environmental Systems Research Institute (Esri) and the Georgia Association of Regional Commissions. Through access to advanced GIS software products, the ELA significantly expanded the GIS capabilities of the Regional Commissions in Georgia and, by extension, all the local governments of Georgia.

### **Statewide Geospatial Information Officer Initiative**

The Middle Georgia Regional Commission spear-headed an initiative among the Georgia Association of Regional Commissions, Georgia Department of Community Affairs, Georgia Technology Authority, and other agencies to implement a Geospatial Information Officer for the State of Georgia. This office will provide greater coordination among all levels of government that utilize GIS technology and establish standards for the quality of geospatial data. It is also anticipated that Georgia will be able to better compete for statewide grant opportunities that could make high-quality geospatial data products such as aerial imagery and LiDAR more affordable and accessible. As this project moves forward in 2015, MGRC will continue to provide leadership on this project.

## **Technology Services Project Highlights**

Information Technology project highlights in FY 2014 includes but is not limited to:

- Designed and launched new web sites for the City of Forsyth, the Georgia Small Business Lender, Central Georgia Joint Development Authority, and the Putnam Development Authority. Redesigned the Middle Georgia Regional Commission website.
- Developed numerous online, web-based mapping applications as a way to provide GIS features, information, and analysis to non-technical users. Applications developed have been used to support economic and community development, strategic planning, land use planning, transportation management, public information, and community engagement.
- Provided GIS-based tax parcel editing and mapping services for Baldwin County, Bibb County, Monroe County, Pulaski County, and Putnam County.
- Developed and implemented a Conservation Use Valuation Assessment (CUVA) model to significantly improve efficiency in the Tax Assessor Offices of Bibb and Monroe Counties.
- Initiated the upgrade of the regional GIS database to SQL Server RDBMS to improve the efficiency, performance and security of MGRC web services.

## **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Technology Services program elements in FY14 including:

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

## **PUBLIC ADMINISTRATION**

Through the technical assistance process, the Middle Georgia Regional Commission provides professional and tailored services to meet the needs of Middle Georgia's diverse communities. As an extension of local government staff, the Regional Commission is available to aid local governments with customized service in community development, personnel services, grant writing, project administration, planning, and general local government operations.

### **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. In 2014, the Regional Commission contracted with Georgia EPD to complete the Water Planning Council Implementation Status Reports for the Middle Ocmulgee and Upper Oconee Water Planning Councils.

### **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 2014 include but are not limited to:

- Assisted in the formation of the Pulaski-Wilcox Agritourism Alliance.
- Prepared and administered CDBG grants for local governments.
- Facilitated joint Putnam County-City of Eatonton Comprehensive Plan Review Work Sessions.
- Developed the Macon-Bibb County Age Friendly Plan

- Facilitated Baldwin County and City of Centerville planning retreats to identify community goals, objectives, and related action steps.
- Completed personnel classification system updates for Macon-Bibb County, Crawford County, City of Gray, and Jones County.
- Conducted plan implementation meetings with local governments to discuss local comprehensive plans and the regional plan.
- Developed Urban Redevelopment Plans for the Cities of Byron and Forsyth, Jones County and Monroe County.
- Prepared public safety grants for three counties.

**Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Public Administration program elements in FY 14 including:

- |   |  |
|---|--|
| • Land Use Regulations                          | • Meeting Facilitation                 |
| • Annexation Analysis                           | • Policy Research and Development      |
| • Redevelopment Plan                            | • Historic Preservation                |
| • Personnel Administration                      | • GA Planning Act Compliance           |
| • Housing Assessments                           | • Charter and Ordinance Research       |
| • Service Delivery Strategy                     | • Grant Preparation and Administration |
| • Downtown Development Plans                    | • Environmental Planning               |
| • Community Planning / Local Government Support | • 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**

Through a contractual agreement with the Georgia Department of Human Services (DHS), the Middle Georgia Regional Commission serves as the prime contractor and administrator of the DHS Coordinated Transportation Program in the 11-county Middle Georgia region. This program serves the most vulnerable citizens of Middle Georgia by providing safe, reliable public transportation to meet basic needs. Utilizing two subcontractors, MGRC ensures the provision of 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 Program. During FY14:

- 133,379 trips were provided to Middle Georgia clients of the Department of Human Services (DHS).
- \$1,807,068 was subcontracted for DHS transportation services.
- 75,082 rural public transit trips were provided to Middle Georgia citizens.
- 588,627 miles were traveled by 20 rural public transit vehicles.

### **Complete Streets Blueprint**

In recognition of the state's new approach to transportation planning, the City of Milledgeville adopted an ordinance promoting the use of Complete Streets concepts where applicable within the city. A part of this initiative included the development of a comprehensive planning document, a planning document prepared by the Regional Commission. MGRC provided assistance to the city to develop a transportation network to serve the needs of diverse citizens, including bicyclists, pedestrians, transit users and motorists. This effort will increase connectivity between downtown, adjacent neighborhoods and recreational amenities by proactively planning for the development of both the destinations themselves and their accessibility.

### **Regional Mobility Management**

In the second year of the Regional Mobility Management Program, the MGRC continued its efforts toward improving current levels of coordination, increasing cost-effectiveness, and maintaining or improving existing levels of service. One such tool developed to aid in this effort is the Regional Mobility Coordination Plan. This plan serves as a preliminary needs assessment and planning tool for community stakeholders in regards to the provision of transit services throughout the region. It also presents a strategic guide for rural human services and public transportation in Middle Georgia.

Under the Mobility Management Program, Middle Georgia Regional Commission facilitated semi-annual meetings of the Regional Rural and Human Services Transportation Advisory Committee. The Regional Commission also 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.

### **Transportation Planning**

The Middle Georgia Regional Commission also partners with the Georgia Department of Transportation (GDOT) to assist local governments in several areas of transportation planning. Through this program, the Middle Georgia Regional Commission:

- Assists local governments in identifying, developing and implementing transit alternatives, such as rideshare programs and coordinated rural public and human services transportation.
- Collaborates with local governments to develop bicycle and pedestrian plans, programs, and facilities.
- Coordinates with GDOT on local implementation of the Georgia Bicycle and Pedestrian Safety Action Plan by incorporating State Safety Action Plan goals and strategies in the Regional Bicycle and Pedestrian Plan
- Facilitates student safety activities under the Safe Routes to School Program Support, including the development of Safety Travel Plans, organizing Walk and Bike to School activities, and securing grants for infrastructure improvements.

### **Transportation Project Highlights**

Transportation project highlights in FY 2014 include but are not limited to:

- Updated Rural Transit Development Plans for Crawford County and Putnam County.
- Served on several committees related to GDOT studies, including the Eatonton West Bypass Case Study Project Advisory Committee, the I-75 South Corridor Study Steering Committee, and the State Route 49 Bridge Replacement Concept Team.

- Provided technical assistance to the Middle Georgia Clean Air Coalition (MGCAC) with development of a 2014/15 Strategic Plan.
- Coordinated with National Parks Conservation Association (NPCA) on information for inclusion in a NPCA Field Report on river corridor connectivity efforts in Middle Georgia.
- Completed a Resource Bundling Feasibility Study which examines the benefits and drawbacks of directing all rural and human services transportation funding to a regional coordinating entity.
- Assisted the City of Milledgeville in the application process to be designated as a Bicycle Friendly Community by the League of American Bicyclists.

### **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Transportation program elements in FY14 including:

- Rural Public Transportation
- Human Services Transportation
- Bicycle and Pedestrian Planning
- Regional Mobility Management
- Complete Streets Planning
- River Corridor Planning
- Safe Routes to Schools
- WRATS and MATS Assistance
- Transit Development Plans
- Sidewalk Inventories/Plans

## **WORKFORCE DEVELOPMENT**

The goal of Workforce Development is to build and promote a workforce system that meets the needs of businesses, job seekers and workers by bringing together industry, education, economic development and community leaders to enhance economic growth.

FY 2014 is the inaugural year for Workforce Development as a service area for the Middle Georgia Regional Commission. Mayor Robert Reichert, as the Chief Local Elected Official of Workforce Investment Area 10, designated MGRC as the fiscal agent/grantee of the Macon-Bibb County Workforce Program. The Regional Commission is responsible for carrying out the missing of the Macon-Bibb County Workforce Investment Board. The Board, authorized under the Workforce Investment Act (WIA), is appointed by the CLEO and consists of public and private sector individuals. Services are provided to youth, adults and dislocated workers of Macon-Bibb County as outlined by the Workforce Investment Act of 1998.

### **Youth Program**

The Youth Program serves young people ages 16 to 21 years of age who are low-income and needs assistance with completing their education and gaining employability skills. A variety of services are provided to assist young people with succeeding in school and entering into career paths. Youth may receive services such as counseling, leadership development, mentoring, internships, tutoring, GED classes, and supportive services.

### **Adult and Dislocated Worker Programs**

Serving people who are 22 years and older, the Adult and Dislocated Worker Programs are focused on increasing employment and retention, earnings, and occupational skills of residents of Macon-Bibb County. The focus of the programs are to improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Middle Georgia economy. Priority of services is given to low-income individuals and veterans or veteran spouses, which is consistent with state and federal guidelines. The programs provide a range of services for adults seeking employment, which may include skills assessment, labor market information, and job search and placement assistance.

### **Rapid Response Program**

The Regional Commission has responsibilities to provide and coordinate Rapid Response services to businesses experiencing lay-offs or closures. Through a number of community partners, employers are able to bring re-employment resources on site when a lay-off or closure occurs. During FY 2014, MGRC initiated work with the more than 270 employees of the Boeing Company who will be impacted by the completion of the production contract for the C-17 aircraft.

### **Program Performance**

Each Workforce Investment Area has performance measures that are negotiated with the Georgia Department of Economic Development Workforce Division. These measures track the percentage of participants to enter and retain employment, average six-month earnings and educational attainment across all program areas. For FY 2014, the Middle Georgia Regional Commission exceeded seven of the nine performance measures and satisfactorily met the other two.

### **Workforce Development Project Highlights**

Workforce Development project highlights in FY 2014 include but are not limited to:

- Students completing WIA services this program year have become gainfully employed at 27 different Georgia employers such as Bluebird, Medical Center of Central Georgia, First Quality, GEICO, Harrison Electric Services, LLC and Central Georgia Technical College.
- Paxen Learning Corporation is the contract service provider for the in-school and out-of-school youth programs. Through both programs, Paxen provided workforce services to 117 youth throughout 2014.
- For out-of-school youth, Paxen specialized in an accelerated GED program participants must complete in five weeks. 253 students completed the pre-assessment and 98 were referred to others partners to pursue their GED or high school diploma. Students were enrolled in the program class and sixty-two percent were able to complete their GED by December 2013, prior to the new changes for the GED at the national level.
- For in-school youth, Paxen focused its programs on students at Northeast, Rutland, Southwest, and Westside High Schools in Macon-Bibb County. Through assistance provided by Paxen, 21 students graduated high school and 26 students were promoted to high school seniors. Students continuing their education are currently enrolled at the following post-secondary institutions including: Central Georgia Technical College, Savannah College of Art and Design, Albany State College, and Le Cordon Bleu College of Culinary Arts.



### **Program Element Highlights**

The Middle Georgia Regional Commission provided a wide range of Workforce Development program elements in FY14 including:

- Workforce Needs Analysis
- Labor Market Information
- Talent Identification
- Customized Training
- On-the-Job Training
- Career Pathways
- Dual CTAE Enrollment
- Graduation and GED Attainment
- Employment Preparation Workshops
- Education and Training
- Industry Certifications
- Employment Workshops
- Targeted Job Fairs
- Re-employment Services

### **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, 2014 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 14 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, 2013. This is the 19<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 Mix  
Executive Director



Matt B. Garvin  
Finance Officer



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Middle Georgia  
Regional Commission**

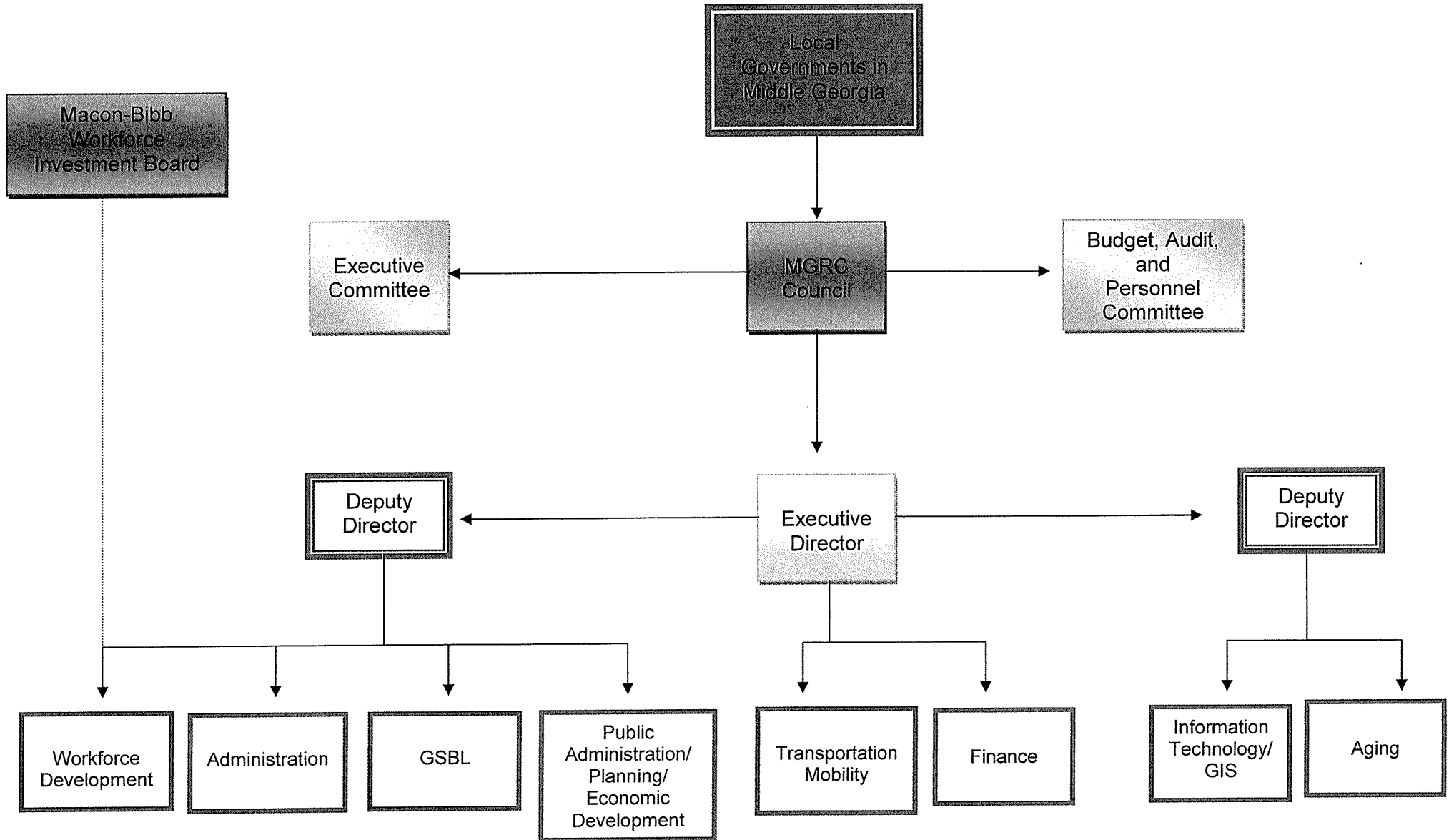
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

Executive Director/CEO

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# Middle Georgia Regional Commission Organizational Chart – FY 2014





# MIDDLE GEORGIA REGIONAL COMMISSION

## PRINCIPAL OFFICERS

### Executive Committee

#### Chairman

Charlie Westberry  
Crawford County

#### Vice Chairman

M. A. Butch Hall  
Sole Commissioner  
Pulaski County

#### Secretary

Robert Reichert  
Mayor  
Macon-Bibb County

#### Treasurer

Richard Bazemore  
Monroe County

Bill Millians  
Baldwin County

Charles W. O'Neal  
Bibb County

Becky Smith  
Crawford County

George Slappey  
Houston County

Preston Hawkins  
Jones County

Billy Webster  
Putnam County

Melvin Walker  
Peach County

Lee Slade  
Pulaski County

Shannon Hart  
Twiggs County

Dennis Holder  
Wilkinson County





# **MIDDLE GEORGIA REGIONAL COMMISSION**

## **KEY STAFF**

### **Administration**

**Executive Director**

**Ralph Nix**

**Deputy Director**

**Brent Lanford**

**Deputy Director**

**Laura Mathis**

### **Department Directors**

**Director of Area Agency on Aging**

**Geri Ward**

**Director of Business Development**

**Chan Layson**

**Transportation Mobility Manager**

**Robert Rychel**

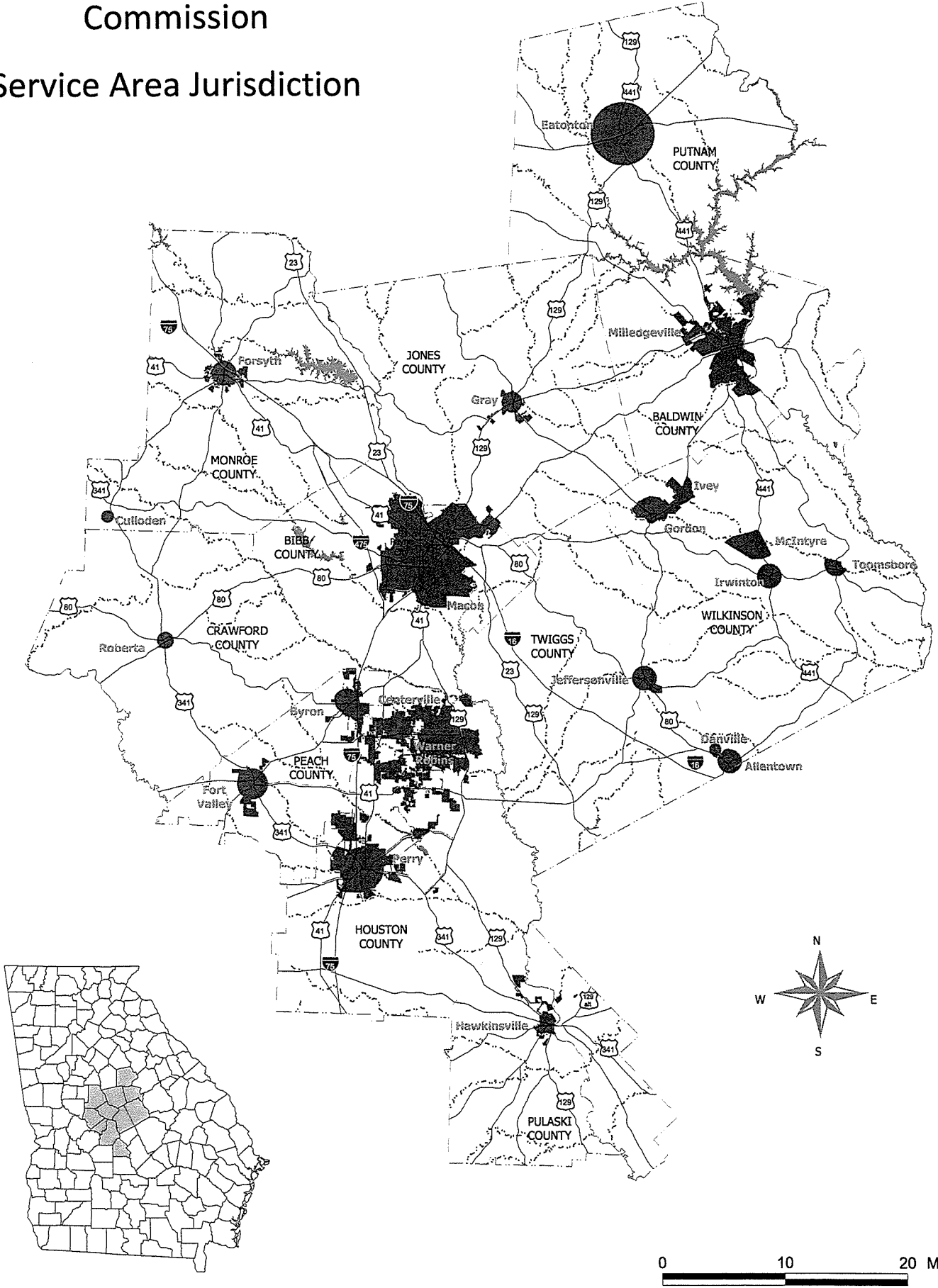
**Finance Officer**

**Matt Garvin**



# Middle Georgia Regional Commission

## Service Area Jurisdiction





## II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S  
REPORT

MANAGEMENT'S DISCUSSION  
AND ANALYSIS

BASIC FINANCIAL  
STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

FUND FINANCIAL  
STATEMENTS

NOTES TO THE FINANCIAL  
STATEMENTS

NONMAJOR GOVERNMENTAL  
FUNDS



# **INDEPENDENT AUDITOR'S REPORT**







**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, 2014, 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, 2014, 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 62 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 combining nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and



reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, combining nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, 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.

The introductory section, supplemental schedules, and the statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014, 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* in considering the RC's internal control over financial reporting and compliance.



Macon, Georgia  
October 23, 2014



# **MANAGEMENT'S DISCUSSION AND ANALYSIS**





**MIDDLE GEORGIA REGIONAL COMMISSION  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Middle Georgia Regional Commission (RC) is pleased to provide the following discussion on the RC's financial performance within the context of the accompanying financial statements and disclosures for the year ended June 30, 2014.

**Financial Highlights**

**GENERAL AND SPECIAL REVENUE FUND REVENUES**

Local government per capita dues rate increased to \$1.10 on action by the Council effective July 1, 2013 based on the need for addition of matching funds. This increase was phased-in based on the local government's fiscal year end. Federal assistance decreased by 3.94 percent due to the sequestration of Federal grants from DHS to administer the multi-funded Aging Services and the DHS Regional Transportation Program. State Grant Assistance increased by 7.19 percent due to the increased funds appropriated through the DHS Aging Contract, the Department of Transportation Contract, and from the Georgia Department of Natural Resources Contract. Local Contract Assistance decreased by 16.64 percent, largely due to a decrease in Local Projects and Pass-Through Projects during FY 2014. Investment Income decreased by 12.87 percent due to the decrease in interest rates for investment instruments, i.e. the Local Government Investment Pool and Money Market accounts. A breakdown of Fiscal Year 2014 revenues with percent of total and dollar variance over Fiscal Year 2013 is listed below:

	2014 Revenue	% of Total	Increase (Decrease) From 2013	% Change
Local Government Appropriations	\$ 495,343	4.33%	\$ 6,943	1.42%
Federal Grant Assistance	6,326,320	55.24%	(259,385)	(3.94%)
State Grant Assistance	2,726,424	23.81%	182,922	7.19%
Local Contract Assistance	1,902,740	16.61%	(379,867)	(16.64%)
Investment Income	<u>1,381</u>	<u>0.01%</u>	<u>(204)</u>	(12.87%)
	<u>\$11,452,208</u>	<u>100.00%</u>	<u>\$ (449,591)</u>	(2.11%)

**GENERAL AND SPECIAL REVENUE EXPENDITURES**

General and Special Revenue Expenditures for Personnel Services increased by 16.73 percent due primarily to the addition of the workforce staff in FY 14. General Operating Expenditures increased by 9.91 percent during FY 2014. Other Operating Pass-Through Expenditures decreased by 8.79 percent. Capital Outlay decreased by 100.00 percent. Overall, the General Fund and Special Revenue Fund decreased by 1.74 percent, which is indicated in the following chart:

	2014	% of Total	Increase (Decrease) From 2013	% Change
Personnel Services	\$ 2,635,205	23.24%	\$ 377,648	16.73%
General Operating Expenditures	1,396,073	12.31%	125,915	9.91%
Other Operating – Pass-Through	7,308,811	64.45%	(704,062)	(8.79%)
Capital Outlay	-	0.00%	(500)	(100.00%)
	<u>\$11,340,089</u>	<u>100.00%</u>	<u>\$ (200,999)</u>	<u>(1.74%)</u>

## PERSONNEL

In Fiscal Year 2014, merit increases for the staff were given at 1.5 percent and 3 percent based on eligibility. The RC operated with 42 full-time positions and 1 part-time staff position for a total of 43 positions. The most significant change in personnel costs arose from the addition of the workforce development program staff which occurred July 1, 2013.

## GENERAL OPERATING EXPENDITURES

General Operating Expenditures includes both direct and indirect line item expenditures such as travel, supplies, meetings, rentals, insurance for risk management, and contract services. The Commission's Fiscal Year 2014 General Operating Expenditures had an increase of 9.91 percent from FY 2013.

## OTHER OPERATING PASS-THROUGH EXPENDITURES

The Middle Georgia RC serves as the Area Agency on Aging's fiscal agent and is responsible for meeting the needs of older Middle Georgians. During FY 2014, all existing services in the 11-county area were maintained. The RC also serves as Fiscal Agent for the 21<sup>st</sup> Century Partnership, the Middle Georgia Clean Air Coalition, and the Middle Georgia Clean Cities Coalition, the Central Georgia Joint Development Authority and administers the DHS Coordinated Transportation Grant, which serves the 11-county area. During FY 2014, the Other Pass-Through Expenditures decreased by 8.79 percent based on decreases in allocations provided for by the various grant programs.

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

### Government-wide Financial Statements

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

The Statement of Net 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 2014, the RC reported an overall decrease in net position of \$408,178 to the governmental activities. This decrease is due primarily to the forgiveness of outstanding debt of GSBL. Business-type activities reported a decrease of \$144,452 resulting from unfavorable economic factors and increasing loan loss reserves.

<b>Statement of Net Position</b>						
June 30, 2014 and 2013						
	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Current Assets	\$3,279,979	\$3,376,210	\$ 955,827	\$1,872,941	\$4,235,806	\$5,249,151
Capital Assets	66,071	89,122	-	-	66,071	89,122
Other Assets	-	520,295	1,976,680	1,204,018	1,976,680	1,724,313
<b>Total Assets</b>	<b><u>\$3,346,050</u></b>	<b><u>\$3,985,627</u></b>	<b><u>\$2,932,507</u></b>	<b><u>\$3,076,959</u></b>	<b><u>\$6,278,557</u></b>	<b><u>\$7,062,586</u></b>
Current Liabilities	\$1,395,230	\$1,545,906	\$ -	\$ -	\$1,395,230	\$1,545,906
Non-Current						
Liabilities	53,407	134,130	-	-	53,407	134,130
<b>Total Liabilities</b>	<b><u>\$1,448,637</u></b>	<b><u>\$1,680,036</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,448,637</u></b>	<b><u>\$1,680,036</u></b>
Invested in Capital						
Assets	\$ 66,071	\$ 89,122	\$ -	\$ -	\$ 66,071	\$ 89,122
Restricted	-	520,295	2,932,507	3,076,959	2,932,507	3,597,254
Unrestricted	<u>1,831,342</u>	<u>1,696,174</u>	-	-	<u>1,831,342</u>	<u>1,696,174</u>
<b>Total Net Position</b>	<b><u>\$1,897,413</u></b>	<b><u>\$2,305,591</u></b>	<b><u>\$2,932,507</u></b>	<b><u>\$3,076,959</u></b>	<b><u>\$4,829,920</u></b>	<b><u>\$5,382,550</u></b>

**Statement of Activities**  
For the Fiscal Years Ended June 30, 2014 and 2013

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>Revenues:</b>						
Program Revenues						
Charges for Service	\$ 499,821	\$ 1,024,879	\$ 79,224	\$ 59,838	\$ 579,045	\$ 1,084,717
Operating Grants and Contributions	10,413,100	10,290,165	-	-	10,413,100	10,290,165
General Revenues	495,343	488,400	-	-	495,343	488,400
Other	<u>43,942</u>	<u>98,355</u>	<u>11,658</u>	<u>20,517</u>	<u>55,600</u>	<u>118,872</u>
Total Revenues	<u>11,452,206</u>	<u>11,901,799</u>	<u>90,882</u>	<u>80,355</u>	<u>11,543,088</u>	<u>11,982,154</u>
<b>Expenses:</b>						
General						
Government	749,675	1,109,399	235,334	84,950	985,009	1,194,349
Special Revenue	<u>10,590,414</u>	<u>10,449,748</u>	<u>-</u>	<u>-</u>	<u>10,590,414</u>	<u>10,449,748</u>
Total Expenses	<u>11,340,089</u>	<u>11,559,147</u>	<u>235,334</u>	<u>84,950</u>	<u>11,575,423</u>	<u>11,644,097</u>
Special Item	(520,295)	-	-	-	(520,295)	-
Change in Net Position	(408,178)	342,652	(144,452)	(4,595)	(552,630)	338,057
Net Position-beginning	<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>
Net Position-ending	<u>\$ 1,897,413</u>	<u>\$ 2,305,591</u>	<u>\$ 2,932,507</u>	<u>\$ 3,076,959</u>	<u>\$ 4,829,920</u>	<u>\$ 5,382,550</u>

**GOVERNMENTAL REVENUES**

Overall, the Governmental activities decreased by \$449,593 due to a decrease in Federal Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed an increase of \$10,527 due to an increase in loan activity.

**BUDGETARY HIGHLIGHTS – GENERAL FUND**

Budgetary Controls

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

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

## Budget Amendments

The original budget is adopted with Projected Revenues and Proposed Expenditures during the RC's June Council Meeting prior to the beginning of the Agency's Fiscal Year on July 1. Management works with the Budget, Audit, and Personnel Committee to review the projections periodically during the year as the work incentives progress. During FY 2014, three budget amendments were approved as indicated in the General Fund Budget to Actual presented below. Budget amendments were required during the year to adjust for changes in funding levels from federal, state and local contracts. Actual revenues exceeded final budgeted revenues by \$12,705. Actual expenditures were \$92,718 less than budgeted expenditures.

### **Budget to Actual Comparisons** For the Fiscal Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Amendment #3 Budget</u>	<u>Actual</u>
<b>Revenues:</b>			
Regional Appropriations	\$495,343	\$ 495,343	\$ 495,343
Local Contract Assistance	550,508	529,758	542,481
Investment Income	<u>1,300</u>	<u>1,300</u>	<u>1,282</u>
Total Revenues	<u>\$1,047,151</u>	<u>\$1,026,401</u>	<u>\$1,039,106</u>
<b>Expenditures:</b>			
Personnel Services	\$531,786	\$ 531,786	\$ 485,583
General Operating	<u>327,218</u>	<u>310,607</u>	<u>264,092</u>
Total Expenditures	<u>\$ 859,004</u>	<u>\$ 842,393</u>	<u>\$ 749,675</u>

## 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 \$101,071. Capital asset purchases for FY 2014 totaled \$0. 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, 2014, net of accumulated depreciation totaled \$66,071. 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, 2014, Accumulated Compensated Absences totaled \$163,670.

## Special Item

During 2014, the Council of the Middle Georgia Regional Commission passed a resolution forgiving the outstanding debt of the Georgia Small Business Lender. The net amount of the forgiveness totaled \$520,295 and is presented as special item on the statement of activities and the statement of revenues, expenditures and changes in fund balance.

## 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 \$38,950,000 and created more than 650 jobs. To date, 52 EDA RLF loans have been closed for a total of \$8,586,745. The EDA Revolving Loan Fund had \$2,932,507 in retained earnings at Fiscal Year End 2014.

### 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 five loan funds—the Small Business Administration (SBA) 504 Loan program, the Rural Development Revolving Loan Fund, the EDA Revolving Loan Fund, the Micro-Loan Fund and the Rural Georgia Healthcare Revolving Loan Fund.

## **ECONOMIC CONDITIONS AFFECTING THE MIDDLE GEORGIA RC**

For the period of July 1, 2013, through June 30, 2014, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- Through the lending arm of the Middle Georgia Economic Development District, loans totaling \$4,562,844 were made, generating 84 jobs and \$7,350,276 in private investment.

- The Central Georgia Joint Development Authority, in partnership with Houston County, Bibb County, Peach County, and the Federal government continues to work to eliminate incompatible land uses on parcels surrounding Robins Air Force Base. Doing so will aid the Base, as the region's primary economic driver, during future sessions of the Base Realignment and Closure Commission. Approximately 80% of the targeted properties have been acquired.
- The 21<sup>st</sup> Century Partnership, working with the Middle Georgia Regional Commission, completed the Middle Georgia Readiness Analysis. These studies compared Robins Air Force Base and the Robins Air Force Base region with twelve other installations and military communities in terms of multiple salient criteria including education, health care, cost-of-living, transportation, crime, housing, encroachment, capacity to absorb new missions, air quality, cost reduction initiatives, capacity to grow, veterans services, and innovation. This study will assist Robins Air Force Base and the region in enhancing their relative position in the event of Base Realignment and Closure (BRAC) activities or mission relocation.
- A boundary expansion study was completed for the Ocmulgee National monument, and an effort to create the Ocmulgee National Park and Preserve to connect state and federal lands from Macon to Hawkinsville is underway. If successful, this would be the first park and preserve east of the Mississippi River.
- The Ocmulgee Water Trail was established from Macon to Hazlehurst. This is a 200 miles water trail that will serve as a premier destination for paddlers and river enthusiasts. The trail will provide a variety of recreational activities and promote local and regional economic improvements. The addition of trail access and amenities is underway.
- The region is looking to facilitate innovation, mentoring, and business development with the creation of Makerspaces. Currently, a Makerspaces is being constructed in Macon and a Makerspace Fab Lab is being constructed in Warner Robins.
- The State of Georgia approved the sale of property at the Baldwin/Wilkinson County line to create the Fall Line Regional Industrial Park.

The fiscal projections for FY 2015 remain modest. Most State agencies continue to operate under directives which will likely result in reduced expenditures by the State. The impact of these reductions is unclear at this point.

## **FINANCIAL MANAGEMENT CONTACT**

The 2014 Comprehensive Financial Report of the Middle Georgia Regional Commission has been prepared by the Finance Department to comply with finance-related laws and regulations and to provide the reader a clear and precise overview of the financial operations of the RC and its commitment to public accountability. Any questions or comments should be forwarded to:

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

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# **BASIC FINANCIAL STATEMENTS**



# **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

STATEMENT OF NET POSITION

STATEMENT OF ACTIVITIES



## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

MIDDLE GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION

JUNE 30, 2014

	Governmental	Business-type	Total	Component Unit Georgia Small Business Lender
	Activities	Activities		
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 1,282,135	\$ 795,810	\$ 2,077,945	\$ 572,282
Investments	601,944	-	601,944	-
Receivables, net of allowances				
Due from other governments	1,362,681	-	1,362,681	-
Miscellaneous	6,400	-	6,400	-
Due from component unit	6,794	-	6,794	-
Internal balances	(4,926)	4,926	-	-
Current portion of loans receivable	-	155,091	155,091	76,184
Prepayments	24,951	-	24,951	-
<b>Total current assets</b>	<b>3,279,979</b>	<b>955,827</b>	<b>4,235,806</b>	<b>648,466</b>
<b>Long-term Assets:</b>				
Loans receivable, net of allowance for bad debt of \$360,102	-	1,976,680	1,976,680	345,369
<b>Capital Assets:</b>				
Depreciable assets, net	66,071	-	66,071	-
<b>Total long-term assets</b>	<b>66,071</b>	<b>1,976,680</b>	<b>2,042,751</b>	<b>345,369</b>
<b>Total Assets</b>	<b>3,346,050</b>	<b>2,932,507</b>	<b>6,278,557</b>	<b>993,835</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts Payable	320,561	-	320,561	2,975
Due to contractors - AOA	797,367	-	797,367	-
Other current liabilities	4,552	-	4,552	2,678
Current portion of long-term debt	163,670	-	163,670	38,880
Unearned revenues	109,080	-	109,080	-
<b>Total current liabilities</b>	<b>1,395,230</b>	<b>-</b>	<b>1,395,230</b>	<b>44,533</b>
<b>Long-term Liabilities:</b>				
Noncurrent portion of long-term debt	-	-	-	318,095
Net pension obligation	53,407	-	53,407	-
<b>Total long-term liabilities</b>	<b>53,407</b>	<b>-</b>	<b>53,407</b>	<b>318,095</b>
<b>Total Liabilities</b>	<b>1,448,637</b>	<b>-</b>	<b>1,448,637</b>	<b>362,628</b>
<b>NET POSITION</b>				
Invested in capital assets	66,071	-	66,071	-
Restricted for				
Loans	-	2,932,507	2,932,507	614,657
Unrestricted	1,831,342	-	1,831,342	16,550
<b>Total Net Position</b>	<b>\$ 1,897,413</b>	<b>\$ 2,932,507</b>	<b>\$ 4,829,920</b>	<b>\$ 631,207</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, 2014

Functions/Programs	Program Revenues				Net (Expense)/Revenue and Changes in Net Position			Component Unit Georgia Small Business Lender
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
<b>Primary Government:</b>								
Governmental Activities								
General government	\$ 749,675	\$ 499,821	\$ -	\$ -	\$ (249,854)	\$ -	\$ (249,854)	
Aging services	6,266,883	-	6,200,701	-	(66,182)	-	(66,182)	
Transportation development	2,052,769	-	2,007,983	-	(44,786)	-	(44,786)	
Workforce development	964,303	-	937,389	-	(26,914)	-	(26,914)	
Environmental assistance	218,393	-	237,532	-	19,139	-	19,139	
Planning and development	1,088,066	-	1,029,495	-	(58,571)	-	(58,571)	
Total governmental activities	11,340,089	499,821	10,413,100	-	(427,168)	-	(427,168)	
Business-Type Activities								
Loans	235,334	79,224	-	-	-	(156,110)	(156,110)	
Total business-type activities	235,334	79,224	-	-	-	(156,110)	(156,110)	
Total Primary Government	\$ 11,575,423	\$ 579,045	\$ 10,413,100	\$ -	(427,168)	(156,110)	(583,278)	
<b>Component Unit:</b>								
Georgia Small Business Lender	\$ 129,748	\$ 242,368	\$ 702,999	\$ -				\$ 815,619
Total Component Unit	\$ 129,748	\$ 242,368	\$ 702,999	\$ -				815,619
General Revenues								
Unrestricted regional appropriations					495,343	-	495,343	-
Interest revenue					1,282	8,498	9,780	2,366
Other income					42,660	3,160	45,820	530
Total General Revenues					539,285	11,658	550,943	2,896
Special item					(520,295)	-	(520,295)	-
Change in Net Position					(408,178)	(144,452)	(552,630)	818,515
Net Position/(Deficit) - Beginning of Year					2,305,591	3,076,959	5,382,550	(187,308)
Net Position/(Deficit) - End of Year					\$ 1,897,413	\$ 2,932,507	\$ 4,829,920	\$ 631,207

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

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# FUND FINANCIAL STATEMENTS



## **FUND FINANCIAL STATEMENTS**

MIDDLE GEORGIA REGIONAL COMMISSION

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

<u>ASSETS</u>	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalent	\$ 1,173,055	\$ -	\$ -	\$ -	\$ 109,080	\$ 1,282,135
Investments, at fair value	601,944	-	-	-	-	601,944
Receivables (net of allowances):						
Due from other funds	360,366	-	126,821	-	105,393	592,580
Due from other governments	182,831	191,313	134,304	-	854,233	1,362,681
Miscellaneous	6,400	-	-	-	-	6,400
Due from component unit	-	-	-	6,794	-	6,794
Prepayments	24,951	-	-	-	-	24,951
<b>Total Assets</b>	<b>\$ 2,349,547</b>	<b>\$ 191,313</b>	<b>\$ 261,125</b>	<b>\$ 6,794</b>	<b>\$ 1,068,706</b>	<b>\$ 3,877,485</b>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>Liabilities:</u>						
Accounts payable	\$ 59,436	\$ -	\$ 261,125	\$ -	\$ -	\$ 320,561
Due to contractors - AOA	-	177,053	-	-	620,314	797,367
Due to other funds	328,657	14,260	-	6,794	339,312	689,023
Unearned revenues	-	-	-	-	109,080	109,080
Other current liabilities	4,552	-	-	-	-	4,552
<b>Total Liabilities</b>	<b>392,645</b>	<b>191,313</b>	<b>261,125</b>	<b>6,794</b>	<b>1,068,706</b>	<b>1,920,583</b>
<u>Fund Balances:</u>						
Nonspendable	24,951	-	-	-	-	24,951
<b>Unassigned</b>	<b>1,931,951</b>	-	-	-	-	<b>1,931,951</b>
<b>Total Fund Balances</b>	<b>1,956,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,956,902</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,349,547</b>	<b>\$ 191,313</b>	<b>\$ 261,125</b>	<b>\$ 6,794</b>	<b>\$ 1,068,706</b>	<b>\$ 3,877,485</b>

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, 2014

Total Fund Equity per Balance Sheet of Governmental Funds \$ 1,956,902

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

\$ 1,897,413

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, 2014

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
<u>Revenues:</u>						
Federal sources	\$ -	\$ 952,600	\$ 1,807,333	\$ -	\$ 3,566,387	\$ 6,326,320
State sources	-	952,600	-	-	1,773,824	2,726,424
Local sources	499,821	-	-	118,486	904,921	1,523,228
Contractors match	-	-	-	-	329,902	329,902
Regional appropriations	495,343	-	-	-	-	495,343
Interest income	1,282	-	-	-	99	1,381
Other income	42,660	-	-	-	6,950	49,610
<b>Total Revenues</b>	<b>1,039,106</b>	<b>1,905,200</b>	<b>1,807,333</b>	<b>118,486</b>	<b>6,582,083</b>	<b>11,452,208</b>
<u>Expenditures:</u>						
Direct:						
Current:						
Personnel services:						
Salaries	323,163	240,010	32,831	74,812	1,067,978	1,738,794
Fringe Benefits	162,420	124,847	17,078	38,915	553,151	896,411
<b>Total Personnel Services</b>	<b>485,583</b>	<b>364,857</b>	<b>49,909</b>	<b>113,727</b>	<b>1,621,129</b>	<b>2,635,205</b>
Operating expenditures:						
Contract Services	300	1,371,768	1,754,218	-	4,271,288	7,397,574
Travel	10,889	-	-	-	29,526	40,415
Supplies and materials	8,762	-	-	-	10,559	19,321
Office expenditures	997	-	-	-	8,348	9,345
Other Public Meetings	29,126	-	-	-	-	29,126
Miscellaneous	18,297	-	-	-	84,982	103,279
<b>Total Operating Expenditures</b>	<b>68,371</b>	<b>1,371,768</b>	<b>1,754,218</b>	<b>-</b>	<b>4,404,703</b>	<b>7,599,060</b>
<b>Total Direct Expenditures</b>	<b>\$ 553,954</b>	<b>\$ 1,736,625</b>	<b>\$ 1,804,127</b>	<b>\$ 113,727</b>	<b>\$ 6,025,832</b>	<b>\$ 10,234,265</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, 2014  
 (CONTINUED)

	General	DHS Aging Title XIX	DHS Coordinated Transportation	GSBL Fund	Other Governmental Funds	Total Governmental Funds
Indirect:						
Cost Allocation Plan	\$ 195,721	\$ 153,107	\$ 20,944	\$ 47,726	\$ 688,328	\$ 1,105,826
<b>Total Expenditures</b>	<b>749,675</b>	<b>1,889,732</b>	<b>1,825,071</b>	<b>161,453</b>	<b>6,714,160</b>	<b>11,340,091</b>
Excess of Revenue Over (Under) Expenditures	289,431	15,468	(17,738)	(42,967)	(132,077)	112,117
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	173,139	-	17,738	42,967	289,748	523,592
Transfers to other funds	(350,453)	(15,468)	-	-	(157,671)	(523,592)
Total Other Financing Sources (Uses)	(177,314)	(15,468)	17,738	42,967	132,077	-
Special Item	(520,295)	-	-	-	-	(520,295)
Net Change in Fund Balances	(408,178)	-	-	-	-	(408,178)
Fund Balance - Beginning of Year	2,365,080	-	-	-	-	2,365,080
Fund Balance - End of Year	\$ 1,956,902	\$ -	\$ -	\$ -	\$ -	\$ 1,956,902

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, 2014

	General Fund			
	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 542,808	\$ 482,808	\$ 499,821	\$ 17,013
Regional appropriations	495,343	495,343	495,343	-
Interest income	1,300	1,300	1,282	(18)
Other income	7,700	46,950	42,660	(4,290)
Total Revenues	1,047,151	1,026,401	1,039,106	12,705
<u>Expenditures:</u>				
Current:				
Personnel services	531,786	531,786	485,583	46,203
Operating expenditures	86,000	69,389	68,371	1,018
Indirect expenditures	241,218	241,218	195,721	45,497
Total Expenditures	859,004	842,393	749,675	92,718
Excess Revenues Over (Under) Expenditures	188,147	184,008	289,431	105,423
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	173,139	173,139
Transfers to other funds	-	-	(350,453)	(350,453)
Total Other Financing Sources (Uses)	-	-	(177,314)	(177,314)
Special item	-	(520,295)	(520,295)	-
Net Change in Fund Balance	188,147	(336,287)	(408,178)	(71,891)
Fund Balance - Beginning of Year	2,365,080	2,365,080	2,365,080	-
Fund Balance - End of Year	\$ 2,553,227	\$ 2,028,793	\$ 1,956,902	\$ (71,891)

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, 2014  
 (CONTINUED)

	DHR Aging Title XIX			
	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 952,618	\$ 952,618	\$ 952,600	\$ (18)
State sources	952,618	952,618	952,600	(18)
Total Revenues	1,905,236	1,905,236	1,905,200	(36)
<u>Expenditures:</u>				
Current:				
Personnel services	367,000	367,000	364,857	2,143
Operating expenditures	1,371,768	1,371,768	1,371,768	-
Indirect expenditures	166,470	166,470	153,107	13,363
Total Expenditures	1,905,238	1,905,238	1,889,732	15,506
Excess Revenues Over (Under) Expenditures	(2)	(2)	15,468	15,470
<u>Other Financing Sources (Uses):</u>				
Transfers (to) from other funds	2	2	(15,468)	(15,470)
Total Other Financing Sources (Uses)	2	2	(15,468)	(15,470)
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, 2014  
 (CONTINUED)

	DHR Coordinated Transportation			
	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Federal sources	\$ 2,186,553	\$ 2,162,023	\$ 1,807,333	\$ (354,690)
Total Revenues	2,186,553	2,162,023	1,807,333	(354,690)
<u>Expenditures:</u>				
Current:				
Personnel services	48,156	31,280	49,909	(18,629)
Operating expenditures	2,116,553	2,116,553	1,754,218	362,335
Indirect expenditures	21,844	14,190	20,944	(6,754)
Total Expenditures	2,186,553	2,162,023	1,825,071	336,952
Excess Revenues Over (Under) Expenditures	-	-	(17,738)	(17,738)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	17,738	17,738
Total Other Financing Sources (Uses)	-	-	17,738	17,738
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, 2014  
 (CONTINUED)

	GSBL Fund			
	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues:</u>				
Local sources	\$ 170,753	\$ 116,419	\$ 118,486	\$ 2,067
Total Revenues	170,753	116,419	118,486	2,067
<u>Expenditures:</u>				
Current:				
Personnel services	117,469	80,090	113,727	(33,637)
Indirect expenditures	53,284	36,329	47,726	(11,397)
Total Expenditures	170,753	116,419	161,453	(45,034)
Excess Revenues Over (Under) Expenditures	-	-	(42,967)	(42,967)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	42,967	42,967
Total Other Financing Sources (Uses)	-	-	42,967	42,967
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, 2014

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>ASSETS</u>		
Current Assets		
Cash and cash equivalents	\$ 795,810	\$ -
Due from General Fund	4,926	91,517
Current portion on loans receivable	155,091	-
Total Current Assets	<u>955,827</u>	<u>91,517</u>
Long-term Assets		
Capital assets, net of accumulated depreciation of \$101,071	-	66,071
Loans receivable, net of allowance for bad debts of \$515,102	1,976,680	-
Total Long-term Assets	<u>1,976,680</u>	<u>66,071</u>
Total Assets	<u>2,932,507</u>	<u>157,588</u>
<u>LIABILITIES</u>		
Current Liabilities		
Current portion of compensated absences	-	163,670
Total Current Liabilities	<u>-</u>	<u>163,670</u>
<u>NET POSITION</u>		
Investment in capital assets	-	66,071
Restricted		
Restricted for loan extension	2,932,507	-
Unrestricted	-	(72,153)
Total Net Position/(Deficit)	<u>\$ 2,932,507</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, 2014

	Business-Type Activities <u>Enterprise Funds</u> Revolving Loan Fund	Governmental Activities Internal Service Fund
<u>Operating Revenues:</u>		
Interest from loans	\$ 79,224	\$ -
Other revenue	3,160	-
Other services	-	2,239,039
Total Operating Revenues	<u>82,384</u>	<u>2,239,039</u>
<u>Operating Expenses:</u>		
Cost of sales and services	-	2,209,696
Contracts - services	80,334	-
Bad debt expense	155,000	-
Depreciation expense	-	29,343
Total Operating Expenses	<u>235,334</u>	<u>2,239,039</u>
Operating Income (Loss)	<u>(152,950)</u>	-
<u>Non-Operating Revenues and Expenses:</u>		
Interest income	<u>8,498</u>	-
Total Non-Operating Revenues and Expenses	<u>8,498</u>	-
Change in net position	(144,452)	-
Total Net Position/(Deficit)- Beginning of Year	<u>3,076,959</u>	(6,082)
Total Net Position/(Deficit) - End of Year	<u>\$ 2,932,507</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, 2014

	Business-Type Activities Enterprise Funds	Governmental Activities Internal Service Fund
	Revolving Loan Fund	
<u>Cash Flows from Operating Activities:</u>		
Cash paid to customers	\$ (621,664)	\$ -
Cash received from interfund services provided	-	2,239,039
Cash paid to employees for indirect salaries	-	(467,010)
Cash paid to other suppliers of goods or services	(235,334)	(1,765,736)
Net Cash Provided by (Used for) Operating Activities	<u>(856,998)</u>	<u>6,293</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Purchase of capital assets	-	(6,293)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>-</u>	<u>(6,293)</u>
<u>Cash Flows from Investing Activities:</u>		
Interest earned	8,498	-
Net Cash Provided by (Used for) Investing Activities	<u>8,498</u>	<u>-</u>
Net Increase (Decrease) in Cash and Equivalents	(848,500)	-
Cash and Cash Equivalents - Beginning of Year	<u>1,644,310</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 795,810</u>	<u>\$ -</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, 2014  
 (CONTINUED)

	Business-Type Activities <u>Enterprise Funds</u>	Governmental Activities Internal Service Fund
	Revolving Loan Fund	
<u>Reconciliation of Net Income to Net</u>		
<u>Cash Provided by Operating Activities:</u>		
Net Operating Income (Loss)	\$ (152,950)	\$ -
Depreciation expense	-	29,343
Changes in assets and liabilities		
(Increase)/decrease in loans receivable	(704,048)	-
(Increase)/decrease in due from other funds	-	(21,409)
Increase (decrease) in compensated absences	-	(1,641)
Total Adjustments	(704,048)	6,293
Net Cash Provided by Operating Activities	<u>\$ (856,998)</u>	<u>\$ 6,293</u>

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

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# **NOTES TO THE FINANCIAL STATEMENTS**



## **NOTES TO THE FINANCIAL STATEMENTS**

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2014

**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, 2014

(CONTINUED)

The address is as follows:

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

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (Statement of Net 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, 2014

(CONTINUED)

**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, 2014

(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 AAAf rated money market funds and is regulated by the Georgia Office of Treasury and Services. However, the Office of the State Treasurer operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(CONTINUED)

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, 2014

(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, 2014

(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, 2014 was 41.94%.

**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, 2014, the RC was liable for \$163,670 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, 2014 to be \$163,670.

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, 2014

(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, 2014:

<b>Fund Balances</b>	<u>General Fund</u>
Nonspendable:	
Prepayments	\$ 24,951
Unassigned	<u>1,931,951</u>
Total fund balances	<u><u>\$ 1,956,902</u></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, 2014

(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.

**O. Unearned Revenue**

The RC reports unearned revenue on its combined balance sheet. Unearned revenues arise when potential revenue does not meet both the “measureable” and “available” criteria for recognition in the current period. Unearned revenues also arise when the resources received by the RC before it has a legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the RC has legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

**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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(CONTINUED)

**C. Excess of Expenditures over Appropriations**

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

Transfers	\$ 350,453
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Excess of actual expenditures over budget for the major Special Revenue Funds are as follows:

Title XIX	
Transfers	\$ 15,470

DHS Coordinated Transportation:	
Personnel services	18,629
Indirect expenditures	6,754

GSBL Fund:	
Personnel services	33,637
Indirect expenditures	11,397

**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, 2014 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 September 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 \$601,944 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.

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(CONTINUED)

	<u>Credit Rating</u>	<u>Investment Value</u>	<u>Weighted Average Maturity</u>
Office of the State Treasurer	AAAf/S1+ rated	\$ 601,944	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, 2014.

*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:

General Fund:	
Other Contracts	<u>\$ 182,831</u>
Total Regional Appropriations Due	<u>182,831</u>
Special Revenue Funds:	
Federal Grants and Contracts:	
Workforce Development	50,378
DHS Aging	842,180
DHS Coordinated Transportation	<u>134,304</u>
Total Federal Grants and Contracts	<u>1,026,862</u>
State Grants and Contracts:	
DOT Transportation	58,283
DCA	45,538
DNR	11,667
EDA	<u>37,500</u>
Total State Grants and Contracts	<u>152,988</u>
Total Due From Other Governments	<u><u>\$ 1,362,681</u></u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(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, 2014, from the local units of government:

	6/30/2013 Amount Due	FY 2014 Assessment Billed	FY 2014 Collections	6/30/2014 Amount Due
BALDWIN COUNTY	\$ -	\$ 26,966	\$ 26,966	\$ -
City of Milledgeville	-	19,401	19,401	-
BIBB COUNTY	-	78,122	78,122	-
City of Macon	-	78,122	78,061	61
Payne City	-	218	218	-
CRAWFORD COUNTY	-	11,590	11,590	-
City of Roberta	-	1,010	1,010	-
HOUSTON COUNTY	-	53,163	53,163	-
City of Centerville	-	7,531	7,531	-
City of Perry	-	14,730	14,730	-
City of Warner Robins	-	70,712	70,712	-
JONES COUNTY	-	25,325	25,325	-
City of Gray	-	3,252	3,252	-
MONROE COUNTY	-	22,540	22,540	-
City of Forsyth	-	3,922	3,922	-
City of Culloden	44	175	219	-
PEACH COUNTY	-	13,183	13,183	-
City of Byron	1,128	4,718	5,846	-
City of Fort Valley	-	9,721	9,721	-
PUTNAM COUNTY	-	14,718	11,039	3,679
City of Eatonton	-	6,480	6,480	-
TWIGGS COUNTY	-	7,246	7,246	-
City of Danville	-	222	222	-
City of Jeffersonville	-	979	979	-
WILKINSON COUNTY	-	4,687	4,687	-
City of Allentown	-	167	167	-
City of Gordon	-	2,035	2,035	-
City of Irwinton	-	591	591	-
City of Ivey	-	978	978	-
City of McIntyre	-	649	649	-
City of Toombsboro	-	470	470	-
PULASKI COUNTY	-	6,109	6,109	-
City of Hawkinsville	-	5,611	5,611	-
	<u>\$ 1,172</u>	<u>\$ 495,343</u>	<u>\$ 492,775</u>	<u>\$ 3,740</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2014  
 (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, 2014, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	DHS Aging Title XIX	\$ 14,260
	GSBL	6,794
	Nonmajor governmental	339,312
DHS Coord Transportation	General	126,821
Revolving Loan	General	4,926
Internal Service	General	91,517
Nonmajor governmental	General	105,393
Total		<u>\$ 689,023</u>

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



MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2014  
 (CONTINUED)

Interfund transfers:	Transfers In:				
	General Fund	DHS Coord Trans	GSBL Fund	Nonmajor Governmental	Total
Transfers out:					
General Fund	\$ -	\$ 17,738	\$ 42,967	\$ 289,748	\$ 350,453
DHS Aging	15,468	-	-	-	15,468
Nonmajor govt funds	157,671	-	-	-	157,671
Total	\$ 173,139	\$ 17,738	\$ 42,967	\$ 289,748	\$ 523,592

The amount payable to the general fund is relative to advances to the component unit for administrative expenses over many years.

**NOTE 8 – CHANGES IN CAPITAL ASSETS**

Governmental Activities:	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, being depreciated				
Furniture and equipment	\$ 63,879	\$ 6,293	\$ -	\$ 70,172
Automobiles	96,970	-	-	96,970
Total capital assets being depreciated	160,849	6,293	-	167,142
Less accumulated depreciation				
Furniture and equipment	(38,757)	(11,142)	-	(49,899)
Automobiles	(32,970)	(18,202)	-	(51,172)
Total accumulated depreciation	(71,727)	(29,344)	-	(101,071)
Governmental activities, net	\$ 89,122	\$ (23,051)	\$ -	\$ 66,071

Depreciation expense charge to functions, as follows:

General government	<u>\$ 29,344</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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(CONTINUED)

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, 2014, is \$515,102.

**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, 2014

(CONTINUED)

**B. Plan Description and Contribution Information**

Membership of the plan consisted of the following as of January 1, 2014, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	14
Terminated employees entitled to benefits, not yet receiving	21
Active plan members	<u>34</u>
Total membership in the plan	<u><u>69</u></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

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(CONTINUED)

is 30 years, from 2003, and current changes in the unfunded actuarial liability over 15 years for actuarial gains and losses, 20 years for plan provisions, and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods, if applicable, are closed for this plan year.

The required contribution to the plan for the January 1, 2014 valuation was \$270,686, 13.5% of covered payroll.

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

The funded status of the plan as of January 1, 2014, 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)
1/1/2014	\$6,628,787	\$7,294,318	\$ 665,531	90.88%	\$1,970,982	33.77%

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)
6/30/2014	\$ 313,064	15.9%	100.0%	\$ 53,407
6/30/2013	285,070	16.5%	101.5%	53,407
6/30/2012	281,513	17.0%	117.2%	57,645

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, 2014

(CONTINUED)

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2014
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 20% of market value.

Actuarial assumptions:

Investment rate of return	7.75%
Inflation rate	3.50%
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	\$ 187,213
Adjustment to annual required contribution	11,469
Interest on net pension obligation	64,022
Payment on unfunded actuarial accrued liability	50,360
Annual required contribution	313,064
Contribution made	313,064
Increase (decrease) in net pension obligation	-
Net pension obligation (asset) June 30, 2013	53,407
Net pension obligation (asset) June 30, 2014	\$ 53,407

**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, 2014. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30,</u>	
2015	<u>\$ 100,000</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2014  
 (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, 2014, are as follows:

	<u>Enterprise Fund</u>
Balance, July 1, 2013	\$ 3,076,959
Increase (decrease)	<u>(144,452)</u>
Balance, June 30, 2014	<u>\$ 2,932,507</u>

**NOTE 13 – LONG TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within Year
Governmental Activities:					
Net pension obligations	\$ 53,407	\$ 313,064	\$ (313,064)	\$ 53,407	\$ -
Compensated absences	165,312	361,512	(363,154)	163,670	163,670
Governmental activity					
Long-term liabilities	<u>\$ 218,719</u>	<u>\$ 674,576</u>	<u>\$ (676,218)</u>	<u>\$ 217,077</u>	<u>\$ 163,670</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, 2014

(CONTINUED)

defense. For the year ending June 30, 2014, the RC's total contribution was \$21,765 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, 2014, the RC's total contribution was \$8,342. 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, 2013. 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 06/30/14	\$ 6,794
Add: Oct 13 - June 14 payments	111,692
Less: Oct 13 - June 14 charges	<u>(118,486)</u>
Component Unit due to primary government, as presented at 09/30/13	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

(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>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	40,459	1,991	42,450
2019-2022	158,648	3,879	162,527
Total	<u>\$ 356,975</u>	<u>\$ 17,802</u>	<u>\$ 374,777</u>

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

	<u>Beginning</u>		<u>Ending</u>	<u>Due Within</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>
				<u>One Year</u>
<b>Business-type activities</b>				
Notes Payable:				
FHA Program	\$ 395,417	\$ -	\$ 38,441	\$ 356,975
				<u>\$ 38,880</u>
Total Business-type				
Activities Notes Payable	<u>\$ 395,417</u>	<u>\$ -</u>	<u>\$ 38,441</u>	<u>\$ 356,975</u>
				<u>\$ 38,880</u>

**NOTE 17 – SPECIAL ITEM – FORGIVENESS OF DEBT**

On February 20, 2014, the Council of the Middle Regional Commission passed a resolution forgiving the outstanding debt of the GSBL. The net amount of the forgiveness totaled \$520,295 and is presented as a special item on the statement of activities and the statement of revenues, expenditures and changes in fund balance.



**REQUIRED SUPPLEMENTARY INFORMATION**

MIDDLE GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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
2014	\$ 6,628,787	\$ 7,294,318	90.88%	\$ 665,531	\$ 1,970,982	33.77%
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%

# **NONMAJOR GOVERNMENTAL FUNDS**



## **SUPPLEMENTARY INFORMATION**

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	DCA FY 14	DOT Rural Public Transit Planning	DOT Safe Routes to School	DOT Bicycle and Pedestrian
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	45,538	-	7,319	14,993
Due from General Fund	-	-	-	-
Total Assets	\$ 45,538	\$ -	\$ 7,319	\$ 14,993
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Due to contractors	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Due to General Fund	45,538	-	7,319	14,993
Total Liabilities	45,538	-	7,319	14,993
<u>Fund Balance:</u>				
Restricted	-	-	-	-
Total Liabilities and Fund Balance	\$ 45,538	\$ -	\$ 7,319	\$ 14,993

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)

DOT Mobility Manager	DOT FY 14 General Contract Administration	DOT FY 14 Historic Resource Support	Georgia Broadband Plans	DNR Historic Preservation
\$ -	\$ -	\$ -	\$ -	\$ -
33,020	2,951	-	-	-
-	-	-	-	-
<u>\$ 33,020</u>	<u>\$ 2,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
33,020	2,951	-	-	-
33,020	2,951	-	-	-
-	-	-	-	-
<u>\$ 33,020</u>	<u>\$ 2,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014  
(CONTINUED)

	DNR EPD Watershed	DNR EPD Water Planning	EDA FY13 Admin	EDA FY14 Admin	DHS Aging Title III-A
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	11,667	-	-	37,500	33,809
Due from General Fund	-	-	-	-	-
Total Assets	\$ 11,667	\$ -	\$ -	\$ 37,500	\$ 33,809
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-
Due to General Fund	11,667	-	-	37,500	33,809
Total Liabilities	11,667	-	-	37,500	33,809
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 11,667	\$ -	\$ -	\$ 37,500	\$ 33,809



MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)

DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS McIntosh Trail PHQ	DHS Meals on Wheels	DHS Aging MIPPA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41,482	101,732	94,324	-	-	15,640
-	23,088	23,088	-	160	-
<u>\$ 41,482</u>	<u>\$ 124,820</u>	<u>\$ 117,412</u>	<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 15,640</u>
\$ 34,508	\$ 124,820	\$ 117,412	\$ -	\$ 160	\$ -
-	-	-	-	-	-
6,974	-	-	-	-	15,640
<u>41,482</u>	<u>124,820</u>	<u>117,412</u>	<u>-</u>	<u>160</u>	<u>15,640</u>
-	-	-	-	-	-
<u>\$ 41,482</u>	<u>\$ 124,820</u>	<u>\$ 117,412</u>	<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 15,640</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014  
(CONTINUED)

	DHS Balancing Incentive	DHS MFP CNH	WIA Adult	WIA Youth	WIA Dislocated Worker
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	10,705	-	29,310	5,766	9,866
Due from General Fund	-	-	13,971	-	18,699
<b>Total Assets</b>	<b>\$ 10,705</b>	<b>\$ -</b>	<b>\$ 43,281</b>	<b>\$ 5,766</b>	<b>\$ 28,565</b>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors	\$ -	\$ -	\$ 43,281	\$ 372	\$ 28,565
Unearned revenue	-	-	-	-	-
Due to General Fund	10,705	-	-	5,394	-
<b>Total Liabilities</b>	<b>10,705</b>	<b>-</b>	<b>43,281</b>	<b>5,766</b>	<b>28,565</b>
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,705</b>	<b>\$ -</b>	<b>\$ 43,281</b>	<b>\$ 5,766</b>	<b>\$ 28,565</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)

WIA Rapid Response	WIA Other	DHS Aging Title III E	DHS Aging CDSMP	DHS Aging Alzheimers
\$ -	\$ -	\$ -	\$ -	\$ -
5,436	-	36,422	8,876	22,942
-	-	168	-	4,046
<u>\$ 5,436</u>	<u>\$ -</u>	<u>\$ 36,590</u>	<u>\$ 8,876</u>	<u>\$ 26,988</u>
\$ -	\$ -	\$ 36,590	\$ 8,876	\$ 26,988
-	-	-	-	-
5,436	-	-	-	-
<u>5,436</u>	<u>-</u>	<u>36,590</u>	<u>8,876</u>	<u>26,988</u>
-	-	-	-	-
<u>\$ 5,436</u>	<u>\$ -</u>	<u>\$ 36,590</u>	<u>\$ 8,876</u>	<u>\$ 26,988</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014  
(CONTINUED)

	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title XX	DHS Aging LTCO Activity
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from grant award and contracts	-	15,095	126,230	21,177	3,262
Due from General Fund	-	3,137	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 18,232</b>	<b>\$ 126,230</b>	<b>\$ 21,177</b>	<b>\$ 3,262</b>
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors	\$ -	\$ 18,232	\$ 84,482	\$ 10,271	\$ 3,262
Unearned revenue	-	-	-	-	-
Due to General Fund	-	-	41,748	10,906	-
<b>Total Liabilities</b>	<b>-</b>	<b>18,232</b>	<b>126,230</b>	<b>21,177</b>	<b>3,262</b>
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 18,232</b>	<b>\$ 126,230</b>	<b>\$ 21,177</b>	<b>\$ 3,262</b>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)

DHS Ga Cares	DHS NSIP	DHS Aging Title III D	DHS Aging Other	DHS Money Follow the Person	ADRC Outreach	Revolving Loan
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,818	43,577	5,203	1,307	52,301	3,965	-
-	-	202	-	-	-	-
<u>\$ 12,818</u>	<u>\$ 43,577</u>	<u>\$ 5,405</u>	<u>\$ 1,307</u>	<u>\$ 52,301</u>	<u>\$ 3,965</u>	<u>\$ -</u>
\$ 358	\$ 40,175	\$ 5,405	\$ -	\$ 17,723	\$ -	\$ -
-	-	-	-	-	-	-
12,460	3,402	-	1,307	34,578	3,965	-
12,818	43,577	5,405	1,307	52,301	3,965	-
-	-	-	-	-	-	-
<u>\$ 12,818</u>	<u>\$ 43,577</u>	<u>\$ 5,405</u>	<u>\$ 1,307</u>	<u>\$ 52,301</u>	<u>\$ 3,965</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014  
(CONTINUED)

	Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	Macon/Bibb Consolidation Task Force	Middle Georgia Economic Partnership	Total
<u>ASSETS</u>							
Cash and cash equivalents	\$ -	\$ 109,080	\$ -	\$ -	\$ -	\$ -	\$ 109,080
Due from grant award and contracts	-	-	-	-	-	-	854,233
Due from General Fund	-	18,834	-	-	-	-	105,393
Total Assets	\$ -	\$ 127,914	\$ -	\$ -	\$ -	\$ -	\$ 1,068,706
<u>LIABILITIES AND FUND BALANCE</u>							
<u>Liabilities:</u>							
Due to contractors	\$ -	\$ 18,834	\$ -	\$ -	\$ -	\$ -	\$ 620,314
Unearned revenue	-	109,080	-	-	-	-	109,080
Due to General Fund	-	-	-	-	-	-	339,312
Total Liabilities	-	127,914	-	-	-	-	1,068,706
<u>Fund Balance:</u>							
Restricted	-	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ -	\$ 127,914	\$ -	\$ -	\$ -	\$ -	\$ 1,068,706

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MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	DCA FY 14	DOT Rural Public Transit Planning	DOT Safe Routes to School
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
State sources	182,152	23,600	2,000
Local sources	-	-	-
Contractors match	-	-	-
Miscellaneous income	-	-	-
Interest income	-	-	-
<b>Total Revenues</b>	<b>182,152</b>	<b>23,600</b>	<b>2,000</b>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	90,652	13,279	1,149
Fringe benefits	46,245	6,907	597
<b>Total Personnel Services</b>	<b>136,897</b>	<b>20,186</b>	<b>1,746</b>
Operating Expenditures:			
Contract services	-	-	-
Travel	-	-	-
Office supplies	-	-	-
Telecommunications	-	-	-
Miscellaneous	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>136,897</b>	<b>20,186</b>	<b>1,746</b>
Indirect:			
Cost allocation plan	65,493	8,471	733
<b>Total Expenditures</b>	<b>\$ 202,390</b>	<b>\$ 28,657</b>	<b>\$ 2,479</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, 2014  
(CONTINUED)

DOT Bicycle and Pedestrian	DOT Mobility Manager	DOT FY 14 General Contract Administration	DOT FY 14 Historic Resource Support
\$ -	\$ 105,740	\$ -	\$ -
46,895	13,217	9,200	1,058
-	-	-	-
-	-	-	-
-	-	-	-
46,895	118,957	9,200	1,058
26,346	59,109	5,196	595
13,704	30,747	2,703	309
40,050	89,856	7,899	904
-	-	-	-
64	866	-	-
-	-	-	-
-	-	-	-
64	866	-	-
40,114	90,722	7,899	904
16,806	37,706	3,315	380
\$ 56,920	\$ 128,428	\$ 11,214	\$ 1,284

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	DCA FY 14	DOT Rural Public Transit Planning	DOT Safe Routes to School
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (20,238)	\$ (5,057)	\$ (479)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,238	5,057	479
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	20,238	5,057	479
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, 2014  
(CONTINUED)

DOT Bicycle and Pedestrian	DOT Mobility Manager	DOT FY 14 General Contract Administration	DOT FY 14 Historic Resource Support
\$ (10,025)	\$ (9,471)	\$ (2,014)	\$ (226)
10,025	9,471	2,014	226
-	-	-	-
10,025	9,471	2,014	226
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	Georgia Broadband Plans	DNR Historic Preservation	DNR EPD Watershed	DNR EPD Water Planning	EDA FY13 Administration	EDA FY14 Administration
<u>Revenues:</u>						
Federal sources	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500
State sources	28,750	4,091	10,727	70,000	-	-
Local sources	-	-	-	-	-	-
Contractors match	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>28,750</b>	<b>4,091</b>	<b>10,727</b>	<b>70,000</b>	<b>37,500</b>	<b>37,500</b>
<u>Expenditures:</u>						
Direct:						
Personnel Services:						
Salaries	-	1,867	10,441	-	30,847	27,474
Fringe benefits	-	971	5,431	-	16,046	14,291
<b>Total Personnel Services</b>	<b>-</b>	<b>2,838</b>	<b>15,872</b>	<b>-</b>	<b>46,893</b>	<b>41,765</b>
Operating Expenditures:						
Contract services	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>2,838</b>	<b>15,872</b>	<b>-</b>	<b>46,893</b>	<b>41,765</b>
Indirect:						
Cost allocation plan	-	1,191	6,661	-	19,677	17,526
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,029</b>	<b>\$ 22,533</b>	<b>\$ -</b>	<b>\$ 66,570</b>	<b>\$ 59,291</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, 2014  
(CONTINUED)

DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS McIntosh Trail PHQ	DHS Meals on Wheels	DHS Aging MIPPA	DHS Balancing Incentive	DHS MFP CNH
\$ 105,594	\$ 251,156	\$ 479,617	\$ 402,074	\$ 40,000	\$ -	\$ 46,919	\$ 10,705	\$ -
-	14,773	28,213	24,114	-	4,431	-	-	47,000
-	7,506	71,444	48,260	-	7	-	-	-
-	10,750	6,145	244,334	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
105,594	284,185	585,419	718,782	40,000	4,438	46,919	10,705	47,000
63,382	51,951	-	-	-	-	10,567	4,862	21,110
32,685	27,024	-	-	-	-	5,496	2,529	10,981
96,067	78,975	-	-	-	-	16,063	7,391	32,091
-	178,538	585,419	718,782	40,000	4,438	-	-	-
-	1,677	-	-	-	-	-	-	208
-	-	-	-	-	-	2,999	-	-
-	476	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	180,691	585,419	718,782	40,000	4,438	2,999	-	208
96,067	259,666	585,419	718,782	40,000	4,438	19,062	7,391	32,299
40,313	33,141	-	-	-	-	6,741	3,102	13,467
\$ 136,380	\$ 292,807	\$ 585,419	\$ 718,782	\$ 40,000	\$ 4,438	\$ 25,803	\$ 10,493	\$ 45,766

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	Georgia Broadband Plans	DNR Historic Preservation	DNR EPD Watershed	DNR EPD Water Planning	EDA FY13 Administration	EDA FY14 Administration
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 28,750	\$ 62	\$ (11,806)	\$ 70,000	\$ (29,070)	\$ (21,791)
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	-	-	11,806	-	29,070	21,791
Transfers to other funds	(28,750)	(62)	-	(70,000)	-	-
Total Other Financing Sources (Uses)	(28,750)	(62)	11,806	(70,000)	29,070	21,791
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, 2014  
(CONTINUED)

DHS Aging Title III-A	DHS Aging Title III-B	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS McIntosh Trail PHQ	DHS Meals on Wheels	DHS Aging MIPPA	DHS Balancing Incentive	DHS MFP CNH
\$ (30,786)	\$ (8,622)	\$ -	\$ -	\$ -	\$ -	\$ 21,116	\$ 212	\$ 1,234
30,786	8,622	-	-	-	-	-	-	-
-	-	-	-	-	-	(21,116)	(212)	(1,234)
30,786	8,622	-	-	-	-	(21,116)	(212)	(1,234)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	WIA Adult	WIA Youth	WIA Dislocated Worker	WIA Rapid Response	WIA Other	DHS Aging Title III E	DHS Aging CDSMP
<b>Revenues:</b>							
Federal sources	\$ 353,905	\$ 363,863	\$ 186,839	\$ 26,676	\$ -	\$ 199,053	\$ 13,603
State sources	-	-	-	-	-	39,810	-
Local sources	-	-	-	-	-	76	-
Contractors match	-	-	-	-	-	26,540	-
Miscellaneous income	6,950	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>360,855</b>	<b>363,863</b>	<b>186,839</b>	<b>26,676</b>	<b>-</b>	<b>265,479</b>	<b>13,603</b>
<b>Expenditures:</b>							
<b>Direct:</b>							
<b>Personnel Services:</b>							
Salaries	73,537	45,978	69,230	8,286	5,720	-	-
Fringe benefits	38,251	23,916	36,012	4,310	2,975	-	-
<b>Total Personnel Services</b>	<b>111,788</b>	<b>69,894</b>	<b>105,242</b>	<b>12,596</b>	<b>8,695</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditures:</b>							
Contract services	148,960	237,003	53,600	-	-	265,479	13,603
Travel	2,066	2,424	1,882	-	-	-	-
Office supplies	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Miscellaneous	35,624	19,132	17,785	8,260	15	-	-
<b>Total Operating Expenditures</b>	<b>186,650</b>	<b>258,559</b>	<b>73,267</b>	<b>8,260</b>	<b>15</b>	<b>265,479</b>	<b>13,603</b>
<b>Total Direct Expenditures</b>	<b>298,438</b>	<b>328,453</b>	<b>178,509</b>	<b>20,856</b>	<b>8,710</b>	<b>265,479</b>	<b>13,603</b>
<b>Indirect:</b>							
Cost allocation plan	46,910	29,330	44,162	5,286	3,649	-	-
<b>Total Expenditures</b>	<b>\$ 345,348</b>	<b>\$ 357,783</b>	<b>\$ 222,671</b>	<b>\$ 26,142</b>	<b>\$ 12,359</b>	<b>\$ 265,479</b>	<b>\$ 13,603</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, 2014  
(CONTINUED)

DHS Aging Alzheimers	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title XX	DHS Aging LTCO Activity
\$ -	\$ 39,600	\$ -	\$ -	\$ 297,679	\$ 18,667
145,698	2,329	82,079	862,599	-	1,098
-	4,659	-	6,632	714	-
-	-	-	15,249	18,041	2,196
-	-	-	-	-	-
-	-	-	-	-	-
145,698	46,588	82,079	884,480	316,434	21,961
-	-	-	189,695	78,807	-
-	-	-	97,489	40,993	-
-	-	-	287,184	119,800	-
145,698	46,588	82,079	450,769	152,804	21,961
-	-	-	1,650	-	-
-	-	-	4,531	-	-
-	-	-	5,123	-	-
-	-	-	4,166	-	-
145,698	46,588	82,079	466,239	152,804	21,961
145,698	46,588	82,079	753,423	272,604	21,961
-	-	-	120,513	50,272	-
\$ 145,698	\$ 46,588	\$ 82,079	\$ 873,936	\$ 322,876	\$ 21,961

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	WIA Adult	WIA Youth	WIA Dislocated Worker	WIA Rapid Response	WIA Other	DHS Aging Title III E	DHS Aging CDSMP
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 15,507	\$ 6,080	\$ (35,832)	\$ 534	\$ (12,359)	\$ -	\$ -
<u>Other Financing Sources (Uses):</u>							
Transfers from other funds	1,143	-	37,157	-	12,359	-	-
Transfers to other funds	(16,650)	(6,080)	(1,325)	(534)	-	-	-
Total Other Financing Sources (Uses)	(15,507)	(6,080)	35,832	(534)	12,359	-	-
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, 2014  
(CONTINUED)

DHS Aging Alzheimers	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title XX	DHS Aging LTCO Activity
\$ -	\$ -	\$ -	\$ 10,544	\$ (6,442)	\$ -
-	-	-	-	6,442	-
-	-	-	(10,544)	-	-
-	-	-	(10,544)	6,442	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	DHS GA Cares	DHS NSIP	DHS Aging Title III-D	DHS Aging Other	DHS Money Follows the Person
<u>Revenues:</u>					
Federal sources	\$ 69,770	\$ 186,213	\$ 31,112	\$ 1,089	\$ 248,013
State sources	8,202	82,987	1,831	218	-
Local sources	-	14	3,289	-	-
Contractors match	-	6,647	-	-	-
Miscellaneous income	-	-	-	-	-
Interest income	-	-	-	-	-
<b>Total Revenues</b>	<b>77,972</b>	<b>275,861</b>	<b>36,232</b>	<b>1,307</b>	<b>248,013</b>
<u>Expenditures:</u>					
Direct:					
Personnel Services:					
Salaries	35,622	-	-	-	76,271
Fringe benefits	18,530	-	-	-	39,675
<b>Total Personnel Services</b>	<b>54,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,946</b>
Operating Expenditures:					
Contract services	-	275,861	32,892	-	134,395
Travel	7,379	-	2,188	-	9,122
Office supplies	-	-	1,577	1,452	-
Telecommunications	-	-	-	-	2,749
Miscellaneous	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>7,379</b>	<b>275,861</b>	<b>36,657</b>	<b>1,452</b>	<b>146,266</b>
<b>Total Direct Expenditures</b>	<b>61,531</b>	<b>275,861</b>	<b>36,657</b>	<b>1,452</b>	<b>262,212</b>
Indirect:					
Cost allocation plan	22,723	-	-	-	48,654
<b>Total Expenditures</b>	<b>\$ 84,254</b>	<b>\$ 275,861</b>	<b>\$ 36,657</b>	<b>\$ 1,452</b>	<b>\$ 310,866</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, 2014  
(CONTINUED)

ADRC Outreach	Revolving Loan	Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	Macon/Bibb Consolidation Task Force	Middle Georgia Economic Partnership	Total
\$ -	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,566,387
36,752	-	-	-	-	-	-	-	1,773,824
-	80,000	-	80,359	12,082	140	419,745	169,994	904,921
-	-	-	-	-	-	-	-	329,902
-	-	-	-	-	-	-	-	6,950
-	-	-	75	16	2	-	6	99
36,752	80,000	13,500	80,434	12,098	142	419,745	170,000	6,582,083
16,660	43,259	6,086	-	-	-	-	-	1,067,978
8,666	22,502	3,166	-	-	-	-	-	553,151
25,326	65,761	9,252	-	-	-	-	-	1,621,129
-	-	-	80,434	12,098	142	419,745	170,000	4,271,288
-	-	-	-	-	-	-	-	29,526
-	-	-	-	-	-	-	-	10,559
-	-	-	-	-	-	-	-	8,348
-	-	-	-	-	-	-	-	84,982
-	-	-	80,434	12,098	142	419,745	170,000	4,404,703
25,326	65,761	9,252	80,434	12,098	142	419,745	170,000	6,025,832
10,627	27,596	3,883	-	-	-	-	-	688,328
\$ 35,953	\$ 93,357	\$ 13,135	\$ 80,434	\$ 12,098	\$ 142	\$ 419,745	\$ 170,000	\$ 6,714,160

MIDDLE GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

	DHS GA Cares	DHS NSIP	DHS Aging Title III-D	DHS Aging Other	DHS Money Follows the Person
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (6,282)	\$ -	\$ (425)	\$ (145)	\$ (62,853)
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	6,282	-	425	145	62,853
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	6,282	-	425	145	62,853
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, 2014  
(CONTINUED)

ADRC Outreach	Revolving Loan	Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition	Historic Preservation Advisory	Macon/Bibb Consolidation Task Force	Middle Georgia Economic Partnership	Total
\$ 799	\$ (13,357)	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,077)
-	13,357	-	-	-	-	-	-	289,748
(799)	-	(365)	-	-	-	-	-	(157,671)
(799)	13,357	(365)	-	-	-	-	-	132,077
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DCA FY 2014

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 182,152	\$ 182,152	\$ -
Total Revenues	182,152	182,152	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	90,612	90,652	(40)
Fringe benefits	47,934	46,245	1,689
Total Personnel Services	138,546	136,897	1,649
Operating Expenditures:			
Travel	1,000	-	1,000
Total Operating Expenditures	1,000	-	1,000
Total Direct Expenditures	139,546	136,897	2,649
Indirect:			
Cost allocation plan	62,845	65,493	(2,648)
Total Expenditures	202,391	202,390	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,239)	(20,238)	1
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	20,239	20,238	(1)
Total Other Financing Sources (Uses)	20,239	20,238	(1)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 23,600	\$ 23,600	\$ -
Total Revenues	23,600	23,600	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	12,870	13,279	(409)
Fringe benefits	6,808	6,907	(99)
Total Personnel Services	19,678	20,186	(508)
Operating:			
Travel	900	-	900
Total Operating Expenditures	900	-	900
Total Direct Expenditures	20,578	20,186	392
Indirect:			
Cost allocation plan	8,922	8,471	451
Total Expenditures	29,500	28,657	843
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,900)	(5,057)	843
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	5,900	5,057	(843)
Total Other Financing Sources (Uses)	5,900	5,057	(843)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 2,000	\$ 2,000	\$ -
Total Revenues	2,000	2,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,125	1,149	(24)
Fringe benefits	595	597	(2)
Total Personnel Services	1,720	1,746	(26)
Total Direct Expenditures	1,720	1,746	(26)
Indirect:			
Cost allocation plan	780	733	47
Total Expenditures	2,500	2,479	21
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(479)	21
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	500	479	(21)
Total Other Financing Sources (Uses)	500	479	(21)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 46,942	\$ 46,895	\$ (47)
Total Revenues	46,942	46,895	(47)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	26,401	26,346	55
Fringe benefits	13,966	13,704	262
Total Personnel Services	40,367	40,050	317
Operating Expenditures:			
Travel	-	64	(64)
Total Operating Expenditures	-	64	(64)
Total Direct Expenditures	40,367	40,114	253
Indirect:			
Cost allocation plan	18,310	16,806	1,504
Total Expenditures	58,677	56,920	1,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,735)	(10,025)	1,710
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	11,735	10,025	(1,710)
Total Other Financing Sources (Uses)	11,735	10,025	(1,710)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 MOBILITY MANAGER  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 105,000	\$ 105,740	\$ 740
State sources	13,125	13,217	92
Total Revenues	<u>118,125</u>	<u>118,957</u>	<u>832</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	59,054	59,109	(55)
Fringe benefits	31,239	30,747	492
Total Personnel Services	<u>90,293</u>	<u>89,856</u>	<u>437</u>
Operating Expenditures:			
Travel	-	866	(866)
Total Operating Expenditures	<u>-</u>	<u>866</u>	<u>(866)</u>
Total Direct Expenditures	<u>90,293</u>	<u>90,722</u>	<u>(429)</u>
Indirect:			
Cost allocation plan	40,957	37,706	3,251
Total Expenditures	<u>131,250</u>	<u>128,428</u>	<u>2,822</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,125)</u>	<u>(9,471)</u>	<u>3,654</u>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	13,125	9,471	(3,654)
Total Other Financing Sources (Uses)	<u>13,125</u>	<u>9,471</u>	<u>(3,654)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 GENERAL CONTRACT ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 9,200	\$ 9,200	\$ -
Total Revenues	9,200	9,200	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	5,175	5,196	(21)
Fringe benefits	2,737	2,703	34
Total Personnel Services	7,912	7,899	13
Total Direct Expenditures	7,912	7,899	13
Indirect:			
Cost allocation plan	3,588	3,315	273
Total Expenditures	11,500	11,214	286
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,300)	(2,014)	286
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,300	2,014	(286)
Total Other Financing Sources (Uses)	2,300	2,014	(286)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DOT FY 2014 HISTORIC RESOURCE SUPPORT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 2,400	\$ 1,058	\$ (1,342)
Total Revenues	2,400	1,058	(1,342)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,350	595	755
Fringe benefits	714	309	405
Total Personnel Services	2,064	904	1,160
Total Direct Expenditures	2,064	904	1,160
Indirect:			
Cost allocation plan	936	380	556
Total Expenditures	3,000	1,284	1,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	(600)	(226)	374
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	600	226	(374)
Total Other Financing Sources (Uses)	600	226	(374)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

GEORGIA BROADBAND PLANS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 28,750	\$ 28,750	\$ -
Local sources	156,250	-	(156,250)
Total Revenues	185,000	28,750	(156,250)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	12,935	-	12,935
Fringe benefits	6,843	-	6,843
Total Personnel Services	19,778	-	19,778
Operating Expenditures:			
Contract services	156,250	-	156,250
Total Operating Expenditures	156,250	-	156,250
Total Direct Expenditures	176,028	-	176,028
Indirect:			
Cost allocation plan	8,972	-	8,972
Total Expenditures	185,000	-	185,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	28,750	28,750
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(28,750)	(28,750)
Total Other Financing Sources (Uses)	-	(28,750)	(28,750)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DNR FY 2014 HISTORIC PRESERVATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,841	1,867	(26)
Fringe benefits	974	971	3
Total Personnel Services	2,815	2,838	(23)
Total Direct Expenditures	2,815	2,838	(23)
Indirect:			
Cost allocation plan	1,276	1,191	85
Total Expenditures	4,091	4,029	62
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	62	62
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(62)	(62)
Total Other Financing Sources (Uses)	-	(62)	(62)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATERSHED FY 2014  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 10,728	\$ 10,727	\$ (1)
Total Revenues	10,728	10,727	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	9,752	10,441	(689)
Fringe benefits	5,159	5,431	(272)
Total Personnel Services	14,911	15,872	(961)
Total Direct Expenditures	14,911	15,872	(961)
Indirect:			
Cost allocation plan	3,728	6,661	(2,933)
Total Expenditures	18,639	22,533	(3,894)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,911)	(11,806)	(3,895)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	7,911	11,806	3,895
Total Other Financing Sources (Uses)	7,911	11,806	3,895
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DNR EPD WATER PLANNING COUNCILS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 70,000	\$ 70,000	\$ -
Total Revenues	70,000	70,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	31,502	-	31,502
Fringe benefits	16,664	-	16,664
Total Personnel Services	48,166	-	48,166
Total Direct Expenditures	48,166	-	48,166
Indirect:			
Cost allocation plan	21,834	-	21,834
Total Expenditures	70,000	-	70,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	70,000	70,000
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(70,000)	(70,000)
Total Other Financing Sources (Uses)	-	(70,000)	(70,000)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 37,500	\$ 37,500	\$ -
Total Revenues	37,500	37,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	28,121	30,847	(2,726)
Fringe benefits	14,876	16,046	(1,170)
Total Personnel Services	42,997	46,893	(3,896)
Total Direct Expenditures	42,997	46,893	(3,896)
Indirect:			
Cost allocation plan	19,503	19,677	(174)
Total Expenditures	62,500	66,570	(4,070)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(29,070)	(4,070)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	25,000	29,070	4,070
Total Other Financing Sources (Uses)	25,000	29,070	4,070
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

EDA FY 2014 ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 37,500	\$ 37,500	\$ -
Total Revenues	37,500	37,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	27,446	27,474	(28)
Fringe benefits	14,519	14,291	228
Total Personnel Services	41,965	41,765	200
Operating Expenditures:			
Travel	1,500	-	1,500
Total Operating Expenditures	1,500	-	1,500
Total Direct Expenditures	43,465	41,765	1,700
Indirect:			
Cost allocation plan	19,035	17,526	1,509
Total Expenditures	62,500	59,291	3,209
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(21,791)	3,209
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	25,000	21,791	(3,209)
Total Other Financing Sources (Uses)	25,000	21,791	(3,209)
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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 105,593	\$ 105,594	\$ 1
Total Revenues	105,593	105,594	1
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	63,347	63,382	(35)
Fringe benefits	33,510	32,685	825
Total Personnel Services	96,857	96,067	790
Total Direct Expenditures	96,857	96,067	790
Indirect:			
Cost allocation plan	43,935	40,313	3,622
Total Expenditures	140,792	136,380	4,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,199)	(30,786)	4,413
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	35,199	30,786	(4,413)
Total Other Financing Sources (Uses)	35,199	30,786	(4,413)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING TITLE III-B  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 251,660	\$ 251,156	\$ (504)
State sources	14,803	14,773	(30)
Local sources	7,506	7,506	-
Contractors match	10,750	10,750	-
Total Revenues	284,719	284,185	(534)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	52,222	51,951	271
Fringe benefits	27,625	27,024	601
Total Personnel Services	79,847	78,975	872
Operating Expenditures:			
Contract services	178,538	178,538	-
Travel	1,440	1,677	(237)
Other	475	476	(1)
Total Operating Expenditures	180,453	180,691	(238)
Total Direct Expenditures	260,300	259,666	634
Indirect:			
Cost allocation plan	36,219	33,141	3,078
Total Expenditures	296,519	292,807	3,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,800)	(8,622)	3,178
<u>Other Financing Sources</u>			
Transfers from/(to) other funds	11,800	8,622	(3,178)
Total other financing sources	11,800	8,622	(3,178)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 479,617	\$ 479,617	\$ -
State sources	28,213	28,213	-
Local sources	33,300	71,444	38,144
Contractors match	48,069	6,145	(41,924)
Total Revenues	589,199	585,419	(3,780)
<u>Expenditures:</u>			
Operating Expenditures:			
Contract services	589,199	585,419	3,780
Total Operating Expenditures	589,199	585,419	3,780
Total Direct Expenditures	589,199	585,419	3,780
Total Expenditures	589,199	585,419	3,780
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 402,074	\$ 402,074	\$ -
State sources	24,114	24,114	-
Local sources	248,027	48,260	(199,767)
Contractors match	32,847	244,334	211,487
	<hr/>	<hr/>	<hr/>
Total Revenues	707,062	718,782	11,720
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	707,062	718,782	(11,720)
	<hr/>	<hr/>	<hr/>
Total Operating Expenditures	707,062	718,782	(11,720)
	<hr/>	<hr/>	<hr/>
Total Direct Expenditures	707,062	718,782	(11,720)
	<hr/>	<hr/>	<hr/>
Total Expenditures	707,062	718,782	(11,720)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance - Beginning of Year	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance - End of Year	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



MIDDLE GEORGIA REGIONAL COMMISSION

DHS McINTOSH TRAIL PHQ  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 40,000	\$ 40,000	\$ -
Total Revenues	40,000	40,000	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	40,000	40,000	-
Total Operating Expenditures	40,000	40,000	-
Total Direct Expenditures	40,000	40,000	-
Total Expenditures	40,000	40,000	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS MEALS ON WHEELS CHECKOFF  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 4,429	\$ 4,431	\$ 2
Local sources	2	7	5
Total Revenues	<u>4,431</u>	<u>4,438</u>	<u>7</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	<u>4,431</u>	<u>4,438</u>	<u>(7)</u>
Total Operating Expenditures	<u>4,431</u>	<u>4,438</u>	<u>(7)</u>
Total Direct Expenditures	<u>4,431</u>	<u>4,438</u>	<u>(7)</u>
Total Expenditures	<u>4,431</u>	<u>4,438</u>	<u>7</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING MIPPA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 46,920	\$ 46,919	\$ (1)
Total Revenues	46,920	46,919	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	19,667	10,567	9,100
Fringe benefits	10,404	5,496	4,908
Total Personnel Services	30,071	16,063	14,008
Operating Expenditures:			
Travel	209	-	209
Supplies and materials	3,000	2,999	1
Total Operating Expenditures	3,209	2,999	210
Total Direct Expenditures	33,280	19,062	14,218
Indirect:			
Cost allocation plan	13,640	6,741	6,899
Total Expenditures	46,920	25,803	21,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	21,116	21,116
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(21,116)	(21,116)
Total Other Financing Sources (Uses)	-	(21,116)	(21,116)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS BALANCING INCENTIVE PROGRAM  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 10,705	\$ 10,705	\$ -
Total Revenues	10,705	10,705	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,817	4,862	(45)
Fringe benefits	3,341	2,529	812
Total Personnel Services	8,158	7,391	767
Total Direct Expenditures	8,158	7,391	767
Indirect:			
Cost allocation plan	2,548	3,102	(554)
Total Expenditures	10,706	10,493	213
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	212	213
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	1	(212)	(213)
Total Other Financing Sources (Uses)	1	(212)	(213)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS MONEY FOLLOWS THE PERSON - CRAIG NURSING HOME  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 47,000	\$ 47,000	\$ -
Total Revenues	47,000	47,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	21,053	21,110	(57)
Fringe benefits	11,137	10,981	156
Total Personnel Services	32,190	32,091	99
Operating Expenditures:			
Travel	209	208	1
Total Operating Expenditures	209	208	1
Total Direct Expenditures	32,399	32,299	100
Indirect:			
Cost allocation plan	14,601	13,467	1,134
Total Expenditures	47,000	45,766	1,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,234	1,234
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(1,234)	(1,234)
Total Other Financing Sources (Uses)	-	(1,234)	(1,234)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

WIA - ADULT

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 327,530	\$ 353,905	\$ 26,375
Miscellaneous	6,950	6,950	-
Total Revenues	<u>334,480</u>	<u>360,855</u>	<u>26,375</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	70,143	73,537	(3,394)
Fringe benefits	55,050	38,251	16,799
Total Personnel Services	<u>125,193</u>	<u>111,788</u>	<u>13,405</u>
Operating Expenditures:			
Contract services	142,499	148,960	(6,461)
Travel	3,308	2,066	1,242
Miscellaneous	14,832	35,624	(20,792)
Total Operating Expenditures	<u>160,639</u>	<u>186,650</u>	<u>(19,550)</u>
Total Direct Expenditures	<u>285,832</u>	<u>298,438</u>	<u>(6,145)</u>
Indirect:			
Cost allocation plan	48,648	46,910	1,738
Total Expenditures	<u>334,480</u>	<u>345,348</u>	<u>(4,407)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>15,507</u>	<u>15,507</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(15,507)	(15,507)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(15,507)</u>	<u>(15,507)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

WIA - YOUTH  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 332,363	\$ 363,863	\$ 31,500
Total Revenues	332,363	363,863	31,500
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	33,122	45,978	(12,856)
Fringe benefits	17,521	23,916	(6,395)
Total Personnel Services	50,643	69,894	(19,251)
Operating Expenditures:			
Contract services	230,750	237,003	(6,253)
Travel	3,650	2,424	1,226
Miscellaneous	24,348	19,132	5,216
Total Operating Expenditures	258,748	258,559	189
Total Direct Expenditures	309,391	328,453	(19,062)
Indirect:			
Cost allocation plan	22,972	29,330	(6,358)
Total Expenditures	332,363	357,783	(25,420)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,080	6,080
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(6,080)	(6,080)
Total Other Financing Sources (Uses)	-	(6,080)	(6,080)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

WIA - DISLOCATED WORKER  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 219,969	\$ 186,839	\$ (33,130)
Total Revenues	219,969	186,839	(33,130)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	67,726	69,230	(1,504)
Fringe benefits	35,827	36,012	(185)
Total Personnel Services	103,553	105,242	(1,689)
Operating Expenditures:			
Contract services	59,209	53,600	5,609
Travel	2,377	1,882	495
Miscellaneous	7,858	17,785	(9,927)
Total Operating Expenditures	69,444	73,267	(3,823)
Total Direct Expenditures	172,997	178,509	(5,512)
Indirect:			
Cost allocation plan	46,972	44,162	2,810
Total Expenditures	219,969	222,671	(2,702)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(35,832)	(35,832)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	35,832	35,832
Total Other Financing Sources (Uses)	-	35,832	35,832
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

WIA - RAPID RESPONSE  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 15,865	\$ 26,676	\$ 10,811
Total Revenues	15,865	26,676	10,811
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	7,138	8,286	(1,148)
Fringe benefits	3,776	4,310	(534)
Total Personnel Services	10,914	12,596	(1,682)
Operating Expenditures:			
Miscellaneous	-	8,260	(8,260)
Total Operating Expenditures	-	8,260	(8,260)
Total Direct Expenditures	10,914	20,856	(9,942)
Indirect:			
Cost allocation plan	4,951	5,286	(335)
Total Expenditures	15,865	26,142	(10,277)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	534	534
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(534)	(534)
Total Other Financing Sources (Uses)	-	(534)	(534)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

WIA - OTHER

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 79,370	\$ -	\$ (79,370)
Total Revenues	79,370	-	(79,370)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	29,063	5,720	23,343
Fringe benefits	15,375	2,975	12,400
Total Personnel Services	44,438	8,695	35,743
Operating Expenditures:			
Miscellaneous	14,775	15	14,760
Total Operating Expenditures	14,775	15	14,760
Total Direct Expenditures	59,213	8,710	50,503
Indirect:			
Cost allocation plan	20,157	3,649	16,508
Total Expenditures	79,370	12,359	67,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(12,359)	(12,359)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	12,359	12,359
Total Other Financing Sources (Uses)	-	12,359	12,359
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 49,331	\$ 199,053	\$ 149,722
State sources	9,866	39,810	29,944
Local sources	2	76	74
Contractors match	6,578	26,540	19,962
Total Revenues	<u>65,777</u>	<u>265,479</u>	<u>199,702</u>
<u>Expenditures:</u>			
Operating Expenditures:			
Contract services	65,777	265,479	(199,702)
Total Operating Expenditures	<u>65,777</u>	<u>265,479</u>	<u>(199,702)</u>
Total Direct Expenditures	<u>65,777</u>	<u>265,479</u>	<u>(199,702)</u>
Total Expenditures	<u>65,777</u>	<u>265,479</u>	<u>199,702</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ -	\$ 13,603	\$ 13,603
Total Revenues	-	13,603	13,603
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	-	13,603	(13,603)
Total Operating Expenditures	-	13,603	(13,603)
Total Direct Expenditures	-	13,603	(13,603)
Total Expenditures	-	13,603	(13,603)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 ALZHEIMER'S  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 145,698	\$ 145,698	\$ -
Local sources	2	-	(2)
Total Revenues	145,700	145,698	(2)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	145,700	145,698	2
Total Operating Expenditures	145,700	145,698	2
Total Direct Expenditures	145,700	145,698	2
Total Expenditures	145,700	145,698	2
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 LTCO TITLE III  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 LTCO STATE SUPPLEMENTAL  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 82,079	\$ 82,079	\$ -
Total Revenues	82,079	82,079	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	82,079	82,079	-
Total Operating Expenditures	82,079	82,079	-
Total Direct Expenditures	82,079	82,079	-
Total Expenditures	82,079	82,079	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 CBS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State sources	\$ 862,883	\$ 862,599	\$ (284)
Local sources	21,881	21,881	-
Total Revenues	884,764	884,480	(284)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	188,135	189,695	(1,560)
Fringe benefits	99,528	97,489	2,039
Total Personnel Services	287,663	287,184	479
Operating Expenditures:			
Contract services	450,737	450,769	(32)
Travel	1,682	1,650	32
Supplies and materials	4,532	4,531	1
Miscellaneous	9,666	9,289	377
Total Operating Expenditures	466,617	466,239	378
Total Direct Expenditures	754,280	753,423	857
Indirect:			
Cost allocation plan	130,489	120,513	9,976
Total Expenditures	884,769	873,936	10,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5)	10,544	10,549
<u>Other Financing Sources (Uses):</u>			
Transfers from/(to) other funds	5	(10,544)	(10,549)
Total Other Financing Sources (Uses)	5	(10,544)	(10,549)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 TITLE XX  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 298,498	\$ 297,679	\$ (819)
Local sources	842	714	(128)
Contractors match	19,614	18,041	(1,573)
Total Revenues	318,954	316,434	(2,520)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	79,028	78,807	221
Fringe benefits	41,806	40,993	813
Total Personnel Services	120,834	119,800	1,034
Operating Expenditures:			
Contract services	154,504	152,804	1,700
Total Operating Expenditures	154,504	152,804	1,700
Total Direct Expenditures	275,338	272,604	2,734
Indirect:			
Cost allocation plan	54,811	50,272	4,539
Total Expenditures	330,149	322,876	7,273
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,195)	(6,442)	4,753
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	11,195	6,442	(4,753)
Total Other Financing Sources (Uses)	11,195	6,442	(4,753)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 LTCO ACTIVITY  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 18,667	\$ 18,667	\$ -
State sources	1,098	1,098	-
Contractors match	2,196	2,196	-
Total Revenues	21,961	21,961	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	21,961	21,961	-
Total Operating Expenditures	21,961	21,961	-
Total Direct Expenditures	21,961	21,961	-
Total Expenditures	21,961	21,961	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS GA CARES  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 65,889	\$ 69,770	\$ 3,881
State sources	8,121	8,202	81
Total Revenues	74,010	77,972	3,962
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	35,465	35,622	(157)
Fringe benefits	18,760	18,530	230
Total Personnel Services	54,225	54,152	73
Operating Expenditures:			
Travel	8,000	7,379	621
Total Operating Expenditures	8,000	7,379	621
Total Direct Expenditures	62,225	61,531	694
Indirect:			
Cost allocation plan	11,788	22,723	(10,935)
Total Expenditures	74,013	84,254	(10,241)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3)	(6,282)	(6,279)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	3	6,282	6,279
Total Other Financing Sources (Uses)	3	6,282	6,279
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS NSIP

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 186,213	\$ 186,213	\$ -
State sources	82,987	82,987	-
Local sources	9,136	6,661	(2,475)
Total Revenues	<u>278,336</u>	<u>275,861</u>	<u>(2,475)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	278,336	275,861	2,475
Total Operating Expenditures	<u>278,336</u>	<u>275,861</u>	<u>2,475</u>
Total Direct Expenditures	<u>278,336</u>	<u>275,861</u>	<u>2,475</u>
Total Expenditures	<u>278,336</u>	<u>275,861</u>	<u>2,475</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING FY 2014 TITLE III-D  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 31,111	\$ 31,112	\$ 1
State sources	1,831	1,831	-
Contractors match	3,290	3,289	(1)
Total Revenues	36,232	36,232	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	32,893	32,892	1
Travel	2,160	2,188	(28)
Supplies & materials	1,551	1,577	(26)
Total Operating Expenditures	36,604	36,657	(53)
Total Direct Expenditures	36,604	36,657	(53)
Total Expenditures	36,604	36,657	(53)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(372)	(425)	(53)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	372	425	53
Total Other Financing Sources (Uses)	372	425	53
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

DHS AGING OTHER  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 1,090	\$ 1,089	\$ (1)
State sources	218	218	-
Total Revenues	<u>1,308</u>	<u>1,307</u>	<u>(1)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Supplies & materials	<u>1,454</u>	<u>1,452</u>	<u>2</u>
Total Operating Expenditures	<u>1,454</u>	<u>1,452</u>	<u>2</u>
Total Direct Expenditures	<u>1,454</u>	<u>1,452</u>	<u>2</u>
Total Expenditures	<u>1,454</u>	<u>1,452</u>	<u>2</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(146)</u>	<u>(145)</u>	<u>1</u>
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	<u>146</u>	<u>145</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>146</u>	<u>145</u>	<u>(1)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 233,260	\$ 248,013	\$ 14,753
Total Revenues	233,260	248,013	14,753
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	75,218	76,271	(1,053)
Fringe benefits	39,790	39,675	115
Total Personnel Services	115,008	115,946	(938)
Operating Expenditures:			
Contract services	103,614	134,395	(30,781)
Travel	11,700	9,122	2,578
Other	2,940	2,749	191
Total Operating Expenditures	118,254	146,266	(28,012)
Total Direct Expenditures	233,262	262,212	(28,950)
Indirect:			
Cost allocation plan	-	48,654	(48,654)
Total Expenditures	233,262	310,866	(77,604)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(62,853)	(62,851)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2	62,853	62,851
Total other financing sources	2	62,853	62,851
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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
State revenue	\$ 37,000	\$ 36,752	\$ (248)
Total Revenues	37,000	36,752	(248)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	16,648	16,660	(12)
Fringe benefits	8,807	8,666	141
Total Personnel Services	25,455	25,326	129
Total Direct Expenditures	25,455	25,326	129
Indirect:			
Cost allocation plan	11,546	10,627	919
Total Expenditures	37,001	35,953	1,048
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	799	800
<u>Other Financing Sources (Uses):</u>			
Transfers from/(to) other funds	1	(799)	(800)
Total other financing sources	1	(799)	(800)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -



MIDDLE GEORGIA REGIONAL COMMISSION

REVOLVING LOAN FUND ADMINISTRATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 80,000	\$ 80,000	\$ -
Total Revenues	80,000	80,000	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	35,995	43,259	(7,264)
Fringe benefits	19,041	22,502	(3,461)
Total Personnel Services	55,036	65,761	(10,725)
Total Direct Expenditures	55,036	65,761	(10,725)
Indirect:			
Cost allocation plan	24,964	27,596	(2,632)
Total Expenditures	80,000	93,357	(13,357)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(13,357)	(13,357)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	13,357	13,357
Total Other Financing Sources (Uses)	-	13,357	13,357
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

WARNER ROBINS SURVEY UPDATE  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Federal sources	\$ 13,500	\$ 13,500	\$ -
Total Revenues	13,500	13,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,074	6,086	(12)
Fringe benefits	3,213	3,166	47
Total Personnel Services	9,287	9,252	35
Total Direct Expenditures	9,287	9,252	35
Indirect:			
Cost allocation plan	4,213	3,883	330
Total Expenditures	13,500	13,135	365
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	365	365
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	-	(365)	(365)
Total Other Financing Sources (Uses)	-	(365)	(365)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

CLEAN AIR COALITION  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 139,900	\$ 80,359	\$ (59,541)
Interest income	100	75	(25)
Total Revenues	140,000	80,434	(59,566)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	140,000	80,434	59,566
Total Operating Expenditures	140,000	80,434	59,566
Total Direct Expenditures	140,000	80,434	59,566
Total Expenditures	140,000	80,434	59,566
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 34,975	\$ 12,082	\$ (22,893)
Interest income	25	16	(9)
Total Revenues	<u>35,000</u>	<u>12,098</u>	<u>(22,902)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	35,000	12,098	22,902
Total Operating Expenditures	<u>35,000</u>	<u>12,098</u>	<u>22,902</u>
Total Direct Expenditures	<u>35,000</u>	<u>12,098</u>	<u>22,902</u>
Total Expenditures	<u>35,000</u>	<u>12,098</u>	<u>22,902</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION

HISTORIC PRESERVATION ADVISORY COMMITTEE  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ -	\$ 140	\$ 140
Interest income	-	2	2
Total Revenues	-	142	142
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	-	142	(142)
Total Operating Expenditures	-	142	(142)
Total Direct Expenditures	-	142	(142)
Total Expenditures	-	142	(142)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

MACON/BIBB CONSOLIDATION TASK FORCE  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 419,745	\$ 419,745	\$ -
Total Revenues	419,745	419,745	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	419,745	419,745	-
Total Operating Expenditures	419,745	419,745	-
Total Direct Expenditures	419,745	419,745	-
Total Expenditures	419,745	419,745	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

MIDDLE GEORGIA REGIONAL COMMISSION

MIDDLE GEORGIA ECONOMIC PARTNERSHIP 2014  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Final Budget	Actual	Variance with Final Budget
<u>Revenues:</u>			
Local sources	\$ 199,950	\$ 169,994	\$ (29,956)
Interest income	50	6	(44)
Total Revenues	200,000	170,000	(30,000)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	200,000	170,000	30,000
Total Operating Expenditures	200,000	170,000	30,000
Total Direct Expenditures	200,000	170,000	30,000
Total Expenditures	200,000	170,000	30,000
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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# III. STATISTICAL SECTION

(INCLUDING SUPPLEMENTAL  
INFORMATION)



# MIDDLE GEORGIA REGIONAL COMMISSION

## STATISTICAL SECTION

<u>Contents:</u>	<u>Page</u>
<b>Financial Trends</b>	
<i>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.</i>	
Net Position by Component, Last Ten Fiscal Years	136
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Fund Balances and Changes in Fund Balances-Governmental Funds	139
<b>Revenue Capacity</b>	
<i>These schedules contain information to help the reader assess the factors affecting the RC's ability to generate significant local revenue sources.</i>	
Program Revenues by Function/Program, Last Ten Fiscal Years	140
<b>Demographic and Economic Information</b>	
<i>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.</i>	
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<i>These schedules contain information about the RC operations and staff resources available to help the reader understand how the financial information relates to the services provided.</i>	
Middle Georgia RC Staff Positions	146

**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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities:										
Investment in capital assets	\$ 66,071	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923	\$ 227,644	\$ 210,226
Restricted	-	520,295	500,232	432,479	-	-	-	-	-	-
Unrestricted	1,831,342	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
Total Governmental Activities Net Position	1,897,413	2,305,591	1,962,939	1,943,062	1,962,985	1,874,946	1,868,487	1,742,415	1,499,388	1,505,692
Business-Type Activities:										
Restricted	2,932,507	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
Total Business-Type Activities Net Position	2,932,507	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
Primary Government:										
Investment in capital assets	66,071	89,122	149,964	175,175	175,637	153,137	241,028	231,923	227,644	210,226
Restricted	2,932,507	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
Unrestricted	1,831,342	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
Total Primary Government Net Position	\$4,829,920	\$5,382,550	\$5,044,493	\$4,966,974	\$4,911,956	\$5,105,888	\$5,011,808	\$4,775,949	\$4,456,196	\$4,136,419

TABLE #1

MIDDLE GEORGIA REGIONAL COMMISSION

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(Accrual Basis of Accounting)

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 749,675	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541	\$ 713,265	\$ 463,100
Aging services	6,266,883	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
Transportation development	2,052,769	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
Workforce development	964,303	-	-	-	-	-	-	-	-	-
Environmental assistance	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008
Planning and development	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951
Total Governmental Activities Expenses	11,340,089	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
Business-type Activities										
Program Loans	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230
Total Business-type Activities	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647	363,230
Total Primary Government Expenses	11,575,423	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
<b>Program Revenues</b>										
Governmental Activities										
Charges for services	499,821	1,024,879	231,674	358,598	305,877	554,636	348,780	589,746	338,895	338,895
Operating grants and contributions	10,413,100	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
Total Governmental Activities Program Revenues	10,912,921	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
Business-type Activities										
Program Loans	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500
Total Business-type Activities Program Revenues	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500
Total Primary Government Program Revenues	10,992,145	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
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(427,168)	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)	(484,453)	(146,996)
Business-type Activities	(156,110)	(25,112)	47,055	65,070	(294,301)	75,139	98,225	56,627	79,374	(41,730)
Total Primary Government Net (Expense)/Revenue	(583,278)	(269,215)	(485,832)	(281,588)	(670,321)	(384,379)	(162,479)	(91,196)	(405,079)	(188,726)

TABLE #2

MIDDLE GEORGIA REGIONAL COMMISSION

CHANGES IN NET POSITION  
 LAST TEN FISCAL YEARS  
 (Accrual Basis of Accounting)  
 CONTINUED

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Regional appropriations	495,343	488,400	488,400	440,124	440,124	440,124	338,895	338,895	431,059	410,155
Special item	(520,295)	-	-	-	-	-	-	-	-	-
Interest revenue	1,282	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762
Miscellaneous income	42,660	96,770	62,850	32,353	19,750	14,939	12,078	12,761	18,889	-
Total Governmental Activities	18,990	586,755	552,764	475,846	464,059	465,977	386,776	390,850	478,149	418,917
Business-type Activities:										
Interest revenue	8,498	12,007	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548
Other income	3,160	8,510	-	-	-	-	-	-	-	-
Total Business-type Activities	11,658	20,517	10,587	9,871	12,330	12,482	11,562	20,099	17,707	9,548
Total Primary Government	30,648	607,272	563,351	485,717	476,389	478,459	398,338	410,949	495,856	428,465
Governmental Activities	(408,178)	342,652	19,877	129,188	88,039	6,459	126,072	243,027	(6,304)	271,921
Business-type Activities	(144,452)	(4,595)	57,642	74,941	(281,971)	87,621	109,787	76,726	97,081	(32,182)
Total Primary Government	\$ (552,630)	\$ 338,057	\$ 77,519	\$ 204,129	\$ (193,932)	\$ 94,080	\$ 235,859	\$ 319,753	\$ 90,777	\$ 239,739

TABLE #2

MIDDLE GEORGIA REGIONAL COMMISSION

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

Fund Balances	Fiscal Year									
	* 2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>General Fund</b>										
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730	\$ 1,645,703	\$ 1,438,776
Nonspendable	24,951	520,295	500,232	432,479	-	-	-	-	-	-
Unassigned	1,931,951	1,844,785	1,504,137	1,599,181	-	-	-	-	-	-
<b>Total General Fund</b>	<b>1,956,902</b>	<b>2,365,080</b>	<b>2,004,369</b>	<b>2,031,660</b>	<b>2,139,755</b>	<b>2,091,242</b>	<b>2,014,802</b>	<b>1,888,730</b>	<b>1,645,703</b>	<b>1,438,776</b>
<b>All Other Governmental Funds</b>										
Unreserved, reported in:										
Special revenue funds	-	-	-	-	(208,998)	(212,048)	(212,032)	(212,032)	(212,032)	-
<b>Total all other governmental funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (208,998)</b>	<b>\$ (212,048)</b>	<b>\$ (212,032)</b>	<b>\$ (212,032)</b>	<b>\$ (212,032)</b>	<b>\$ -</b>
<b>Changes in Fund Balances</b>										
<b>Revenues:</b>										
Regional appropriations	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746	\$ 431,059	\$ 410,155
Federal sources	6,326,320	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
State sources	2,726,424	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
Local sources	1,523,228	1,672,362	946,209	810,235	718,852	763,878	749,866	860,506	762,448	887,604
Contractors match	329,902	513,389	459,235	622,092	440,305	400,397	491,077	662,203	592,265	646,770
Investment income	1,381	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201	8,762
Other income	49,610	96,856	63,176	32,353	19,750	14,939	12,078	12,761	18,889	-
<b>Total Revenues</b>	<b>11,452,208</b>	<b>11,901,799</b>	<b>11,336,604</b>	<b>10,539,085</b>	<b>9,881,271</b>	<b>10,038,227</b>	<b>10,010,388</b>	<b>10,092,936</b>	<b>9,510,570</b>	<b>8,649,647</b>
<b>Expenditures:</b>										
General government **	1,269,972	1,091,340	480,528	574,202	505,368	767,775	663,881	823,541	665,197	483,713
Aging services	6,266,883	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
Transportation development	2,052,769	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
Workforce development	964,303	-	-	-	-	-	-	-	-	-
Environmental assistance	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977	104,008
Planning and development	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173	25,951
<b>Total Expenditures</b>	<b>11,860,386</b>	<b>11,541,088</b>	<b>11,363,895</b>	<b>10,438,182</b>	<b>9,797,232</b>	<b>9,961,803</b>	<b>9,884,316</b>	<b>9,849,909</b>	<b>9,515,675</b>	<b>8,398,339</b>
<b>Net change in fund balances</b>	<b>\$ (408,178)</b>	<b>\$ 360,711</b>	<b>\$ (27,291)</b>	<b>\$ 100,903</b>	<b>\$ 84,039</b>	<b>\$ 76,424</b>	<b>\$ 126,072</b>	<b>\$ 243,027</b>	<b>\$ (5,105)</b>	<b>\$ 251,308</b>

\* Prior year amounts have not been restated for the implementation of GASB Statement 54.

\*\* 2014 General government includes \$520,295 special item



MIDDLE GEORGIA REGIONAL COMMISSION

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

	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Function/Program:										
Governmental Activities										
General government	\$ 499,821	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596	\$ 817,044	\$ 757,812
Aging services	6,200,701	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
Transportation development	2,007,983	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
Workforce development	937,389	-	-	-	-	-	-	-	-	-
Environmental assistance	237,532	242,154	207,132	242,437	253,209	137,875	173,641	181,908	147,884	85,796
Historic preservation	1,029,495	580,807	724,034	484,182	432,866	391,940	495,505	415,384	448,925	27,400
Subtotal Governmental Activities	10,912,921	11,315,044	10,784,809	10,063,239	9,417,212	9,572,250	10,010,388	10,092,936	9,510,570	8,649,647
Business-type Activities										
Program Loans	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500
Subtotal Business-type Activities	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021	321,500
Total Primary Government	\$ 10,992,145	\$ 11,374,882	\$ 10,916,002	\$ 10,193,213	\$ 9,556,409	\$ 9,707,868	\$ 10,168,739	\$ 10,220,890	\$ 9,673,591	\$ 8,971,147

TABLE #4

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2014

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, 2014

(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, 2014

(CONTINUED)

## PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees			
	2014	% of Total	2005	% of Total
Robins Air Force Base	19,000	30.63%	25,584	36.90%
Medical Center of Central Georgia	5,700	9.19%	4,650	6.71%
GEICO	5,400	8.70%	3,300	4.76%
Bibb County Board of Education	3,700	5.96%	3,700	5.34%
Houston County Board of Education	3,697	5.96%	5,026	7.25%
Horton Homes	2,200	3.55%	2,100	3.03%
Blue Bird Corporation	1,800	2.90%	1,710	2.47%
Perdue Farms	1,650	2.66%	2,200	3.17%
Coliseum Health Systems	1,400	2.26%	1,500	2.16%
Frito-Lay, Inc.	1,346	2.17%	1,200	1.73%
Mercer University	1,297	2.09%	1,290	1.86%
City of Macon	1,142	1.84%	1,635	2.36%
Rheem Manufacturing Company	1,000	1.61%	1,800	2.60%
Engelhard Corporation	933	1.50%	900	1.30%
Baldwin County Board of Education	913	1.47%	925	1.33%
Academy Sports	840	1.35%	-	0.00%
Bibb County	780	1.26%	696	1.00%
Georgia College & State University	766	1.23%	912	1.32%
YKK (U.S.A.) Incorporated	750	1.21%	970	1.40%
Wal-Mart Super Stores	740	1.19%	-	0.00%
United States Postal Service	600	0.97%	805	1.16%
Ricoh USA	575	0.93%	-	0.00%
Georgia Farm Bureau Federation	525	0.85%	540	0.78%
Graphic Packaging International	518	0.83%	-	0.00%
The Boeing Company	518	0.83%	799	1.15%
Armstrong World Industries	400	0.64%	-	0.00%
Bombardier	315	0.51%	-	0.00%
AT&T	302	0.49%	-	0.00%
Cherokee Brick	300	0.48%	-	0.00%
GE Capital	260	0.42%	-	0.00%
Tractor Supply Company	257	0.41%	-	0.00%
Kohl's Distribution Center	250	0.40%	-	0.00%
Birch Communications	230	0.37%	-	0.00%
First Quality	215	0.35%	-	0.00%
PACTIV, Corp.	185	0.30%	-	0.00%
The Trane Company	184	0.30%	500	0.72%
Nichiha USA	181	0.29%	-	0.00%
TIMCO	180	0.29%	-	0.00%
BLC Hardwood Flooring	175	0.28%	-	0.00%
Crown Candy	170	0.27%	-	0.00%
L.E. Schwartz & Sons, Inc.	170	0.27%	-	0.00%
Ryder Logistics	170	0.27%	-	0.00%
Cox Communications	160	0.26%	-	0.00%
Macon Garment Manufacturers	130	0.21%	-	0.00%
Central State Hospital	14	0.02%	2,100	3.03%
Brown & Williamson Tobacco	-	0.00%	1,200	1.73%
Middle Georgia Correctional	-	0.00%	3,285	4.74%

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

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2014

(CONTINUED)

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 2005-2014

<u>County</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>	<u>2013</u>	<u>2014</u>
Baldwin	5.3%	5.5%	5.7%	7.9%	11.9%	15.7%	13.7%	12.0%	11.2%	10.8%
Bibb	5.5%	5.7%	5.3%	6.5%	9.4%	10.6%	10.5%	9.8%	8.8%	8.7%
Crawford	5.7%	5.1%	4.8%	6.0%	9.6%	10.7%	9.9%	9.4%	8.5%	7.8%
Houston	4.6%	4.3%	3.9%	5.2%	6.9%	7.6%	7.8%	7.6%	7.1%	7.3%
Jones	4.7%	5.1%	4.3%	5.8%	8.3%	9.5%	8.9%	8.6%	7.2%	6.8%
Monroe	4.8%	4.5%	4.2%	5.7%	8.8%	9.3%	8.8%	8.2%	7.9%	7.2%
Peach	6.5%	5.9%	5.5%	7.1%	10.0%	12.0%	11.7%	10.9%	10.7%	10.6%
Pulaski	5.5%	4.5%	4.0%	5.3%	7.5%	8.8%	10.0%	9.6%	9.6%	9.2%
Putnam	5.3%	4.6%	4.4%	7.1%	10.5%	11.5%	11.5%	10.7%	9.7%	8.5%
Twiggs	6.8%	5.8%	5.7%	6.9%	10.5%	11.5%	12.5%	12.5%	11.0%	8.8%
Wilkinson	5.7%	5.9%	5.5%	6.9%	10.6%	12.0%	10.5%	9.6%	9.0%	8.2%

Source(s): 2005-2006 from the 2008 Georgia County Guide; 2007-2014 from the U.S. Bureau of Labor Statistics

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2014

<u>County</u>	<u>Per Capita Personal Income</u>	<u>As a % of Georgia's Per Capita Income</u>	<u>As a % of U.S.'s Per Capita Income</u>
Baldwin	\$17,434	69.7%	62.6%
Bibb	21,766	87.0%	78.1%
Crawford	21,037	84.1%	75.5%
Houston	25,871	103.4%	92.8%
Jones	23,501	93.9%	84.3%
Monroe	26,442	105.6%	94.9%
Peach	18,782	75.0%	67.4%
Pulaski	17,685	70.7%	63.5%
Putnam	21,796	87.1%	78.2%
Twiggs	18,597	74.3%	66.7%
Wilkinson	17,117	68.4%	61.4%

Source(s): ESRI Business Analyst 2014 Forecast

MIDDLE GEORGIA REGIONAL COMMISSION

MISCELLANEOUS STATISTICAL DATA

JUNE 30, 2014

(CONTINUED)

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2013 Enrollment</u>
Mercer University	Macon	8,351
Central Georgia Technical College	Macon	7,796
Georgia College and State University	Milledgeville	6,551
Middle Georgia State College	Macon	7,989
Fort Valley State University	Fort Valley	3,180
Georgia Military College at Milledgeville	Milledgeville	1,651
Georgia Military College at Warner Robins	Warner Robins	504
Wesleyan College	Macon	700

*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):*

- *2014 Georgia County Guide*
- *Georgia Department of Education 2013 Private School Survey Application Data Collection System*

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MIDDLE GEORGIA REGIONAL COMMISSION

SALARY  
FY 14 STAFF POSITIONS

Position	Number of Employees In Category	FY 2014 Salary Scale
Executive Director	1	\$ 95,137 - \$ 167,719
Deputy Director	2	89,676 - 117,007
AAA Director	1	66,727 - 87,064
Accounting/Compliance Coordinator	1	44,115 - 57,560
Aging Contracts Administrator	1	36,945 - 48,205
Aging Referral Assistance Specialist	1	36,945 - 48,205
Aging Services Coordinator	3	36,945 - 64,784
Aging Services Manager	2	62,897 - 82,066
Business Service Coordinator	1	41,582 - 54,256
Career Development Facilitator	2	32,825 - 42,830
Communication Manager	1	41,582 - 54,256
Director of Business Development	1	66,727 - 87,064
Director of Technology Services	1	66,727 - 87,064
Director of Workforce Development	2	66,727 - 87,064
Executive Finance Assistant (Part Time)	1	62,897 - 82,066
Executive Secretary/Purchasing Agent	1	25,913 - 54,273
Finance Officer	2	66,727 - 87,064
Finance Specialist	1	39,195 - 51,141
Gateway Counselor	4	36,945 - 51,141
GeorgiaCares Coordinator	1	49,651 - 64,784
Government Services Specialist	7	41,582 - 54,256
HCBS Case Manager	1	36,945 - 49,664
Information Technology Specialist	2	41,582 - 61,065
Information Technology Specialist/Network Admin	1	30,941 - 44,808
Intake & Screening Specialist	1	36,945 - 48,205
Loan Processing and Servicing Specialist	2	34,825 - 51,141
MIS Specialist	1	30,941 - 40,371
Office Assistant (Part Time)	1	29,165 - 39,792
Office Manager	2	55,883 - 72,915
One Stop Coordinator	1	36,945 - 48,205
Printer/Graphics Technician	1	27,491 - 37,508
Program Assistant	1	25,913 - 33,810
Regional Mobility Manager	1	62,897 - 82,066
Senior Finance Specialist	2	55,883 - 82,066
Senior Gateway Counselor	1	36,945 - 48,205
Senior Government Services Specialist	2	41,582 - 61,065
Senior MFP Coordinator	1	41,582 - 54,256

TABLE #6



MIDDLE GEORGIA REGIONAL COMMISSION  
 SCHEDULE TO COMPUTE FRINGE BENEFITS RATE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Fringe Benefits:

FICA	\$ 183,304
Group insurance	244,565
Retirement fund contribution	313,064
Worker's compensation	21,765
Release time	363,154
Unemployment	7,363
	1,133,215
Total Fringe Benefits	1,133,215

Basis:

Indirect salaries	465,369
Direct salaries	1,738,790
	1,738,790
Total Basis	\$ 2,204,159

Ratio:

Fringe Benefits/Basis	51.41%
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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Indirect Costs:

Indirect salaries	\$ 465,369
Fringe benefits	235,156

Subtotal	700,525
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Advertising	65
Board meeting expenditures	143
Computer charges	15,809
Depreciation	29,344
Insurance and bonding	8,342
Memberships and subscriptions	9,662
Furniture & Equipment	8,003
Motor vehicle expenditures	17,554
Office repairs and maintenance	43,815
Postage and freight	9,733
Publications and printing	6,043
Professional services	87,771
Rentals - other	19,727
Rentals - space	1,188
Rentals - Real Estate	94,384
Supplies and materials	16,488
Telecommunications	16,738
Travel	20,491

Total Indirect Costs	\$ 1,105,824
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Basis:

Direct salary costs	\$ 1,738,790
Fringe benefits	898,059

Total Basis	\$ 2,636,849
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Ratio:

Indirect Costs/Basis	41.94%
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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	State Assistance	Total Expenditures	Settlements Receivable
<b>DHS Contract #42700-373-0000020972</b>			
Aging FY 14 Title III-A	\$ 105,594	\$ 105,594	\$ 33,809
Aging FY 14 Title III-B	307,858	307,858	64,570
Aging FY 14 Title III-C1	507,830	507,830	124,820
Aging FY 14 Title III-C2	426,188	426,188	117,413
Aging FY 14 Title III-D	32,943	32,943	5,203
Aging FY 14 Title III-E	238,863	238,863	37,729
Aging FY 14 NSIP	269,200	269,200	40,175
Aging FY 14 Title VII, LTCO Activity	19,765	19,765	3,262
Aging FY 14 Title XIX	1,905,200	1,905,200	242,135
Aging FY 14 Title XX SSBG	297,679	297,679	30,548
Aging FY 14 Alzheimers	145,698	145,698	26,987
Aging FY 14 LTCO State Supplemental	82,079	82,079	18,232
Aging FY 14 CBS	862,599	862,599	150,479
Aging FY 14 GA Cares, MIPPA, ADRC, BIP, Other	173,655	173,655	29,023
Aging FY 14 Money Follows the Person	248,013	248,013	24,675
Aging FY 14 McIntosh Trail PHQ	40,000	40,000	-
Aging FY 14 Money Follows the Person	4,431	4,431	-
Aging FY 14 Money Follows the Person	47,000	47,000	-
Aging FY 14 CDSMP	13,603	13,603	8,877
Total Contract #42700-373-0000020972	5,728,198	5,728,198	957,937
May advance	-	-	(167,111)
<b>Total DHS Contract</b>	<b>5,728,198</b>	<b>5,728,198</b>	<b>790,826</b>
<b>DHS Contract #42700-373-0000023223</b>			
FY 14 Coordinated Transportation	1,807,333	1,807,333	129,455
<b>Total DHS Transportation Contract</b>	<b>1,807,333</b>	<b>1,807,333</b>	<b>129,455</b>
<b>DCA Contract</b>			
DCA FY 14 Part A	182,152	182,152	45,538
Total DCA Contract	182,152	182,152	45,538
<b>DNR</b>			
Historic Preservation	4,091	4,091	-
EPD Watershed Improvement	10,727	10,727	10,727
Water Plan Contract	70,000	-	-
<b>Total DNR Contract</b>	<b>84,818</b>	<b>14,818</b>	<b>10,727</b>
<b>DOT - Coordinated Transportation</b>			
DOT - FY 14 Planning Component	82,753	82,753	25,263
DOT - Mobility Manager	118,957	118,957	33,020
Total DOT Contract	201,710	201,710	58,283
<b>Economic Development Administration</b>			
FY 14 Planning Grant	75,000	75,000	37,500
Total EDA	75,000	75,000	37,500
<b>Total Contractual Assistance</b>	<b>\$ 8,079,211</b>	<b>\$ 8,009,211</b>	<b>\$ 1,072,329</b>

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>City/County Government</u>	Amount Due 06/30/13 Over/Under	FY 14 Assessment Billed	FY 14 Assessment Collections	Amount Due 06/30/14 Over/Under
Baldwin County	\$ -	\$ 26,966	\$ 26,966	\$ -
City of Milledgeville	-	19,401	19,401	-
Bibb County	-	78,122	78,122	-
City of Macon	-	78,122	78,061	61
Payne City	-	218	218	-
Crawford County	-	11,590	11,590	-
City of Roberta	-	1,010	1,010	-
Houston County	-	53,163	53,163	-
City of Warner Robins	-	70,712	70,712	-
City of Perry	-	14,730	14,730	-
City of Centerville	-	7,531	7,531	-
Jones County	-	25,325	25,325	-
City of Gray	-	3,252	3,252	-
Monroe County	-	22,540	22,540	-
City of Forsyth	-	3,922	3,922	-
City of Culloden	44	175	219	-
Peach County	-	13,183	13,183	-
City of Fort Valley	-	9,721	9,721	-
City of Byron	1,128	4,718	5,846	-
Pulaski County	-	6,109	6,109	-
City of Hawkinsville	-	5,611	5,611	-
Putnam County	-	14,718	11,039	3,679
City of Eatonton	-	6,480	6,480	-
Twiggs County	-	7,246	7,246	-
City of Jeffersonville	-	979	979	-
City of Danville	-	222	222	-
Wilkinson County	-	4,687	4,687	-
City of Allentown	-	167	167	-
City of Gordon	-	2,035	2,035	-
City of Irwinton	-	591	591	-
City of Ivey	-	978	978	-
City of McIntyre	-	649	649	-
City of Toombsboro	-	470	470	-
<b>Total</b>	<b>\$ 1,172</b>	<b>\$ 495,343</b>	<b>\$ 492,775</b>	<b>\$ 3,740</b>

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE

JUNE 30, 2014

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Principal Financial Group	1036487	07/01/13 - 06/30/14	Group Dental and Life Insurance	100% Prevention Services 80% Basic Services 50% Major Services \$50 Individual Deductible \$150 Family Deductible \$1,500 Annual Maximum
Blue Cross/Blue Shield of Georgia, Inc	A30097	07/01/13 - 06/30/14	Group Health Insurance	OAP5 3.5K/80 A \$25 Physician Co-Pay \$50 Specialist Co-Pay  \$150 Emerg. Rm Co-Pay + 20% Co-pay (Waved if admitted) \$3,500 Deductible \$0 Out-of-Pocket Maximum \$15/\$35/\$60/20% Co-insurance \$200 Max Prescription Drug Lifetime Max Benefit Unlimited
Fidelity Security Life Insur. EyeMed	9852468	07/01/13 - 06/30/14	Vision Insurance	\$10 Copay Eye Exam \$25 Copay Singel/Bifocal/Tri \$0 Copay Contact Lenses
Lincoln Financial Group	MIDGAREG 1423307	07/01/13 - 06/30/14	Group Life Insurance	\$60,000 Life Insurance, each employee
Travelers Casualty and Surety of America	105289459	07/01/13 - 06/30/15	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/14 - 12/31/14	Workers' Compensation	Georgia State Statutory Limit \$2,000,000 Employers Liability Limit

MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF INSURANCE IN FORCE

JUNE 30, 2014

(CONTINUED)

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/14 - 04/30/15	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	\$1,000,000 Combined Single Limit \$1,000 Deductible
			01 Chevrolet Tahoe	
			11 Ford Crown Victoria	
			07 Mercury Marquis	
			11 Ford Fusion (3) 11 Mercury Marquis	
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			

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

To the Council  
Middle Georgia Regional Commission  
Macon, Georgia

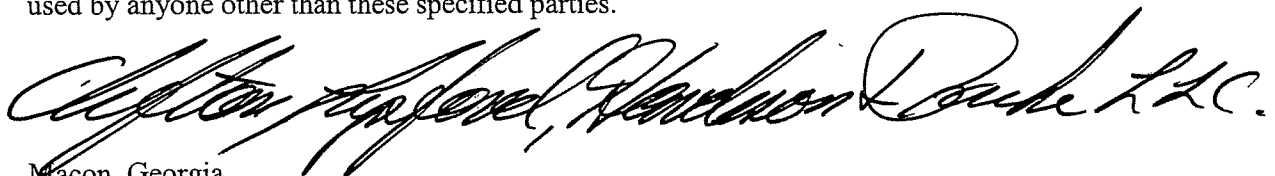
We have audited, in accordance with generally accepted auditing standards, the financial statements of Middle Georgia Regional Commission for the year ended June 30, 2014, and have issued our report thereon dated October 23, 2014. We have also audited the Schedule of Nonpublic Funds of the Georgia Small Business Lender, Inc., a component unit of Middle Georgia Regional Commission, as of September 30, 2013, 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, 2014, 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, 2014, 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.



Macon, Georgia  
October 23, 2014





MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF NONPUBLIC FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		Nonpublic Funds	Public Funds	Total
I. Fund Balance - Beginning Balance		\$ 1,122,880	\$ (1,834,466)	\$ (711,586)
II. Revenues of Nonpublic Funds				
	<u>Date</u>	<u>Source</u>		
	<u>Escrow Interest Income:</u>			
	Nov-12	Fiscal Agent	1	1
	May-13	Fiscal Agent	176	176
	<u>Servicing Fees:</u>			
	Oct-12	Fiscal Agent	7,329	7,329
	Nov-12	Fiscal Agent	6,704	6,704
	Dec-12	Fiscal Agent	6,930	6,930
	Jan-13	Fiscal Agent	7,019	7,019
	Feb-13	Fiscal Agent	6,740	6,740
	Mar-13	Fiscal Agent	7,305	7,305
	Apr-13	Fiscal Agent	7,111	7,111
	May-13	Fiscal Agent	7,100	7,100
	Jun-13	Fiscal Agent	8,544	8,544
	Jul-13	Fiscal Agent	7,768	7,768
	Aug-13	Fiscal Agent	7,210	7,210
	Sep-13	Fiscal Agent	7,674	7,674
	<u>Other:</u>		30	61,023
			61,023	61,053
Total Revenues		87,641	61,023	148,664
III. Expenditures of Funds				
Individual OCGA 50-8-35 qualifying expenditures		-	-	-
Other expenditures paid		-	(123,527)	(123,527)
Total expenditures of funds		-	(123,527)	(123,527)
IV. Excess of Expenditures over Revenues		87,641	(62,504)	25,137
V. Fund Balance - Ending Balance		\$ 1,210,521	\$ (1,896,970)	\$ (686,449)

Primary Government has no nonpublic funds. This statement is the Schedule of Nonpublic Funds presented in the component unit's September 30, 2013 audit report.

MIDDLE GEORGIA REGIONAL COMMISSION  
NOTES TO THE SCHEDULE OF NONPUBLIC FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

GEORGIA SMALL BUSINESS LENDER, INC.

**NOTE 1 – SCHEDULE OF NONPUBLIC FUNDS**

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

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

**NOTE 2 – BASIS OF ACCOUNTING**

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

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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES  
 JULY 1, 2013 THROUGH JUNE 30, 2014

Year Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
<b>Middle Georgia RC</b>						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ 5,693
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	5,693
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	5,693
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	5,596
2011	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	9,625
2011	Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	14,100

**Meals on Wheels of Macon-Bibb County**

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	-
2008	Chevrolet	Uplander	1GNDV33W18D171632	MOW	PDE8934	-
2008	Chevrolet	Uplander	1GNDV23W68D130407	MOW	PDE8935	-
2008	Chevrolet	Uplander	1GNDV23W58D121410	MOW	BVT0477	-
2008	Chevrolet	Uplander	1GNDV23W28D198946	MOW	BLS6073	2,849
2008	Chevrolet	Uplander	1GNDV23W280159192	MOW	BJQ2699	1,325
2010	Ford	F-250	1FTSX2A50AEA54817	MOW	BKB2512	4,170
2010	Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	7,800
2012	Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	13,721
2012	Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	13,721
2011	Ford	F-250	IFT7X2B6XBED10556	MOW	PNF7402	28,101

## MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF VEHICLES  
 JULY 1, 2013 THROUGH JUNE 30, 2014  
 (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	1,267
1994	Ford	Econoline Van	1FDJE30H1PHB60019	DHR	96440	2,229
1994	Ford	Taurus	1FALP57U4RA276855	DHR	98648	1,286
1995	Ford	Econoline Van	1FBJS31H1SHB89173	DHR	107088	1,759
1995	Ford	Van	1FBJS31H2SHB89232	DHR	105709	1,759
1995	Ford		1FBJS31HXTHA73052	DHR	105225	2,141
1995	Ford	Econoline Van	1FBJS31H7SHB19287	DHR	104877	1,736
1995	Ford	Van	1FBJS31H8SHB89235	DHR	110467	1,759
1996	Ford	Club Wagon	1FB1S31G7THB21369	DHR	98309	3,152
1996	Ford	Club Wagon	1FBJS31G4THB21376	DHR	98625	3,152
1997	Ford	E350 Club Wagon	1FBJS31L2VHA71707	DHR	110552	2,960
1997	Ford	Van	1FMJS31S2VHB14957	DHR	133660	3,010
1997	Dodge	Club Wagon	2B5WB3529VK584636	DHR	136297	2,441
1998	Ford	E150 Cargo Van	1FTRE1464WHA06150	DHR	136446	2,423
1999	Ford		1FDSE30S0XHA85586	DHR	GV37074	2,202
1999	Ford	Van	1FDSE30S9XHA76742	DHR	GV37075	2,949
2001	Ford	Van	1FDXE45S21HB17658	DHR	79065	3,670
2001	Ford		1FDWE35F81HB34148	DHR	GV37078	3,670

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #42700-373-0000020972 and #42700-362-0000023223  
 SUMMARY SCHEDULE OF SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (UNAUDITED)

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	1,701	1,701
HCBS-Homemaker-Ind	3,676	36
HCBS-Personal Care	2,298	26
Transportation	25,492	211
<u>Legal Assistance:</u>		
Cases Opened/Unduplicated Clients Served	238	238
Legal and Related Counseling Hours	2,632	-
Legal Information - Information & Referral	376	376
Total Title III-B Supportive Services	<u>36,413</u>	<u>2,588</u>
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	50,288	322
HCBS Home Delivered Meals	103,184	962
Total Title III-C Nutrition	<u>153,472</u>	<u>1,284</u>
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	27,052	32
Total Nutrition Services Incentive - NSIP	<u>27,052</u>	<u>32</u>
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	19,503	299
ADRC/Gateway Information & Assistance	917	917
Caregiver Support - Material Aid	14	14
Case Management	653	31
Total Title XX - SSBG	<u>21,087</u>	<u>1,261</u>

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #42700-373-0000020972 and #42700-362-0000023223  
 SUMMARY SCHEDULE OF SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (UNAUDITED)  
 (CONTINUED)

	Units Provided	Persons Served
<u>Title III-D Wellness:</u>		
Lifestyle Management	123	1,263
Program Awareness/Prevention	7	794
Physical Activity	1	12
Nutrition Education	14	729
Total III-D Wellness	145	2,798
<u>Alzheimers Respite:</u>		
	8,063	55
<u>Income Tax Check-off (Transportation):</u>		
	710	35
<u>Community Based Services:</u>		
ADRC/Gateway Information and Assistance	2,485	2,485
HCBS Case Management	745	36
Home Delivered Meals	44,294	500
HCBS Alzheimer's Respite Care	768	8
HCBS Respite to Caregivers	4,973	39
Transportation		
Total Community Based Services	53,265	3,068
<u>Title III-E Caregiver Support:</u>		
Home Delivered Meals	25,587	205
Respite to Caregivers	4,973	39
Total III-E Caregiver Support	30,560	244
<u>DHS Unified Transportation:</u>		
Aging DHS Trips	25,493	-
DFCS Trips	60,735	-
MHDDAD Trips	44,640	-
DOL/VOC REHAB Trips	1,707	-
Total DHS Coordinated Transportation	132,575	-

MIDDLE GEORGIA REGIONAL COMMISSION

DHS CONTRACT #42700-373-0000020972 and #42700-362-0000023223

SUMMARY SCHEDULE OF SERVICES

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(UNAUDITED)

(CONTINUED)

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	237	19,133
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	2,057	2,057
Total GeorgiaCares	2,294	21,190



# IV. SINGLE AUDIT SECTION

MIDDLE GEORGIA  
REGIONAL COMMISSION

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2014

PREPARED BY  
FINANCE DEPARTMENT

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175 Emery Highway, Suite C  
Macon, Georgia 31217

478-751-6160

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MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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	42700-373-0000020972	\$ 251,156
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000020972	479,617
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000020972	402,074
Food Distribution	93.053	42700-373-0000020972	<u>186,213</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,319,060</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000020972	105,594
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000020972	31,112
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000020972	199,053
Special Programs for Aging - Title VII	93.041/042	42700-373-0000020972	18,667
Medical Assistance Program - Title XIX	93.778	42700-373-0000020972	952,600
Social Services Block Grant - Title XX	93.667	42700-373-0000020972	297,679
Special Programs for Aging - Balancing Incentive Program	93.778	42700-373-0000020972	10,705
Special Programs for Aging - McIntosh Trail PHQ	93.778	42700-373-0000020972	40,000
Special Services for the Aging - CDSMP	93.707/705	42700-373-0000020972	13,603
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	42700-373-0000020972	116,689
Special Services for the Aging - MFP	93.791	42700-373-0000020972	248,013
Special Services for the Aging - Caregiver Education	93.048	42700-373-0000020972	<u>1,089</u>
			<u>2,034,804</u>
Total Pass-through Programs			<u>3,353,864</u>
Total U.S. Department of Health and Human Resources			<u>3,353,864</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-37-0019	41,391
Capital Improvement Assistance	20.516	GA-37-0017	<u>64,349</u>
SubTotal Transit Cluster Programs CFDA 20.516			<u>105,740</u>
Total Pass-through Programs			<u>119,240</u>
Total U.S. Department of Transportation			<u>119,240</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, 2014  
(CONTINUED)

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 Commerce</u></b>			
Direct Programs:			
Economic Development Grant	11.302	04-83-06500	\$ 37,500
	11.302	04-83-06893	<u>37,500</u>
Total Direct Programs			<u>75,000</u>
Total U.S. Department of Commerce			<u>75,000</u>
<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	42700-373-0000020972	39,600
DHS - Coordinated Transportation	17.253	42700-362-0000023223	<u>1,807,333</u>
Total Pass-through Programs			<u>1,846,933</u>
Passed through Governor's Office of Workforce Development:			
WIA Adult	17.258	11-12-13-06-100	353,905
WIA Youth	17.259	15-12-11-06-100	363,863
WIA Dislocated Worker	17.278	31-12-13-06-100	186,839
Rapid Response	17.278	44-13-13-06-100	<u>26,676</u>
Subtotal WIA Cluster Programs 17.258, 17.259 and 17.278			<u>931,283</u>
Total U.S. Department of Labor			<u>2,778,216</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>6,326,320</u>
<b>Economic Development Administration</b>			
Direct Programs:			
Revolving Loan	11.307	043903867/041969028	<u>2,611,300</u>
Total Direct Programs			<u>2,611,300</u>
Total Economic Development Administration			<u>2,611,300</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,611,300</u>
<b>Total Expenditures of Federal Awards</b>			<b><u><u>\$ 8,937,620</u></u></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, 2014

**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, 2014. 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	\$	1,807,333

MIDDLE GEORGIA REGIONAL COMMISSION  
MACON, GEORGIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**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**

**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, 2014, 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 23, 2014.

**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





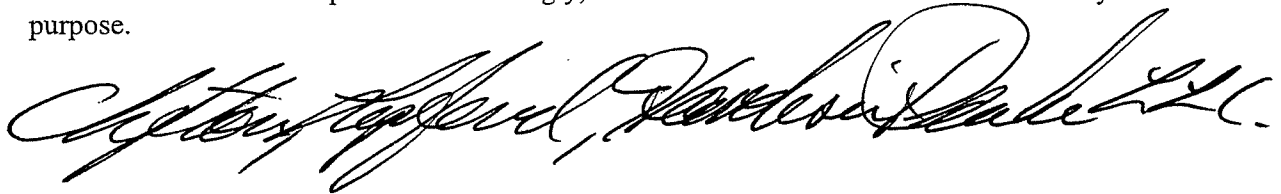
not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **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 23, 2014



**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, 2014. 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, 2014.

**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.

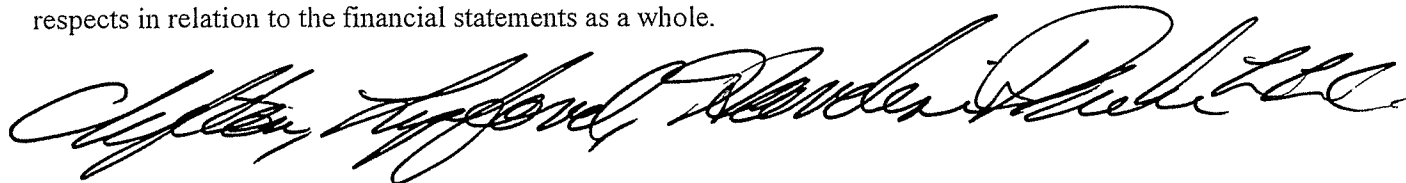
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2014, and have issued our report thereon dated October 23, 2014, 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.

A handwritten signature in black ink, appearing to read "Christopher R. Ford". The signature is written in a cursive style and is positioned above the typed name and date.

Macon, Georgia  
October 23, 2014





MIDDLE GEORGIA REGIONAL COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**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>
17.258	WIA – Adult
17.259	WIA – Youth
17.278	WIA – Dislocated Workers
17.278	WIA – Rapid Response
11.307	Revolving Loan

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

No Financial Statement Findings were reported.

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

No matters were reported.





**MIDDLE GEORGIA REGIONAL COMMISSION**

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Macon, Georgia 31217

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