

**MIDDLE GEORGIA REGIONAL COMMISSION
MACON, GEORGIA**

**FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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I. INTRODUCTORY SECTION



November 9, 2015

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, 2015. 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 in 2009 in accordance with House Bill 1216. The RC, effective July 1, 2009, succeeded the former Middle Georgia Regional Development Center established in 1989. 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 20 cities in Middle Georgia. The area consists of both urban and rural counties with Macon-Bibb County 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

The Middle Georgia Regional Commission is designated through the Georgia Department of Human Services, Division of Aging Services as the Area Agency on Aging (AAA). In this role, MGRC staff are responsible for the planning, coordination, contracting, and monitoring of public-funded services that meet the needs of the community, specifically targeting older adults and individuals with disabilities.

Services provided through the Area Agency on Aging may be contracted to a community service provider or provided by an MGRC staff member. Programs contracted to community businesses or local governments for service delivery are: Elderly Legal Services, Homemaker, Home-Delivered Meals, Long-Term Care Ombudsman, Medicaid Waiver Case Management, Personal Care, Senior Centers, and Caregiver Respite services. Assistance provided by MGRC staff members includes: Information and Referral, Program Eligibility Assessments, Nursing Home Transition Assistance, Options Counseling, Older Americans Act Case Management, Caregiver Material Aide (Incontinence Closet), Medicare Counseling, and Educational Programs (Caregiver Support, Elder Abuse Prevention, and Health and Wellness Activities).

Highlights of 2015

AAA Sustainability Program

In Georgia, the population of older citizens and people with disabilities is growing significantly. This demographic change results in an increasing demand for services usually funded through public resources, resulting in waiting lists for services. To reduce the need for waiting lists, the Area Agency on Aging worked diligently throughout 2015 on the development of a Sustainability Plan. The plan introduces two private pay revenue streams to the AAA, including Hospital Transitions and Case Management. This additional revenue is designated for reinvestment within the Middle Georgia region through program services and future program development.

MGRC AAA Sustainability Plan Vision

To maximize independence among older adults and people with disabilities by empowering decision-making and supporting community engagement.

Senior Expo 2015

The Middle Georgia Area Agency on Aging's annual Older Americans Act Month event, *Senior Expo 2015 – Get into the Act*, was a resounding success. Seven hundred and eighty-two older adults and community service providers were in attendance from counties as far north as Jasper, and as far south as Pulaski. News anchor Frank Malloy, from 13 WMAZ, the Middle Georgia Affiliate of CBS News, attended and participated. Mayor John Harley, Centerville, Georgia, opened the event welcoming participants and service providers alike.

Throughout the day, older adults exercised to Zumba and Tai Chi, enjoyed line dances, a barber shop quartet, played bingo, petted a trained therapy dog, and received educational information from over 46 community service providers. In short, the day was filled with older adults receiving quality, helpful information and having good, wholesome fun.

Certified HECM (Home Equity Conversion Mortgage) Counselors Impact

Provided 120 counseling sessions to seniors across the United States.

Money Follows the Person (MFP)

MFP is a program for seniors and disabled adults, who are residing in a nursing home but would like to return to the community. MFP provides financial and supportive aid enabling them to return to their own home or a new home within the community. In the second year of administering the program, the Middle Georgia AAA transitioned 41 clients from nursing homes into the community.

Nursing Home Options Counseling

There were 543 individuals who expressed the desire to return to their homes and community. They received assistance from an Options Counselor, who worked with them one-on-one to explore options for community-based resources.

Aging and Disability Resource Connection Gateway

There were 60,797 requests for information and services received through the ADRC/Gateway; the AAA's single point of entry to aging and disability resources. That equates to 5,066 requests per month.

There were 1,978 individuals who received counseling from the GeorgiaCares Program, representing \$2,278,907 in savings to consumers.

Wellness Program

Diabetes Self-Management – 137 adults participating in classes.

Tai Chi for Arthritis – 262 adults participating in classes.

Chronic Disease Self-Management Program - 75 adults receiving training.

A Matter of Balance (Fall Prevention Program) –118 adults receiving training.

Senior Farmers Market Nutrition Program - 880 adults age 60 and older received nutritious fruits and vegetables.

Non-Medicaid Home and Community-Based Services

Congregate Meals: 53,793 meals to 354 older adults.

Home-Delivered Meals: 252,633 meals to 1,195 older adults and caregivers.

Homemaker, Personal Care, and Respite Services: 23,983 service hours to 158 older adults and caregivers.

HCBS Case Management (non-Medicaid): 1,369 service hours to 47 people.

Powerful Tools for Caregivers

Eighteen (18) class leaders were trained, providing 22 caregivers with Powerful Tools for Caregivers workshops, equipping them with skills to reduce the level of stress associated with caregiving.

Community Care Services Program (Medicaid Waiver)

There were 819 individuals who received in-home services, valued at \$12,227,581. The average cost each month per consumer is \$1,385. The average cost for Medicaid Nursing Home expense is \$4,681 per month/per person. This represents savings to Medicaid of over \$2,699,424 per month, and \$32,393,088 per year for the 819 individuals served in the Middle Georgia region.

ECONOMIC DEVELOPMENT

The Middle Georgia Regional Commission (MGRC), designated as an Economic Development District by the U.S. Department of Commerce Economic Development Administration, provides an array of economic development services to its member governments.

The Regional Commission supports member governments and local economic development agencies by providing demographic information requested by prospects; meeting with prospects; mapping available properties and buildings; 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. In addition, the Regional Commission maintains and updates the Comprehensive Economic Development Strategy (CEDS), which outlines the short and long-term goals and objectives for economic growth throughout the region.

MGRC engages with the region's largest employer and Georgia's largest industrial complex, Robins Air Force Base (RAFB), primarily through the 21st Century Partnership. The Middle Georgia Regional Commission maintains and updates the economic impact multiplier for Robins AFB annually and also serves as the fiscal conduit for local contributions to the 21st Century Partnership. In addition, MGRC works closely with the Middle Georgia Military Affairs Committee, which is composed of members from each local chamber of commerce, and in 2015, assisted with updates to the organization's bylaws.

Throughout the past year, the Middle Georgia Regional Commission has also worked with economic development partners throughout the region on planning for economic diversification activities with the assistance of a grant from the Department of Defense, Office of Economic Adjustment. Recognizing the importance of Robins AFB to the local economy, and the region's reliance on defense contracting, these grant funds were provided to assist the region with growing its industrial base in other economic sectors, and facilitating employment opportunities for those who are out of work due to defense spending reductions. Components of this ongoing project include job profiles of in-demand positions throughout the region, a study of Middle Georgia's potential as a freight and logistics hub, the formation of a regional leadership program, and

the development of regional asset maps, identifying the region's industrial, infrastructure, and human capital strengths.

Another important component to economic growth is access to capital for the private sector. This is accomplished through the small business loan programs operated by the RC and its affiliate, the Georgia Small Business Lender (GSBL). 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. GSBL always partners with a bank or financial institution to provide long-term project financing for land, building, and fixed assets.

GSBL Loan Programs

SBA 504

EDA Revolving Loan Fund

Rural Development Revolving Loan Fund

Rural Healthcare Revolving Loan Fund

USDA Microloan Program

2015 Project Highlights

- Prepared grant applications to expand infrastructure in Baldwin, Macon-Bibb, Putnam and Wilkinson counties.
- Assisted Baldwin County, Putnam County, and Crawford County with economic development marketing materials.
- Secured funding for five economic development projects through the SBA 504 program and the EDA Revolving Loan Fund.
- Worked with the Macon Economic Development Commission on the preparation of economic impact data for the Macon Now program.
- Conducted servicing activities of 32 existing loans in the GSBL portfolio.
- Prepared fiscal impact analyses of county development authorities throughout the region.
- Provided sales team training in cooperation with Georgia Power to economic development representatives from across the region.
- Facilitated planning retreats for the Middle Georgia Economic Alliance and Macon-Bibb County Industrial Authority for the creation of action plans.
- Supported Baldwin, Crawford, Macon-Bibb, and Wilkinson counties with prospect visits and incentive package development.

Economic Development Services

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

LOAN PROGRAMS

The small business loan programs operated by the RC and its affiliate, the Georgia Small Business Lender (GSBL), are another important 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.

For FY 2015, the GSBL has loaned \$3,170,433, with an economic impact of \$7,808,172. GSBL approved/funded 5 loans in FY15, while servicing 52 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 capital 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 (MGRC) provides a wide variety of Information Technology (IT)-based services to member governments, including the use and analysis of geospatial (GIS) data and services, global positioning system (GPS) data collection, multi-media and web development, graphic design, printing, and general systems administration support.

Middle Georgia Regional Commission provides direct services to 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.

The RC also offers technology-based consultation services in the areas of network design, database administration, technical training, data analysis, strategic planning 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.

Statewide Geospatial Information Officer (GIO) Initiative

Last year, the Middle Georgia Regional Commission spearheaded an initiative among the Georgia Association of Regional Commissions (GARC), the Georgia Department of Community Affairs, the Georgia Technology Authority (GTA), and other agencies to implement a Geospatial Information Officer (GIO) for the State of Georgia. This year, the GIO initiative came to fruition, with initial funding secured from the 12 regional commissions and successive planning grant awards from the U.S. Economic Development Administration (EDA). The GARC selected Susan Miller, former Geospatial Information Officer for the Nature Conservancy to be Georgia's first GIO. As GIO, Ms. Miller will provide greater coordination among state agencies, regional commissions, and local governments who utilize GIS technology and establish standards for the quality of geospatial data. Beyond improving data quality and intergovernmental compatibility of geospatial data, it is anticipated that the GIO will better position the State of Georgia to compete for statewide grant opportunities that could make high-quality geospatial data products, such as aerial imagery and LiDAR more affordable and accessible. The MGRC continues to serve in a leadership role on the GIO initiative and as a key adviser to the GIO.

Middle Georgia Digital Economy Summit

In FY 2015, the Middle Georgia Regional Commission, in partnership with the Georgia Technology Authority, hosted the inaugural Middle Georgia Digital Economy Summit in Macon on Tuesday, October 28, 2014. This first-of-its-kind event brought together businesses, technology resources and government agencies to explore how all segments of Middle Georgia are engaged in the Digital Economy. Local community partners in the Summit included the Technology Association of Georgia (TAG) Middle Georgia Chapter and Middle Georgia State University.

The Digital Economy Summit was the third component of a partnership between the RC and GTA to implement the Digital Georgia Program, which included the development of 12 Regional Digital Economy Plans and the creation of SparkMacon, Middle Georgia's first makerspace.

Web Development & Maintenance Services

Last year, the Technology Services Division restructured its web development services to better meet the needs of member local governments and partner agencies. This year saw the rapid expansion of this program and a significant increase in the volume of new or updated websites produced for member local governments and partner agencies. A visually modern, engaging, and informative web presence is essential to meeting the needs of modern consumers, even those consuming government services. A quality website can support a number of important facets of local government, including citizen engagement and economic development. The MGRC is proud of its work to support these efforts in the region.

Project Highlights

Designed and launched new or updated websites for the Crawford County Development Authority, the Putnam County Clerk of Courts, the Middle Georgia Digital Economy Summit, Middle Georgia Clean Air Coalition, Putnam County, the City of Eatonton, the City of Forsyth, Jones County, the City of Perry, the Development Authority of Jeffersonville and Twiggs County, the Georgia Association of Regional Commissions, Monroe County, the City of Allentown, the City of Centerville, and the Jones County Clerk of Courts.

Developed numerous online, web-based mapping applications as a way to provide GIS features, information, and analysis to non-technical users. Applications have been developed to assist the Town of Ivey and the City of Byron with infrastructure data management and the City of Forsyth with Cemetery Records Management.

Assisted the Houston County MIS department with the development of an Information Technology (IT) Strategic Plan to outline short, mid, and long-range improvements to IT infrastructure and departmental operations.

Updated the tax parcel data for Monroe County to the Parcel Fabric data model, a comprehensive land records management schema, in accordance with best practices developed by Esri.

In partnership with Baldwin County GIS and UGA's Information Technology Outreach Service (ITOS), MGRC hosted a one-day LiDAR Education and Training Seminar in Milledgeville, Georgia. This event was attended by over 50 GIS professionals from across Georgia, who learned about LiDAR technology and its value, especially to local public sector initiatives.

List of Services

Geographic Information Systems (GIS) Services
Print and Marketing Services
Global Positioning System (GPS) Services
Graphic Design Services
Data Management Services

Website Development
Cloud Services
Tax Parcel Maintenance
Web-Based Mapping Applications
Multimedia Development

PUBLIC ADMINISTRATION

Through the technical assistance process, the Middle Georgia Regional Commission provides professional and tailored services to local governments in community development, human resources, grant writing, project administration, planning, and a wide array of projects related to general local government operations.

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 community. From planning to policy development and implementation, Regional Commission staff can provide expertise and assistance in a broad range of community initiatives.

Regional Commission staff supports 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. The Regional Commission can also design and update classification and compensation systems.

Through a partnership with the Georgia Department of Natural Resources Historic Preservation Division, the Regional Commission supports local efforts for the preservation and planning for historic resources, the creation of local historic districts, development of design guidelines, and technical assistance with nominating properties and districts to the National Register of Historic Places.

Middle Georgia Regional Commission works with local governments in addressing issues related to the environment. This is accomplished by preparing watershed improvement plans, conducting testing of impaired streams, and providing support to the Middle Georgia Clean Air Coalition. In 2015, the Regional Commission also began providing support to the Middle Ocmulgee and Upper Oconee Regional Water Planning Councils to begin preparations for their 2016 regional water plan updates.

Staff is available not only to assist in the development of projects and plans, but also to support local governments in seeking and acquiring project funding. Grant development and administration services are available for local, state, and federal programs, public and private.

2015 Project Highlights

Prepared FY 2015 Community Development Block Grant (CDBG) applications for Crawford County, Jones County, Monroe County and the cities of Byron, Gray, Irwinton, Ivey, and Jeffersonville.

Administered CDBG grant awards for Crawford County, the towns of Culloden and Danville, the cities of Forsyth and Hawkinsville, Macon-Bibb County, Monroe County, Pulaski County and the City of Warner Robins.

Conducted personnel work, including job descriptions, pay plan updates, and/or policy manual updates, for Macon-Bibb County, Crawford County, Peach County, and the cities of Byron, Ivey, Irwinton, and Jeffersonville.

Prepared Immediate Threat and Danger (ITAD) grant applications for the City of Jeffersonville and assisted with grant administration.

Prepared Recreational Trails grant applications for Peach County and the cities of Byron, Fort Valley, and Perry.

Prepared a Brownfields Assessment Grant application from the Environmental Protection Agency for Macon-Bibb County that was subsequently awarded.

Assisted with key personnel searches for Baldwin County, Twiggs County, and the Crawford County and Peach County development authorities.

Provided project management to the Central Georgia Joint Development Authority, including the acquisition of 26 properties.

Assisted the cities of Gordon and Jeffersonville with the preparation of their Fiscal Year 2015 general fund budgets.

Drafted amendments to the charter of the City of Forsyth for submission to the Georgia General Assembly.

Prepared Urban Redevelopment Plans for Macon-Bibb County, and cities of Fort Valley and Byron.

Assisted with ordinance updates for the cities of Forsyth, Irwinton, Ivey, and Jeffersonville.

Prepared law enforcement and public safety grants for Baldwin County, Peach County, Wilkinson County and the cities of Irwinton, Eatonton, Milledgeville, and Roberta.

Prepared Department of Justice funding grant application for the Ocmulgee Judicial Circuit District Attorney's Office, covering Baldwin County, Putnam County, and Wilkinson County.

Completed plan implementation meetings with local governments to discuss local comprehensive plans and the regional plan.

Launched the Middle Georgia Regional Leadership Program resulting in 38 middle Georgians being commissioned as regional leaders.

Assisted Houston County, Jones County, Macon-Bibb County, Monroe County, and Pulaski County with the development of updates to their respective Pre-Disaster Mitigation Plans.

Facilitated planning retreats for Baldwin County, Jones County, and the Middle Georgia Military Affairs Committee.

Assisted the City of Gray with an application for a Certified Local Government status for historic preservation activities.

TRANSPORTATION

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

Through contractual agreement with the Georgia Department of Human Services (DHS), the Middle Georgia Regional Commission serves as 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, the 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.

The Middle Georgia Regional Commission also partners with the Georgia Department of Transportation (GDOT) in assisting local governments in several areas of transportation planning. These include Rural Public

Transit Planning, Bicycle and Pedestrian Planning, Safe Routes to Schools Program Support, and outreach for the Teens in the Driver Seat Program. Through this partnership, the Middle Georgia Regional Commission has:

- Assisted local governments in identifying, developing and implementing transit alternatives, such as ride share programs and coordinated rural public and human services transportation.
- Collaborated with local governments to develop bicycle and pedestrian plans, programs, and facilities. In FY 2015, MGRC staff worked with local stakeholders to coordinate an update of the Middle Georgia Regional Bicycle and Pedestrian Plan.
- Coordinated with GDOT on local level implementation of the Georgia Bicycle and Pedestrian Safety Action Plan. This was accomplished by incorporating State Safety Action Plan goals and strategies in the Regional Bicycle and Pedestrian Plan, as well as local government Bicycle-Pedestrian Plans.
- Facilitated student safety activities in area schools under the Safe Routes to School Program Support. Work performed under this area includes the development of Safety Travel Plans for schools, organizing Walk and Bike to School activities and events, and assistance with securing grants for infrastructure improvements.
- Provided outreach and support for the Teens in the Driver Seat program. Efforts in this area have resulted in the establishment of a program at Twiggs County High School, with other programs on the way.

Regional Mobility Management

In the fourth year of the MGRC's 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. A large undertaking in FY 2015 was the update to the Regional Mobility Coordination Plan. This plan serves as a 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 through 2020.

Additionally, under its Mobility Management Program, the MGRC facilitated semi-annual meetings of the Regional Rural and Human Services Transportation Advisory Committee as well as engaged in transit-related outreach, education, and awareness efforts to local stakeholders, including both of the region's Metropolitan Planning Organizations (MPOs) for the Warner Robins area and Macon-Bibb County.

Transportation by the Numbers

Trips provided to Middle Georgia clients of the Department of Human Services (DHS): 133,302

Total cost for subcontracted DHS transportation service: \$1,744,208

Rural public transit trips provided to Middle Georgia citizens: 71,717

Miles traveled by 20 rural public transit vehicles: 556,678

Transportation Highlights

- Updated rural transit development plans for Wilkinson and Baldwin counties.
- Served on several committees related to GDOT studies, to include the I-75 South Corridor Study Steering Committee, the Macon Area Transportation Study's (MATS) Bicycle Planning Committee, and the Milledgeville-Baldwin Bicycle and Pedestrian Advisory Committee.
- Provided ongoing technical assistance to the Macon Area Transportation Study (MATS) and the Warner Robins Area Transportation Study (WRATS).
- Provided technical assistance to the Middle Georgia Clean Air Coalition (MGCAC) with the implementation of its Strategic Plan.
- Participated in Mobility Manager's panel discussion at Georgia Transit Association (GTA) Annual Conference. The session focused on developing solutions to address unmet transit needs in rural areas of the state.

- Provided regional update to the Governor’s Development Council (GDC) for inclusion in the 2015 Report on Coordinating Rural and Human Service Transportation in Georgia.
- Supported the Ocmulgee Water Trail Partnership’s (OWTP) efforts to improve access and promote use of the Ocmulgee River between Macon and Hawkinsville.
- Provided support to the Georgia Safe Routes to School Statewide Forum held in Macon.

WORKFORCE DEVELOPMENT

Middle Georgia Regional Commission Department of Workforce Development is responsible for carrying out the mission of the Macon–Bibb County Workforce Investment Board. The Board, authorized under the Workforce Investment Act (WIA), is appointed by the Macon-Bibb County Mayor and consists of public and private sector individuals. The mission of the workforce program is to promote a workforce development system that meets the needs of businesses, job seekers and workers, by bringing together industry, education, economic development and community leaders to strengthen economic growth in Middle Georgia.

Workforce Development Services are provided to youth, adults and dislocated workers of Macon–Bibb County as required by the Workforce Investment Act of 1998. The program services are designed to assist our customers with discovering, developing, and utilizing personal and occupational skills to be competitive in a global economy.

The **Youth Program** serves young people ages sixteen to twenty-one years of age, who are low income, and need assistance with completing their education and gaining employability skills. The youth services are provided through a contract with Paxen Learning Corporation and include counseling, leadership development, mentoring, internships, tutoring, GED classes, supportive services, and job placement. In FY 2015, 383 students completed initial client meetings and 268 completed full assessments.

Federal Performance Measure	2015
Placement in Employment /Education	Exceeded
Attainment of Degree or Certificate	Met
Literacy or Numeracy Gains	Exceeded
Overall Performance	Exceeded

The Adult Program serves people who are twenty-two years and older, are legally entitled to work in the United States, and have met selective service registration requirements. The purpose of the Adult Program is to increase employment placement and retention of participant into career with sustainable living wages. The focus of the program is 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 program provides a range of self-service and staff-assisted services for adults seeking employment, which may include skills assessment, labor market information, tuition assistance, supportive services, and job search with placement assistance.

Federal Performance Measure	2015
Entered Employment Rate	Met
Retention Rate	Exceeded
Average Earnings	Exceeded
Overall Performance	Exceeded

The **Dislocated Worker Program** serves workers who have lost their jobs due to plant closures, company downsizing, or some other significant change in market conditions. Other conditions include being self-employed and not working as a result of general economic conditions, or being a displaced homemaker. In most cases, it must be unlikely that the dislocated worker will return to their previous employment. The program is tailored to meet the needs of dislocated workers by providing more individualized services that may include career counseling, skills assessments, and occupational skills training.

Federal Performance Measure	2015
Entered Employment Rate	Exceeded
Retention Rate	Met
Average Earnings	Exceeded
Overall Performance	Exceeded

Adult and Dislocated Worker Program Summary

For the adult and dislocated worker program, MGRC Workforce staff conducted 119, hour-long orientation sessions reaching 1,242 persons in 2015. Staff conducted 442 initial meetings with individuals to discuss opportunities for their educational and career paths. Two hundred and seventy-seven (277) individuals completed full workforce assessments. The program had fifty-two (52) new enrollments for WIA services. Fifty-six (56) participants completed all skills training, exited program services, and entered employment. Thirty-seven (37) participants received either an associates or bachelors degree. Eight (8) participants received technical certificates.

Students completing WIA services this program year have become gainfully employed at the following employers:

- Advanced Stores
- Artistic General Dentistry
- Central GA Kidney Specialist
- Central GA Rehabilitation
- Coliseum Medical Center
- Emory Healthcare
- Five Star Dodge
- Goodwill Nursing Home
- Hearts and Hands, Inc.
- Houston Healthcare
- Jordan Carriers
- Kohl's
- Little People Day Care Center
- Longhorn Steak House
- Macon Bedroom & Warehouse
- Martin Marietta Aggregates
- Navicent Health
- Pyrotechnic Specialties

- Schneider Northeast
- Springdale Elementary School
- Swift Transportation
- T-Bond Trucking
- The Whitman Group
- Tradesman International
- Tyonek Manufacturing Service Group
- US Express
- US Post Office
- Walmart Supercenter
- West Cobb Health Imaging
- Woods Medical

Combined yearly earnings total: \$1,335,990.52

Average Starting Salary: \$30,363.42

Rapid Response

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 2015, MGRC assisted four employers who experienced a lay-off in Macon-Bibb County, affecting 376 employees. One hundred and ninety-seven Employee Information Sessions (EIS) were conducted to determine service needs of those employees. MGRC has coordinated two on-site job fairs for workers who were dislocated through the Boeing Company. Employees had the opportunity to interview on-site with potential employers.

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, 2015 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 15 audit was performed by McNair, McLemore, Middlebrooks & Co., LLC. 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, 2014. This is the 20th consecutive year that the agency has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Ralph Nix
Executive Director



Matt B. Garvin
Finance Officer



Government Finance Officers Association

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

Presented to

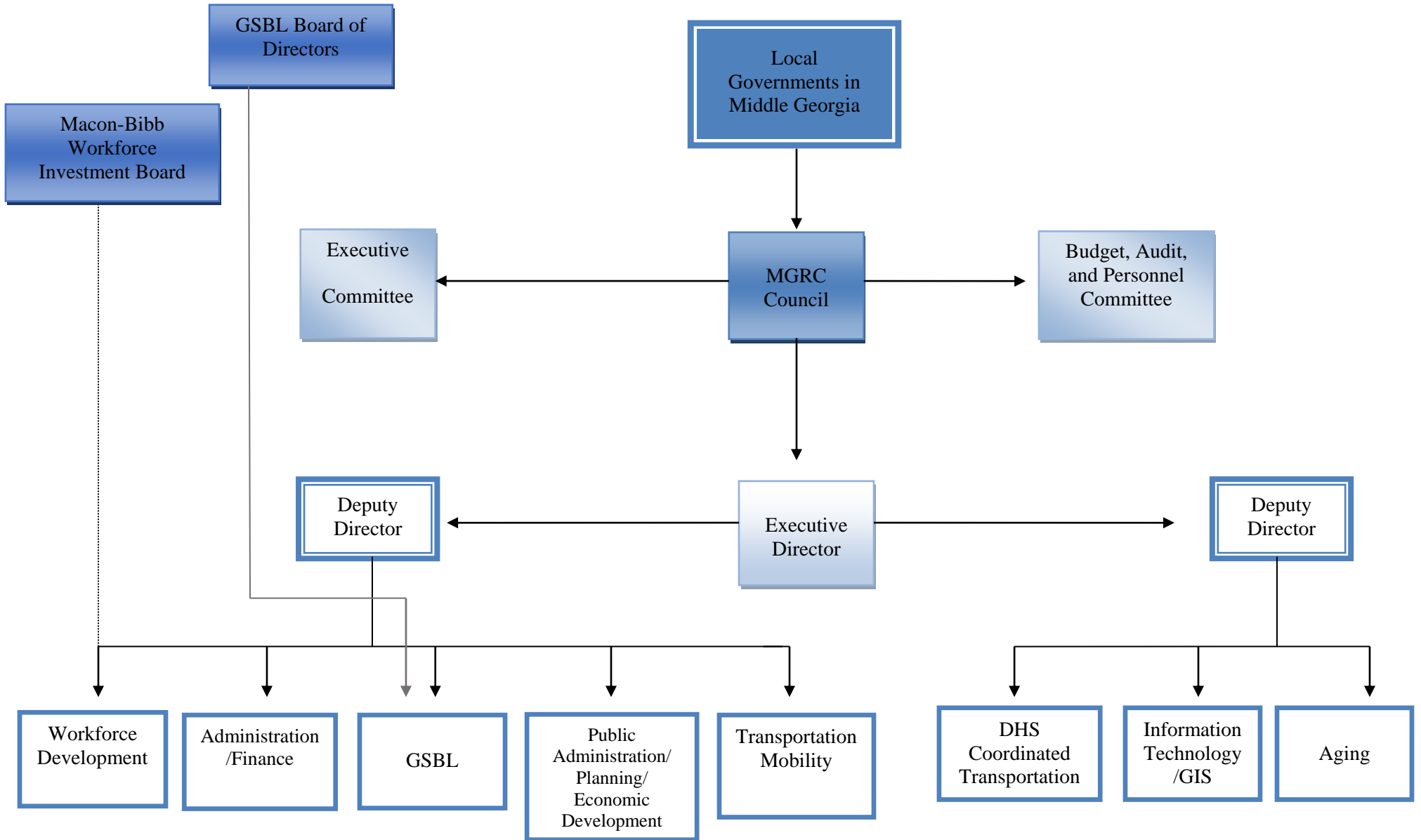
Middle Georgia Regional Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

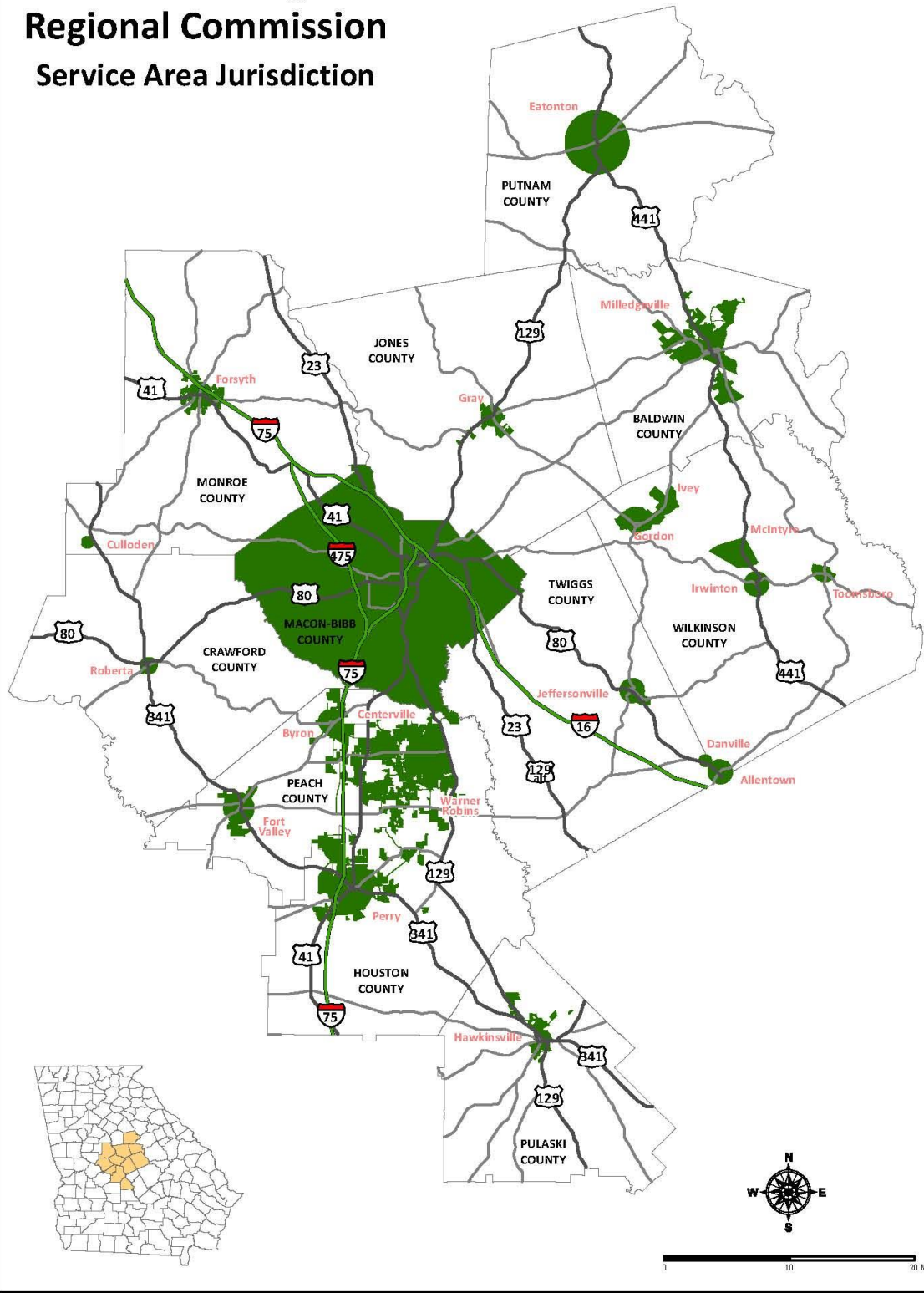
June 30, 2014

Executive Director/CEO

Middle Georgia Regional Commission Organizational Chart – FY 2015



Middle Georgia Regional Commission Service Area Jurisdiction



II. FINANCIAL SECTION

MCNAIR, MCLEMORE, MIDDLEBROOKS & Co., LLC
CERTIFIED PUBLIC ACCOUNTANTS
389 Mulberry Street • Post Office Box One • Macon, GA 31202
Telephone (478) 746-6277 • Facsimile (478) 743-6858

INDEPENDENT AUDITOR'S REPORT

The Council
Middle Georgia Regional Commission
Macon, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information **Middle Georgia Regional Commission** (the Commission) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents. We did not audit the financial statements of Georgia Small Business Lender, Inc. (GSBL), which is both a major fund and 100 percent of the assets, net position, and revenues of the component unit.

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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the GSBL, which represents 100 percent of the assets, net position, and revenues of the component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for GSBL, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission'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 Commission'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.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Middle Georgia Regional Commission, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the Commission adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 19 through 25, the schedule of changes in net pension liability and related ratios on page 59, the schedule of contributions on page 60, and the notes to the required supplementary information on page 61 be presented to supplement the basic financial statements. Such information, although not 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 Middle Georgia Regional Commission's basic financial statements. The introductory section, supplemental schedules, and the 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 supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In

our opinion, the supplemental schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section 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 November 9, 2015 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Middle Georgia Regional Commission's internal control over financial reporting and compliance.

McNair, McLeMore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 9, 2015

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, 2015.

Financial Highlights

GENERAL AND SPECIAL REVENUE FUND REVENUES

Local government per capita dues rate increased to \$1.20 on action by the Council effective July 1, 2014 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 increased by 11.19 percent due to addition of new Federal programs and increased allocations. State Grant Assistance increased by 20.56 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 32.48 percent, largely due to a decrease in Local Projects and Pass-Through Projects during FY 2015. Investment Income decreased by 30.99 percent due to the increase in interest rates for investment instruments, i.e. the Local Government Investment Pool and Money Market accounts. A breakdown of Fiscal Year 2015 revenues with percent of total and dollar variance over Fiscal Year 2014 is listed below:

	2015 Revenue	% of Total	Increase (Decrease) From 2014	% Change
Local Government Appropriations	\$ 539,135	4.44%	\$ 43,792	8.84%
Federal Grant Assistance	7,034,021	57.91%	707,701	11.19%
State Grant Assistance	3,286,937	27.06%	560,513	20.56%
Local Contract Assistance	1,284,969	10.58%	(617,771)	(32.47%)
Investment Income	1,809	0.01%	428	30.99%
	<u>\$12,146,871</u>	<u>100.00%</u>	<u>\$ 694,663</u>	<u>6.07%</u>

GENERAL AND SPECIAL REVENUE EXPENDITURES

General and Special Revenue Expenditures for Personnel Services decreased by 1.22 percent due primarily to the restructuring of staff and several retirements. General Operating Expenditures decreased by 8.66 percent during FY 2015. Other Operating Pass-Through Expenditures increased by 8.71 percent. Capital Outlay increased by 100.00 percent. Overall, the General Fund and Special Revenue Fund increased by 4.47 percent, which is indicated in the following chart:

	2015	% of Total	Increase (Decrease) From 2014	% Change
Personnel Services	\$ 2,603,167	21.97%	\$ (32,038)	(1.22%)
General Operating Expenditures	1,194,107	10.08%	(113,205)	(8.66%)
Other Operating – Pass-Through	8,041,602	67.88%	644,028	8.71%
Capital Outlay	8,600	0.07%	8,600	100.00%
	<u>\$11,847,476</u>	<u>100.00%</u>	<u>\$ 507,385</u>	<u>4.47%</u>

PERSONNEL

In Fiscal Year 2015, merit increases for the staff were given at 1.5 percent and 3 percent based on eligibility. The RC operated with 47 full-time positions and 1 part-time staff position for a total of 48 positions.

GENERAL OPERATING EXPENDITURES

General Operating Expenditures includes both direct and indirect line Item expenditures such as travel, supplies, meetings, rentals, insurance for risk management, and contract services. The Commission's Fiscal Year 2015 General Operating Expenditures had a decrease of 8.66 percent from FY 2014.

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 2015, all existing services in the 11-county area were maintained. The RC also serves as Fiscal Agent for the 21st Century Partnership, the Middle Georgia Clean Air Coalition, and the Middle Georgia Clean Cities Coalition, the Central Georgia Joint Development Authority and administers the DHS Coordinated Transportation Grant, which serves the 11-county area. During FY 2015, the Other Pass-Through Expenditures increased by 8.71 percent based on increases in allocations provided for by the various grant programs.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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 26 through 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 2015, the RC reported an overall increase in net position of \$875,149 to the governmental activities. This increase is due primarily to the factors discussed earlier in this analysis. Business-type activities reported an increase of \$49,507 resulting from favorable economic factors and increasing loan activity.

Statement of Net Position

June 30, 2015

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current Assets	\$3,892,912	\$3,279,979	\$ 899,176	\$ 955,827	\$4,792,088	\$4,235,806
Capital Assets	75,960	66,071	-	-	75,960	66,071
Other Assets	-	-	2,082,838	1,976,680	2,082,838	1,976,680
Total Assets	\$3,968,872	\$3,346,050	\$2,982,014	\$2,932,507	\$6,950,886	\$6,278,557
Pension Amount	\$ 93,372	\$ -	\$ -	\$ -	\$ 93,372	\$ -
Deferred Inflows	\$ 93,372	\$ -	\$ -	\$ -	\$ 93,372	\$ -
Current Liabilities	\$ 1,441,559	\$ 1,395,230	\$ -	\$ -	\$1,441,559	\$1,395,230
Non-Current Liabilities	1,255,954	53,407	-	-	1,255,954	53,407
Total Liabilities	\$ 2,697,513	\$ 1,339,557	\$ -	\$ -	\$ 2,697,513	\$1,339,557
Deferred Revenue	\$ 194,225	\$ 109,080	\$ -	\$ -	\$ 194,225	\$ 109,080
Pension Amount	327,811	-	-	-	327,811	-
Deferred Outflows	\$ 522,036	\$ 109,080	\$ -	\$ -	\$ 522,036	\$ 109,080
Invested in Capital Assets	\$ 75,960	\$ 66,071	\$ -	\$ -	\$ 75,960	\$ 66,071
Restricted	-	-	2,982,014	2,932,507	2,982,014	2,932,507
Unrestricted	766,735	1,831,342	-	-	766,735	1,831,342
Total Net Position	\$ 842,695	\$ 1,897,413	\$ 2,982,014	\$ 2,932,507	\$3,824,709	\$4,829,920

Statement of Activities

June 30, 2015

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues						
Charges for Service	\$ 344,669	\$ 499,821	\$ 117,569	\$ 79,224	\$ 462,238	\$ 579,045
Operating Grants and Contributions	11,261,021	10,413,100	-	-	11,261,021	10,413,100
General Revenues	539,135	495,343	-	-	539,135	495,343
Other	2,046	43,942	11,976	11,658	14,022	55,600
Total Revenues	12,146,871	11,452,206	129,545	90,882	12,276,416	11,543,088
Expenses:						
General Government	43,967	749,675	80,038	235,334	124,005	985,009
Special Revenue	11,227,755	10,590,414	-	-	11,227,755	10,590,414
Total Expenses	11,271,722	11,340,089	80,038	235,334	11,351,760	11,575,423
Special Item	-	(520,295)	-	-	-	(520,295)
Change in Net Position	875,149	(408,178)	49,507	(144,452)	924,656	(552,630)
Net Position-Beginning	1,897,413	2,305,591	2,932,507	3,076,959	4,829,920	5,382,550
Prior Period Adjustment	(1,929,867)	-	-	-	(1,929,867)	-
Net Position-Beg. Restated	(32,454)	2,305,591	2,932,507	3,076,959	2,900,053	5,382,550
Net Position-Ending	\$842,695	\$1,897,413	\$2,982,014	\$2,932,507	\$3,824,709	\$4,829,920

GOVERNMENTAL REVENUES

Overall, the Governmental activities increased by \$694,665 due to an increase in Federal Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed an increase of \$38,663 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 2015, 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. Final budgeted revenues exceeded actual revenues by \$29,066. Actual expenditures were \$113,897 less than budgeted expenditures.

Budget to Actual Comparisons

June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Regional Appropriations	\$ 539,135	\$539,135	\$539,135
Local Contract Assistance	484,454	373,800	344,669
Other Income	-	-	237
Investment Income	-	1,700	1,528
Total Revenues	<u>\$1,023,589</u>	<u>\$914,635</u>	<u>\$885,569</u>
Expenditures:			
Personnel Services	\$ 462,083	\$388,199	\$389,234
General Operating	399,750	336,819	221,887
Total Expenditures	<u>\$ 861,833</u>	<u>\$725,018</u>	<u>\$611,121</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 \$127,432. Capital asset purchases for FY 2015 totaled \$36,250. 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, 2015, net of accumulated depreciation totaled \$75,960. 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, 2015, Accumulated Compensated Absences totaled \$165,051.

Notes to the Basic Financial Statements

The accompanying notes to the Financial Statements on pages 39 through 58 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 \$45,600,000 and created more than 800 jobs. To date, 59 EDA RLF loans have been closed for a total of \$9,359,610. The EDA Revolving Loan Fund had \$2,982,014 in net position at Fiscal Year End 2015.

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, 2014, through June 30, 2015, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- 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 Regional Commission worked with economic development partners throughout the region on planning for economic diversification activities with the assistance of a grant from the Department of Defense, Office of Economic Adjustment.
- The Regional Commission launched the Middle Georgia Regional Leadership Program resulting in 38 Middle Georgians being commissioned as regional leaders.
- During FY 2015, the Regional Commission, in partnership with the Georgia Technology Authority, hosted the inaugural Middle Georgia Digital Economy Summit. The Digital Economy Summit was the third component of a partnership between the Regional Commission and GTA to implement the Digital Georgia Program, which included the development of 12 Regional Digital Economy Plans and the creation of SparkMacon, Middle Georgia's first makerspace.

The fiscal projections for FY 2016 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 2015 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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Primary Government			Component Unit
	Governmental-Type Activities	Business-Type Activities	Total	
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 1,295,933	\$ 729,275	\$2,025,208	\$ 632,927
Investments	602,862	-	602,862	-
Receivables, Net				
Due from other governments	1,946,416	-	1,946,416	-
Internal balances	(4,926)	4,926	-	-
Current portion of loans receivable	-	164,975	164,975	72,533
Prepaid Items	52,627	-	52,627	-
Total Current Assets	3,892,912	899,176	4,792,088	705,460
Long-Term Assets				
Loan Receivable, Net	-	2,082,838	2,082,838	338,308
Capital Assets				
Depreciable Assets, Net	75,960	-	75,960	-
Total Assets	3,968,872	2,982,014	6,950,886	1,043,768
Deferred Outflows of Resources				
Pension Amounts	93,372	-	93,372	-
Total Deferred Outflows of Resources	93,372	-	93,372	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,062,244	\$ 2,982,014	\$7,044,258	\$ 1,043,768

See accompanying notes which are an integral part of these financial statements.

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2015
(CONTINUED)

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Government			Component Unit
	Governmental-Type Activities	Business-Type Activities	Total	
Liabilities				
Current Liabilities				
Accounts Payable	\$ 374,833	\$ -	\$ 374,833	\$ 2,590
Due to Contractor's - AOA	975,308	-	975,308	-
Due to Primary Government	-	-	-	35,894
Other Current Liabilities	640	-	640	2,386
Current Portion of Long-Term Debt	90,778	-	90,778	39,269
Total Current Liabilities	1,441,559	-	1,441,559	80,139
Long-Term Liabilities				
Noncurrent Portion of Long-Term Debt	74,273	-	74,273	278,826
Net Pension Liability	1,181,681	-	1,181,681	-
Total Long-Term Liabilities	1,255,954	-	1,255,954	278,826
Total Liabilities	2,697,513	-	2,697,513	358,965
Deferred Inflows of Resources				
Deferred Revenue	194,225	-	194,225	-
Pension Amounts	327,811	-	327,811	-
Total Deferred Inflows of Resources	522,036	-	522,036	-
NET POSITION				
Net Investment in Capital Assets	75,960	-	75,960	-
Restricted				
Loans	-	2,982,014	2,982,014	698,567
Unrestricted	766,735	-	766,735	(13,764)
Total Net Position	842,695	2,982,014	3,824,709	684,803
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 4,062,244	\$ 2,982,014	\$7,044,258	\$ 1,043,768

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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			
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General Government	\$ 43,967	\$ 344,669	\$ -	\$ -	\$ 300,702	\$ -	\$ 300,702	\$ -
Aging Services	6,369,717	-	6,399,778	-	30,061	-	30,061	-
Transportation Services	2,016,439	-	1,989,795	-	(26,644)	-	(26,644)	-
Workforce Development	1,047,924	-	1,073,711	-	25,787	-	25,787	-
Environmental Assistance	208,416	-	177,116	-	(31,300)	-	(31,300)	-
Planning & Development Services	1,585,259	-	1,620,621	-	35,362	-	35,362	-
Total Governmental Activities	11,271,722	344,669	11,261,021	-	333,968	-	333,968	-
Business-Type Activities								
Loans	80,038	117,569	-	-	-	37,531	37,531	-
Total Business-Type Activities	80,038	117,569	-	-	-	37,531	37,531	-
Total Primary Government	\$ 11,351,760	\$ 462,238	\$ 11,261,021	\$ -	333,968	37,531	371,499	\$ -
Component Unit								
Georgia Small Business Lender	\$ 187,241	\$ 238,063	\$ -	\$ -				\$ 50,822
Total Component Unit	\$ 187,241	\$ 238,063	\$ -	\$ -				50,822
General Revenues								
Unrestricted Regional Appropriations					539,135	-	539,135	-
Interest Income					1,809	9,003	10,812	2,674
Other Income					237	2,973	3,210	100
Total General Revenues					541,181	11,976	553,157	2,774
Change in Net Position					875,149	49,507	924,656	53,596
Net Position - Beginning					1,897,413	2,932,507	4,829,920	631,207
Cumulative Effect of Change in Accounting Principle					(1,929,867)	-	(1,929,867)	-
Net Position - Beginning, As Restated					(32,454)	2,932,507	2,900,053	631,207
Net Position - Ending					\$ 842,695	\$ 2,982,014	\$ 3,824,709	\$ 684,803

See accompanying notes which are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

**MIDDLE GEORGIA REGIONAL COMMISSION
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue Funds				Total Governmental Funds
	General Fund	DHS Aging Title XIX	DHS Coordinated Transportation	Other Governmental Funds	
ASSETS					
Cash and Cash Equivalent	\$ 1,159,221	\$ -	\$ -	\$ 136,712	\$ 1,295,933
Investments, at Fair Value	602,862	-	-	-	602,862
Receivables					
Due From Other Funds	552,265	-	-	49,246	601,511
Due from Other Governments	173,411	267,116	303,896	1,201,993	1,946,416
Prepaid Items	52,627	-	-	-	52,627
TOTAL ASSETS	\$ 2,540,386	\$ 267,116	\$ 303,896	\$ 1,387,951	\$ 4,499,349
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 80,155	\$ -	\$ 294,678	\$ -	\$ 374,833
Due To Contractors - AOA	-	129,485	-	845,823	975,308
Due To Other Funds	145,781	137,631	9,218	405,416	698,046
Other Current Liabilities	640	-	-	-	640
Total Liabilities	226,576	267,116	303,896	1,251,239	2,048,827
Deferred Inflows of Resources					
Deferred Revenue	57,513	-	-	136,712	194,225
Total Deferred Inflows of Resources	57,513	-	-	136,712	194,225
Fund Balances					
Fund Balance					
Nonspendable	52,627	-	-	-	52,627
Unassigned	2,203,670	-	-	-	2,203,670
Total Fund Balances	2,256,297	-	-	-	2,256,297
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,540,386	\$ 267,116	\$ 303,896	\$ 1,387,951	\$ 4,499,349

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

Total fund balances for governmental funds	\$ 2,256,297
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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:

Capital Assets

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

Cost of the Assets	8,600
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Deferred Outflows of Resources

Deferred outflows of resources in regards to the recognition of pension amounts are used in governmental activities and are not financial resources.

Differences between expected and actual pension experiences	93,372
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Internal Service Fund

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)
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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 Liability	(1,181,681)
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Deferred Inflows of Resources

Deferred inflows of resources in regards to the recognition of pension amounts are used in governmental activities and are not financial resources.

Changes in assumptions of pensions	(143,163)
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Net difference between projected and actual earnings on pension plan investments	(184,648)
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Total net position of governmental activities	\$ 842,695
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See accompanying notes which are an integral part of these financial statements.

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Special Revenue Funds				Total Governmental Funds
	General	DHS Aging Title XIX	DHS Coordinated Transportation	Other Governmental Funds	
Revenues					
Federal Sources	\$ -	\$ 1,006,716	\$ 1,798,650	\$ 4,228,655	\$ 7,034,021
State Sources	-	1,006,716	-	2,280,221	3,286,937
Local Sources	344,669	-	-	731,125	1,075,794
Contractors Match	-	-	-	208,938	208,938
Regional Appropriations	539,135	-	-	-	539,135
Interest Income	1,528	-	-	281	1,809
Other Income	237	-	-	-	237
Total Revenues	885,569	2,013,432	1,798,650	7,449,220	12,146,871
Expenditures					
Direct					
Personnel Services					
Salaries	263,780	257,308	29,426	1,201,895	1,752,409
Fringe Benefits	125,454	115,962	13,262	596,080	850,758
Total Personnel Services	389,234	373,270	42,688	1,797,975	2,603,167
Operating Expenditures					
Contract Services	1,716	1,465,264	1,744,208	4,830,414	8,041,602
Travel	15,240	-	-	60,570	75,810
Office Supplies	6,800	-	-	22,872	29,672
Other Public Meetings	32,366	-	-	-	32,366
Miscellaneous	16,092	-	-	46,457	62,549
Total Operating Expenditures	72,214	1,465,264	1,744,208	4,960,313	8,241,999
Total Direct	461,448	1,838,534	1,786,896	6,758,288	10,845,166
Capital Outlay	-	-	-	8,600	8,600
Indirect					
Indirect Cost Allocations	149,673	146,043	16,702	681,292	993,710
Total Expenditures	611,121	1,984,577	1,803,598	7,448,180	11,847,476
Excess (Deficiency) of Revenues over Expenditures	274,448	28,855	(4,948)	1,040	299,395
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	24,947	(28,855)	4,948	(1,040)	-
Total Other Sources & (Uses)	24,947	(28,855)	4,948	(1,040)	-
Net Change in Fund Balance	299,395	-	-	-	299,395
Fund Balance - Beginning of Year	1,956,902	-	-	-	1,956,902
Fund Balance - End of Year	\$2,256,297	\$ -	\$ -	\$ -	\$ 2,256,297

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Net Change in Fund Balance - Total Governmental Funds \$ 299,395

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

Capital Assets

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

Total Capital Outlays 8,600

Long-Term Liabilities

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are normally paid with expendable available resources. In the Statement of Activities, however, which is normally 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:

Change in Pension Amounts 567,154

Change in Net Position of Governmental Activities \$ 875,149

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Local Sources	\$ 484,454	\$ 373,800	\$ 344,669	\$ (29,131)
Regional Appropriations	539,135	539,135	539,135	-
Interest Income	-	1,700	1,528	(172)
Other Income	-	-	237	237
Total Revenues	1,023,589	914,635	885,569	(29,066)
Expenditures				
Current				
Personnel Services	462,083	388,199	389,234	(1,035)
Operating Expenditures	198,790	167,991	72,214	95,777
Indirect Cost Allocations	200,960	168,828	149,673	19,155
Total Expenditures	861,833	725,018	611,121	113,897
Excess (Deficiency) of Revenues over Expenditures	161,756	189,617	274,448	84,831
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(161,756)	(189,617)	24,947	214,564
Total Other Sources & (Uses)	(161,756)	(189,617)	24,947	214,564
Net Change in Fund Balance	-	-	299,395	299,395
Fund Balance - Beginning of Year	1,956,902	1,956,902	1,956,902	-
Fund Balance - End of Year	<u>\$1,956,902</u>	<u>\$1,956,902</u>	<u>\$2,256,297</u>	<u>\$ 299,395</u>

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DEPARTMENT OF HUMAN RESOURCES - AGING TITLE XIX
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Federal Sources	\$1,017,545	\$1,017,545	\$1,006,716	\$ (10,829)
State Sources	1,017,545	1,017,545	1,006,716	(10,829)
Total Revenues	<u>2,035,090</u>	<u>2,035,090</u>	<u>2,013,432</u>	<u>(21,658)</u>
Expenditures				
Current				
Personnel Services	397,120	397,120	373,270	23,850
Operating Expenditures	1,465,264	1,465,264	1,465,264	-
Indirect Cost Allocations	172,708	172,708	146,043	26,665
Total Expenditures	<u>2,035,092</u>	<u>2,035,092</u>	<u>1,984,577</u>	<u>50,515</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2)</u>	<u>(2)</u>	<u>28,855</u>	<u>28,857</u>
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>2</u>	<u>2</u>	<u>(28,855)</u>	<u>(28,857)</u>
Total Other Sources & (Uses)	<u>2</u>	<u>2</u>	<u>(28,855)</u>	<u>(28,857)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DEPARTMENT OF HUMAN RESOURCES - COORDINATED TRANSPORTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Federal Sources	\$2,186,553	\$ 2,837,645	\$ 1,798,650	\$ (1,038,995)
Total Revenues	<u>2,186,553</u>	<u>2,837,645</u>	<u>1,798,650</u>	<u>(1,038,995)</u>
Expenditures				
Current				
Personnel Services	48,784	38,330	42,688	(4,358)
Operating Expenditures	2,116,553	2,782,645	1,744,208	1,038,437
Indirect Cost Allocations	21,216	16,670	16,702	(32)
Total Expenditures	<u>2,186,553</u>	<u>2,837,645</u>	<u>1,803,598</u>	<u>1,034,047</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(4,948)</u>	<u>(4,948)</u>
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>4,948</u>	<u>4,948</u>
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>4,948</u>	<u>4,948</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Business-type Activities Enterprise Fund Revolving Loan Fund	Governmental Activities Internal Service Fund
Assets		
Current Assets		
Cash and cash equivalents	\$ 729,275	\$ -
Due from General Fund	4,926	91,609
Current Portion on Loans Receivable	164,975	-
Total Current Assets	<u>899,176</u>	<u>91,609</u>
Noncurrent Assets		
Capital Assets, Net of Depreciation	-	67,360
Loans Receivable, Net of Allowance	2,082,838	-
Total Noncurrent Assets	<u>2,082,838</u>	<u>67,360</u>
Total Assets	<u>2,982,014</u>	<u>158,969</u>
Liabilities		
Current Liabilities		
Current Portion of Compensated Absences	-	90,778
Total Current Liabilities	<u>-</u>	<u>90,778</u>
Noncurrent Liabilities		
Compensated Absences	-	74,273
Total Noncurrent Liabilities	<u>-</u>	<u>74,273</u>
Total Liabilities	<u>-</u>	<u>165,051</u>
Net Position		
Net Investment in Capital Assets	-	67,360
Restricted for Loan Extension	2,982,014	-
Unrestricted	-	(73,442)
Total Net Position	<u>\$ 2,982,014</u>	<u>\$ (6,082)</u>

See accompanying notes which are an integral part of these financial statements.

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Business-type Activities Enterprise Fund	Governmental Activities
	Revolving Loan Fund	Internal Service Fund
Operating Revenues		
Interest from Loans	\$ 117,569	\$ -
Other Revenue	2,973	-
Other Services	-	1,961,708
Total Operating Revenues	120,542	1,961,708
Operating Expenses		
Cost of Sales and Services	-	1,935,347
Contract Services	80,038	-
Depreciation Expense	-	26,361
Total Operating Expenses	80,038	1,961,708
Operating Income (Loss)	40,504	-
Non-Operating Revenues / (Expenses)		
Interest Income	9,003	-
Total Non-Operating Revenues / (Expenses)	9,003	-
Change in Net Position	49,507	-
Net Position - Beginning of Year	2,932,507	(6,082)
Net Position - End of Year	<u>\$ 2,982,014</u>	<u>\$ (6,082)</u>

See accompanying notes which 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, 2015**

	Business-type Activities Enterprise Fund Revolving Loan Fund	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities		
Cash Received from Customers	\$ 4,500	\$ -
Cash Received from Interfund Services Provided	-	1,961,708
Cash Payments to Employees for Indirect Salaries	-	(413,403)
Cash Payments to Other Suppliers of Goods or Services	(80,038)	(1,520,655)
Net Cash Provided by (Used for) Operating Activities	(75,538)	27,650
Cash from (Used For) Capital & Related Financing Activities		
Capital asset purchases	-	(27,650)
Net Cash Provided by (Used For) Capital & Related Financing Activities	-	(27,650)
Cash Flows from Investing Activities		
Interest Earned	9,003	-
Net Cash Provided by (Used For) Investing Activities	9,003	-
Net Increase (Decrease) in Cash and Cash Equivalents	(66,535)	-
Cash & Cash Equivalents - Beginning of Year	795,810	-
Cash & Cash Equivalents - End of Year	\$ 729,275	\$ -
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income (Loss)	\$ 40,504	\$ -
Depreciation Expenses	-	26,361
Change in Assets and Liabilities		
(Increase) Decrease in Loans Receivable	(116,042)	-
(Increase) Decrease in Due from Other Funds	-	(92)
Increase (Decrease) in Compensated Absences	-	1,381
Net Cash Provided by Operating Activities	\$ (75,538)	\$ 27,650

See accompanying notes which are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

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 Macon-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.

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.

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.

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 government reports the following major proprietary funds:

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

Additionally, the government reports the following fund types:

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

D. Deposits and Investments

The RC's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, which is determined using selected bases. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value. Cash

deposits are reported at carrying amount, which reasonably estimates fair value. The reported value of the Local Government Investment Pool is the same as the fair value of the pool shares.

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

The State of Georgia Local Government Investment Pool, (LGIP), is a special investment pool operated by the Georgia Department of Administrative Services for Georgia local governments. Participation is voluntary. "The Office of the State Treasurer", created by OCGA 36-83-8, is a stable net position value investment pool, which follows Standard and Poor's criteria for AAA rated money market funds and is regulated by the Georgia Office of Treasury and Services. However, the Office of the State Treasurer operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net position value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1.00 per share. Investment policies for LGIP are established by the State Depository Board and investments may include certificates of deposit; prime banker's acceptance; repurchase agreements; issued or guaranteed obligations of the United States Government, its agencies, and its corporations; obligations of any states; and obligations of political subdivisions of the State of Georgia.

E. Receivables

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

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

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

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The general fund records prepaid items using the consumption method.

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.

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 standards. 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 on the first day of the month immediately following or coinciding with the date on which they are employed. 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 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 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, 2015 was 39.15%.

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, 2015, the RC was liable for \$165,051 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, 2015 to be \$90,778.

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.
- 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, 2015:

	General Fund
Fund Balances	
Nonspendable	
Prepays	\$ 52,627
Unassigned	2,203,670
Total Fund Balances	\$ 2,256,297

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.

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. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission has deferred outflows of resources related to pensions.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has deferred inflows of resources related to pensions and deferred revenues.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

A. Budget Process

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

B. Budget to GAAP Reconciliation

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

C. Excess of Expenditures over Appropriations

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

Personnel Services	\$ 1,035
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Excess of actual expenditures over budget for the major Special Revenue Funds are as follows:

Title XIX: Transfers	\$ 28,855
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DHS Coordinated Transportation: Personnel Services	\$ 4,358
Indirect Cost Allocations	32

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, 2015 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, 2014 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 \$602,862 and, therefore, no adjustment is necessary for fair value reporting. The RC does not have a formal policy relating to the credit risk of investments.

	<u>Credit Rating</u>	<u>Investment Value</u>	<u>Weighted Average Maturity</u>
Office of the State Treasurer	AAAf/S1+ Rated	\$ 602,862	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, 2015.

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The RC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DUE FROM OTHER GOVERNMENTS

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

	<u>Accounts Receivable</u>
General Fund	
Other Contracts	\$ 173,411
Total Regional Appropriations Due	<u>173,411</u>
Special Revenue Funds	
Federal Grants and Contracts	
DHS Aging	984,379
DHS Coordinated Transportation	303,896
DOD OEA	34,603
DOT Transit Technical Studies	13,500
Workforce Development	212,416
Georgia Small Business Lender	<u>66,621</u>
Total Federal Grants and Contracts	<u>1,615,415</u>
State Grants and Contracts	
DCA	45,374
DNR	23,333
DOT Transportation	66,226
EDA	<u>22,657</u>
Total State Grants and Contracts	<u>157,590</u>
Total Due from Other Governments	<u>\$ 1,946,416</u>

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, 2015, from the local units of government:

Unit	Amount Due 6/30/2014 Over/(Under)	FY 2015 Assessment Billed	FY 2015 Collections	Amount Due 6/30/2015 Over/(Under)
BALDWIN COUNTY	\$ -	\$ 28,316	\$ 28,316	\$ -
City of Milledgeville	-	21,341	21,341	-
MACON-BIBB COUNTY	-	171,868	171,868	-
City of Macon	61	-	32	29
Payne City	-	240	120	120
CRAWFORD COUNTY	-	12,459	12,459	-
City of Roberta	-	1,086	1,086	-
HOUSTON COUNTY	-	58,479	58,479	-
City of Centerville	-	8,284	8,284	-
City of Perry	-	16,203	16,203	-
City of Warner Robins	-	77,783	77,783	-
JONES COUNTY	-	27,224	27,224	-
City of Gray	-	3,415	3,415	-
MONROE COUNTY	-	23,667	23,667	-
City of Forsyth	-	4,118	4,118	-
City of Culloden	-	184	184	-
PEACH COUNTY	-	14,501	14,501	-
City of Byron	-	4,954	4,954	-
City of Fort Valley	-	10,450	10,450	-
PUTNAM COUNTY	3,679	15,822	19,501	-
City of Eatonton	-	6,966	6,966	-
TWIGGS COUNTY	-	7,608	7,608	-
City of Danville	-	239	239	-
City of Jeffersonville	-	1,028	1,028	-
WILKINSON COUNTY	-	5,039	5,039	-
City of Allentown	-	175	175	-
City of Gordon	-	2,239	2,239	-
City of Irwinton	-	635	635	-
City of Ivey	-	1,051	1,051	-
City of McIntyre	-	681	681	-
City of Toombsboro	-	494	494	-
PULASKI COUNTY	-	6,414	6,414	-
City of Hawkinsville	-	6,172	6,172	-
Total	\$ 3,740	\$ 539,135	\$ 542,726	\$ 149

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, 2015, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 137,631
	DHS Coordinated Transportation	9,218
	Nonmajor Governmental Funds	405,416
Nonmajor Governmental Funds	General Fund	49,246
Revolving Loan Fund	General Fund	4,926
Internal Service Fund	General Fund	91,609
Total		\$ 698,046

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:

		<u>Transfers In:</u>		
		<u>General</u>	<u>Coordinated</u>	
		<u>Fund</u>	<u>Transportation</u>	<u>Total</u>
Transfers Out:	General Fund	\$ -	\$ 4,948	\$ 4,948
	DHS Aging Title XIX	28,855	-	28,855
	Nonmajor Governmental Funds	1,040	-	1,040
	Total	\$ 29,895	\$ 4,948	\$ 34,843

NOTE 8 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2015 was as follows:

Governmental Activities:	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital Assets being Depreciated:					
Furniture and Equipment	70,172	8,600	-	-	78,772
Automobiles	96,970	17,650	-	-	114,620
Construction in Process	-	10,000	-	-	10,000
Total Capital Assets being Depreciated:	<u>167,142</u>	<u>36,250</u>	<u>-</u>	<u>-</u>	<u>203,392</u>
Accumulated Depreciation:					
Furniture and Equipment	(49,899)	(8,759)	-	-	(58,658)
Automobiles	(51,172)	(17,602)	-	-	(68,774)
Total Accumulated Depreciation	<u>(101,071)</u>	<u>(26,361)</u>	<u>-</u>	<u>-</u>	<u>(127,432)</u>
Governmental Activities Capital Assets, Net	<u><u>66,071</u></u>	<u><u>9,889</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>75,960</u></u>

Depreciation expense charged to functions, as follows:

General government	\$ <u>26,361</u>
Total depreciation expense	\$ <u><u>26,361</u></u>

NOTE 9 – ENTERPRISE FUND – REVOLVING LOAN FUND

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

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

These grants are accounted for in the Enterprise Fund and an allowance for doubtful accounts is maintained within the fund. The allowance for doubtful accounts at June 30, 2015, 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.

B. Plan Description and Contribution Information

Membership of the plan consisted of the following as of January 1, 2015, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	18
Terminated employees entitled to benefits but not yet receiving them	23
Active plan members	<u>42</u>
Total membership in the plan	<u><u>83</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.

The required contribution, which the Commission funded in full, to the plan for the January 1, 2014 valuation was \$270,686, 13.50% of expected payroll.

C. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the Commission reported a net pension liability of \$1,181,681. The net pension liability was measured as of September 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

For the year ended June 30, 2015, the Commission recognized pension expense of \$191,895. At June 30, 2015, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 93,372	\$ -
Changes in Assumptions	-	(143,163)
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	(184,648)
	<u>\$ 93,372</u>	<u>\$ (327,811)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows for the years ending June 30:

	Deferred Outflows of Resources	Deferred Inflows of Resources
2016	\$ 31,124	\$ (93,883)
2017	31,124	(93,883)
2018	31,124	(93,883)
2019	-	(46,162)
2020	-	-
2021 and Thereafter	-	-
	<u>\$ 93,372</u>	<u>\$ (327,811)</u>

D. Changes in Assumptions

As a result of the plan change to provide immediate participation for Employees, for the Fiscal Year ending in 2016, the eligibility assumption has been changed from one year to immediate. The

increase in the Plan's NPL is minimal and has been included in the differences between expected and actuarial experience.

Amounts reported for the Fiscal Year ending in 2016 and later reflect the following assumption changes based on the results of an actuarial experience study covering the period January 1, 2010 to June 30, 2014:

- The mortality table for disabled participants was changed to remove the two-year set-forward for males and the one-year set-forward for females.
- The turnover rates were updated to introduce select rates for service less than five years and to reduce the ultimate rate by 15% and to assume no turnover on and after age 55. The select period rates were further constrained to not be less than the ultimate rates.
- The retirement rates where normal retirement is only available on or after age 65 were changed from the prior assumption of 100% at age 65 to the new assumption of 60% at ages 65 to 69 and 100% at age 70. Where normal retirement is available prior to age 65, the rates were changed from the prior assumption of 100% at earliest unreduced age, but not below age 60, the new assumption of 10% at ages 55 to 59, 20% at age 60, 25% at age 61, 35% at age 62, 40% at age 63, 45% at age 64, 50% at ages 65 to 69, and 100% at age 70.
- The inflation assumption was decreased from 3.50% to 3.25%.
- The salary increase assumption was changed from select period rates during the first five years of service, followed by age-related rates to an assumption based on new service-related rates. Under the prior assumption, the salary increases ranged from 4.00% to 11.00% and included an inflation assumption of 3.50%. Under the new assumption, the salary increases range from 3.75% to 8.00% and included an inflation assumption of 3.25%.

E. Benefit Changes

Effective January 1, 2015, the Plan was amended to provide for immediate participation for Employees. This change has no impact on service credited under the Plan and has no impact on benefits.

F. Actuarial Assumptions

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2015
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:

Net Investment rate of return	7.75%
Projected salary increases	3.25% plus 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 amortization of the unfunded actuarial accrued liability is level dollar over 30 years for the initial unfunded accrued liability, 15 years for actuarial gains and losses, 10 years for temporary retirement incentive programs, 20 years for other changes to plan provisions, and 30 years for actuarial assumptions and cost methods. The total amortization must be within a corridor of the 10-year and 30-year amortization of the unfunded/(surplus) actuarial accrued liability. In a year when the 10-year or 30-year corridor applies, the following year, the prior year bases are combined into one 10-year or 30-year base.

Mortality rates were based on the RP-2000 Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females and RP-2000 Disabled Retiree Mortality Table with sex-distinct rates. The mortality assumptions were based on the results of an actuarial experience study for the period January 1, 2010 through June 30, 2014.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	50.00%	5.95%
International Equity	15.00%	6.45%
Fixed Income	25.00%	1.55%
Real Estate	10.00%	3.75%
Cash	0.00%	0.00%
	<u>100.00%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at the actuarially-determined recommended rates.

H. Changes in Net Pension Liability

Changes in the Commission's Net Pension Liability for the year ended September 30, 2014, which would make them applicable to fiscal year ending June 30, 2015, were as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at September 30, 2013	\$ 7,823,828	\$ 6,297,133	\$ 1,526,695
Service Cost	138,788	-	138,788
Interest	595,910	-	595,910
Difference between Expected and Actual Experience	124,496	-	124,496
Changes in Assumptions	(190,884)	-	(190,884)
Benefit Payments, Including Refunds of Employee Contributions	(269,326)	-	(269,326)
Contributions - Employer	-	302,470	(302,470)
Contributions - Employee	-	-	-
Net Investment Income	-	719,777	(719,777)
Benefit Payments, Including Refunds of Employee Contributions	-	(269,326)	269,326
Administrative Expense	-	(8,923)	8,923
	<u>398,984</u>	<u>743,998</u>	<u>(345,014)</u>
Balance at September 30, 2014	<u>\$ 8,222,812</u>	<u>\$ 7,041,131</u>	<u>\$ 1,181,681</u>

I. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 7.75 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	Discount Rate	Net Pension Liability
1 Percent Decrease	6.75%	\$ 2,135,430
Current Discount Rate	7.75%	1,181,681
1 Percent Increase	8.75%	385,367

J. Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued GMEBS financial report. That report may be obtained by writing to the Georgia Municipal Association or by calling (404) 688-0472.

NOTE 11 – RENT

The RC leases building and office facilities under an operating lease. Total cost for this lease was \$94,280 (\$7,857 per month) for the year ended June 30, 2015. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30,</u>	
2016	\$ 100,000
Total	<u>\$ 100,000</u>

NOTE 12 – FUND EQUITYRestricted 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, 2015, are as follows:

	<u>Enterprise Fund</u>
Balance, July 1, 2014	\$2,932,507
Increase (decrease)	<u>49,507</u>
Balance, June 30, 2015	<u>\$2,982,014</u>

NOTE 13 – LONG TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2015 was as follows:

	<u>Beginning</u>			<u>Ending</u>	<u>Amounts</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Due</u>
					<u>Within</u>
					<u>Year</u>
Governmental Activities:					
Net Pension Liability	\$ 1,526,695	\$ -	\$ 345,014	\$ 1,181,681	\$ -
Compensated Absences	163,670	151,400	150,019	165,051	90,778
Governmental Activities:					
Long-Term Liabilities	<u>\$ 1,690,365</u>	<u>\$ 151,400</u>	<u>\$ 495,033</u>	<u>\$ 1,346,732</u>	<u>\$ 90,778</u>

For the governmental activities, compensated absences and net pension liabilities 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 defense. For the year ending June 30, 2015, the RC's total contribution was \$20,602 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, 2015, the RC's total contribution was \$9,318. 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. Management 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 – CUMULATIVE EFFECT OF ADOPTION OF ACCOUNTING PRINCIPLE

Effective July 1, 2014, the Commission adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. The Commission has recorded the cumulative effect of the decrease to beginning net position of implementing this change of \$1,929,867 as of July 1, 2014, which is the net pension liability of \$1,526,695 plus deferred inflows of resources related to the pension plan contributions of \$456,579 less net pension obligation of \$53,407 as of that date.

NOTE 17 – SUBSEQUENT EVENTS

The RC has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 9, 2015, the date in which the financial statements were issued. The RC has determined that there are no other subsequent events to report or disclose.

NOTE 18 – 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, 2015. 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 06/30/15	\$ 66,621
Add: Oct 14 - June 15 payments	117,669
Less: Oct 14 - June 15 charges	<u>(148,396)</u>
Component Unit due to primary government, as presented at 09/30/14	<u>\$ 35,894</u>

Notes Payable

USDA Rural Business-Cooperative Service Intermediary Relending Program

The note payable of \$1,000,000 bears a 1% interest per annum. Payments of interest to the Rural Business-Cooperative Service are 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.

The annual requirement to amortize the RBS Program is as follows:

Year	Principal	Interest	Total
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	40,863	1,587	42,450
2020-2022	117,785	2,292	120,077
Total	\$ 318,095	\$ 14,232	\$ 332,327

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities					
Notes Payable:					
FHA Program	\$ 356,975	\$ -	\$ 38,880	\$ 318,095	\$ 39,269
Total Business-Type Activities Notes Payable	\$ 356,975	\$ -	\$ 38,880	\$ 318,095	\$ 39,269

REQUIRED SUPPLEMENTARY
INFORMATION

**MIDDLE GEORGIA REGIONAL COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<i>Total Pension Liability</i>	
Service Cost	\$ 138,788
Interest	595,910
Difference between Expected and Actual Experience	124,496
Changes in Assumptions	(190,884)
Benefit Payments, Including Refunds of Employee Contributions	(269,326)
Net Change in Total Pension Liability	398,984
Total Pension Liability - Beginning	7,823,828
Total Pension Liability - Ending (a)	\$ 8,222,812
<i>Plan Fiduciary Net Position</i>	
Contributions - Employer	\$ 302,470
Contributions - Employee	-
Net Investment Income	719,777
Benefit Payments, Including Refunds of Employee Contributions	(269,326)
Administrative Expense	(8,923)
Net Change in Fiduciary Net Position	743,998
Plan Fiduciary Net Position - Beginning	6,297,133
Plan Fiduciary Net Position - Ending (b)	\$ 7,041,131
<i>Net Pension Liability</i>	
Net Pension Liability - Ending (a)-(b)	\$ 1,181,681
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	85.63%
Covered - Employee Payroll	\$ 2,372,994
Net Pension Liability as a Percentage of Covered-Employee Payroll	49.80%

**MIDDLE GEORGIA REGIONAL COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Actuarially-Determined Contribution	--*
Contributions in Relation to the Actuarially-Determined Contribution	--*
Contribution Deficiency (Excess)	--*
Covered-Employee Payroll	--*
Contributions as a Percentage of Covered-Employee Payroll	--*

*2015 information will be determined after fiscal year-end and will be included in the 2016 valuation report. This information is not available in the current actuarial report.

**MIDDLE GEORGIA REGIONAL COMMISSION
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

1. Notes to Required Supplementary Information

Valuation Date	The actuarially-determined contribution rate was determined as of January 1, 2015, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially-determined contribution rate will be reported for the fiscal year ending June 30, 2016.
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 end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Actuarial Assumptions:	
Net Investment Rate of Return	7.75 Percent
Projected Salary Increases	3.25 Percent Plus Service Based Merit Increases
Cost of Living Adjustments	1.50 Percent if terminated on or after July 1, 2010 and employed before January 1, 2010; N/A otherwise

The accompanying schedules of the Commission's net pension liability and contributions are required supplementary information to be presented for 10 years. However, until a full 10-year trend is compiled, information is presented in the schedules for those years for which information is available.

Supplementary Information

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	DCA FY 2015	DOT Rural Public Transit Planning	DOT Safe Routes to School	DOT Mobility Manager FY 2014	DOT Mobility Manager FY 2015
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	45,374	10,885	2,187	-	28,350
Due from General Fund	-	-	-	-	-
Total Assets	\$ 45,374	\$ 10,885	\$ 2,187	\$ -	\$ 28,350
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ -	\$ -	\$ -	\$ -
Due to General Fund	45,374	10,885	2,187	-	28,350
Total Liabilities	45,374	10,885	2,187	-	28,350
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 45,374	\$ 10,885	\$ 2,187	\$ -	\$ 28,350

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	DOT FY 2015 General Contract Administration	DOT FY 2015 Historic Resource Support	DOT Bicycle and Pedestrian	DNR FY 2015 Historic Preservation	DOT FY 15 Teens in Driver Seats
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	3,746	479	15,457	-	5,123
Due from General Fund	-	-	-	-	-
Total Assets	\$ 3,746	\$ 479	\$ 15,457	\$ -	\$ 5,123
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ -	\$ -	\$ -	\$ -
Due to General Fund	3,746	479	15,457	-	5,123
Total Liabilities	3,746	479	15,457	-	5,123
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 3,746	\$ 479	\$ 15,457	\$ -	\$ 5,123

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	DNR EPD Water Planning	DOD OEA Grant	EDA FY 2014 Administration	DHS Aging Title III-A	DHS Aging Title III-B
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	23,333	34,603	22,657	14,182	21,366
Due from General Fund	-	-	-	-	22,807
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,807</u>
Total Assets	<u>\$ 23,333</u>	<u>\$34,603</u>	<u>\$ 22,657</u>	<u>\$ 14,182</u>	<u>\$ 44,173</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$18,000	\$ -	\$ 3,997	\$ 44,173
Due to General Fund	23,333	16,603	22,657	10,185	-
	<u>23,333</u>	<u>34,603</u>	<u>22,657</u>	<u>14,182</u>	<u>44,173</u>
Total Liabilities	<u>23,333</u>	<u>34,603</u>	<u>22,657</u>	<u>14,182</u>	<u>44,173</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 23,333</u>	<u>\$34,603</u>	<u>\$ 22,657</u>	<u>\$ 14,182</u>	<u>\$ 44,173</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	<u>DHS Aging Title III-C1</u>	<u>DHS Aging Title III-C2</u>	<u>DHS CDSMP</u>	<u>DHS Meals on Wheels Checkoff</u>	<u>DHS Aging MIPPA</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	119,460	96,421	-	692	-
Due from General Fund	-	-	-	302	-
Total Assets	<u>\$ 119,460</u>	<u>\$ 96,421</u>	<u>\$ -</u>	<u>\$ 994</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ 119,460	\$ 96,421	\$ -	\$ 994	\$ -
Due to General Fund	-	-	-	-	-
Total Liabilities	<u>119,460</u>	<u>96,421</u>	<u>-</u>	<u>994</u>	<u>-</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 119,460</u>	<u>\$ 96,421</u>	<u>\$ -</u>	<u>\$ 994</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	Georgia Broadband Plans	DHS Balancing Incentive	WIA Adult	WIA Youth	WIA Dislocated Worker
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	70	12,319	83,538	57,433	71,445
Due from General Fund	11,974	-	-	-	-
Total Assets	<u>\$ 12,044</u>	<u>\$ 12,319</u>	<u>\$ 83,538</u>	<u>\$ 57,433</u>	<u>\$ 71,445</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ 12,044	\$ -	\$ 75,208	\$ 56,723	\$ 11,219
Due to General Fund	-	12,319	8,330	710	60,226
Total Liabilities	<u>12,044</u>	<u>12,319</u>	<u>83,538</u>	<u>57,433</u>	<u>71,445</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 12,044</u>	<u>\$ 12,319</u>	<u>\$ 83,538</u>	<u>\$ 57,433</u>	<u>\$ 71,445</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	<u>WIA Rapid Response</u>	<u>DHS Aging Title III-E Caregiver</u>	<u>DHS Aging Title III-E</u>	<u>DHS Bridge Training</u>	<u>DHS Aging Alzheimer's</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award					
and Contracts	-	1,223	43,431	-	15,127
Due from General Fund	-	-	-	-	4,519
Total Assets	<u>\$ -</u>	<u>\$ 1,223</u>	<u>\$ 43,431</u>	<u>\$ -</u>	<u>\$ 19,646</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ 843	\$ 43,431	\$ -	\$ 19,646
Due to General Fund	-	380	-	-	-
Total Liabilities	<u>-</u>	<u>1,223</u>	<u>43,431</u>	<u>-</u>	<u>19,646</u>
Deferred Inflows of Resources					
Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ -</u>	<u>\$ 1,223</u>	<u>\$ 43,431</u>	<u>\$ -</u>	<u>\$ 19,646</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	DHS Aging LTCO Title III	DHS Aging LTCO State	DHS Aging CBS	DHS Aging Title XX	DHS Aging LTCO Activity
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	-	15,490	162,224	58,539	1,052
Due from General Fund	-	4,519	10,849	-	-
Total Assets	<u>\$ -</u>	<u>\$ 20,009</u>	<u>\$ 173,073</u>	<u>\$58,539</u>	<u>\$ 1,052</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ 20,009	\$ 173,073	\$18,083	\$ 1,052
Due to General Fund	-	-	-	40,456	-
Total Liabilities	<u>-</u>	<u>20,009</u>	<u>173,073</u>	<u>58,539</u>	<u>1,052</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ -</u>	<u>\$ 20,009</u>	<u>\$ 173,073</u>	<u>\$58,539</u>	<u>\$ 1,052</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	<u>DHS Georgia Cares</u>	<u>DHS NSIP</u>	<u>DHS Aging Title III-D</u>	<u>CDSME</u>	<u>DHS Money Follows the Person</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	921	109,694	6,705	1,790	21,910
Due from General Fund	-	-	-	-	-
Total Assets	<u>\$ 921</u>	<u>\$ 109,694</u>	<u>\$ 6,705</u>	<u>\$ 1,790</u>	<u>\$ 21,910</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ 132	\$ 109,694	\$ 6,606	\$ 1,004	\$ 11,205
Due to General Fund	789	-	99	786	10,705
Total Liabilities	<u>921</u>	<u>109,694</u>	<u>6,705</u>	<u>1,790</u>	<u>21,910</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 921</u>	<u>\$ 109,694</u>	<u>\$ 6,705</u>	<u>\$ 1,790</u>	<u>\$ 21,910</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	<u>ADRC Outreach</u>	<u>Revolving Loan Fund Administration</u>	<u>Warner Robins Survey Update</u>	<u>Clean Air Coalition</u>	<u>Clean Cities Coalition</u>
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 136,712	\$ -
Due from Grant Award and Contracts	14,716	-	13,500	-	-
Due from General Fund	-	-	-	6,250	-
Total Assets	<u>\$ 14,716</u>	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ 142,962</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ -	\$ -	\$ 6,250	\$ -
Due to General Fund	14,716	-	13,500	-	-
Total Liabilities	<u>14,716</u>	<u>-</u>	<u>13,500</u>	<u>6,250</u>	<u>-</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	136,712	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,712</u>	<u>-</u>
Fund Balance					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 14,716</u>	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ 142,962</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015
(CONTINUED)**

	Historic Preservation Advisory	DHS Fall Prevention	Middle Georgia Economic Partnership	Georgia Small Business Lender Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 136,712
Due from Grant Award					
and Contracts	-	-	-	66,621	1,201,993
Due from General Fund	-	-	-	-	49,246
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,246</u>
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,621</u>	<u>\$1,387,951</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities					
Due to Contractors	\$ -	\$ -	\$ -	\$ 8,600	\$ 845,823
Due to General Fund	-	-	-	58,021	405,416
	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,621</u>	<u>1,251,239</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,621</u>	<u>1,251,239</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	136,712
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,712</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,712</u>
Fund Balance					
Restricted	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,621</u>	<u>\$1,387,951</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	DCA FY 2015	DOT Rural Public Transit Planning	DOT Safe Routes to School	DOT Mobility Manager FY 2014	DOT Mobility Manager FY 2015
Revenues					
Federal Sources	\$ -	\$ 26,720	\$ 3,200	\$ 40,651	\$ 55,857
State Sources	181,496	-	-	5,081	6,982
Local Sources	-	-	-	-	-
Contractors Match	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenues	181,496	26,720	3,200	45,732	62,839
Expenditures					
Direct					
Personnel Services					
Salaries	86,877	15,560	1,907	24,067	32,645
Fringe Benefits	39,153	7,013	860	10,846	14,712
Total Personnel Services	126,030	22,573	2,767	34,913	47,357
Operating Expenditures					
Contract Services	-	-	-	-	-
Travel	-	250	-	220	274
Office Supplies	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	-	250	-	220	274
Total Direct	126,030	22,823	2,767	35,133	47,631
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	49,310	8,832	1,083	13,660	18,529
Total Expenditures	175,340	31,655	3,850	48,793	66,160
Excess (Deficiency) of Revenues over Expenditures	6,156	(4,935)	(650)	(3,061)	(3,321)
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	(6,156)	4,935	650	3,061	3,321
Total Other Sources & (Uses)	(6,156)	4,935	650	3,061	3,321
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	DOT FY 2015 General Contract Administration	DOT FY 2015 Historic Resource Support	DOT Bicycle and Pedestrian	DNR FY 2015 Historic Preservation	DOT FY 15 Teens in Driver Seats
Revenues					
Federal Sources	\$ 7,897	\$ 800	\$ 38,386	\$ -	\$ 5,571
State Sources	-	-	-	4,091	-
Local Sources	-	-	-	-	-
Contractors Match	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenues	7,897	800	38,386	4,091	5,571
Expenditures					
Direct					
Personnel Services					
Salaries	4,634	484	22,523	1,483	3,269
Fringe Benefits	2,088	218	10,151	668	1,473
Total Personnel Services	6,722	702	32,674	2,151	4,742
Operating Expenditures					
Contract Services	-	-	-	-	-
Travel	-	-	-	-	-
Office Supplies	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Direct	6,722	702	32,674	2,151	4,742
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	2,630	274	12,784	842	1,855
Total Expenditures	9,352	976	45,458	2,993	6,597
Excess (Deficiency) of Revenues over Expenditures	(1,455)	(176)	(7,072)	1,098	(1,026)
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	1,455	176	7,072	(1,098)	1,026
Total Other Sources & (Uses)	1,455	176	7,072	(1,098)	1,026
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	DNR EPD Water Planning	DOD OEA Grant	EDA FY 2014 Administration	DHS Aging Title III-A	DHS Aging Title III-B
Revenues					
Federal Sources	\$ -	\$ 278,182	\$ 76,781	\$ 101,276	\$ 246,182
State Sources	23,333	-	-	-	14,481
Local Sources	-	-	-	-	8,003
Contractors Match	-	16,800	-	-	11,923
Interest Income	-	-	-	-	-
Total Revenues	23,333	294,982	76,781	101,276	280,589
Expenditures					
Direct					
Personnel Services					
Salaries	4,237	81,078	60,743	57,917	42,167
Fringe Benefits	1,909	36,539	27,375	26,102	19,003
Total Personnel Services	6,146	117,617	88,118	84,019	61,170
Operating Expenditures					
Contract Services	-	134,172	-	3,655	193,853
Travel	-	2,385	-	4,040	4,536
Office Supplies	-	3,212	-	2,738	2,069
Miscellaneous	-	13,500	-	1,151	-
Total Operating Expenditures	-	153,269	-	11,584	200,458
Total Direct	6,146	270,886	88,118	95,603	261,628
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	2,405	46,018	34,477	32,872	23,934
Total Expenditures	8,551	316,904	122,595	128,475	285,562
Excess (Deficiency) of Revenues over Expenditures	14,782	(21,922)	(45,814)	(27,199)	(4,973)
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	(14,782)	21,922	45,814	27,199	4,973
Total Other Sources & (Uses)	(14,782)	21,922	45,814	27,199	4,973
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	DHS Aging Title III-C1	DHS Aging Title III-C2	DHS CDSMP	DHS Meals on Wheels Checkoff	DHS Aging MIPPA
Revenues					
Federal Sources	\$ 520,953	\$ 363,669	\$ 20,000	\$ -	\$ 62,446
State Sources	30,645	21,387	-	4,325	-
Local Sources	16,981	229,072	-	-	-
Contractors Match	60,832	38,493	-	-	-
Interest Income	-	-	-	-	-
Total Revenues	<u>629,411</u>	<u>652,621</u>	<u>20,000</u>	<u>4,325</u>	<u>62,446</u>
Expenditures					
Direct					
Personnel Services					
Salaries	-	-	-	-	5,476
Fringe Benefits	-	-	-	-	2,468
Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,944</u>
Operating Expenditures					
Contract Services	629,411	652,621	20,000	4,325	-
Travel	-	-	-	-	-
Office Supplies	-	-	-	-	3,090
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	<u>629,411</u>	<u>652,621</u>	<u>20,000</u>	<u>4,325</u>	<u>3,090</u>
Total Direct	<u>629,411</u>	<u>652,621</u>	<u>20,000</u>	<u>4,325</u>	<u>11,034</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect					
Indirect Cost Allocations	-	-	-	-	3,108
Total Expenditures	<u>629,411</u>	<u>652,621</u>	<u>20,000</u>	<u>4,325</u>	<u>14,142</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,304</u>
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	-	-	-	-	(48,304)
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48,304)</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	Georgia Broadband Plans	DHS Balancing Incentive	WIA Adult	WIA Youth	WIA Dislocated Worker
Revenues					
Federal Sources	\$ -	\$ 71,028	\$ 474,263	\$ 324,406	\$ 233,905
State Sources	733,976	-	-	-	-
Local Sources	10,725	-	-	-	-
Contractors Match	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenues	744,701	71,028	474,263	324,406	233,905
Expenditures					
Direct					
Personnel Services					
Salaries	39,996	33,343	95,763	16,075	79,832
Fringe Benefits	18,025	15,027	99,833	7,245	35,979
Total Personnel Services	58,021	48,370	195,596	23,320	115,811
Operating Expenditures					
Contract Services	612,726	-	206,585	287,144	60,382
Travel	-	-	4,205	1,804	2,301
Office Supplies	6,954	-	-	-	-
Miscellaneous	17,847	-	1,236	1,235	546
Total Operating Expenditures	637,527	-	212,026	290,183	63,229
Total Direct	695,548	48,370	407,622	313,503	179,040
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	22,701	18,925	54,353	9,124	45,311
Total Expenditures	718,249	67,295	461,975	322,627	224,351
Excess (Deficiency) of Revenues over Expenditures	26,452	3,733	12,288	1,779	9,554
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	(26,452)	(3,733)	(12,288)	(1,779)	(9,554)
Total Other Sources & (Uses)	(26,452)	(3,733)	(12,288)	(1,779)	(9,554)
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	WIA Rapid Response	DHS Aging Title III-E Caregiver	DHS Aging Title III-E	DHS Bridge Training	DHS Aging Alzheimer's
Revenues					
Federal Sources	\$ 41,137	\$ 1,260	\$ 195,648	\$ 21,000	\$ -
State Sources	-	252	39,129	-	141,091
Local Sources	-	-	6,721	-	-
Contractors Match	-	-	17,493	-	-
Interest Income	-	-	-	-	-
Total Revenues	41,137	1,512	258,991	21,000	141,091
Expenditures					
Direct					
Personnel Services					
Salaries	19,309	-	-	-	-
Fringe Benefits	8,702	-	-	-	-
Total Personnel Services	28,011	-	-	-	-
Operating Expenditures					
Contract Services	-	-	258,991	-	141,091
Travel	-	-	-	20,582	-
Office Supplies	-	1,700	-	-	-
Miscellaneous	-	-	-	-	-
Total Operating Expenditures	-	1,700	258,991	20,582	141,091
Total Direct	28,011	1,700	258,991	20,582	141,091
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	10,960	-	-	-	-
Total Expenditures	38,971	1,700	258,991	20,582	141,091
Excess (Deficiency) of Revenues over Expenditures	2,166	(188)	-	418	-
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	(2,166)	188	-	(418)	-
Total Other Sources & (Uses)	(2,166)	188	-	(418)	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	<u>DHS Aging LTCO Title III</u>	<u>DHS Aging LTCO State</u>	<u>DHS Aging CBS</u>	<u>DHS Aging Title XX</u>	<u>DHS Aging LTCO Activity</u>
Revenues					
Federal Sources	\$ 41,233	\$ -	\$ -	\$ 284,546	\$ 18,696
State Sources	2,426	82,176	801,167	-	1,100
Local Sources	-	-	-	750	-
Contractors Match	4,851	-	23,386	14,688	2,200
Interest Income	-	-	-	-	-
Total Revenues	<u>48,510</u>	<u>82,176</u>	<u>824,553</u>	<u>299,984</u>	<u>21,996</u>
Expenditures					
Direct					
Personnel Services					
Salaries	-	-	145,358	87,360	-
Fringe Benefits	-	-	65,509	39,371	-
Total Personnel Services	<u>-</u>	<u>-</u>	<u>210,867</u>	<u>126,731</u>	<u>-</u>
Operating Expenditures					
Contract Services	48,510	82,176	499,957	124,888	21,996
Travel	-	-	6,102	-	-
Office Supplies	-	-	696	-	-
Miscellaneous	-	-	8,129	-	-
Total Operating Expenditures	<u>48,510</u>	<u>82,176</u>	<u>514,884</u>	<u>124,888</u>	<u>21,996</u>
Total Direct	<u>48,510</u>	<u>82,176</u>	<u>725,751</u>	<u>251,619</u>	<u>21,996</u>
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	-	-	82,502	49,584	-
Total Expenditures	<u>48,510</u>	<u>82,176</u>	<u>808,253</u>	<u>301,203</u>	<u>21,996</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>16,300</u>	<u>(1,219)</u>	<u>-</u>
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	-	-	(16,300)	1,219	-
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>(16,300)</u>	<u>1,219</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	DHS Georgia Cares	DHS NSIP	DHS Aging Title III-D	CDSME	DHS Money Follows the Person
Revenues					
Federal Sources	\$ 50,742	\$ 264,464	\$ 30,420	\$ 14,319	\$ 295,017
State Sources	8,116	140,178	1,789	-	-
Local Sources	-	-	-	-	-
Contractors Match	-	15,046	3,226	-	-
Interest Income	-	-	-	-	-
Total Revenues	<u>58,858</u>	<u>419,688</u>	<u>35,435</u>	<u>14,319</u>	<u>295,017</u>
Expenditures					
Direct					
Personnel Services					
Salaries	32,015	-	-	-	75,684
Fringe Benefits	12,171	-	-	-	34,109
Total Personnel Services	<u>44,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,793</u>
Operating Expenditures					
Contract Services	-	419,688	32,264	7,229	171,396
Travel	1,000	-	1,967	-	10,800
Office Supplies	-	-	1,556	-	857
Miscellaneous	-	-	-	-	2,744
Total Operating Expenditures	<u>1,000</u>	<u>419,688</u>	<u>35,787</u>	<u>7,229</u>	<u>185,797</u>
Total Direct	<u>45,186</u>	<u>419,688</u>	<u>35,787</u>	<u>7,229</u>	<u>295,590</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect					
Indirect Cost Allocations	17,289	-	-	-	42,957
Total Expenditures	<u>62,475</u>	<u>419,688</u>	<u>35,787</u>	<u>7,229</u>	<u>338,547</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,617)</u>	<u>-</u>	<u>(352)</u>	<u>7,090</u>	<u>(43,530)</u>
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	3,617	-	352	(7,090)	43,530
Total Other Sources & (Uses)	<u>3,617</u>	<u>-</u>	<u>352</u>	<u>(7,090)</u>	<u>43,530</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

	ADRC Outreach	Revolving Loan Fund Administration	Warner Robins Survey Update	Clean Air Coalition	Clean Cities Coalition
Revenues					
Federal Sources	\$ -	\$ -	\$ 13,500	\$ -	\$ -
State Sources	37,000	-	-	-	-
Local Sources	-	80,000	-	77,022	-
Contractors Match	-	-	-	-	-
Interest Income	-	-	-	242	26
Total Revenues	37,000	80,000	13,500	77,264	26
Expenditures					
Direct					
Personnel Services					
Salaries	17,372	28,061	1,253	-	-
Fringe Benefits	7,829	12,646	565	-	-
Total Personnel Services	25,201	40,707	1,818	-	-
Operating Expenditures					
Contract Services	-	-	-	77,222	-
Travel	-	-	-	-	-
Office Supplies	-	-	-	-	-
Miscellaneous	-	-	-	42	26
Total Operating Expenditures	-	-	-	77,264	26
Total Direct	25,201	40,707	1,818	77,264	26
Capital Outlay	-	-	-	-	-
Indirect					
Indirect Cost Allocations	9,860	15,927	711	-	-
Total Expenditures	35,061	56,634	2,529	77,264	26
Excess (Deficiency) of Revenues over Expenditures	1,939	23,366	10,971	-	-
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	(1,939)	(23,366)	(10,971)	-	-
Total Other Sources & (Uses)	(1,939)	(23,366)	(10,971)	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015
 (CONTINUED)**

	Historic Preservation Advisory	DHS Fall Prevention	Middle Georgia Economic Partnership	Georgia Small Business Lender Fund	Total
Revenues					
Federal Sources	\$ -	\$ 4,500	\$ -	\$ -	\$4,228,655
State Sources	-	-	-	-	2,280,221
Local Sources	129	-	139,991	161,731	731,125
Contractors Match	-	-	-	-	208,938
Interest Income	4	-	9	-	281
Total Revenues	133	4,500	140,000	161,731	7,449,220
Expenditures					
Direct					
Personnel Services					
Salaries	-	-	-	85,407	1,201,895
Fringe Benefits	-	-	-	38,491	596,080
Total Personnel Services	-	-	-	123,898	1,797,975
Operating Expenditures					
Contract Services	132	-	140,000	-	4,830,414
Travel	-	-	-	104	60,570
Office Supplies	-	-	-	-	22,872
Miscellaneous	1	-	-	-	46,457
Total Operating Expenditures	133	-	140,000	104	4,960,313
Total Direct	133	-	140,000	124,002	6,758,288
Capital Outlay	-	-	-	8,600	8,600
Indirect					
Indirect Cost Allocations	-	-	-	48,475	681,292
Total Expenditures	133	-	140,000	181,077	7,448,180
Excess (Deficiency) of Revenues over Expenditures	-	4,500	-	(19,346)	1,040
Other Financing Sources & (Uses)					
Transfers from/(to) Other Funds	-	(4,500)	-	19,346	(1,040)
Total Other Sources & (Uses)	-	(4,500)	-	19,346	(1,040)
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DCA FY 2015
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 181,496	\$ 181,496	\$ -
Total Revenues	<u>181,496</u>	<u>181,496</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	94,659	86,877	7,782
Fringe Benefits	45,881	39,153	6,728
Total Personnel Services	<u>140,540</u>	<u>126,030</u>	<u>14,510</u>
Total Direct	<u>140,540</u>	<u>126,030</u>	<u>14,510</u>
Indirect			
Indirect Cost Allocations	61,122	49,310	11,812
Total Expenditures	<u>201,662</u>	<u>175,340</u>	<u>26,322</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(20,166)</u>	<u>6,156</u>	<u>26,322</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	20,166	(6,156)	(26,322)
Total Other Sources & (Uses)	<u>20,166</u>	<u>(6,156)</u>	<u>(26,322)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 RURAL PUBLIC TRANSIT PLANNING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 26,800	\$ 26,720	\$ (80)
Total Revenues	<u>26,800</u>	<u>26,720</u>	<u>(80)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	15,725	15,560	165
Fringe Benefits	<u>7,622</u>	<u>7,013</u>	<u>609</u>
Total Personnel Services	<u>23,347</u>	<u>22,573</u>	<u>774</u>
Operating Expenditures			
Travel	<u>-</u>	<u>250</u>	<u>(250)</u>
Total Operating Expenditures	<u>-</u>	<u>250</u>	<u>(250)</u>
Total Direct	<u>23,347</u>	<u>22,823</u>	<u>524</u>
Indirect			
Indirect Cost Allocations	<u>10,153</u>	<u>8,832</u>	<u>1,321</u>
Total Expenditures	<u>33,500</u>	<u>31,655</u>	<u>1,845</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(6,700)</u>	<u>(4,935)</u>	<u>1,765</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>6,700</u>	<u>4,935</u>	<u>(1,765)</u>
Total Other Sources & (Uses)	<u>6,700</u>	<u>4,935</u>	<u>(1,765)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 SAFE ROUTES TO SCHOOL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 3,200	\$ 3,200	\$ -
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	1,878	1,907	(29)
Fringe Benefits	910	860	50
Total Personnel Services	<u>2,788</u>	<u>2,767</u>	<u>21</u>
Total Direct	<u>2,788</u>	<u>2,767</u>	<u>21</u>
Indirect			
Indirect Cost Allocations	1,212	1,083	129
Total Expenditures	<u>4,000</u>	<u>3,850</u>	<u>150</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(800)</u>	<u>(650)</u>	<u>150</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	800	650	(150)
Total Other Sources & (Uses)	<u>800</u>	<u>650</u>	<u>(150)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2014 MOBILITY MANAGER
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 41,160	\$ 40,651	\$ (509)
State Sources	4,573	5,081	508
Total Revenues	<u>45,733</u>	<u>45,732</u>	<u>(1)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	23,379	24,067	(688)
Fringe Benefits	11,332	10,846	486
Total Personnel Services	<u>34,711</u>	<u>34,913</u>	<u>(202)</u>
Operating Expenditures			
Travel	500	220	280
Total Operating Expenditures	<u>500</u>	<u>220</u>	<u>280</u>
Total Direct	<u>35,211</u>	<u>35,133</u>	<u>78</u>
Indirect			
Indirect Cost Allocations	15,095	13,660	1,435
Total Expenditures	<u>50,306</u>	<u>48,793</u>	<u>1,513</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,573)</u>	<u>(3,061)</u>	<u>1,512</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	4,573	3,061	(1,512)
Total Other Sources & (Uses)	<u>4,573</u>	<u>3,061</u>	<u>(1,512)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 MOBILITY MANAGER
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 60,752	\$ 55,857	\$ (4,895)
State Sources	8,166	6,982	(1,184)
Total Revenues	<u>68,918</u>	<u>62,839</u>	<u>(6,079)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	35,948	32,645	3,303
Fringe Benefits	17,424	14,712	2,712
Total Personnel Services	<u>53,372</u>	<u>47,357</u>	<u>6,015</u>
Operating Expenditures			
Travel	500	274	226
Total Operating Expenditures	<u>500</u>	<u>274</u>	<u>226</u>
Total Direct	<u>53,872</u>	<u>47,631</u>	<u>6,241</u>
Indirect			
Indirect Cost Allocations	<u>23,212</u>	<u>18,529</u>	<u>4,683</u>
Total Expenditures	<u>77,084</u>	<u>66,160</u>	<u>10,924</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(8,166)</u>	<u>(3,321)</u>	<u>4,845</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>8,166</u>	<u>3,321</u>	<u>(4,845)</u>
Total Other Sources & (Uses)	<u>8,166</u>	<u>3,321</u>	<u>(4,845)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 GENERAL CONTRACT ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 8,000	\$ 7,897	\$ (103)
Total Revenues	<u>8,000</u>	<u>7,897</u>	<u>(103)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	4,459	4,634	(175)
Fringe Benefits	<u>2,161</u>	<u>2,088</u>	<u>73</u>
Total Personnel Services	<u>6,620</u>	<u>6,722</u>	<u>(102)</u>
Operating Expenditures			
Travel	<u>500</u>	<u>-</u>	<u>500</u>
Total Operating Expenditures	<u>500</u>	<u>-</u>	<u>500</u>
Total Direct	<u>7,120</u>	<u>6,722</u>	<u>398</u>
Indirect			
Indirect Cost Allocations	<u>2,880</u>	<u>2,630</u>	<u>250</u>
Total Expenditures	<u>10,000</u>	<u>9,352</u>	<u>648</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,000)</u>	<u>(1,455)</u>	<u>545</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>2,000</u>	<u>1,455</u>	<u>(545)</u>
Total Other Sources & (Uses)	<u>2,000</u>	<u>1,455</u>	<u>(545)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 HISTORIC RESOURCE SUPPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 800	\$ 800	\$ -
Total Revenues	<u>800</u>	<u>800</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	469	484	(15)
Fringe Benefits	<u>227</u>	<u>218</u>	<u>9</u>
Total Personnel Services	<u>696</u>	<u>702</u>	<u>(6)</u>
Total Direct	<u>696</u>	<u>702</u>	<u>(6)</u>
Indirect			
Indirect Cost Allocations	<u>304</u>	<u>274</u>	<u>30</u>
Total Expenditures	<u>1,000</u>	<u>976</u>	<u>24</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(200)</u>	<u>(176)</u>	<u>24</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>200</u>	<u>176</u>	<u>(24)</u>
Total Other Sources & (Uses)	<u>200</u>	<u>176</u>	<u>(24)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 BICYCLE AND PEDESTRIAN PLANNING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 38,400	\$ 38,386	\$ (14)
Total Revenues	<u>38,400</u>	<u>38,386</u>	<u>(14)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	22,531	22,523	8
Fringe Benefits	<u>10,921</u>	<u>10,151</u>	<u>770</u>
Total Personnel Services	<u>33,452</u>	<u>32,674</u>	<u>778</u>
Total Direct	<u>33,452</u>	<u>32,674</u>	<u>778</u>
Indirect			
Indirect Cost Allocations	<u>14,548</u>	<u>12,784</u>	<u>1,764</u>
Total Expenditures	<u>48,000</u>	<u>45,458</u>	<u>2,542</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(9,600)</u>	<u>(7,072)</u>	<u>2,528</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>9,600</u>	<u>7,072</u>	<u>(2,528)</u>
Total Other Sources & (Uses)	<u>9,600</u>	<u>7,072</u>	<u>(2,528)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DNR FY 2015 HISTORIC PRESERVATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	<u>4,091</u>	<u>4,091</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	1,920	1,483	437
Fringe Benefits	<u>931</u>	<u>668</u>	<u>263</u>
Total Personnel Services	<u>2,851</u>	<u>2,151</u>	<u>700</u>
Total Direct	<u>2,851</u>	<u>2,151</u>	<u>700</u>
Indirect			
Indirect Cost Allocations	<u>1,240</u>	<u>842</u>	<u>398</u>
Total Expenditures	<u>4,091</u>	<u>2,993</u>	<u>1,098</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>1,098</u>	<u>1,098</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(1,098)</u>	<u>(1,098)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(1,098)</u>	<u>(1,098)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT FY 2015 TEENS IN THE DRIVER SEAT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal sources	\$ 5,600	\$ 5,571	\$ (29)
Total Revenues	<u>5,600</u>	<u>5,571</u>	<u>(29)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	3,286	3,269	17
Fringe Benefits	1,593	1,473	120
Total Personnel Services	<u>4,879</u>	<u>4,742</u>	<u>137</u>
Total Direct	<u>4,879</u>	<u>4,742</u>	<u>137</u>
Indirect			
Indirect Cost Allocations	<u>2,121</u>	<u>1,855</u>	<u>266</u>
Total Expenditures	<u>7,000</u>	<u>6,597</u>	<u>403</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,400)</u>	<u>(1,026)</u>	<u>374</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1,400</u>	<u>1,026</u>	<u>(374)</u>
Total Other Sources & (Uses)	<u>1,400</u>	<u>1,026</u>	<u>(374)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DNR EPD WATER PLANNING COUNCILS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 23,333	\$ 23,333	\$ -
Total Revenues	<u>23,333</u>	<u>23,333</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	10,835	4,237	6,598
Fringe Benefits	<u>5,252</u>	<u>1,909</u>	<u>3,343</u>
Total Personnel Services	<u>16,087</u>	<u>6,146</u>	<u>9,941</u>
Operating Expenditures			
Miscellaneous	<u>250</u>	<u>-</u>	<u>250</u>
Total Operating Expenditures	<u>250</u>	<u>-</u>	<u>250</u>
Total Direct	<u>16,337</u>	<u>6,146</u>	<u>10,191</u>
Indirect			
Indirect Cost Allocations	<u>6,996</u>	<u>2,405</u>	<u>4,591</u>
Total Expenditures	<u>23,333</u>	<u>8,551</u>	<u>14,782</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>14,782</u>	<u>14,782</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(14,782)</u>	<u>(14,782)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(14,782)</u>	<u>(14,782)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOD OEA GRANT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 304,901	\$ 278,182	\$ (26,719)
Contractors Match	14,400	16,800	2,400
Total Revenues	<u>319,301</u>	<u>294,982</u>	<u>(24,319)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	84,587	81,078	3,509
Fringe Benefits	41,000	36,539	4,461
Total Personnel Services	<u>125,587</u>	<u>117,617</u>	<u>7,970</u>
Operating Expenditures			
Contract Services	150,400	134,172	16,228
Travel	2,385	2,385	-
Office Supplies	3,600	3,212	388
Miscellaneous	13,500	13,500	-
Total Operating Expenditures	<u>169,885</u>	<u>153,269</u>	<u>16,616</u>
Total Direct	<u>295,472</u>	<u>270,886</u>	<u>24,586</u>
Indirect			
Indirect Cost Allocations	54,618	46,018	8,600
Total Expenditures	<u>350,090</u>	<u>316,904</u>	<u>33,186</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(30,789)</u>	<u>(21,922)</u>	<u>8,867</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	30,789	21,922	(8,867)
Total Other Sources & (Uses)	<u>30,789</u>	<u>21,922</u>	<u>(8,867)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
EDA FY 2014 ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 75,000	\$ 76,781	\$ 1,781
Total Revenues	<u>75,000</u>	<u>76,781</u>	<u>1,781</u>
Expenditures			
Direct			
Personnel Services			
Salaries	58,675	60,743	(2,068)
Fringe Benefits	28,440	27,375	1,065
Total Personnel Services	<u>87,115</u>	<u>88,118</u>	<u>(1,003)</u>
Total Direct	<u>87,115</u>	<u>88,118</u>	<u>(1,003)</u>
Indirect			
Indirect Cost Allocations	37,885	34,477	3,408
Total Expenditures	<u>125,000</u>	<u>122,595</u>	<u>2,405</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(50,000)</u>	<u>(45,814)</u>	<u>4,186</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	50,000	45,814	(4,186)
Total Other Sources & (Uses)	<u>50,000</u>	<u>45,814</u>	<u>(4,186)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III-A
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 102,542	\$ 101,276	\$ (1,266)
Total Revenues	<u>102,542</u>	<u>101,276</u>	<u>(1,266)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	57,843	57,917	(74)
Fringe Benefits	28,037	26,102	1,935
Total Personnel Services	<u>85,880</u>	<u>84,019</u>	<u>1,861</u>
Operating Expenditures			
Contract Services	5,006	3,655	1,351
Travel	4,550	4,040	510
Office Supplies	2,788	2,738	50
Miscellaneous	1,151	1,151	-
Total Operating Expenditures	<u>13,495</u>	<u>11,584</u>	<u>1,911</u>
Total Direct	<u>99,375</u>	<u>95,603</u>	<u>3,772</u>
Indirect			
Indirect Cost Allocations	<u>37,349</u>	<u>32,872</u>	<u>4,477</u>
Total Expenditures	<u>136,724</u>	<u>128,475</u>	<u>8,249</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(34,182)</u>	<u>(27,199)</u>	<u>6,983</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>34,182</u>	<u>27,199</u>	<u>(6,983)</u>
Total Other Sources & (Uses)	<u>34,182</u>	<u>27,199</u>	<u>(6,983)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III-B
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 246,579	\$ 246,182	\$ (397)
State Sources	14,505	14,481	(24)
Local Sources	7,402	8,003	601
Contractors Match	11,971	11,923	(48)
Total Revenues	<u>280,457</u>	<u>280,589</u>	<u>132</u>
Expenditures			
Direct			
Personnel Services			
Salaries	42,167	42,167	-
Fringe Benefits	20,439	19,003	1,436
Total Personnel Services	<u>62,606</u>	<u>61,170</u>	<u>1,436</u>
Operating Expenditures			
Contract Services	193,722	193,853	(131)
Travel	4,040	4,536	(496)
Office Supplies	2,500	2,069	431
Total Operating Expenditures	<u>200,262</u>	<u>200,458</u>	<u>(196)</u>
Total Direct	<u>262,868</u>	<u>261,628</u>	<u>1,240</u>
Indirect			
Indirect Cost Allocations	27,227	23,934	3,293
Total Expenditures	<u>290,095</u>	<u>285,562</u>	<u>4,533</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(9,638)</u>	<u>(4,973)</u>	<u>4,665</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	9,638	4,973	(4,665)
Total Other Sources & (Uses)	<u>9,638</u>	<u>4,973</u>	<u>(4,665)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 TITLE III C-1
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 529,628	\$ 520,953	\$ (8,675)
State Sources	31,155	30,645	(510)
Local Sources	38,466	16,981	(21,485)
Contractors Match	52,150	60,832	8,682
Total Revenues	<u>651,399</u>	<u>629,411</u>	<u>(21,988)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>651,399</u>	<u>629,411</u>	<u>21,988</u>
Total Operating Expenditures	<u>651,399</u>	<u>629,411</u>	<u>21,988</u>
Total Direct	<u>651,399</u>	<u>629,411</u>	<u>21,988</u>
Total Expenditures	<u>651,399</u>	<u>629,411</u>	<u>21,988</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 TITLE III C-2
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 363,598	\$ 363,669	\$ 71
State Sources	21,388	21,387	(1)
Local Sources	254,161	229,072	(25,089)
Contractors Match	35,848	38,493	2,645
Total Revenues	<u>674,995</u>	<u>652,621</u>	<u>(22,374)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>674,995</u>	<u>652,621</u>	<u>22,374</u>
Total Operating Expenditures	<u>674,995</u>	<u>652,621</u>	<u>22,374</u>
Total Direct	<u>674,995</u>	<u>652,621</u>	<u>22,374</u>
Total Expenditures	<u>674,995</u>	<u>652,621</u>	<u>22,374</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS CDSMP
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 20,000	\$ 20,000	\$ -
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	20,000	20,000	-
Total Operating Expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Direct	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS MEALS ON WHEELS CHECKOFF
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 4,325	\$ 4,325	\$ -
Local Sources	2	-	(2)
Total Revenues	<u>4,327</u>	<u>4,325</u>	<u>(2)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>4,327</u>	<u>4,325</u>	<u>2</u>
Total Operating Expenditures	<u>4,327</u>	<u>4,325</u>	<u>2</u>
Total Direct	<u>4,327</u>	<u>4,325</u>	<u>2</u>
Total Expenditures	<u>4,327</u>	<u>4,325</u>	<u>2</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING MIPPA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 62,446	\$ 62,446	\$ -
Total Revenues	<u>62,446</u>	<u>62,446</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	29,312	5,476	23,836
Fringe Benefits	14,208	2,468	11,740
Total Personnel Services	<u>43,520</u>	<u>7,944</u>	<u>35,576</u>
Operating Expenditures			
Office Supplies	-	3,090	(3,090)
Total Operating Expenditures	<u>-</u>	<u>3,090</u>	<u>(3,090)</u>
Total Direct	<u>43,520</u>	<u>11,034</u>	<u>32,486</u>
Indirect			
Indirect Cost Allocations	18,926	3,108	15,818
Total Expenditures	<u>62,446</u>	<u>14,142</u>	<u>48,304</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>48,304</u>	<u>48,304</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(48,304)	(48,304)
Total Other Sources & (Uses)	<u>-</u>	<u>(48,304)</u>	<u>(48,304)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
GEORGIA BROADBAND PLANS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 762,720	\$ 733,976	\$ (28,744)
Local Sources	8,225	10,725	2,500
Total Revenues	<u>770,945</u>	<u>744,701</u>	<u>(26,244)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	40,485	39,996	489
Fringe Benefits	19,623	18,025	1,598
Total Personnel Services	<u>60,108</u>	<u>58,021</u>	<u>2,087</u>
Operating Expenditures			
Contract Services	641,470	612,726	28,744
Office Supplies	6,954	6,954	-
Miscellaneous	17,946	17,847	99
Total Operating Expenditures	<u>666,370</u>	<u>637,527</u>	<u>28,843</u>
Total Direct	<u>726,478</u>	<u>695,548</u>	<u>30,930</u>
Indirect			
Indirect Cost Allocations	26,142	22,701	3,441
Total Expenditures	<u>752,620</u>	<u>718,249</u>	<u>34,371</u>
Excess (Deficiency) of Revenues over Expenditures	<u>18,325</u>	<u>26,452</u>	<u>8,127</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>(18,325)</u>	<u>(26,452)</u>	<u>(8,127)</u>
Total Other Sources & (Uses)	<u>(18,325)</u>	<u>(26,452)</u>	<u>(8,127)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS BALANCING INCENTIVE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 71,028	\$ 71,028	\$ -
Total Revenues	<u>71,028</u>	<u>71,028</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	33,341	33,343	(2)
Fringe Benefits	<u>16,160</u>	<u>15,027</u>	<u>1,133</u>
Total Personnel Services	<u>49,501</u>	<u>48,370</u>	<u>1,131</u>
Total Direct	<u>49,501</u>	<u>48,370</u>	<u>1,131</u>
Indirect			
Indirect Cost Allocations	<u>21,528</u>	<u>18,925</u>	<u>2,603</u>
Total Expenditures	<u>71,029</u>	<u>67,295</u>	<u>3,734</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>3,733</u>	<u>3,734</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1</u>	<u>(3,733)</u>	<u>(3,734)</u>
Total Other Sources & (Uses)	<u>1</u>	<u>(3,733)</u>	<u>(3,734)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WIA - ADULT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 496,675	\$ 474,263	\$ (22,412)
Total Revenues	<u>496,675</u>	<u>474,263</u>	<u>(22,412)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	105,016	95,763	9,253
Fringe Benefits	107,901	99,833	8,068
Total Personnel Services	<u>212,917</u>	<u>195,596</u>	<u>17,321</u>
Operating Expenditures			
Contract Services	210,612	206,585	4,027
Travel	3,458	4,205	(747)
Miscellaneous	1,881	1,236	645
Total Operating Expenditures	<u>215,951</u>	<u>212,026</u>	<u>3,925</u>
Total Direct	<u>428,868</u>	<u>407,622</u>	<u>21,246</u>
Indirect			
Indirect Cost Allocations	67,807	54,353	13,454
Total Expenditures	<u>496,675</u>	<u>461,975</u>	<u>34,700</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>12,288</u>	<u>12,288</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(12,288)	(12,288)
Total Other Sources & (Uses)	<u>-</u>	<u>(12,288)</u>	<u>(12,288)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WIA - YOUTH
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 351,506	\$ 324,406	\$ (27,100)
Total Revenues	<u>351,506</u>	<u>324,406</u>	<u>(27,100)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	20,215	16,075	4,140
Fringe Benefits	9,798	7,245	2,553
Total Personnel Services	<u>30,013</u>	<u>23,320</u>	<u>6,693</u>
Operating Expenditures			
Contract Services	303,093	287,144	15,949
Travel	3,459	1,804	1,655
Miscellaneous	1,881	1,235	646
Total Operating Expenditures	<u>308,433</u>	<u>290,183</u>	<u>18,250</u>
Total Direct	<u>338,446</u>	<u>313,503</u>	<u>24,943</u>
Indirect			
Indirect Cost Allocations	13,052	9,124	3,928
Total Expenditures	<u>351,498</u>	<u>322,627</u>	<u>28,871</u>
Excess (Deficiency) of Revenues over Expenditures	<u>8</u>	<u>1,779</u>	<u>1,771</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	(8)	(1,779)	(1,771)
Total Other Sources & (Uses)	<u>(8)</u>	<u>(1,779)</u>	<u>(1,771)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WIA - DISLOCATED WORKER
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 238,239	\$ 233,905	\$ (4,334)
Total Revenues	<u>238,239</u>	<u>233,905</u>	<u>(4,334)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	64,890	79,832	(14,942)
Fringe Benefits	31,452	35,979	(4,527)
Total Personnel Services	<u>96,342</u>	<u>115,811</u>	<u>(19,469)</u>
Operating Expenditures			
Contract Services	97,631	60,382	37,249
Travel	1,533	2,301	(768)
Miscellaneous	834	546	288
Total Operating Expenditures	<u>99,998</u>	<u>63,229</u>	<u>36,769</u>
Total Direct	<u>196,340</u>	<u>179,040</u>	<u>17,300</u>
Indirect			
Indirect Cost Allocations	41,899	45,311	(3,412)
Total Expenditures	<u>238,239</u>	<u>224,351</u>	<u>13,888</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>9,554</u>	<u>9,554</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(9,554)	(9,554)
Total Other Sources & (Uses)	<u>-</u>	<u>(9,554)</u>	<u>(9,554)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WIA - RAPID RESPONSE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 53,136	\$ 41,137	\$ (11,999)
Total Revenues	<u>53,136</u>	<u>41,137</u>	<u>(11,999)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	24,942	19,309	5,633
Fringe Benefits	12,089	8,702	3,387
Total Personnel Services	<u>37,031</u>	<u>28,011</u>	<u>9,020</u>
Total Direct	<u>37,031</u>	<u>28,011</u>	<u>9,020</u>
Indirect			
Indirect Cost Allocations	16,105	10,960	5,145
Total Expenditures	<u>53,136</u>	<u>38,971</u>	<u>14,165</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>2,166</u>	<u>2,166</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(2,166)	(2,166)
Total Other Sources & (Uses)	<u>-</u>	<u>(2,166)</u>	<u>(2,166)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III-E CAREGIVER
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 1,260	\$ 1,260	\$ -
State Sources	252	252	-
Total Revenues	<u>1,512</u>	<u>1,512</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Office Supplies	1,681	1,700	(19)
Total Operating Expenditures	<u>1,681</u>	<u>1,700</u>	<u>(19)</u>
Total Direct	<u>1,681</u>	<u>1,700</u>	<u>(19)</u>
Indirect			
Indirect Cost Allocations	-	-	-
Total Expenditures	<u>1,681</u>	<u>1,700</u>	<u>(19)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(169)</u>	<u>(188)</u>	<u>(19)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>169</u>	<u>188</u>	<u>19</u>
Total Other Sources & (Uses)	<u>169</u>	<u>188</u>	<u>19</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III-E
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 195,640	\$ 195,648	\$ 8
State Sources	39,128	39,129	1
Local Sources	6,512	6,721	209
Contractors Match	19,576	17,493	(2,083)
Total Revenues	<u>260,856</u>	<u>258,991</u>	<u>(1,865)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>260,856</u>	<u>258,991</u>	<u>1,865</u>
Total Operating Expenditures	<u>260,856</u>	<u>258,991</u>	<u>1,865</u>
Total Direct	<u>260,856</u>	<u>258,991</u>	<u>1,865</u>
Total Expenditures	<u>260,856</u>	<u>258,991</u>	<u>1,865</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS BRIDGE TRAINING
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 21,000	\$ 21,000	\$ -
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Travel	21,000	20,582	418
Total Operating Expenditures	<u>21,000</u>	<u>20,582</u>	<u>418</u>
Total Direct	<u>21,000</u>	<u>20,582</u>	<u>418</u>
Total Expenditures	<u>21,000</u>	<u>20,582</u>	<u>418</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>418</u>	<u>418</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(418)</u>	<u>(418)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(418)</u>	<u>(418)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 ALZHEIMER'S
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 141,022	\$ 141,091	\$ 69
Local Sources	2	-	(2)
Total Revenues	<u>141,024</u>	<u>141,091</u>	<u>67</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>141,024</u>	<u>141,091</u>	<u>(67)</u>
Total Operating Expenditures	<u>141,024</u>	<u>141,091</u>	<u>(67)</u>
Total Direct	<u>141,024</u>	<u>141,091</u>	<u>(67)</u>
Total Expenditures	<u>141,024</u>	<u>141,091</u>	<u>(67)</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>\$ -</u></u>	<u><u>\$ -</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 LTCO TITLE III
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 41,233	\$ 41,233	\$ -
State Sources	2,426	2,426	-
Contractors Match	4,851	4,851	-
Total Revenues	<u>48,510</u>	<u>48,510</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	48,510	48,510	-
Total Operating Expenditures	<u>48,510</u>	<u>48,510</u>	<u>-</u>
Total Direct	<u>48,510</u>	<u>48,510</u>	<u>-</u>
Total Expenditures	<u>48,510</u>	<u>48,510</u>	<u>-</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 LTCO STATE SUPPLEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 82,176	\$ 82,176	\$ -
Total Revenues	<u>82,176</u>	<u>82,176</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	82,176	82,176	-
Total Operating Expenditures	<u>82,176</u>	<u>82,176</u>	<u>-</u>
Total Direct	<u>82,176</u>	<u>82,176</u>	<u>-</u>
Total Expenditures	<u>82,176</u>	<u>82,176</u>	<u>-</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 CBS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 828,783	\$ 801,167	\$ (27,616)
Contractors Match	8,349	23,386	15,037
Total Revenues	<u>837,132</u>	<u>824,553</u>	<u>(12,579)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	145,354	145,358	(4)
Fringe Benefits	70,453	65,509	4,944
Total Personnel Services	<u>215,807</u>	<u>210,867</u>	<u>4,940</u>
Operating Expenditures			
Contract Services	512,108	499,957	12,151
Travel	5,950	6,102	(152)
Office Supplies	696	696	-
Miscellaneous	8,720	8,129	591
Total Operating Expenditures	<u>527,474</u>	<u>514,884</u>	<u>12,590</u>
Total Direct	<u>743,281</u>	<u>725,751</u>	<u>17,530</u>
Indirect			
Indirect Cost Allocations	93,854	82,502	11,352
Total Expenditures	<u>837,135</u>	<u>808,253</u>	<u>28,882</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3)</u>	<u>16,300</u>	<u>16,303</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	3	(16,300)	(16,303)
Total Other Sources & (Uses)	<u>3</u>	<u>(16,300)</u>	<u>(16,303)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 TITLE XX
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 301,070	\$ 284,546	\$ (16,524)
Local Sources	741	750	9
Contractors Match	14,688	14,688	-
Total Revenues	<u>316,499</u>	<u>299,984</u>	<u>(16,515)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	95,116	87,360	7,756
Fringe Benefits	46,103	39,371	6,732
Total Personnel Services	<u>141,219</u>	<u>126,731</u>	<u>14,488</u>
Operating Expenditures			
Contract Services	124,881	124,888	(7)
Total Operating Expenditures	<u>124,881</u>	<u>124,888</u>	<u>(7)</u>
Total Direct	<u>266,100</u>	<u>251,619</u>	<u>14,481</u>
Indirect			
Indirect Cost Allocations	61,415	49,584	11,831
Total Expenditures	<u>327,515</u>	<u>301,203</u>	<u>26,312</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(11,016)</u>	<u>(1,219)</u>	<u>9,797</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	11,016	1,219	(9,797)
Total Other Sources & (Uses)	<u>11,016</u>	<u>1,219</u>	<u>(9,797)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 LTCO ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 18,696	\$ 18,696	\$ -
State Sources	1,100	1,100	-
Contractors Match	2,200	2,200	-
Total Revenues	<u>21,996</u>	<u>21,996</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	21,996	21,996	-
Total Operating Expenditures	<u>21,996</u>	<u>21,996</u>	<u>-</u>
Total Direct	<u>21,996</u>	<u>21,996</u>	<u>-</u>
Total Expenditures	<u>21,996</u>	<u>21,996</u>	<u>-</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS GA CARES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 50,741	\$ 50,742	\$ 1
State Sources	8,121	8,116	(5)
Total Revenues	<u>58,862</u>	<u>58,858</u>	<u>(4)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	31,856	32,015	(159)
Fringe Benefits	15,441	12,171	3,270
Total Personnel Services	<u>47,297</u>	<u>44,186</u>	<u>3,111</u>
Operating Expenditures			
Travel	1,000	1,000	-
Total Operating Expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Direct	<u>48,297</u>	<u>45,186</u>	<u>3,111</u>
Indirect			
Indirect Cost Allocations	10,568	17,289	(6,721)
Total Expenditures	<u>58,865</u>	<u>62,475</u>	<u>(3,610)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3)</u>	<u>(3,617)</u>	<u>(3,614)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	3	3,617	3,614
Total Other Sources & (Uses)	<u>3</u>	<u>3,617</u>	<u>3,614</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS NSIP
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 322,879	\$ 264,464	\$ (58,415)
State Sources	88,349	140,178	51,829
Contractors Match	8,350	15,046	6,696
Total Revenues	<u>419,578</u>	<u>419,688</u>	<u>110</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	419,578	419,688	(110)
Total Operating Expenditures	<u>419,578</u>	<u>419,688</u>	<u>(110)</u>
Total Direct	<u>419,578</u>	<u>419,688</u>	<u>(110)</u>
Total Expenditures	<u>419,578</u>	<u>419,688</u>	<u>(110)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING FY 2015 TITLE III-D
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 30,601	\$ 30,420	\$ (181)
State Sources	1,800	1,789	(11)
Contractors Match	3,227	3,226	(1)
Total Revenues	<u>35,628</u>	<u>35,435</u>	<u>(193)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	32,265	32,264	1
Travel	2,187	1,967	220
Office Supplies	1,551	1,556	(5)
Total Operating Expenditures	<u>36,003</u>	<u>35,787</u>	<u>216</u>
Total Direct	<u>36,003</u>	<u>35,787</u>	<u>216</u>
Total Expenditures	<u>36,003</u>	<u>35,787</u>	<u>216</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(375)</u>	<u>(352)</u>	<u>23</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	375	352	(23)
Total Other Sources & (Uses)	<u>375</u>	<u>352</u>	<u>(23)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS CDSME
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 14,319	\$ 14,319	\$ -
Total Revenues	<u>14,319</u>	<u>14,319</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	9,200	7,229	1,971
Travel	5,119	-	5,119
Total Operating Expenditures	<u>14,319</u>	<u>7,229</u>	<u>7,090</u>
Total Direct	<u>14,319</u>	<u>7,229</u>	<u>7,090</u>
Total Expenditures	<u>14,319</u>	<u>7,229</u>	<u>7,090</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>7,090</u>	<u>7,090</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(7,090)</u>	<u>(7,090)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(7,090)</u>	<u>(7,090)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS MONEY FOLLOWS THE PERSON
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 304,588	\$ 295,017	\$ (9,571)
Total Revenues	<u>304,588</u>	<u>295,017</u>	<u>(9,571)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	80,351	75,684	4,667
Fringe Benefits	38,946	34,109	4,837
Total Personnel Services	<u>119,297</u>	<u>109,793</u>	<u>9,504</u>
Operating Expenditures			
Contract Services	171,273	171,396	(123)
Travel	10,800	10,800	-
Office Supplies	-	857	(857)
Miscellaneous	3,220	2,744	476
Total Operating Expenditures	<u>185,293</u>	<u>185,797</u>	<u>(504)</u>
Total Direct	<u>304,590</u>	<u>295,590</u>	<u>9,000</u>
Indirect			
Indirect Cost Allocations	-	42,957	(42,957)
Total Expenditures	<u>304,590</u>	<u>338,547</u>	<u>(33,957)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2)</u>	<u>(43,530)</u>	<u>(43,528)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>2</u>	<u>43,530</u>	<u>43,528</u>
Total Other Sources & (Uses)	<u>2</u>	<u>43,530</u>	<u>43,528</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
ADRC OUTREACH
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 37,000	\$ 37,000	\$ -
Total Revenues	<u>37,000</u>	<u>37,000</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	17,368	17,372	(4)
Fringe Benefits	8,418	7,829	589
Total Personnel Services	<u>25,786</u>	<u>25,201</u>	<u>585</u>
Total Direct	<u>25,786</u>	<u>25,201</u>	<u>585</u>
Indirect			
Indirect Cost Allocations	11,215	9,860	1,355
Total Expenditures	<u>37,001</u>	<u>35,061</u>	<u>1,940</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>1,939</u>	<u>1,940</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	1	(1,939)	(1,940)
Total Other Sources & (Uses)	<u>1</u>	<u>(1,939)</u>	<u>(1,940)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
REVOLVING LOAN FUND ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 80,000	\$ 80,000	\$ -
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	37,552	28,061	9,491
Fringe Benefits	18,201	12,646	5,555
Total Personnel Services	<u>55,753</u>	<u>40,707</u>	<u>15,046</u>
Total Direct	<u>55,753</u>	<u>40,707</u>	<u>15,046</u>
Indirect			
Indirect Cost Allocations	24,247	15,927	8,320
Total Expenditures	<u>80,000</u>	<u>56,634</u>	<u>23,366</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>23,366</u>	<u>23,366</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(23,366)	(23,366)
Total Other Sources & (Uses)	<u>-</u>	<u>(23,366)</u>	<u>(23,366)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WARNER ROBINS SURVEY UPDATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 13,500	\$ 13,500	\$ -
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	6,337	1,253	5,084
Fringe Benefits	<u>3,071</u>	<u>565</u>	<u>2,506</u>
Total Personnel Services	<u>9,408</u>	<u>1,818</u>	<u>7,590</u>
Total Direct	<u>9,408</u>	<u>1,818</u>	<u>7,590</u>
Indirect			
Indirect Cost Allocations	<u>4,092</u>	<u>711</u>	<u>3,381</u>
Total Expenditures	<u>13,500</u>	<u>2,529</u>	<u>10,971</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>10,971</u>	<u>10,971</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(10,971)</u>	<u>(10,971)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(10,971)</u>	<u>(10,971)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
CLEAN AIR COALITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 100,000	\$ 77,022	\$ (22,978)
Interest Income	-	242	242
Total Revenues	<u>100,000</u>	<u>77,264</u>	<u>(22,736)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	100,000	77,222	22,778
Miscellaneous		42	(42)
Total Operating Expenditures	<u>100,000</u>	<u>77,264</u>	<u>22,736</u>
Total Direct	<u>100,000</u>	<u>77,264</u>	<u>22,736</u>
Total Expenditures	<u>100,000</u>	<u>77,264</u>	<u>22,736</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
CLEAN CITIES COALITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Interest Income	\$ -	\$ 26	\$ 26
Total Revenues	<u>-</u>	<u>26</u>	<u>26</u>
Expenditures			
Direct			
Operating Expenditures			
Miscellaneous	-	26	(26)
Total Operating Expenditures	<u>-</u>	<u>26</u>	<u>(26)</u>
Total Direct	<u>-</u>	<u>26</u>	<u>(26)</u>
Total Expenditures	<u>-</u>	<u>26</u>	<u>(26)</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>\$ -</u></u>	<u><u>\$ -</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
HISTORIC PRESERVATION ADVISORY COMMITTEE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ -	\$ 129	\$ 129
Interest Income	-	4	4
Total Revenues	<u>-</u>	<u>133</u>	<u>133</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	-	132	(132)
Miscellaneous	-	1	(1)
Total Operating Expenditures	<u>-</u>	<u>133</u>	<u>(133)</u>
Total Direct	<u>-</u>	<u>133</u>	<u>(133)</u>
Total Expenditures	<u>-</u>	<u>133</u>	<u>(133)</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS FALL PREVENTION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 4,500	\$ 4,500	\$ -
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Travel	4,500	-	4,500
Total Operating Expenditures	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total Direct	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total Expenditures	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>4,500</u>	<u>4,500</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(4,500)</u>	<u>(4,500)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(4,500)</u>	<u>(4,500)</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>\$ -</u></u>	<u><u>\$ -</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
MIDDLE GEORGIA ECONOMIC PARTNERSHIP 2015
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 200,000	\$ 139,991	\$ (60,009)
Interest Income	-	9	9
Total Revenues	<u>200,000</u>	<u>140,000</u>	<u>(60,000)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>200,000</u>	<u>140,000</u>	<u>60,000</u>
Total Operating Expenditures	<u>200,000</u>	<u>140,000</u>	<u>60,000</u>
Total Direct	<u>200,000</u>	<u>140,000</u>	<u>60,000</u>
Total Expenditures	<u>200,000</u>	<u>140,000</u>	<u>60,000</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
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
GEORGIA SMALL BUSINESS LENDER FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 156,392	\$ 161,731	\$ 5,339
Total Revenues	<u>156,392</u>	<u>161,731</u>	<u>5,339</u>
Expenditures			
Direct			
Personnel Services			
Salaries	73,410	85,407	(11,997)
Fringe Benefits	35,582	38,491	(2,909)
Total Personnel Services	<u>108,992</u>	<u>123,898</u>	<u>(14,906)</u>
Operating Expenditures			
Travel	-	104	(104)
Total Operating Expenditures	<u>-</u>	<u>104</u>	<u>(104)</u>
Capital Outlay	-	8,600	(8,600)
Total Direct	<u>108,992</u>	<u>132,602</u>	<u>(23,610)</u>
Indirect			
Indirect Cost Allocations	47,400	48,475	(1,075)
Total Expenditures	<u>156,392</u>	<u>181,077</u>	<u>(24,685)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(19,346)</u>	<u>(19,346)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	19,346	19,346
Total Other Sources & (Uses)	<u>-</u>	<u>19,346</u>	<u>19,346</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

III. STATISTICAL SECTION

(UNAUDITED)

MIDDLE GEORGIA REGIONAL COMMISSION

STATISTICAL SECTION (UNAUDITED)

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

MIDDLE GEORGIA REGIONAL COMMISSION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Governmental Activities:										
Net investment in capital assets	\$ 75,960	\$ 66,071	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923	\$ 227,644
Restricted	-	-	520,295	500,232	432,479	-	-	-	-	-
Unrestricted	766,735	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
Total Governmental Activities Net Position	842,695	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
Business-Type Activities:										
Restricted	2,982,014	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
Total Business-Type Activities Net Position	2,982,014	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
Primary Government:										
Net investment in capital assets	75,960	66,071	89,122	149,964	175,175	175,637	153,137	241,028	231,923	227,644
Restricted	2,982,014	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
Unrestricted	766,735	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
Total Primary Government Net Position	\$ 3,824,709	\$ 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

**MIDDLE GEORGIA REGIONAL COMMISSION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Expenses										
Governmental Activities:										
General government	\$ 557,714	\$ 749,675	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541	\$ 713,265
Aging services	6,369,717	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
Transportation development	2,016,439	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
Workforce development	1,047,924	964,303	-	-	-	-	-	-	-	-
Environmental assistance	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977
Planning and development	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173
Total Governmental Activities Expenses	11,785,469	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
Business-type Activities										
Program Loans	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647
Total Business-type Activities	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327	83,647
Total Primary Government Expenses	11,865,507	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
Program Revenues										
Governmental Activities										
Charges for services	344,669	499,821	1,024,879	231,674	358,598	305,877	554,636	348,780	589,746	338,895
Operating grants and contributions	11,261,021	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
Total Governmental Activities Program Revenues	11,605,690	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
Business-type Activities										
Program Loans	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021
Total Business-type Activities Program Revenues	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021
Total Primary Government Program Revenues	11,723,259	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
Net (Expense)/Revenue										
Governmental Activities	(179,779)	(427,168)	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)	(484,453)
Business-type Activities	37,531	(156,110)	(25,112)	47,055	65,070	(294,301)	75,139	98,225	56,627	79,374
Total Primary Government Net (Expense)/Revenue	(142,248)	(583,278)	(269,215)	(485,832)	(281,588)	(670,321)	(384,379)	(162,479)	(91,196)	(405,079)

MIDDLE GEORGIA REGIONAL COMMISSION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
CONTINUED

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Regional appropriations	539,135	495,343	488,400	488,400	440,124	440,124	440,124	338,895	338,895	431,059
Special item	-	(520,295)	-	-	-	-	-	-	-	-
Interest revenue	1,809	1,282	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201
Miscellaneous income	237	42,660	96,770	62,850	32,353	19,750	14,939	12,078	12,761	18,889
Total Governmental Activities	541,181	18,990	586,755	552,764	475,846	464,059	465,977	386,776	390,850	478,149
Business-type Activities:										
Interest revenue	9,003	8,498	12,007	10,587	9,871	12,330	12,482	11,562	20,099	17,707
Other income	2,973	3,160	8,510	-	-	-	-	-	-	-
Total Business-type Activities	11,976	11,658	20,517	10,587	9,871	12,330	12,482	11,562	20,099	17,707
Total Primary Government	553,157	30,648	607,272	563,351	485,717	476,389	478,459	398,338	410,949	495,856
Governmental Activities	361,402	(408,178)	342,652	19,877	129,188	88,039	6,459	126,072	243,027	(6,304)
Business-type Activities	49,507	(144,452)	(4,595)	57,642	74,941	(281,971)	87,621	109,787	76,726	97,081
Total Primary Government	\$ 410,909	\$ (552,630)	\$ 338,057	\$ 77,519	\$ 204,129	\$ (193,932)	\$ 94,080	\$ 235,859	\$ 319,753	\$ 90,777

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									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund										
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730	\$ 1,645,703
Nonspendable	52,627	24,951	520,295	500,232	432,479	-	-	-	-	-
Unassigned	2,203,670	1,931,951	1,844,785	1,504,137	1,599,181	-	-	-	-	-
Total General Fund	2,256,297	1,956,902	2,365,080	2,004,369	2,031,660	2,139,755	2,091,242	2,014,802	1,888,730	1,645,703
All Other Governmental Funds										
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	(208,998)	(212,048)	(212,032)	(212,032)	(212,032)
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (208,998)	\$ (212,048)	\$ (212,032)	\$ (212,032)	\$ (212,032)
Changes in Fund Balances										
Revenues:										
Regional appropriations	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746	\$ 431,059
Federal sources	7,034,021	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
State sources	3,286,937	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
Local sources	1,075,794	1,523,228	1,672,362	946,209	810,235	718,852	763,878	749,866	860,506	762,448
Contractors match	208,938	329,902	513,389	459,235	622,092	440,305	400,397	491,077	662,203	592,265
Investment income	1,809	1,381	1,585	1,514	3,369	4,185	10,914	35,803	39,194	28,201
Other income	237	49,610	96,856	63,176	32,353	19,750	14,939	12,078	12,761	18,889
Total Revenues	12,146,871	11,452,208	11,901,799	11,336,604	10,539,085	9,881,271	10,038,227	10,010,388	10,092,936	9,510,570
Expenditures:										
General government **	611,121	1,269,972	1,091,340	480,528	574,202	505,368	767,775	663,881	823,541	665,197
Aging services	6,369,717	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
Transportation development	2,016,439	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
Workforce development	1,047,924	964,303	-	-	-	-	-	-	-	-
Environmental assistance	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471	151,977
Planning and development	1,593,859	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443	716,173
Total Expenditures	11,847,476	11,860,386	11,541,088	11,363,895	10,438,182	9,797,232	9,961,803	9,884,316	9,849,909	9,515,675
Net change in fund balances	\$ 299,395	\$ (408,178)	\$ 360,711	\$ (27,291)	\$ 100,903	\$ 84,039	\$ 76,424	\$ 126,072	\$ 243,027	\$ (5,105)

* 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)**

Function/Program:	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Governmental Activities										
General government	\$ 557,714	\$ 499,821	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596	\$ 817,044
Aging services	6,369,717	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
Transportation development	2,016,439	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
Workforce development	1,047,924	937,389	-	-	-	-	-	-	-	-
Environmental assistance	208,416	237,532	242,154	207,132	242,437	253,209	137,875	173,641	181,908	147,884
Planning and development	1,585,259	1,029,495	580,807	724,034	484,182	432,866	391,940	495,505	415,384	448,925
Subtotal Governmental Activities	11,785,469	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
Business-type Activities										
Program Loans	80,038	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021
Subtotal Business-type Activities	80,038	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954	163,021
Total Primary Government	\$ 11,865,507	\$ 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

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 20 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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees			
	2015	% of Total	2006	% of Total
Robins Air Force Base	24,500	35.71%	25,000	38.68%
Medical Center of Central Georgia	4,600	6.71%	5,116	7.91%
GEICO	5,690	8.29%	3,800	5.88%
Bibb County Board of Education	3,700	5.39%	3,300	5.11%
Houston County Board of Education	3,916	5.71%	5,035	7.79%
Horton Homes	2,200	3.21%	-	0.00%
Macon-Bibb County	2,103	3.07%	-	0.00%
Blue Bird Corporation	1,800	2.62%	1,200	1.86%
Perdue Farms	2,267	3.30%	2,200	3.40%
Coliseum Health Systems	1,400	2.04%	1,500	2.32%
Frito-Lay, Inc.	1,352	1.97%	1,200	1.86%
Mercer University	937	1.37%	1,360	2.10%
City of Macon	-	0.00%	1,404	2.17%
Rheem Manufacturing Company	1,000	1.46%	1,100	1.70%
Engelhard Corporation	933	1.36%	933	1.44%
Baldwin County Board of Education	913	1.33%	925	1.43%
Academy Sports	840	1.22%	-	0.00%
Bibb County	-	0.00%	901	1.39%
Georgia College & State University	766	1.12%	912	1.41%
YKK (U.S.A.) Incorporated	600	0.87%	790	1.22%
Wal-Mart Super Stores	740	1.08%	-	0.00%
United States Postal Service	600	0.87%	807	1.25%
Ricoh USA	575	0.84%	-	0.00%
Georgia Farm Bureau Federation	525	0.77%	601	0.93%
Graphic Packaging International	335	0.49%	-	0.00%
The Boeing Company	518	0.76%	608	0.94%
Haeco	510	0.74%	-	0.00%
Armstrong World Industries	400	0.58%	-	0.00%
Bass Pro Shops	400	0.58%	-	0.00%
OrthoGeorgia	317	0.46%	-	0.00%
Bombardier	315	0.46%	-	0.00%
AT&T	302	0.44%	-	0.00%
Cherokee Brick	300	0.44%	-	0.00%
GE Capital	260	0.38%	-	0.00%
Tractor Supply Company	257	0.37%	-	0.00%
Kohl's Distribution Center	250	0.36%	-	0.00%
Birch Communications	350	0.51%	-	0.00%
First Quality	275	0.40%	-	0.00%
PACTIV, Corp.	185	0.27%	-	0.00%
The Trane Company	184	0.27%	507	0.78%
Nichiha USA	181	0.26%	-	0.00%
TIMCO	315	0.46%	-	0.00%
BLC Hardwood Flooring	175	0.26%	-	0.00%
Crown Candy	170	0.25%	-	0.00%
L.E. Schwartz & Sons, Inc.	170	0.25%	-	0.00%
Ryder Logistics	170	0.25%	-	0.00%
Cox Communications	160	0.23%	-	0.00%
Macon Garment Manufacturers	130	0.19%	-	0.00%
Central State Hospital	14	0.02%	2,441	3.78%
Middle Georgia Correctional	-	0.00%	3,000	4.64%

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

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 2006-2015

<u>County</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>	<u>2015</u>
Baldwin	5.5%	5.7%	7.9%	11.9%	15.7%	13.7%	12.0%	11.2%	10.8%	10.2%
Bibb	5.7%	5.3%	6.5%	9.4%	10.6%	10.5%	9.8%	8.8%	8.7%	8.6%
Crawford	5.1%	4.8%	6.0%	9.6%	10.7%	9.9%	9.4%	8.5%	7.8%	8.0%
Houston	4.3%	3.9%	5.2%	6.9%	7.6%	7.8%	7.6%	7.1%	7.3%	7.4%
Jones	5.1%	4.3%	5.8%	8.3%	9.5%	8.9%	8.6%	7.2%	6.8%	6.8%
Monroe	4.5%	4.2%	5.7%	8.8%	9.3%	8.8%	8.2%	7.9%	7.2%	7.3%
Peach	5.9%	5.5%	7.1%	10.0%	12.0%	11.7%	10.9%	10.7%	10.6%	10.5%
Pulaski	4.5%	4.0%	5.3%	7.5%	8.8%	10.0%	9.6%	9.6%	9.2%	8.5%
Putnam	4.6%	4.4%	7.1%	10.5%	11.5%	11.5%	10.7%	9.7%	8.5%	8.9%
Twiggs	5.8%	5.7%	6.9%	10.5%	11.5%	12.5%	12.5%	11.0%	8.8%	11.6%
Wilkinson	5.9%	5.5%	6.9%	10.6%	12.0%	10.5%	9.6%	9.0%	8.2%	9.3%

*Source(s): 2006 from the 2008 Georgia County Guide; 2007-2015
from the U.S. Bureau of Labor Statistics*

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2015

<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	68.0%	61.0%
Bibb	21,939	86.0%	77.0%
Crawford	22,106	87.0%	77.0%
Houston	25,613	101.0%	90.0%
Jones	23,642	93.0%	83.0%
Monroe	26,442	104.0%	92.0%
Peach	19,662	77.0%	69.0%
Pulaski	19,806	78.0%	69.0%
Putnam	25,120	99.0%	88.0%
Twiggs	19,130	76.0%	68.0%
Wilkinson	18,699	73.0%	65.0%

Source(s): ESRI Business Analyst 2015 Forecast

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2014 Enrollment</u>
Mercer University	Macon	8,552
Georgia College and State University	Milledgeville	6,772
Middle Georgia State College	Macon	7,927
Fort Valley State University	Fort Valley	2,594
Georgia Military College	Milledgeville	7,262
Central Georgia Technical College	Warner Robins	7,625
Wesleyan College	Macon	711

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

COMMUNITY FACILITIES

10 Community Hospitals with 1,593 beds

30 Nursing Homes with 3,592 beds

120 Public Schools with 76,858 Students

30 Private Schools with 6,948 Students

Source(s):

- *2015 Georgia County Guide data from 2012*
- *National Center for Educational Statistics 2013-2014 School Year*

**MIDDLE GEORGIA REGIONAL COMMISSION
SALARY
FY 15 STAFF POSITIONS**

Position	Number of Employees In Category	FY 2015 Salary Scale	
Executive Director	1	\$ 157,626	- \$ 205,536
Deputy Director	2	89,676	- 117,007
AAA Director	1	66,727	- 87,064
Aging Contracts Coordinator	1	41,582	- 54,256
Aging Referral Assistance Specialist	1	36,945	- 48,205
Aging Services Coordinator	1	49,651	- 64,784
Business Service Coordinator	1	49,651	- 64,784
Career Development Facilitator	2	36,945	- 48,205
Director of Business Development	1	79,676	- 103,959
Director of Technology Services	1	66,727	- 87,064
Director of Workforce Development	1	66,727	- 87,064
Executive Secretary/Purchasing Agent	1	39,195	- 51,141
Finance Officer	1	66,727	- 87,064
Finance Specialist	1	44,115	- 57,560
Gateway/ADRC Program Manager	1	49,651	- 64,784
Gateway Counselor	7	36,945	- 57,560
GeorgiaCares Coordinator	1	49,651	- 64,784
Government Services Specialist	6	41,582	- 54,256
HCBS Case Manager	1	48,207	- 55,119
Information Technology Specialist	3	41,582	- 69,821
Information Technology Specialist/Network Administrator	1	43,493	- 49,729
Loan Processing and Servicing Specialist	1	41,582	- 54,256
MFP Coordinator	1	39,195	- 51,141
MIS Specialist	1	30,941	- 40,371
Office Assistant (Part Time)	1	23,023	- 30,040
Office Manager	1	55,883	- 72,915
Office Secretary	1	32,825	- 42,830
One Stop Coordinator	1	36,945	- 48,205
Options Counselor	1	41,582	- 54,256
Printer/Graphics Technician	1	35,870	- 41,013
Program Assistant	1	29,165	- 38,054
Senior Finance Specialist	1	55,883	- 72,915
Senior Government Services Specialist	1	49,651	- 64,784
Senior MFP Coordinator	1	49,651	- 64,784

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Fringe Benefits:

FICA	\$ 176,000
Group Insurance	192,082
Retirement Fund Contribution	270,686
Worker's Compensation	15,220
Release Time	301,937
Unemployment	<u>12,076</u>
Total Fringe Benefits	<u>968,000</u>

Basis:

Indirect Salaries	414,784
Direct Salaries	<u>1,752,411</u>
Total Basis	<u><u>\$ 2,167,194</u></u>

Ratio:

Fringe Benefits/Basis	<u><u>44.67%</u></u>
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**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Indirect Costs:

Indirect Salaries	\$ 414,784
Fringe Benefits	<u>181,983</u>
Subtotal	<u>596,767</u>
Advertising	24
Computer Charges	24,585
Council Meeting	106
Depreciation	26,361
Insurance and Bonding	9,700
Memberships and Subscriptions	12,582
Furniture and Equipment	5,731
Motor Vehicle Expenditures	15,160
Office Repairs and Maintenance	41,059
Postage and Freight	10,335
Publications and Printing	7,054
Professional Services	71,515
Rentals - Other	20,027
Rentals - Space	3,029
Rentals - Real Estate	94,489
Supplies and Materials	19,215
Telecommunications	16,845
Travel	<u>19,125</u>
Total Indirect Costs	<u><u>\$ 993,708</u></u>
Basis:	
Direct Salary Costs	\$ 1,752,411
Fringe Benefits	<u>786,017</u>
Total Basis	<u><u>\$ 2,538,428</u></u>
Ratio:	
Indirect Cost/Basis	<u><u>39.15%</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	State Assistance	Total Expenditures	Settlements Receivable
DHS Contract #42700-373-0000030478			
Aging FY 15 Title III-A	101,276	101,276	14,182
Aging FY 15 Title III-B	260,663	260,663	21,366
Aging FY 15 Title III-C1	551,598	551,598	119,460
Aging FY 15 Title III-C2	385,056	385,056	96,421
Aging FY 15 Title III-D	32,209	32,209	6,705
Aging FY 15 Title III-E	236,289	236,289	44,654
Aging FY 15 NSIP	404,642	404,642	109,694
Aging FY 15 Title VII, LTCO Activity	19,796	19,796	1,052
Aging FY 15 Title XIX	2,013,432	2,013,432	267,116
Aging FY 15 Title XX SSBG	284,546	284,546	58,539
Aging FY 15 Alzheimers	141,091	141,091	15,127
Aging FY 15 LTCO State Supplemental	82,176	82,176	15,490
Aging FY 15 CBS	801,167	801,167	162,224
Aging FY 15 GA Cares, MIPPA, ADRC, BIP	229,332	229,332	27,956
Aging FY 15 Money Follows the Person	295,017	295,017	21,910
Aging FY 15 Meals on Wheels	4,325	4,325	692
Aging FY 15 CDSME	14,319	14,319	1,790
Aging FY 15 Fall Prevention	4,500	4,500	-
Aging FY 15 Bridge Training	21,000	21,000	-
Aging FY 15 CDSMP	20,000	20,000	-
Total Contract #42700-373-0000030478	5,902,434	5,902,434	984,378
May advance	-	-	(167,111)
Total DHS Contract	5,902,434	5,902,434	817,267
DHS Contract #42700-362-0000023223.01			
FY 15 Coordinated Transportation	1,798,650	1,798,650	303,896
Total DHS Transportation Contract	1,798,650	1,798,650	303,896
DCA Contract			
DCA FY 15 Part A	181,496	181,496	45,374
Total DCA Contract	181,496	181,496	45,374
DNR			
Historic Preservation	4,091	2,993	-
Water Plan Contract	23,333	23,333	23,333
Total DNR Contract	27,424	26,326	23,333
DOT - Coordinated Transportation			
DOT - FY 15 Planning Component	82,574	82,574	37,877
DOT - Mobility Manager	108,571	108,571	28,350
Total DOT Contract	191,145	191,145	66,227
Economic Development Administration			
FY 15 Planning Grant	76,781	76,781	22,657
Total EDA	76,781	76,781	22,657
Total Contractual Assistance	8,177,930	8,176,832	1,278,754

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

<u>City/County Government</u>	Amount Due 6/30/2014 Over/Under	FY 15 Assessment Billed	FY 15 Assessment Collections	Amount Due 06/30/15 Over/Under
Baldwin County	\$ -	\$ 28,316	\$ 28,316	\$ -
City of Milledgeville	-	21,341	21,341	-
Macon-Bibb County	-	171,868	171,868	-
City of Macon	61	-	32	29
Payne City	-	240	120	120
Crawford County	-	12,459	12,459	-
City of Roberta	-	1,086	1,086	-
Houston County	-	58,479	58,479	-
City of Warner Robins	-	77,783	77,783	-
City of Perry	-	16,203	16,203	-
City of Centerville	-	8,284	8,284	-
Jones County	-	27,224	27,224	-
City of Gray	-	3,415	3,415	-
Monroe County	-	23,667	23,667	-
City of Forsyth	-	4,118	4,118	-
City of Culloden	-	184	184	-
Peach County	-	14,501	14,501	-
City of Fort Valley	-	10,450	10,450	-
City of Byron	-	4,954	4,954	-
Pulaski County	-	6,414	6,414	-
City of Hawkinsville	-	6,172	6,172	-
Putnam County	3,679	15,822	19,501	-
City of Eatonton	-	6,966	6,966	-
Twiggs County	-	7,608	7,608	-
City of Jeffersonville	-	1,028	1,028	-
Town of Danville	-	239	239	-
Wilkinson County	-	5,039	5,039	-
City of Allentown	-	175	175	-
City of Gordon	-	2,239	2,239	-
City of Irwinton	-	635	635	-
City of Ivey	-	1,051	1,051	-
City of McIntyre	-	681	681	-
City of Toombsboro	-	494	494	-
Total	\$ 3,740	\$ 539,135	\$ 542,726	\$ 149

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Principal Financial Group	1036487	07/01/14 - 06/30/15	Group Dental and Life Insurance	100% Prevention Services 80% Basic Services 50% Major Services \$50 Individual Deductible \$150 Family Deductible \$1,500 Annual Maximum
Humana	732253	07/01/14 - 06/30/15	Group Health Insurance	GA SGN POS 14 \$30 Physician Co-Pay \$75 Specialist Co-Pay \$350 Emerg. Rm Co-Pay (Waved if admitted) \$2,000 Deductible \$6,350 Out-of-Pocket Maximum \$10/\$45/\$90/25% Co-insurance Prescription Drug Lifetime Max Benefit Unlimited
Fidelity Security Life Insur. EyeMed	9852468	07/01/14 - 06/30/15	Vision Insurance	\$10 Copay Eye Exam \$25 Copay Singel/Bifocal/Trifocal \$0 Copay Contact Lenses
Lincoln Financial Group	MIDGAREG 1423307	07/01/14 - 06/30/15	Group Life Insurance	\$50,000 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	01/01/15 - 12/31/15	Workers' Compensation	Georgia State Statutory Limit \$2,000,000 Employers Liability Limit

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/15 - 04/30/16	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
			01 Chevrolet Tahoe	\$1,000 Deductible
			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	

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

The Council
Middle Georgia Regional Commission
Macon, Georgia

Our report on the audit of the basic financial statements of Middle Georgia Regional Commission for the fiscal year ended June 30, 2015, appears in this report. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of nonpublic funds of the Georgia Small Business Lender, Inc., a discretely presented component unit of the Middle Georgia Regional Commission, presented on page 150, was audited by other auditors whose report dated October 23, 2014, expressed an unqualified opinion. This schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements of Middle Georgia Regional Commission.

McNair, McLemore, Middlebrooks & Co., LLC
McNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 9, 2015

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Nonpublic Funds	Public Funds	Total
I. Net Position - Beginning Balance, restated	\$ 1,210,521	\$ (1,193,971)	\$ 16,550
II. Revenues of Nonpublic Funds			
<u> Date </u>	<u> Source </u>		
<u>Escrow Interest Income:</u>			
Nov-13	Fiscal Agent	29	-
			29
<u>Servicing Fees:</u>			
Oct-13	Fiscal Agent	7,623	-
			7,623
Nov-13	Fiscal Agent	7,623	-
			7,623
Dec-13	Fiscal Agent	7,997	-
			7,997
Jan-14	Fiscal Agent	8,613	-
			8,613
Feb-14	Fiscal Agent	8,711	-
			8,711
Mar-14	Fiscal Agent	8,699	-
			8,699
Apr-14	Fiscal Agent	8,973	-
			8,973
May-14	Fiscal Agent	10,072	-
			10,072
Jun-14	Fiscal Agent	9,058	-
			9,058
Jul-14	Fiscal Agent	9,059	-
			9,059
Aug-14	Fiscal Agent	9,058	-
			9,058
Sep-14	Fiscal Agent	9,058	-
			9,058
<u>Other:</u>		-	49,076
			49,076
Total Revenues	104,573	49,076	153,649
III. Expenditures of Funds			
Individual OCGA 50-8-35 qualifying expenditures	-	-	-
Other expenditures paid	-	(183,963)	(183,963)
Total expenditures of funds	-	(183,963)	(183,963)
IV. Excess/(Deficit) of Revenues over Expenditures	104,573	(134,887)	(30,314)
V. Net Position - Ending Balance	\$ 1,315,094	\$ (1,328,858)	\$ (13,764)

Primary Government has no nonpublic funds. This statement is the Schedule of Nonpublic Funds presented in the component unit's September 30, 2014 audit report.

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO THE SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

GEORGIA SMALL BUSINESS LENDER, INC.

NOTE 1 – SCHEDULE OF NONPUBLIC FUNDS

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

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

NOTE 2 – BASIS OF ACCOUNTING

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

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF VEHICLES
JULY 1, 2014 THROUGH JUNE 30, 2015**

Year	Make	Model	Serial Number	Fund Source	Tag Number	Value
Middle Georgia RC						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ 2,723
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	2,723
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	2,723
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	3,804
2011	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	6,325
2011	Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	10,500
2016	Ford	Fusion	3FA6P0G71GR234124	MGRC	GV5943F	17,650
Meals on Wheels of Macon-Bibb County						
2005	Ford	Freestar	2FMZA51615BA65249	MOW	ASE6759	-
2005	Ford	Freestar	2FMZA51625BA56379	MOW	ASE9550	-
2006	Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	-
2007	Ford	Freestar	2FMZA51647BA00849	MOW	AUZ2764	-
2008	Chevrolet	Uplander	1GNDV33W18D171632	MOW	PDE8934	-
2008	Chevrolet	Uplander	1GNDV23W28D198946	MOW	BLS6073	-
2010	Ford	F-250	1FTSX2A50AEA54817	MOW	BKB2512	-
2010	Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	3,900
2012	Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	8,732
2012	Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	8,732
2011	Ford	F-250	IFT7X2B6XBED10556	MOW	PNF7402	18,987
2014	Dodge	Caravan	2C4RDGCG5ER214315	MOW	ASC5553	16,333
2014	Dodge	Caravan	2C4RDGCGXER214312	MOW	AZU7762	16,333
2014	Dodge	Caravan	2C4RDGCG7ER242357	MOW	CDM7803	17,303
2014	Dodge	Caravan	2C4RDGCG2ER266839	MOW	CDM7799	17,303
2014	Dodge	Caravan	2C4RDGCG8ER206211	MOW	CDS2120	19,866
2014	Dodge	Caravan	2C4RDGCG9ER123063	MOW	CCW8269	17,333
Middle Georgia Community Action Agency						
1995	Ford	Van	1FBJS31H8SHB89235	DHR	110467	1,759
2009	Chevy	Silverado	1GCHC49K39E121613	DHR	BIU6079	15,791
1998	Ford	E150 Cargo Van	1FTRE1464WHA06150	DHR	136446	2,423
2009	Chevy	Silverado	1GCHC49K89E133093	DHR	BLA4991	15,791
2010	Chevy	Silverado	1GC5CVBG5AZ198429	DHR	BLX9212	15,002
2009	Chevy	Silverado	1GCHC49K39E132188	DHR	BIU6078	15,791
2005	Ford	Van Freestart	2FMZA50695BA71589	DHR	GV60405	2,079
2009	Chevy	Silverado	1GCHC49K99E145673	DHR	BLI6062	15,791
2008	Ford	E350	1FD3E35SX8DA50933	DHR	GV94003	10,466
2001	Dodge	Caravan	2B4GP44351R261635	DHR	153780	1,750
1995	Ford	Van	1FBJS31H2SHB89232	DHR	105709	1,759
2003	Ford	Vic	2FAFP71W83X108069	DHR	PFV5844	1,906
1993	Ford	Crown Vic	2FACP71W2PX144462	DHR	164237	1,267
1994	Ford	Taurus	1FALP57U4RA276855	DHR	98648	1,286
2009	Chevy	Silverado	1GCHC49KX9E126761	DHR	BIU6077	15,791

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000030478 and #42700-362-0000023223.01
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	1,192	1,192
HCBS-Homemaker-Ind	3,753	25
HCBS-Personal Care	2,814	28
Transportation	30,873	913
Legal Assistance:		
Cases Opened/Unduplicated Clients Served	276	254
Legal and Related Counseling Hours	2,916	-
Legal Information - Information & Referral	483	483
Total Title III-B Supportive Services	<u>42,306</u>	<u>2,895</u>
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	53,793	354
HCBS Home Delivered Meals	92,367	857
Total Title III-C Nutrition	<u>146,160</u>	<u>1,211</u>
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	62,424	1,017
Total Nutrition Services Incentive - NSIP	<u>62,424</u>	<u>1,017</u>
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	16,235	204
ADRC/Gateway Information & Assistance	1,705	1,705
Caregiver Support - Material Aid	24	22
Case Management	605	35
Total Title XX - SSBG	<u>18,569</u>	<u>1,966</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000030478 and #42700-362-0000023223.01
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

	Units Provided	Persons Served
<u>Title III-D Wellness:</u>		
Lifestyle Management	1,249	19,224
Program Awareness/Prevention	315	7,928
Physical Activity	1,180	19,381
Nutrition Education	316	6,905
Total III-D Wellness	3,060	53,438
<u>Alzheimers Respite:</u>		
	7,731	42
<u>Income Tax Check-off (Home-Delivered Meals):</u>		
	692	24
<u>Community Based Services:</u>		
ADRC/Gateway Information and Assistance	3,106	3,106
HCBS Case Management	765	37
Home Delivered Meals	52,723	538
HCBS Alzheimer's Respite Care	749	7
HCBS Respite to Caregivers	4,695	32
Total Community Based Services	62,037	3,720
<u>Title III-E Caregiver Support:</u>		
Home Delivered Meals	28,192	129
Respite to Caregivers	3,578	23
Total III-E Caregiver Support	31,770	152
<u>DHS Coordinated Transportation:</u>		
Aging DHS Trips	36,314	-
DFCS Trips	44,980	-
MHDDAD Trips	47,738	-
DOL/VOC REHAB Trips	4,271	-
Total DHS Coordinated Transportation	133,302	-

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000030478 and #42700-362-0000023223.01
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	217	15,852
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	2,768	2,768
Total GeorgiaCares	2,985	18,620

IV. SINGLE AUDIT SECTION

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Georgia State Department of Health and Human Resources:			
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000030478	\$ 246,182
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000030478	520,953
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000030478	363,669
Food Distribution	93.053	42700-373-0000030478	<u>264,464</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,395,268</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000030478	101,276
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000030478	30,420
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000030478	195,648
Special Programs for Aging - Title VII	93.041/.042	42700-373-0000030478	18,696
Medical Assistance Program - Title XIX	93.778	42700-373-0000030478	1,006,716
Social Services Block Grant - Title XX	93.667	42700-373-0000030478	284,546
Special Programs for Aging - Balancing Incentive Program	93.778	42700-373-0000030478	71,028
Special Programs for Aging - CDSMP	93.778	42700-373-0000030478	20,000
Special Services for the Aging - CDSME	93.707/.705	42700-373-0000030478	14,319
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	42700-373-0000030478	113,188
Special Services for the Aging - MFP	93.791	42700-373-0000030478	295,017
Special Services for the Aging - Caregiver Education	93.048	42700-373-0000030478	1,260
Special Services for the Aging - Bridge Training	93.000	42700-373-0000030478	21,000
Special Services for the Aging - Fall Prevention Program	93.761	42700-373-0000030478	<u>4,500</u>
			<u>2,177,614</u>
Total Pass-through Programs			<u>3,572,882</u>
Total U.S. Department of Health and Human Resources			<u>3,572,882</u>
<u>U.S. Department of Transportation</u>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	<u>13,500</u>
Capital Improvement Assistance Program	20.516	GA-37-0017	40,651
Capital Improvement Assistance Program	20.516	GA-37-X017/GA-37-X019	<u>55,857</u>
SubTotal Transit Cluster Programs CFDA 20.516			<u>96,508</u>
Surface Transportation Funds	20.205	0013291	<u>82,574</u>
Total Pass-through Programs			<u>192,582</u>
Total U.S. Department of Transportation			<u>192,582</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Commerce</u>			
Direct Programs:			
Economic Development Grant	11.302	04-83-06893	\$ 76,781
Total Direct Programs			<u>76,781</u>
Total U.S. Department of Commerce			<u>76,781</u>
<u>U.S. Department of Labor</u>			
Passed through Georgia Department of Health and Human Resources:			
Senior Community Service - Title V	17.235	42700-373-0000030478	41,233
DHS - Coordinated Transportation	17.253	42700-362-0000023223.01	<u>1,798,650</u>
Total Pass-through Programs			<u>1,839,883</u>
Passed through Governor's Office of Workforce Development:			
WIA Adult	17.258	11-14-14-06-100	474,263
WIA Adult	17.258	11-14-15-06-100	
WIA Adult	17.258	11-13-13-06-100	
WIA Adult	17.258	11-13-14-06-100	
WIA Youth	17.259	15-14-14-06-100	324,406
WIA Youth	17.259	15-13-11-06-100	
WIA Dislocated Worker	17.278	31-14-14-06-100	233,905
WIA Dislocated Worker	17.278	31-14-15-06-100	
WIA Dislocated Worker	17.278	31-13-13-06-100	
WIA Dislocated Worker	17.278	31-13-14-06-100	
Rapid Response	17.278	44-14-14-06-100	41,137
Rapid Response	17.278	44-14-15-06-100	
Rapid Response	17.278	44-13-13-06-100	
Rapid Response	17.278	44-13-14-06-100	
Total Pass-through Programs			<u>1,073,711</u>
Total U.S. Department of Labor			<u>\$ 2,913,594</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(CONTINUED)**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U. S. Department of Defense</u>			
Direct Programs:			
Community Economic Adjustment Assistance	12.611	CR1440-14-01	<u>278,182</u>
Total Direct Programs			<u>278,182</u>
Total U.S. Department of Defense			<u>278,182</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>7,034,021</u>
Economic Development Administration			
Direct Programs:			
Revolving Loan	11.307	043903867/041969028	<u>2,536,192</u>
Total Direct Programs			<u>2,536,192</u>
Total Economic Development Administration			<u>2,536,192</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,536,192</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,570,213</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015. The information in this schedule is presented in accordance with 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 position, 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 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 reports report 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 subrecipients of programs as follows:

U.S. Department of Health and Human Services		
Coordinated Transportation	17.253	\$ 1,798,650

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FEDERAL AWARD FINDINGS

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

None Reported

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**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**

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Middle Georgia Regional Commission (the Commission), as of and for the year ended June 30, 2015, 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 November 9, 2015. Our report includes a reference to other auditors who audited the financial statements of the Georgia Small Business Lender, Inc. (GSBL), as described in our report on Middle Georgia Regional Commission's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 Commission'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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McNair, McLeMore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 9, 2015

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

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 Middle Georgia Regional Commission's major federal programs for the year ended June 30, 2015. 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.

Auditors' 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, 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, 2015.

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.

McNair, McLemore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia
November 9, 2015

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 Financial Reporting	
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 for Major Programs	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with Section .510(a) of OMB Circular A-133?	No

Identification of Major Programs

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.775, 93.777, & 93.778 17.253	Medicaid Cluster DHS - Coordinated Transportation

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	\$ 300,000
Auditee Qualified as Low-Risk Auditee?	Yes

Section II - Financial Statement Findings

No financial statement findings were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.