

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDING

JUNE 30, 2016





**MIDDLE GEORGIA REGIONAL COMMISSION  
MACON, GEORGIA**

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**



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**MIDDLE GEORGIA REGIONAL COMMISSION  
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November 9, 2016

Chairman M. A. Hall  
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 (the Commission) for the Fiscal Year ended June 30, 2016. This report has been prepared by the Commission'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 Commission. All disclosures necessary to enable interested persons to gain a reasonable understanding of the Commission's financial affairs have been included.

The Commission is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 Commission was established in 2009 in accordance with House Bill 1216. The Commission, 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 Commission's existence. Membership in the Commission is required for each county and municipality in the Middle Georgia region. The Commission'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 Commission's Council is responsible for establishing policy oversight and direction. The objectives of the Commission 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, 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 Innovation and Opportunity Act of 2014.

This report includes all funds and fund types of the Commission 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 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 Commission'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 Commission is designated through the Georgia Department of Human Services, Division of Aging Services as the Area Agency on Aging (AAA). In this role, the Commission staff is 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 AAA may be contracted to a community service provider or provided by a Commission 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 the Commission staff members includes: Information and Referral, Program Eligibility Assessments, Nursing Home Transition Assistance, Community and Nursing Home Options Counseling, Older Americans Act Case Management, Caregiver Material Aide (Incontinence Closet), Medicare Counseling, and Educational Programs (Caregiver Support, Elder Abuse Prevention, and Evidence-Based Health and Wellness Activities).

### *AAA Nursing Home Transition Assistance*

In Georgia, there is a population of older adults and people with disabilities that reside in long-term care facilities. When given the opportunity to receive financial assistance, along with follow-up case management, these individuals have transitioned successfully back to living independently. Individuals transitioned back into the community have reported improvements to their quality of life. In addition, individuals living in the community buy goods and services within the local economy benefiting the community and in turn potential tax revenue. In State Fiscal Year (SFY) 2016, the Middle Georgia AAA ranked the second highest statewide for successful nursing home transitions and the number of individuals receiving one-to-one counseling providing information on alternative choices for community-based services and support.

### *Money Follows Person DHS/Coordinated Transportation Program*

SFY 2016 brought a new DHS/Coordinated Transportation program to the Middle Georgia AAA. This program provided DHS/Coordinated Transportation services for individuals transitioning out of long-term care facilities. The transportation service ensures trips to the grocery store, doctor's appointments, and to federal, state and local agencies to secure needed personal documents which are a vital key to maintaining health and independent living. The Middle Georgia AAA was one of two selected AAA's in the State of Georgia to receive the Money Follows Person DHS/Coordinated Transportation funding.

### *Senior Expo 2016*

The Middle Georgia AAA's annual Older Americans Act Month event, *Senior Expo 2016 - Blaze a Trail*, was well planned and a great success. There were 757 older adults and community service providers in attendance. News anchor Frank Malloy, from 13 WMAZ, attended and took individual pictures with the older adults present. Channel 41 News taped a public interest piece highlighting the events of the day and a video of the activities as they occurred. Throughout the day, older adults danced, exercised, learned about community service providers, and enjoyed socializing with each other.

### *Service Increases*

As the population grows for older adults, the AAA must take steps to increase services provided to the citizens of our public service region. These steps may include, reducing expenditures for administration, administration practices that control individual service cost increases, and obtaining additional resources through grants, foundations, and paid services to supplement existing funding. Several of these measures were planned and carefully implemented within the AAA during SFY 2016. The results of these steps are as follows:

- Congregate Meals (Senior Centers) increased individuals and meals served by 10 percent overall;
- Home-Delivered Meals increased individuals served by 13 percent;
- In-home Case Management increased individuals served by 2 percent;
- Caregiver Material Aid (Incontinence Closet) increased caregivers served by 17 percent;
- Chronic Disease Self-Management participants increased by 25 percent;
- Tai Chi participants increased by 10 percent; and
- GeorgiaCares (Medicare Counseling) increased individuals served by 12 percent, with a \$1,300,518 increase in consumer dollars saved.

One increase in particular, the Caregiver Material Aid (Incontinence Closet), stands out. This program receives a small amount of the AAA funding allocation; therefore, the AAA seeks out donations of supplies, in-kind services, and other funding sources to maintain sustainability for this often-requested program.

In SFY 16 and extending into SFY 17, the AAA committed to an agreement with the Georgia Southwestern University, Rosalyn Carter Institute for Caregiving to present three caregiver educational programs. Upon completion of each educational training program, the AAA receives \$1,500 minus expenses. This funding derived from caregiver training is targeted and applied to the Caregiver Material Aid program resulting in the increase of caregivers receiving material aid resources.

### **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 30 clients from nursing homes into the community.

### **Nursing Home Options Counseling**

There were 375 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**

The AAA maintains a statewide electronic database which houses local and state community-service providers. The AAA is responsible for the addition and accuracy of local provider information. During fiscal year 2016, the AAA reviewed and updated 3,076 community service provider records, ensuring the availability of unbiased, public information to assist individuals and caregivers seeking resources.

There were 56,517 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 4,710 requests per month.

There were 2,239 individuals who received counseling from the GeorgiaCares Program, representing \$3,579,425 in savings to consumers.

### **Wellness Program**

Diabetes Self-Management - 98 adults participating in classes.

Tai Chi for Arthritis - 290 adults participating in classes.

Chronic Disease Self-Management Program - 99 adults receiving training.

A Matter of Balance (Fall Prevention Program) - 103 adults receiving training.

Senior Farmers Market Nutrition Program - 712 adults age 60 and older received nutritious fruits and vegetables.

### **Non-Medicaid Home and Community-Based Services**

Congregate Meals: 60,936 meals to 392 older adults.

Home-Delivered Meals: 246,940 meals to 1,378 older adults and caregivers.

Homemaker, Personal Care, and Respite Services: 23,393 service hours to 146 older adults and caregivers.

HCBS Case Management (non-Medicaid): 1,330 service hours to 48 people.

Caregiver Material Aid (Incontinence Closet): 40 units provided to 30 caregivers.

### **Powerful Tools for Caregivers**

Eight class leaders were trained, providing twenty 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 825 unduplicated individuals who received in-home services, valued at \$10,816,163. The average cost each month per consumer is \$1,419. The average cost for Medicaid Nursing Home expense is \$4,300 per month/per person. This represents savings to Medicaid of over \$34,572 per year/per person, and \$28,521,900 per year for the 825 unduplicated individuals served in the Middle Georgia region.

## ECONOMIC DEVELOPMENT

The Commission, 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 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 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 21<sup>st</sup> Century Partnership. The Commission maintains and updates the economic impact multiplier for RAFB annually and also serves as the fiscal conduit for local contributions to the 21<sup>st</sup> Century Partnership. In addition, the Commission works closely with the Middle Georgia Military Affairs Committee, which is composed of members from each local chamber of commerce.

Throughout the past year, the 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 RAFB 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 Commission and its affiliate, the GSBL. GSBL, created by the Commission in 1982, is a private nonprofit corporation and serves as the lending arm of the 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 Micro Loan Program

### 2016 Project Highlights

- Prepared FY 2016 Community Development Block Grant (CDBG) applications for Peach County and the cities of Hawkinsville and Jeffersonville.
- Administered CDBG grant awards for Crawford County, Jones County, Macon-Bibb County, and Monroe County; the towns of Danville and Ivey; and the cities of Forsyth, Hawkinsville, and Irwinton, and Warner Robins.
- Completed the Middle Georgia ... Growing Strong program, as funded by the Department of Defense, Office of Economic Adjustment.
- Wrote a USDA Housing Preservation Grant for the City of Irwinton.
- Prepared grant applications to expand infrastructure for economic development in Baldwin, Twiggs and Wilkinson counties.
- Assisted several communities with marketing materials for prospect visits.

### 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 Commission and its affiliate, the GSBL, are another important component to economic growth in the region. The GSBL, created by the Commission in 1982, is a private nonprofit corporation and serves as the lending arm of the Regional Commission. Designated as a Certified Development Corporation, GSBL is licensed to make SBA loans to businesses throughout Georgia. There are five different loan programs, each with different requirements, but with the same goals of job creation and private investment. In addition to the five programs, GSBL also acts as the servicing agent for the Crawford County Employment Incentive Program (EIP) Revolving Loan Fund. More information about the loan programs is available at [www.gsbl.org](http://www.gsbl.org).

For FY 2016, the GSBL loaned \$2,633,570, with an economic impact of \$6,727,147. GSBL funded 7 loans in FY 2016, while servicing 79 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 Commission 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 Commission 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 Macon-Bibb and Houston outside the city limits of Warner Robins. Designed primarily for land, building, and equipment, under certain circumstances, the Rural Development RLF can finance working capital. Rural Development 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). Georgia Rural Healthcare Revolving Loan 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-Bibb, 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 percent of the cost, the Micro Loan Fund lending 40 percent of the cost, and the borrower injecting 10 percent 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 Commission 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.

The 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 Commission 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 Commission 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 Commission 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 Commission provides its membership with access to advanced technologies designed to maximize efficiency and enhance locally-driven decision-making processes.

### **Project Highlights**

- Designed and deployed 13 new websites for the following member governments and community partners: Baldwin County, City of Danville, City of Forsyth Main Street, City of Hawkinsville Chamber of Commerce, City of Hawkinsville-Pulaski County Unified, City of Jeffersonville, Crawford County, Georgia Geospatial Information Officer (GIO), Georgia Small Business Lender (GSBL), Historic Middle Georgia, Macon-Bibb County Economic Opportunity Council (EOC), Macon-Bibb County Land Bank, and Pulaski County.
- Maintained and hosted a total of 40 websites for our member governments and community partners.
- Worked with member governments to establish and sustain live video services to record and stream council, commission and other public meetings for the City of Forsyth, Jones County, and Putnam County.
- Opened a training lab at the Commission office equipped with a large touchscreen smart board, 12 computer workstations and high-speed wireless Internet connections. Like our other conference rooms, the lab is available to our member governments and community partners. Please call to schedule.
- Updated and managed tax parcel data for the following counties: Baldwin, Macon-Bibb, Monroe, Pulaski, and Putnam.
- Created a variety of GIS-based web maps and applications to help member governments make better decisions involving spatial relationships of geographic features involving service area delineations, political boundaries, address validations, infrastructure locations, property assets and crime statistics.
- Handled map and related data requests from member governments, community partners, and the general public.
- Collected 3,491 street signs using GIS technology for the City of Perry to identify sign inventory (regulatory and non-regulatory) and complied with various state and federal mandates for infrastructure asset management.

### **Statewide Geospatial Information Office (GIO)**

In FY 2016, the Commission continued its leadership role and remained actively engaged in the formative development of the state's first Georgia Geospatial Information Office. In year two of the office's establishment, the Commission staff worked closely with the state Geospatial Information Officer, Susan Miller, to build a statewide network of GIS stakeholders to promote the office and its mission to coordinate, promote and enhance geospatial data development, analysis and standards for the State of Georgia, its agencies, authorities, regions and local governments.

Successful partnerships were forged with numerous state agencies like the Georgia Department of Community Affairs (DCA), Georgia Department of Transportation (GDOT), and the Georgia Emergency Management Agency (GEMA) and lead to discussions focusing on how best to use and coordinate with the State's twelve Regional Commissions for GIS service provision. Projects initiated from these discussions include working with the Carl Vinson Institute of Government's Information Technology Outreach Service (ITOS) to assist GDOT with MAP-21 road data characteristics database validations and GEMA with the preparation of Supplemental Risk Assessment Reports to coincide with local county Pre-Disaster Mitigation Plans. Future projects on the agenda for the GIO include (1) the development of a statewide Remote Sensing Program to assist local governments with the acquisition of high-quality, cost effective and standards-based aerial photography and high-resolution elevation (LiDAR) data, (2) applying technology solutions to prepare for the upcoming 2020 Census enumeration, and (3) planning for GIS-based best practices implementations for Next Generation 911 services on the county and regional levels.

## **PUBLIC ADMINISTRATION**

Through the technical assistance process, the 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, the Commission staff can provide expertise and assistance in a broad range of community initiatives.

The 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 Commission can also design and update classification and compensation systems.

Through a partnership with the Georgia Department of Natural Resources Historic Preservation Division, the 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.

The 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 2016, the Commission also began providing support to the Middle Ocmulgee and Upper Oconee Regional Water Planning Councils 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.

## **2016 Highlights**

- Completed development of updates to the regional plan with the assistance of 18 stakeholder meetings held across the region.
- Assisted Crawford County, Houston County, Peach County, Pulaski County, and their respective cities with updates to their Joint Comprehensive Plans.
- Prepared a PlanFirst application for Crawford County.
- Developed a strategic plan for the Baldwin County Fire Department.
- Assisted Baldwin County, Houston County, Jones County, Macon-Bibb County, Monroe County, Pulaski County, and Putnam County with the development of updates to their respective Pre-Disaster Mitigation Plans.
- Facilitated strategic planning retreats for Eatonton Main Street, Wilkinson County Development Authority, Museum of Aviation Foundation, and I-75 Corridor Council.
- Prepared Urban Redevelopment Plan for Macon-Bibb County and an Urban Redevelopment Plan update for the City of Hawkinsville.
- Prepared a recreation master plan for Crawford County.
- Developed wayfinding plans for the cities of Perry and Forsyth.
- Provided support to the Middle Ocmulgee and Upper Oconee Regional Water Planning Councils.
- Conducted personnel work, including job descriptions, pay plan updates, and/or policy manual updates, for Jones County, Monroe County, and the cities of Centerville, Danville, Irwinton, McIntyre, Jeffersonville, and Roberta.
- Prepared recreation grants for Crawford County, Jones County, and the City of Perry.
- Provided project management to the Central Georgia Joint Development Authority, including the acquisition of five properties.
- Assisted the cities of Gordon and Jeffersonville with the preparation of their Fiscal Year 2016 general fund budgets.
- Updated ordinances for Twiggs County and the cities of Danville, Forsyth, Ivey, and Jeffersonville.
- Prepared law enforcement and public safety grants for Baldwin County, Peach County, Pulaski County, Twiggs County, and the cities of Danville, Eatonton, Milledgeville, and Toombsboro.
- Prepared and administered arts, humanities, technology, and wellness grants for Baldwin County, Jones County, Macon-Bibb County, and the cities of Byron and Forsyth.
- Assisted the City of Centerville with procuring consultants for a town center master plan.

## **TRANSPORTATION**

The 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 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 Commission 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 Commission also partners with the 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.

## **Regional Mobility Management**

In the fourth year of the Commission's Regional Mobility Management program, the Commission continued its efforts toward improving current levels of coordination, increasing cost-effectiveness, and maintaining or improving existing levels of service.

Additionally, under its Mobility Management Program, the Commission 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 DHS: 115,487

Total cost for subcontracted DHS transportation service: \$1,713,092

Rural public transit trips provided to Middle Georgia citizens: 68,451

Miles traveled by 20 rural public transit vehicles: 557,093

## **Transportation Highlights**

- Completed work with local and regional stakeholders on an update to the Middle Georgia Regional Bicycle and Pedestrian Plan.
- Updated rural transit development plans for Pulaski and Twiggs counties.
- Wrote transportation-related grants for road construction, beautification, and realignment for Peach County and the cities of Danville and Hawkinsville.
- Provided technical assistance to the Middle Georgia Clean Air Coalition, Macon Area Transportation Study, Warner Robins Area Transportation Study, Safe Routes to School Program, and Ocmulgee Water Trail Partnership.

## **WORKFORCE DEVELOPMENT**

### **Vision**

A thriving Middle Georgia where the workforce system is aligned with economic development priorities, industry workforce needs, education and training programs to support economic growth and self-sufficiency.

The Commission is a part of a collaborative grant for the Sector Partnership National Emergency Grant with the Middle Georgia Consortium, Georgia Department of Economic Development Workforce Division and Georgia Department of Labor. Through this two-year program, the Commission will provide funding for on-the-job training, participate in large-scale recruitment events and will develop a manufacturing sector strategy needs assessment.

During 2016, the Commission launched a partnership with Central Georgia Technical College which resulted in the E3 (Educated, Empowered, Employed) Career Jumpstart program to provide the opportunity to start a career in a regional in-demand industry sector. Participants are empowered to overcome life barriers due to criminal backgrounds by upgrading their skills. Each E3 graduate attains a National Career Readiness Certificate, CPR/First Aid Certificate, OSHA 10-Hour General Industry Certificate, Fork Lift Certification, Intro to Lean Six Sigma, and Microsoft Word and Microsoft Excel Certificates from Central Georgia Technical College. In addition, they also receive training in financial management, soft skills, interviewing and resume' writing.

### **Participant Success Stories**

Ms. Cassidi Flowers a 2016 Early Childhood Education graduate of Middle Georgia State University was offered an international teaching position in the country of Qatar, beginning August 1, 2016. Ms. Flowers is employed by the Qatar Foundation Schools: Al Wakra.

Four participants were recommended to the Georgia Professional Standards Commission to be licensed as teachers. These participants were approved for GaTAPP participation by the Middle Georgia Regional Educational Service Agency (RESA).

WMAZ aired a news story featuring one of the workforce participants. Ms. Kadaria McLemore is currently a GaTAPP teacher at Hutchings College and Career Academy. She shared her testimony of not being able to complete her training without workforce assistance.

**2016 Project Highlights**

Registered Individuals in Georgia Work Ready Participant Portal	500
Enrolled Individuals for Workforce Development Services	181
Total Exits	43
Total Earnings	\$1,385,155.20
Average Earnings (of 40 EMPLOYED)	\$34,628.88
Received Occupational Skills License, Technical Certificate, GED	44
On-the-Job Training Participants	72
E3 Career Jumpstart Program	
Course Graduates	11
Job Placements	4

Students completing Workforce Innovation & Opportunity Act (WIOA) services this program year have become gainfully employed at the following employers:

ATL Courier	Kay & Spalding Law Firm
B&B Ice Company	Knight Paint System
Bibb County Board of Education	Nanston Dental Group
Coliseum Medical Center	Navicent Health
CT Transportation	Piedmont Hospital
Dialysis Center of Middle GA	S&K Global
Egleston Children’s Hospital	Savannah Christian Preparatory
GA Farm Bureau	Schuff Steel Atlantic
GEICO	Summers Retirement
Hartley Bridge Family Dentistry	Swift
Health Qwest	The Lodge of WR
Henry County Board of Education	U.S. Renal Care Forsyth Dialysis
Houston Healthcare	

**FINANCIAL INFORMATION**

**INTERNAL CONTROL**

The management of the Commission is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Commission 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 Commission 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 Commission will continue to maintain adequate internal controls under the provisions of the Federal Single Audit Act Amendments of 1996. The results of the Commission's single audit for fiscal year ended June 30, 2016 provided no instance of material weaknesses in the internal control structure.

## OTHER INFORMATION

*Independent Audit.* The Commission'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 Commission 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 Commission Council. The FY 2016 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 Amendments of 1996 and the Uniform Guidance. 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, 2015. This is the 21st 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 Commission's Budget, Audit, and Personnel Committee with staff support from the employees of the Commission. Appreciation is extended to all those who had a part in this effort.

Respectfully submitted,



Laura M. Mathis  
Executive Director



Matt B. Garvin  
Finance Officer

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Middle Georgia  
Regional Commission**

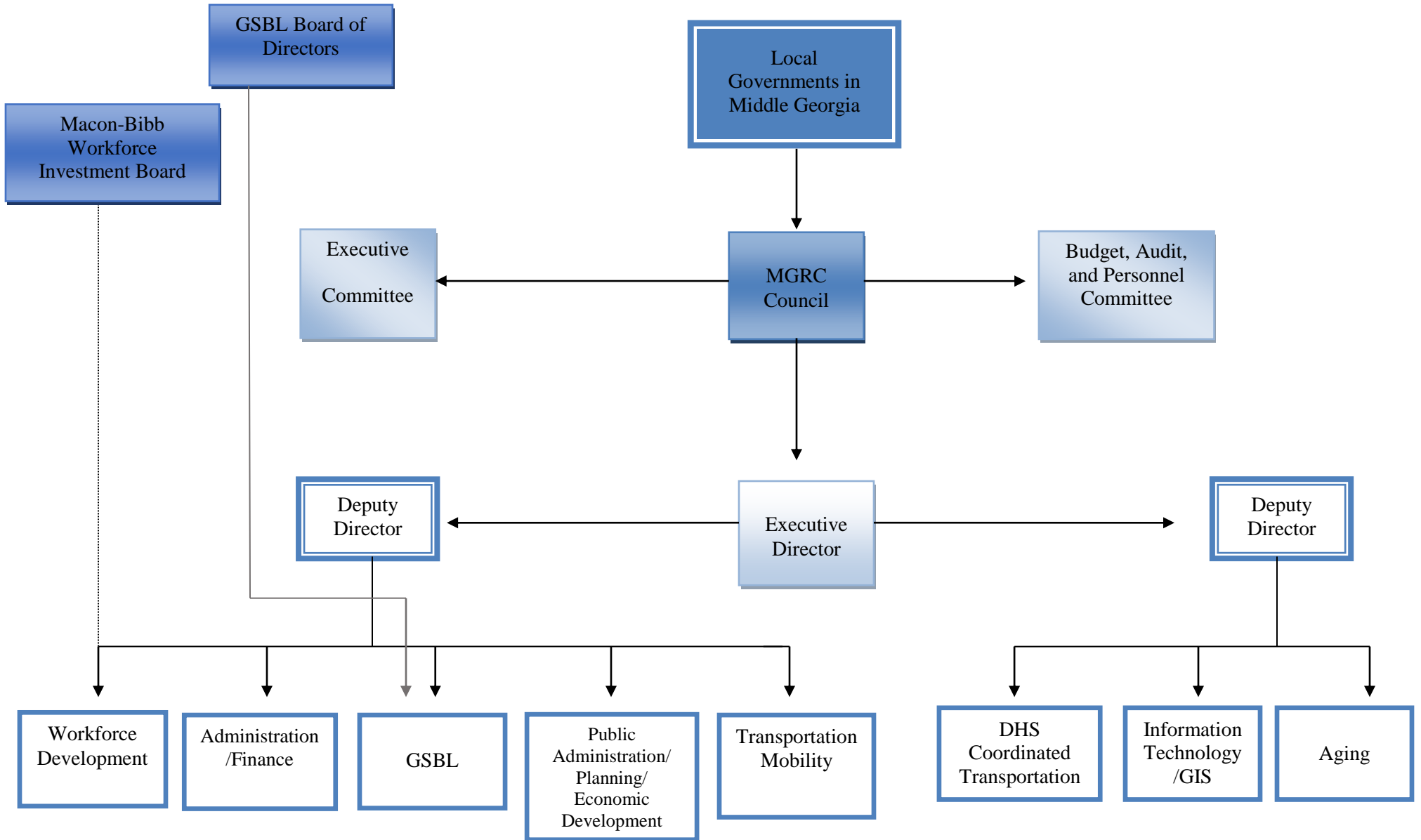
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

Executive Director/CEO



### Middle Georgia Regional Commission Organizational Chart – FY 2016



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# MIDDLE GEORGIA REGIONAL COMMISSION

## PRINCIPLE OFFICERS

### Executive Committee

**Chairman**

M.A. Butch Hall  
Sole Commissioner  
Pulaski County

**Vice Chairman**

Robert Reichert  
Mayor  
Macon-Bibb County

**Secretary**

Richard Bazemore  
Monroe County

**Treasurer**

Shannon Hart  
Twiggs County

Richard Mullins  
Baldwin County

Charles W. O'Neal  
Macon-Bibb County

Charlie Westberry  
Crawford County

George Slappey  
Houston County

Jimmy Roberts  
Jones County

Billy Webster  
Putnam County

Melvin Walker  
Peach County

Lee Slade  
Pulaski County

Eric Wilson  
Monroe County

Mark Dupree  
Wilkinson County



# MIDDLE GEORGIA REGIONAL COMMISSION

## KEY STAFF

AS OF JUNE 30, 2016

### Administration

Executive Director  
Ralph Nix

Deputy Director  
Brent Lanford

Deputy Director  
Laura Mathis

### Department Directors

Director of Area Agency on Aging  
Julie Hall

Director of Business Development  
Karen Thompson

Finance Officer  
Matt Garvin

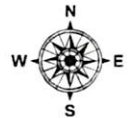
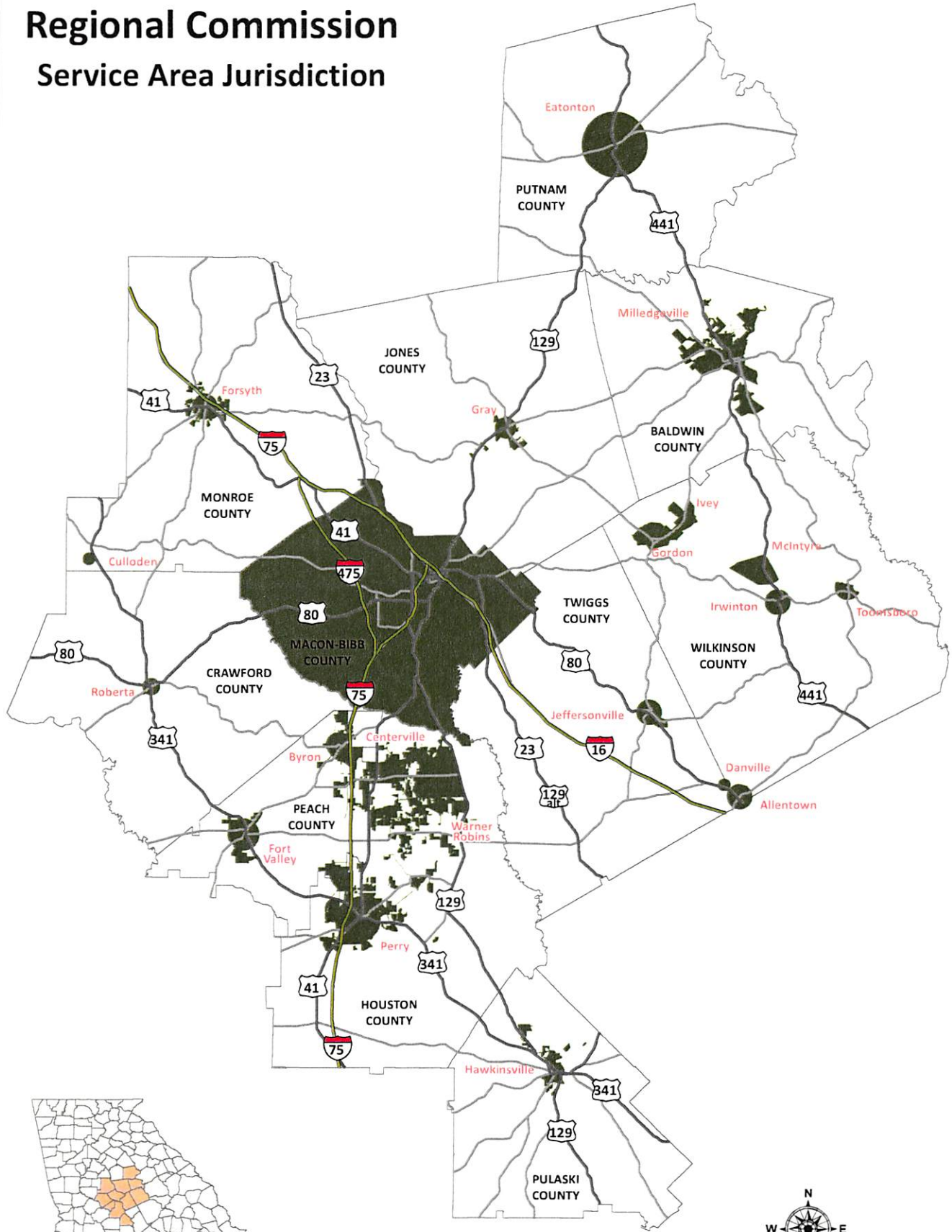
Director of Technology Services  
Vacant

Director of Workforce Development  
Sheknita Davis





# Middle Georgia Regional Commission Service Area Jurisdiction





## **II. FINANCIAL SECTION**

INDEPENDENT AUDITOR'S  
REPORT

MANAGEMENT'S DISCUSSION  
AND ANALYSIS

BASIC FINANCIAL  
STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

FUND FINANCIAL  
STATEMENTS

NOTES TO THE FINANCIAL  
STATEMENTS

NONMAJOR GOVERNMENTAL  
FUNDS



# **INDEPENDENT AUDITOR'S REPORT**



## INDEPENDENT AUDITOR'S REPORT

The Council  
Middle Georgia Regional Commission  
Macon, Georgia

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of **Middle Georgia Regional Commission** (the Commission) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Middle Georgia Regional Commission, as of June 30, 2016, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 31 through 33, the schedule of changes in net pension liability and related ratios on page 57, the schedule of contributions on page 58, and the notes to the required supplementary information on page 59 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 statistical section 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplemental schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 statistical sections 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, 2016 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, 2016

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# MANAGEMENT'S DISCUSSION AND ANALYSIS



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

The Middle Georgia Regional Commission (the Commission) is pleased to provide the following discussion on the Commission’s financial performance within the context of the accompanying financial statements and disclosures for the year ended June 30, 2016.

**Financial Highlights**

**GENERAL AND SPECIAL REVENUE FUND REVENUES**

Local government per capita dues rate increased to \$1.30 on action by the Council effective July 1, 2015 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 1.31 percent due to increased DHS Regional Transportation Program and DOD Economic Adjustment Assistance Program. State Grant Assistance decreased by 19.10 percent due to the decreased funds appropriated through the DHS Aging Contract and from the Department of Transportation Contract. Local Contract Assistance decreased by 1.41 percent, due to a decrease in Local Projects and Pass-Through Projects during FY 2016. Investment Income increased by 62.85 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 2016 revenues with percent of total and dollar variance over Fiscal Year 2015 is listed below:

	<b>2016 Revenue</b>	<b>% of Total</b>	<b>Increase (Decrease) From 2015</b>	<b>% Change</b>
Local Government Appropriations	\$ 587,549	5.05%	\$ 48,414	8.98%
Federal Grant Assistance	7,126,006	61.21%	91,985	1.31%
State Grant Assistance	2,659,003	22.84%	(627,934)	(19.10%)
Local Contract Assistance	1,266,882	10.88%	(18,087)	(1.41%)
Investment Income	2,946	0.02%	1,137	62.85%
	<u>\$11,642,386</u>	<u>100.00%</u>	<u>\$ (504,485)</u>	<u>(4.15%)</u>

**GENERAL AND SPECIAL REVENUE EXPENDITURES**

General and Special Revenue Expenditures for Personnel Services increased by 4.99 percent due primarily to a 3 percent Cost of Living Adjustment provided to staff. General Operating Expenditures increased by 3.86 percent during FY 2016. Other Operating Pass-Through Expenditures decreased by 5.75 percent. Capital Outlay decreased by 100.00 percent. Overall, the General Fund and Special Revenue Fund decreased by 2.49 percent, which is indicated in the following chart:

	<b>2016</b>	<b>% of Total</b>	<b>Increase (Decrease) From 2015</b>	<b>% Change</b>
Personnel Services	\$ 2,733,131	23.66%	\$ 129,964	4.99%
General Operating Expenditures	1,240,171	10.73%	46,064	3.86%
Other Operating – Pass-Through	7,579,578	65.61%	(462,024)	(5.75%)
Capital Outlay	-	0.00%	(8,600)	(100.00%)
	<u>\$11,552,880</u>	<u>100.00%</u>	<u>\$ 294,596</u>	<u>(2.49%)</u>

## **PERSONNEL**

In Fiscal Year 2016, merit increases for the staff were given at 1.5 percent and 3 percent based on eligibility as well as a 3 percent cost of living adjustment. The Commission 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 2016 General Operating Expenditures had a decrease of 3.86 percent from FY 2015.

## **OTHER OPERATING PASS-THROUGH EXPENDITURES**

The Commission serves as the Area Agency on Aging's (AAA) fiscal agent and is responsible for meeting the needs of older Middle Georgians. During FY 2016, all existing services in the 11-county area were maintained. The Commission also serves as Fiscal Agent for the 21<sup>st</sup> Century Partnership, the Middle Georgia Clean Air Coalition, 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 2016, the Other Pass-Through Expenditures decreased by 5.75 percent based on decreases in allocations provided for by the various grant programs.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### Government-Wide Financial Statements

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

The Statement of Net Position presents information on all of the Commission'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 Commission.

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 Commission 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 Commission itself, the primary government, but also the legally separate component unit for which the Commission is accountable has been included as an integral part of the primary government.

The Government-Wide Financial Statements can be found on pages 24 through 26 of this report.

## Fund Financial Statements

The Commission 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 Commission are divided into three categories: Governmental Funds, Proprietary Funds, and discretely presented component unit.

### FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

During FY 2016, the Commission reported an overall increase in net position of \$69,483 to the governmental activities. Business-type activities reported an increase of \$17,470 resulting from favorable economic factors and increasing loan activity.

#### Statement of Net Position

June 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current Assets	\$ 3,678,763	\$ 3,892,912	\$ 1,305,711	\$ 899,176	\$4,984,474	\$4,792,088
Capital Assets	75,882	75,960	-	-	75,882	75,960
Other Assets	-	-	1,693,773	2,082,838	1,693,773	2,082,838
<b>Total Assets</b>	<b>\$ 3,754,645</b>	<b>\$ 3,968,872</b>	<b>\$ 2,999,484</b>	<b>\$2,982,014</b>	<b>\$6,754,129</b>	<b>\$6,950,886</b>
Pension Amounts	\$ 288,474	\$ 93,372	\$ -	\$ -	\$ 288,474	\$ 93,372
Deferred Outflows	\$ 288,474	\$ 93,372	\$ -	\$ -	\$ 288,474	\$ 93,372
Current Liabilities	\$ 1,123,724	\$ 1,441,559	\$ -	\$ -	\$1,123,724	\$1,441,559
Non-Current Liabilities	1,675,079	1,255,954	-	-	1,675,079	1,255,954
<b>Total Liabilities</b>	<b>\$ 2,798,803</b>	<b>\$ 2,697,513</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,798,803</b>	<b>\$2,697,513</b>
Deferred Revenue	\$ 219,635	\$ 194,225	\$ -	\$ -	\$ 219,635	\$ 194,225
Pension Amounts	112,503	327,811	-	-	112,503	327,811
Deferred Inflows	\$ 332,138	\$ 522,036	\$ -	\$ -	\$ 332,138	\$ 522,036
Invested in Capital Assets	\$ 75,882	\$ 75,960	\$ -	\$ -	\$ 75,882	\$ 75,960
Restricted	-	-	2,999,484	2,982,014	2,999,484	2,982,014
Unrestricted	836,296	766,735	-	-	836,296	766,735
<b>Total Net Position</b>	<b>\$ 912,178</b>	<b>\$ 842,695</b>	<b>\$ 2,999,484</b>	<b>\$ 2,982,014</b>	<b>\$3,911,662</b>	<b>\$3,824,709</b>

**Statement of Activities**

June 30, 2016

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
Program Revenues						
Charges for Services	\$ 364,037	\$ 344,669	\$ 98,234	\$ 117,569	\$ 462,271	\$ 462,238
Operating Grants and Contributions	10,687,609	11,261,021	-	-	10,687,609	11,261,021
General Revenues	587,549	539,135	-	-	587,549	539,135
Other	3,151	2,046	4,293	11,976	7,444	14,022
<b>Total Revenues</b>	<b>11,642,346</b>	<b>12,146,871</b>	<b>102,527</b>	<b>129,545</b>	<b>11,744,873</b>	<b>12,276,416</b>
<b>Expenses:</b>						
General Government	689,188	43,967	85,057	80,038	774,245	124,005
Special Revenue	10,883,675	11,227,755	-	-	10,883,675	11,227,755
<b>Total Expenses</b>	<b>11,572,863</b>	<b>11,271,722</b>	<b>85,057</b>	<b>80,038</b>	<b>11,657,920</b>	<b>11,351,760</b>
Special Item	-	-	-	-	-	-
Change in Net Position	69,483	875,149	17,470	49,507	86,953	924,656
Net Position-Beginning	842,695	1,897,413	2,982,014	2,932,507	3,824,709	4,829,920
Prior Period Adjustment	-	(1,929,867)	-	-	-	(1,929,867)
Net Position-Beg. Restated	842,695	(32,454)	2,982,014	2,932,507	3,824,709	2,900,053
Net Position-Ending	\$ 912,178	\$ 842,695	\$ 2,999,484	\$ 2,982,014	\$ 3,911,662	\$ 3,824,709

**GOVERNMENTAL REVENUES**

Overall, the Governmental activities decreased by \$504,525 due to a decrease in Federal Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed a decrease of \$27,018 due to a decrease in loan activity.

**BUDGETARY HIGHLIGHTS – GENERAL FUND**

Budgetary Controls

The management of the Commission 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 Commission 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 Commission Council, it is not legally enacted into law.

The Commission'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 Commission's June Council meeting prior to the beginning of the Commission'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 progresses. During FY 2016, 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 \$31,071. Actual expenditures were \$37,317 less than budgeted expenditures.

### **Budget to Actual Comparisons**

June 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>Revenues:</b>			
Regional Appropriations	\$ 587,549	\$ 587,549	\$ 587,549
Local Contract Assistance	291,533	395,037	364,037
Investment Income	1,500	2,500	2,227
Other Income	-	-	205
Total Revenues	<u>\$ 880,582</u>	<u>\$ 985,086</u>	<u>\$ 954,018</u>
<b>Expenditures:</b>			
Personnel Services	\$ 504,136	\$ 418,947	\$ 408,081
General Operating	255,050	287,531	261,082
Total Expenditures	<u>\$ 844,742</u>	<u>\$ 706,478</u>	<u>\$ 669,163</u>

## Capital Outlays and Debt Administration

The Commission 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 Commission has adjusted for net accumulated depreciation in the amount of \$157,001. Capital asset purchases for FY 2016 totaled \$29,491. The Commission 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, 2016, net of accumulated depreciation totaled \$75,882. An analysis of the changes in capital assets is provided in Note 8 of the financial statements.

## Long-Term Debt

The Commission 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 Commission 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, 2016, Accumulated Compensated Absences totaled \$143,429.

## Notes to the Basic Financial Statements

The accompanying notes to the Financial Statements on pages 37 through 56 provide more detailed information on capital outlays and long-term debt activity.

### **BUSINESS-TYPE ACTIVITIES (Revenue vs. Costs)**

#### Enterprise Fund

The Commission's Revolving Loan Fund was originally capitalized with a \$500,000 grant to the Commission from the Economic Development Administration and a \$317,000 local government match. The Commission 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 \$35,000,000 and created more than 700 jobs. To date, 57 EDA RLF loans have been closed for a total of \$9,264,610. The EDA RLF had \$2,999,484 in net position at Fiscal Year End 2016.

#### Component Unit-Proprietary Fund Type

The Commission facilitates economic growth in the region through its general assistance and business loan programs. In 1982, the Commission 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 COMMISSION**

For the period of July 1, 2015, through June 30, 2016, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- Through the lending arm of the Middle Georgia Economic Development District, loans totaling \$2,633,590 were made, generating 49 jobs and \$4,316,133 in private investment.
- The Central Georgia Joint Development Authority, in partnership with Houston County, Macon-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 87% of the targeted properties have been acquired.
- In Fiscal Year 2016, the Commission concluded work on the Middle Georgia ... Growing Strong project with a focus on economic diversification within the region. Funding for the project was provided by the Department of Defense, Office of Economic Adjustment in response to job losses on Robins Air Force Base and in the nearby defense contracting sectors. The project included the development of asset maps focusing on the human capital, infrastructure, and industrial base of the region. The result of these asset maps was the ability to analyze regional strengths in a detailed fashion, which highlighted needs and opportunities for additional investment in economic diversification. To complement these efforts, the Commission partnered with Central Georgia Technical College to complete job profiles of in-demand positions using the ACT WorkKeys system. The Commission also contracted with consultants, Wilson and Company to produce a freight and logistics study of the region. This indicated the logistics sector could serve as a crucial opportunity for new economic growth. As the end of FY 2016, the Commission staff began drafting a second application that will continue the work of the program through new initiatives in FY 2017.

- Sparta Victories, LLC, a manufacturer of HVAC duct liner insulation, announced plans to establish a new plant at the former Rheem Site in Milledgeville. The venture is projected to create more than 1,000 jobs and represents a capital investment of \$22.5M.
- Kumho Tire held a grand opening for its first U.S. tire plant located in Macon-Bibb County. The one million square foot plant will produce four million passenger and light truck tires per year.
- Sandler AG, a German textile supplier, announced plans to complete construction of a manufacturing plant in Perry. This represents an investment of more than \$30M and will create more than 140 new jobs in Houston County.
- Legacy Housing LTD acquired the former Horton Homes property and due to the trained workforce, began a very aggressive plan to ready the first production line. The company also announced a desire to expand into the Tiny House market. The company expects to hire approximately 150 employees.
- Blue Bird Corporation announced plans to add another shift to produce more buses during the spring and summer season. The company expects to hire 200 additional employees.
- The restriction on the net position of \$2,999,484 from the business-type activities does not affect the availability of the fund resources for future use within the governmental activities. Sufficient fund resources are available in the governmental activities to provide for future use, if needed.

The fiscal projections for FY 2017 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 2016 Comprehensive Financial Report of the 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 Commission and its commitment to public accountability. Any questions or comments should be forwarded to:

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

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# **BASIC FINANCIAL STATEMENTS**



# GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

STATEMENT OF ACTIVITIES





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**MIDDLE GEORGIA REGIONAL COMMISSION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental-Type Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 1,601,279	\$ 889,481	\$2,490,760	\$ 487,735
Investments	604,500	-	604,500	-
Receivables, Net				
Due from other governments	1,428,320	-	1,428,320	-
Internal balances	(4,907)	4,907	-	-
Current portion of loans receivable	-	411,323	411,323	49,225
Prepaid Items	49,571	-	49,571	325
<b>Total Current Assets</b>	<b>3,678,763</b>	<b>1,305,711</b>	<b>4,984,474</b>	<b>537,285</b>
<b>Long-Term Assets</b>				
Loan Receivable, Net	-	1,693,773	1,693,773	459,425
<b>Capital Assets</b>				
Depreciable Assets, Net	75,882	-	75,882	-
<b>Total Noncurrent Assets</b>	<b>75,882</b>	<b>1,693,773</b>	<b>1,769,655</b>	<b>459,425</b>
<b>Total Assets</b>	<b>3,754,645</b>	<b>2,999,484</b>	<b>6,754,129</b>	<b>996,710</b>
<b>Deferred Outflows of Resources</b>				
Pension Amounts	288,474	-	288,474	-
<b>Total Deferred Outflows of Resources</b>	<b>288,474</b>	<b>-</b>	<b>288,474</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 4,043,119</b>	<b>\$ 2,999,484</b>	<b>\$7,042,603</b>	<b>\$ 996,710</b>

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

**MIDDLE GEORGIA REGIONAL COMMISSION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**  
**(CONTINUED)**

<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental-Type Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	\$ 197,182	\$ -	\$ 197,182	\$ 5,251
Due to Contractors - AOA	846,087	-	846,087	-
Due to Primary Government	-	-	-	22,770
Other Current Liabilities	1,569	-	1,569	1,196
Current Portion of Long-Term Debt	78,886	-	78,886	40,058
Total Current Liabilities	1,123,724	-	1,123,724	69,275
Long-Term Liabilities				
Noncurrent Portion of Long-Term Debt	64,543	-	64,543	199,199
Net Pension Liability	1,610,536	-	1,610,536	-
Total Long-Term Liabilities	1,675,079	-	1,675,079	199,199
Total Liabilities	2,798,803	-	2,798,803	268,474
<b>Deferred Inflows of Resources</b>				
Deferred Revenue	219,635	-	219,635	-
Pension Amounts	112,503	-	112,503	-
Total Deferred Inflows of Resources	332,138	-	332,138	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	75,882	-	75,882	-
Restricted				
Loans	-	2,999,484	2,999,484	725,179
Unrestricted	836,296	-	836,296	3,057
Total Net Position	912,178	2,999,484	3,911,662	728,236
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 4,043,119</b>	<b>\$ 2,999,484</b>	<b>\$7,042,603</b>	<b>\$ 996,710</b>

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

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**MIDDLE GEORGIA REGIONAL COMMISSION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
AND FOR THE COMPONENT UNIT'S NINE MONTHS THEN ENDED**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Georgia Small Business Lender
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
<b>Primary Government</b>								
Governmental Activities								
General Government	\$ 689,188	\$ 364,037	\$ -	\$ -	\$ (325,151)	\$ -	\$ (325,151)	\$ -
Aging Services	6,371,299	-	6,331,122	-	(40,177)	-	(40,177)	-
Transportation Services	1,966,047	-	2,014,149	-	48,102	-	48,102	-
Workforce Development	1,190,232	-	1,200,899	-	10,667	-	10,667	-
Environmental Assistance	258,516	-	210,976	-	(47,540)	-	(47,540)	-
Planning and Development Services	1,097,581	-	930,463	-	(167,118)	-	(167,118)	-
Total Governmental Activities	<u>11,572,863</u>	<u>364,037</u>	<u>10,687,609</u>	<u>-</u>	<u>(521,217)</u>	<u>-</u>	<u>(521,217)</u>	<u>-</u>
Business-Type Activities								
Loans	85,057	98,234	-	-	-	13,177	13,177	-
Total Business-Type Activities	<u>85,057</u>	<u>98,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,177</u>	<u>13,177</u>	<u>-</u>
<b>Total Primary Government</b>	<u>\$ 11,657,920</u>	<u>\$ 462,271</u>	<u>\$ 10,687,609</u>	<u>\$ -</u>	<u>(521,217)</u>	<u>13,177</u>	<u>(508,040)</u>	<u>\$ -</u>
<b>Component Unit</b>								
Georgia Small Business Lender	\$ 125,175	\$ 131,847	\$ -	\$ -				\$ 6,672
<b>Total Component Unit</b>	<u>\$ 125,175</u>	<u>\$ 131,847</u>	<u>\$ -</u>	<u>\$ -</u>				<u>6,672</u>
<b>General Revenues</b>								
Unrestricted Regional Appropriations					587,549	-	587,549	-
Interest Income					2,946	4,099	7,045	1,658
Other Income					205	194	399	19,194
Total General Revenues					<u>590,700</u>	<u>4,293</u>	<u>594,993</u>	<u>20,852</u>
Change in Net Position					69,483	17,470	86,953	27,524
<b>Net Position - Beginning</b>					<u>842,695</u>	<u>2,982,014</u>	<u>3,824,709</u>	<u>700,712</u>
<b>Net Position - Ending</b>					<u>\$ 912,178</u>	<u>\$ 2,999,484</u>	<u>\$3,911,662</u>	<u>\$ 728,236</u>

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

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# FUND FINANCIAL STATEMENTS





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**MIDDLE GEORGIA REGIONAL COMMISSION  
BALANCE SHEET -  
GOVERNMENTAL FUNDS  
JUNE 30, 2016**

	Special Revenue Funds				Total Governmental Funds
	General Fund	DHS Aging Title XIX	DHS Coordinated Transportation	Other Governmental Funds	
<b>ASSETS</b>					
Cash and Cash Equivalent	\$ 1,466,272	\$ -	\$ -	\$ 135,007	\$ 1,601,279
Investments, at Fair Value	604,500	-	-	-	604,500
Receivables					
Due From Other Funds	464,779	-	-	68,715	533,494
Due from Other Governments	64,620	276,364	130,345	956,991	1,428,320
Prepaid Items	49,571	-	-	-	49,571
<b>TOTAL ASSETS</b>	<b>\$ 2,649,742</b>	<b>\$ 276,364</b>	<b>\$ 130,345</b>	<b>\$ 1,160,713</b>	<b>\$ 4,217,164</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 75,633	\$ -	\$ 121,549	\$ -	\$ 197,182
Due To Contractors - AOA	-	216,581	-	629,506	846,087
Due To Other Funds	142,109	59,783	8,796	396,200	606,888
Other Current Liabilities	1,569	-	-	-	1,569
Total Liabilities	219,311	276,364	130,345	1,025,706	1,651,726
<b>Deferred Inflows of Resources</b>					
Deferred Revenue	84,628	-	-	135,007	219,635
Total Deferred Inflows of Resources	84,628	-	-	135,007	219,635
<b>Fund Balances</b>					
Fund Balance					
Nonspendable	49,571	-	-	-	49,571
Unassigned	2,296,232	-	-	-	2,296,232
Total Fund Balances	2,345,803	-	-	-	2,345,803
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,649,742</b>	<b>\$ 276,364</b>	<b>\$ 130,345</b>	<b>\$ 1,160,713</b>	<b>\$ 4,217,164</b>

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, 2016**

Total fund balances for governmental funds	\$ 2,345,803
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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	7,022
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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	288,474
---	---------

**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)
--	---------

**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	(1,610,536)
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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	(95,442)
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Net difference between projected and actual earnings on pension plan investments	(17,061)
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Total net position of governmental activities	<u><u>\$ 912,178</u></u>
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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, 2016**

	Special Revenue Funds				Total Governmental Funds
	General	DHS Aging Title XIX	DHS Coordinated Transportation	Other Governmental Funds	
<b>Revenues</b>					
Federal Sources	\$ -	\$ 976,131	\$ 1,828,578	\$ 4,321,297	\$ 7,126,006
State Sources	-	976,131	-	1,682,872	2,659,003
Local Sources	364,037	-	-	663,628	1,027,665
Contractors Match	-	-	-	238,292	238,292
Regional Appropriations	587,549	-	-	-	587,549
Interest Income	2,227	-	-	719	2,946
Other Income	205	-	-	720	925
<b>Total Revenues</b>	<b>954,018</b>	<b>1,952,262</b>	<b>1,828,578</b>	<b>6,907,528</b>	<b>11,642,386</b>
<b>Expenditures</b>					
<b>Direct</b>					
Personnel Services					
Salaries	279,251	253,851	21,376	1,318,994	1,873,472
Fringe Benefits	128,830	116,629	9,862	604,338	859,659
<b>Total Personnel Services</b>	<b>408,081</b>	<b>370,480</b>	<b>31,238</b>	<b>1,923,332</b>	<b>2,733,131</b>
Operating Expenditures					
Contract Services	209	1,425,196	1,713,092	4,441,081	7,579,578
Travel	18,953	-	-	49,322	68,275
Office Supplies	26,823	-	16	21,598	48,437
Other Public Meetings	39,206	-	-	-	39,206
Miscellaneous	20,659	-	-	23,925	44,584
<b>Total Operating Expenditures</b>	<b>105,850</b>	<b>1,425,196</b>	<b>1,713,108</b>	<b>4,535,926</b>	<b>7,780,080</b>
<b>Total Direct</b>	<b>513,931</b>	<b>1,795,676</b>	<b>1,744,346</b>	<b>6,459,258</b>	<b>10,513,211</b>
<b>Indirect</b>					
Indirect Cost Allocations	155,232	140,928	11,883	731,626	1,039,669
<b>Total Expenditures</b>	<b>669,163</b>	<b>1,936,604</b>	<b>1,756,229</b>	<b>7,190,884</b>	<b>11,552,880</b>
Excess (Deficiency) of Revenues over Expenditures	284,855	15,658	72,349	(283,356)	89,506
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers from/(to) Other Funds	(195,349)	(15,658)	(72,349)	283,356	-
<b>Total Other Sources &amp; (Uses)</b>	<b>(195,349)</b>	<b>(15,658)</b>	<b>(72,349)</b>	<b>283,356</b>	<b>-</b>
Net Change in Fund Balance	89,506	-	-	-	89,506
Fund Balance - Beginning of Year	2,256,297	-	-	-	2,256,297
Fund Balance - End of Year	<u>\$2,345,803</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,345,803</u>

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, 2016**

Net Change in Fund Balance - Total Governmental Funds	\$	89,506
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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		(1,577)
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**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		(18,446)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>69,483</b>
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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 - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>				
Local Sources	\$ 291,533	\$ 395,037	\$ 364,037	\$ (31,000)
Regional Appropriations	587,549	587,549	587,549	-
Interest Income	1,500	2,500	2,227	(273)
Other Income	-	-	205	205
<b>Total Revenues</b>	<b>880,582</b>	<b>985,086</b>	<b>954,018</b>	<b>(31,068)</b>
<b>Expenditures</b>				
Current				
Personnel Services	504,136	418,947	408,081	10,866
Operating Expenditures	70,230	61,996	105,850	(43,854)
Indirect Cost Allocations	184,820	225,535	155,232	70,303
<b>Total Expenditures</b>	<b>759,186</b>	<b>706,478</b>	<b>669,163</b>	<b>37,315</b>
Excess (Deficiency) of Revenues over Expenditures	121,396	278,608	284,855	6,247
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	(85,556)	(147,930)	(195,349)	(47,419)
<b>Total Other Sources &amp; (Uses)</b>	<b>(85,556)</b>	<b>(147,930)</b>	<b>(195,349)</b>	<b>(47,419)</b>
Net Change in Fund Balance	35,840	130,678	89,506	(41,172)
Fund Balance - Beginning of Year	2,256,297	2,256,297	2,256,297	-
Fund Balance - End of Year	<u>\$2,292,137</u>	<u>\$2,386,975</u>	<u>\$2,345,803</u>	<u>\$ (41,172)</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, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>				
Federal Sources	\$1,017,545	\$ 979,933	\$ 976,131	\$ (3,802)
State Sources	1,017,545	1,089,527	976,131	(113,396)
Total Revenues	<u>2,035,090</u>	<u>2,069,460</u>	<u>1,952,262</u>	<u>(117,198)</u>
<b>Expenditures</b>				
Current				
Personnel Services	397,120	386,063	370,480	15,583
Operating Expenditures	1,465,264	1,530,634	1,425,196	105,438
Indirect Cost Allocations	<u>172,708</u>	<u>152,765</u>	<u>140,928</u>	<u>11,837</u>
Total Expenditures	<u>2,035,092</u>	<u>2,069,462</u>	<u>1,936,604</u>	<u>132,858</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2)</u>	<u>(2)</u>	<u>15,658</u>	<u>15,660</u>
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	<u>2</u>	<u>2</u>	<u>(15,658)</u>	<u>(15,660)</u>
Total Other Sources & (Uses)	<u>2</u>	<u>2</u>	<u>(15,658)</u>	<u>(15,660)</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 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, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>Revenues</b>				
Federal Sources	\$2,057,000	\$ 2,408,438	\$ 1,828,578	\$ (579,860)
Total Revenues	<u>2,057,000</u>	<u>2,408,438</u>	<u>1,828,578</u>	<u>(579,860)</u>
<b>Expenditures</b>				
Current				
Personnel Services	39,406	86,659	31,238	55,421
Operating Expenditures	2,002,000	2,287,488	1,713,108	574,380
Indirect Cost Allocations	15,594	34,291	11,883	22,408
Total Expenditures	<u>2,057,000</u>	<u>2,408,438</u>	<u>1,756,229</u>	<u>652,209</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>72,349</u>	<u>72,349</u>
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>(72,349)</u>	<u>(72,349)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>(72,349)</u>	<u>(72,349)</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, 2016**

	<b>Business-Type Activities Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Revolving Loan Fund</b>	<b>Internal Service Fund</b>
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalents	\$ 889,481	\$ -
Due from General Fund	4,907	68,487
Current Portion on Loans Receivable	411,323	-
Total Current Assets	<u>1,305,711</u>	<u>68,487</u>
Noncurrent Assets		
Capital Assets, Net of Depreciation	-	68,860
Loans Receivable, Net of Allowance	1,693,773	-
Total Noncurrent Assets	<u>1,693,773</u>	<u>68,860</u>
Total Assets	<u>2,999,484</u>	<u>137,347</u>
<b>Liabilities</b>		
Current Liabilities		
Current Portion of Compensated Absences	-	78,886
Total Current Liabilities	<u>-</u>	<u>78,886</u>
Noncurrent Liabilities		
Compensated Absences	-	64,543
Total Noncurrent Liabilities	<u>-</u>	<u>64,543</u>
Total Liabilities	<u>-</u>	<u>143,429</u>
<b>Net Position</b>		
Net Investment in Capital Assets	-	68,860
Restricted for Loan Extension	2,999,484	-
Unrestricted	-	(74,942)
Total Net Position	<u>\$ 2,999,484</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, 2016**

	<b>Business-Type Activities Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Revolving Loan Fund</b>	<b>Internal Service Fund</b>
<b>Operating Revenues</b>		
Interest from Loans	\$ 98,234	\$ -
Other Revenue	194	-
Other Services	-	2,120,319
<b>Total Operating Revenues</b>	<b>98,428</b>	<b>2,120,319</b>
<b>Operating Expenses</b>		
Cost of Sales and Services	-	2,092,327
Contract Services	85,057	-
Depreciation Expense	-	27,992
<b>Total Operating Expenses</b>	<b>85,057</b>	<b>2,120,319</b>
<b>Operating Income (Loss)</b>	<b>13,371</b>	<b>-</b>
<b>Non-Operating Revenues / (Expenses)</b>		
Interest Income	4,099	-
<b>Total Non-Operating Revenues / (Expenses)</b>	<b>4,099</b>	<b>-</b>
Change in Net Position	17,470	-
Net Position - Beginning of Year	2,982,014	(6,082)
Net Position - End of Year	<b>\$ 2,999,484</b>	<b>\$ (6,082)</b>

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, 2016**

	<b>Business-Type Activities Enterprise Fund Revolving Loan Fund</b>	<b>Governmental Activities Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$ 241,164	\$ -
Cash Received from Interfund Services Provided	-	2,120,319
Cash Payments to Employees for Indirect Salaries	-	(454,799)
Cash Payments to Other Suppliers of Goods or Services	(85,057)	(1,636,028)
Net Cash Provided by (Used for) Operating Activities	<u>156,107</u>	<u>29,492</u>
<b>Cash from (Used For) Capital and Related Financing Activities</b>		
Capital asset purchases	-	(29,492)
Net Cash Provided by (Used For) Capital and Related Financing Activities	<u>-</u>	<u>(29,492)</u>
<b>Cash Flows from Investing Activities</b>		
Interest Earned	4,099	-
Net Cash Provided by (Used For) Investing Activities	<u>4,099</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>160,206</u>	<u>-</u>
Cash and Cash Equivalents - Beginning of Year	<u>729,275</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 889,481</u>	<u>\$ -</u>
<b>Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities</b>		
Net Operating Income (Loss)	<u>\$ 13,371</u>	<u>\$ -</u>
Depreciation Expenses	-	27,992
Change in Assets and Liabilities		
(Increase) Decrease in Loans Receivable	142,736	-
(Increase) Decrease in Due from Other Funds	-	23,122
Increase (Decrease) in Compensated Absences	-	(21,622)
Net Cash Provided by Operating Activities	<u>\$ 156,107</u>	<u>\$ 29,492</u>

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

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# **NOTES TO THE FINANCIAL STATEMENTS**



## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Middle Georgia Regional Commission (the Commission) is the regional planning and intergovernmental coordination agency in the Middle Georgia Region created pursuant to legislation of the Georgia General Assembly. The Commission 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 Commission 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 Commission applies all applicable 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 Commission (the primary government) and its component unit. The component unit discussed below is included in the Commission's reporting entity because of the significance of its operational and financial relationships with the Commission. 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 Commission 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 Commission's component unit, as reflected in its most recent audited financial statements. This unit is reported in columns separate from the Commission's financial information to emphasize that it is legally separate from the Commission.

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

Georgia Small Business Lender – Georgia Small Business Lender acts as a loan administration agent for Small Business Administration and the Commission 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 Commission. This membership appoints its own board from its membership. Although the Commission 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 Commission 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 Commission'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 Commission on a cost reimbursement basis.

#### **D. Deposits and Investments**

The Commission'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 Commission 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**

Receivables 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 Commission.

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. There was no interest expense incurred by the Commission during the current fiscal year. 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 Commission 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 Commission participates in the Georgia Municipal Employees Benefit System (GMEBS). All full time Commission 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**

Commission-wide central support costs are recorded in the internal service fund as indirect costs in the Commission’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 Commission’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 Commission’s federal cognizant agency based upon a cost allocation plan. At the conclusion of the Commission’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, 2016 was 37.74%.

**K. Accumulated Compensated Absences**

Commission 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, 2016, the Commission was liable for \$143,429 in unused compensated absences. Compensated absences are paid out of General Fund revenue and recovered through the indirect cost pool. The Commission has estimated the amount to be liquidated with available financial resources as of June 30, 2016 to be \$78,886.

The Commission 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, 2016:

<b>Fund Balances</b>	<b><u>General Fund</u></b>
Nonspendable	
Prepays	\$ 49,571
Unassigned	<u>2,296,232</u>
<b>Total Fund Balances</b>	<b><u><u>\$ 2,345,803</u></u></b>

Net position flow assumption - Sometimes the Commission 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 Commission's policy to consider restricted net position to have been depleted before unrestricted net position.

**N. Risk Management**

The Commission is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The Commission 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 Commission 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 Council 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 Commission's budgetary controls. The budget so adopted may be revised during the year only by formal action of the Council in a regular meeting. The Commission Finance Director does not have authority to revise the budget without Council approval. The Council 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:

Operating Expenditures	\$ 43,854
Transfers	47,419

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

Title XIX:	
Transfers	\$ 15,660

DHS Coordinated Transportation:	
Transfers	\$ 72,349

**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 Commission’s bank balances of deposits as of June 30, 2016 are entirely insured or collateralized with securities held by the Commission’s agent in the Commission’s name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

Georgia Small Business Lender’s bank balances of deposits as of June 30, 2016 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 Commission are held by the “Office of the State Treasurer.” The carrying amount and fair value of the investments are \$604,500 and, therefore, no adjustment is necessary for fair value reporting. The Commission 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	\$ 604,500	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 Commission had no such investments with such risk as of June 30, 2016.

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

	<b><u>Accounts Receivable</u></b>
General Fund	
Other Contracts	\$ 64,620
Total Regional Appropriations Due	<u>64,620</u>
Special Revenue Funds	
Federal Grants and Contracts	
DHS Aging	837,523
DHS Coordinated Transportation	130,345
DOD OEA	933
DOT Transit Technical Studies	13,500
Workforce Development	199,244
Georgia Small Business Lender	<u>48,218</u>
Total Federal Grants and Contracts	<u>1,229,763</u>
State Grants and Contracts	
DCA	45,217
DOT Transportation	73,653
EDA	<u>15,067</u>
Total State Grants and Contracts	<u>133,937</u>
Total Due from Other Governments	<u><u>\$ 1,428,320</u></u>

**NOTE 5 – REGIONAL APPROPRIATIONS**

The bulk of revenues reported in the General Fund are received from the local governments within the Middle Georgia Region. Georgia law stipulates an annual local funding formula, under which the following amounts were received by Commission during the year ended June 30, 2016, from the local units of government:

Unit	Amount Due 6/30/2015 Over/(Under)	FY 2016 Assessment Billed	FY 2016 Collections	Amount Due 6/30/2016 Over/(Under)
<b>BALDWIN COUNTY</b>	\$ -	\$ 30,901	\$ 30,901	\$ -
City of Milledgeville	-	23,107	23,107	-
<b>CRAWFORD COUNTY</b>	-	13,536	13,536	-
City of Roberta	-	1,183	1,183	-
<b>HOUSTON COUNTY</b>	-	63,160	63,160	-
City of Centerville	-	9,082	9,082	-
City of Perry	-	17,911	17,911	-
City of Warner Robins	-	87,037	87,037	-
<b>JONES COUNTY</b>	-	29,735	29,735	-
City of Gray	-	3,749	3,749	-
<b>MACON-BIBB COUNTY</b>	-	185,407	185,407	-
City of Macon	29	-	29	-
Payne City	120	258	378	-
<b>MONROE COUNTY</b>	-	26,078	26,078	-
City of Forsyth	-	4,560	4,560	-
City of Culloden	-	204	204	-
<b>PEACH COUNTY</b>	-	15,744	15,744	-
City of Byron	-	5,474	5,474	-
City of Fort Valley	-	10,860	10,860	-
<b>PUTNAM COUNTY</b>	-	17,404	17,404	-
City of Eatonton	-	7,659	7,659	-
<b>TWIGGS COUNTY</b>	-	8,349	8,349	-
City of Danville	-	263	263	-
City of Jeffersonville	-	1,129	1,129	-
<b>WILKINSON COUNTY</b>	-	5,437	5,437	-
City of Allentown	-	191	191	-
City of Gordon	-	2,418	2,418	-
City of Irwinton	-	687	687	-
City of Ivey	-	1,129	1,129	-
City of McIntyre	-	743	743	-
City of Toombsboro	-	534	534	-
<b>PULASKI COUNTY</b>	-	6,950	6,950	-
City of Hawkinsville	-	6,670	6,670	-
<b>Total</b>	<b>\$ 149</b>	<b>\$ 587,549</b>	<b>\$ 587,698</b>	<b>\$ -</b>



**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 Commission 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, 2016, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 59,783
	DHS Coordinated Transportation	8,796
	Nonmajor Governmental Funds	396,200
Nonmajor Governmental Funds	General Fund	68,715
Revolving Loan Fund	General Fund	4,907
Internal Service Fund	General Fund	68,487
<b>Total</b>		<b>\$ 606,888</b>

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>
		Nonmajor Governmental Funds
<b>Transfers Out:</b>	General Fund	\$ 195,349
	DHS Aging Title XIX	15,658
	Coordinated Transportation	72,349
	<b>Total</b>	<b>\$ 283,356</b>

## NOTE 8 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2016 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital Assets being Depreciated					
Furniture and Equipment	\$ 78,772	\$ 29,491	\$ -	\$ 10,000	\$ 118,263
Automobiles	114,620	-	-	-	114,620
Total Capital Assets being Depreciated	<u>193,392</u>	<u>29,491</u>	<u>-</u>	<u>10,000</u>	<u>232,883</u>
Accumulated Depreciation					
Furniture and Equipment	(58,658)	(10,062)	-	-	(68,720)
Automobiles	(68,774)	(19,507)	-	-	(88,281)
Total Accumulated Depreciation	<u>(127,432)</u>	<u>(29,569)</u>	<u>-</u>	<u>-</u>	<u>(157,001)</u>
Governmental Activities Capital Assets, Net	<u>\$ 65,960</u>	<u>\$ (78)</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 75,882</u>
Assets not being depreciated					
Construction in Progress	\$ 10,000	\$ -	\$ -	\$ (10,000)	\$ -
Total Assets not being Depreciated	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ -</u>

Depreciation expense charged to functions, as follows:

General government	<u>\$ 29,569</u>
Total depreciation expense	<u>\$ 29,569</u>

## NOTE 9 – ENTERPRISE FUND – REVOLVING LOAN FUND

The Commission 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 Commission was awarded a grant from the Economic Development Administration, not to exceed \$1,500,000, for the capitalization of the Commission'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, 2016, is \$422,369.

## NOTE 10 – PENSION PLAN

The Commission is a participating member of the Georgia Municipal Employees Benefit System (GMEBS), a defined benefit, statewide agent, multiple-employer plan administered by the Georgia Municipal Association.

**A. Summary of Significant Accounting Policies**

*Basis of Accounting.* The Commission’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 percent 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 percent of market value.

**B. Plan Description and Contribution Information**

Membership of the plan consisted of the following as of January 1, 2016, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	21
Terminated employees entitled to benefits but not yet receiving them	25
Active plan members	<u>47</u>
Total membership in the plan	<u><u>93</u></u>

*Plan Description.* The Georgia Municipal Employees Benefit System, a statewide 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 Commission has established provisions, which assign the authority to the Commission 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 Commission 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 thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the Commission but shall be allocated to the employees.

There are no loans to any of the Commission officials or other “party-in-interest,” and there are no prohibited transactions. The plan assets do not include any securities or investments in 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 do not contribute to the plan. The Commission 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, 2015 valuation was \$257,359, 10.67 percent of expected payroll.

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

At June 30, 2016, the Commission reported a net pension liability of \$1,610,536. The net pension liability was measured as of September 30, 2015, 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, 2016, the Commission recognized pension expense of \$285,799. At June 30, 2016, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
*Differences Between Expected and Actual Experience	\$ 62,248	\$ (17,061)
Changes in Assumptions	-	(95,442)
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	<u>226,226</u>	<u>-</u>
	<u><u>\$ 288,474</u></u>	<u><u>\$ (112,503)</u></u>

\*For next year, amounts paid after the measurement date but before the year-end (nine months of payments) should be deferred.

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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
2017	\$ 122,302	\$ (99,570)
2018	122,302	(99,570)
2019	91,178	(51,849)
2020	<u>91,178</u>	<u>-</u>
	<u><u>\$ 426,960</u></u>	<u><u>\$ (250,989)</u></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 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 percent 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 percent at age 65 to the new assumption of 60 percent at ages 65 to 69 and 100 percent at age 70. Where normal retirement is available prior to age 65, the rates were changed from the prior assumption of 100 percent at earliest unreduced age, but not below age 60, the new assumption of 10 percent at ages 55 to 59, 20 percent at age 60, 25 percent at age 61, 35 percent at age 62, 40 percent at age 63, 45 percent at age 64, 50 percent at ages 65 to 69, and 100 percent at age 70.
- The inflation assumption was decreased from 3.50 percent to 3.25 percent.
- 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 percent to 11.00 percent and included an inflation assumption of 3.50 percent. Under the new assumption, the salary increases range from 3.75 percent to 8.00 percent and included an inflation assumption of 3.25 percent.

**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, 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 the end of the year. The actuarial value is adjusted, if necessary, to be within 20 percent of market value.

Actuarial assumptions:

Net Investment rate of return	7.75 percent
Projected salary increases	3.25 percent plus service 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 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, 2015 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, 2015, which would make them applicable to fiscal year ending June 30, 2016, were as follows:

	<u>Total Pension Liability (a)</u>	<u>Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) - (b)</u>
<b>Balance at September 30, 2014</b>	\$ 8,222,812	\$ 7,041,131	\$ 1,181,681
Service Cost	169,834	-	169,834
Interest	622,064	-	622,064
Difference between Expected and Actual Experience	(22,748)	-	(22,748)
Changes in Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(392,358)	-	(392,358)
Contributions - Employer	-	267,354	(267,354)
Contributions - Employee	-	-	-
Net Investment Income	-	84,504	(84,504)
Benefit Payments, Including Refunds of Employee Contributions	-	(392,358)	392,358
Administrative Expense	-	(11,563)	11,563
	<u>376,792</u>	<u>(52,063)</u>	<u>428,855</u>
<b>Balance at September 30, 2015</b>	<u>\$ 8,599,604</u>	<u>\$ 6,989,068</u>	<u>\$ 1,610,536</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:

	<b>Discount Rate</b>	<b>Net Pension Liability</b>
1 Percent Decrease	6.75%	\$ 2,588,693
Current Discount Rate	7.75%	1,610,536
1 Percent Increase	8.75%	792,376

**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 Commission leases building and office facilities under an operating lease. Total cost for this lease was \$100,000 (approximately \$8,333 per month) for the year ended June 30, 2016. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30,</u>	
2017	\$ 100,000
Total	<u>\$ 100,000</u>

**NOTE 12 – FUND EQUITY**

Restricted Net Position - Enterprise Fund:

The Enterprise Fund presents a portion of net position that is legally restricted for the program purposes of extending loans under Title IX as a Revolving Loan Fund granted by the Economic Development Administration. The changes in this restriction during the year ended June 30, 2016, are as follows:

	<u>Enterprise Fund</u>
Balance, July 1, 2015	\$2,982,014
Increase (decrease)	<u>17,470</u>
Balance, June 30, 2016	<u>\$2,999,484</u>



## NOTE 13 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2016 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amounts Due Within Year</b>
Governmental Activities:					
Net Pension Liability	\$ 1,181,681	\$ 428,855	\$ -	\$ 1,610,536	\$ -
Compensated Absences	165,051	163,601	185,223	143,429	78,886
Governmental Activities:					
Long-Term Liabilities	\$ 1,346,732	\$ 592,456	\$ 185,223	\$ 1,753,965	\$ 78,886

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

## NOTE 14 – RISK MANAGEMENT

The Commission 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, 2016, the Commission's total contribution was \$19,402 for the Workers' Compensation Fund.

The Commission 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, 2016, the Commission's total contribution was \$8,349. GIRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary.

## NOTE 15 – LITIGATION

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

## NOTE 16 – SUBSEQUENT EVENTS

The Commission has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 9, 2016, the date in which the financial statements were available to be issued. The Commission has determined that there are no other subsequent events to report or disclose.

**NOTE 17 – COMPONENT UNIT**

Notes Payable

USDA Rural Business-Cooperative Service Intermediary Relending Program

The note payable of \$1,000,000 bears interest at 1 percent 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 Rural Business Service Program is as follows:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	\$ 40,058	\$ 2,392	\$ 42,450
2018	40,459	1,991	42,450
2019	40,863	1,587	42,450
2020	41,272	1,178	42,450
2021	41,674	776	42,450
2022	34,931	338	35,269
<b>Total</b>	<b>\$ 239,257</b>	<b>\$ 8,262</b>	<b>\$ 247,519</b>

Long-term liability activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-Type Activities</b>					
Notes Payable:					
FHA Program	\$ 318,095	\$ -	\$ 78,838	\$ 239,257	\$ 40,058
<b>Total Business-Type Activities Notes Payable</b>	<b>\$ 318,095</b>	<b>\$ -</b>	<b>\$ 78,838</b>	<b>\$ 239,257</b>	<b>\$ 40,058</b>

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, 2016**

<i>Total Pension Liability</i>	<b>Fiscal Year End</b>	
	2016	2015
Service Cost	\$ 169,834	\$ 138,788
Interest	622,064	595,910
Difference between Expected and Actual Experience	(22,748)	124,496
Changes in Assumptions	-	(190,884)
Benefit Payments, Including Refunds of Employee Contributions	(392,358)	(269,326)
Net Change in Total Pension Liability	376,792	398,984
Total Pension Liability - Beginning	8,222,812	7,823,828
Total Pension Liability - Ending (a)	<u>\$ 8,599,604</u>	<u>\$ 8,222,812</u>
<i>Plan Fiduciary Net Position</i>		
Contributions - Employer	\$ 267,354	\$ 302,470
Contributions - Employee	-	-
Net Investment Income	84,504	719,777
Benefit Payments, Including Refunds of Employee Contributions	(392,358)	(269,326)
Administrative Expense	(11,563)	(8,923)
Net Change in Fiduciary Net Position	(52,063)	743,998
Plan Fiduciary Net Position - Beginning	7,041,131	6,297,133
Plan Fiduciary Net Position - Ending (b)	<u>\$ 6,989,068</u>	<u>\$ 7,041,131</u>
<i>Net Pension Liability</i>		
Net Pension Liability - Ending (a)-(b)	<u>\$ 1,610,536</u>	<u>\$ 1,181,681</u>
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	81.27%	85.63%
Covered - Employee Payroll	\$ 2,485,464	\$ 2,372,994
Net Pension Liability as a Percentage of Covered-Employee Payroll	64.80%	49.80%

**MIDDLE GEORGIA REGIONAL COMMISSION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CONTRIBUTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<b>Fiscal Year End</b>	
	2016	2015
Actuarially-Determined Contribution	--*	\$ 270,686
Contributions in Relation to the Actuarially-Determined Contribution	--*	270,686
Contribution Deficiency (Excess)	--*	-
Covered-Employee Payroll	--*	2,372,994
Contributions as a Percentage of Covered-Employee Payroll	--*	11.41%

\* 2016 information will be determined after fiscal year end and will be included in the 2017 valuation report.

\*\* Contributions are recorded based on date of receipt into the GMEBS trust. Minor timing issues in receipt of monthly payments are not indicative of non-compliance with GMEBS funding policy. A plan is in compliance with the GMEBS funding policy if it pays either the dollar amount or the percentage of employee-covered payroll of the actuarially determined contributions.

\*\*\* 2015 covered payroll is based on data collected as of August 31, 2014 for the 2015 actuarial valuation.

**MIDDLE GEORGIA REGIONAL COMMISSION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**1. Notes to Required Supplementary Information**

Valuation Date	The actuarially-determined contribution rate was determined as of January 1, 2016, 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, 2017.
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 percent 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 percent 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.

## **NONMAJOR GOVERNMENTAL FUNDS**





# Supplementary Information

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016**

	<b>DCA FY 2016</b>	<b>DOT Program Support and Administration</b>	<b>DOT Safe Routes to School</b>	<b>DOT Bicycle and Pedestrian</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award				
and Contracts	45,217	474	1,792	10,129
Due from General Fund	-	-	-	-
<b>Total Assets</b>	<b>\$ 45,217</b>	<b>\$ 474</b>	<b>\$ 1,792</b>	<b>\$ 10,129</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	45,217	474	1,792	10,129
<b>Total Liabilities</b>	<b>45,217</b>	<b>474</b>	<b>1,792</b>	<b>10,129</b>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 45,217</b>	<b>\$ 474</b>	<b>\$ 1,792</b>	<b>\$ 10,129</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<b>DOT Short Range Planning</b>	<b>DOT Coord Non- Emergency</b>	<b>DOT Planning for Transit Systems</b>	<b>DOT Other Activities</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	1,137	1,574	295	-
Due from General Fund	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,137</b>	<b>\$ 1,574</b>	<b>\$ 295</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	1,137	1,574	295	-
<b>Total Liabilities</b>	<b>1,137</b>	<b>1,574</b>	<b>295</b>	<b>-</b>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,137</b>	<b>\$ 1,574</b>	<b>\$ 295</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>DOT FY 16 Teens in Driver Seat</u>	<u>DOT FY 16 Mobility Manager</u>	<u>DOD OEA Grant</u>	<u>Georgia Broadband</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	2,856	55,396	933	-
Due from General Fund	-	-	-	-
<b>Total Assets</b>	<u><u>\$ 2,856</u></u>	<u><u>\$ 55,396</u></u>	<u><u>\$ 933</u></u>	<u><u>\$ -</u></u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ -	\$ 334	\$ -	\$ -
Due to General Fund	2,856	55,062	933	-
<b>Total Liabilities</b>	<u>2,856</u>	<u>55,396</u>	<u>933</u>	<u>-</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u><u>\$ 2,856</u></u>	<u><u>\$ 55,396</u></u>	<u><u>\$ 933</u></u>	<u><u>\$ -</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>DNR Historic Preservation</u>	<u>DNR EPD Water Planning Council</u>	<u>EDA FY 14 Administration</u>	<u>DHS Aging Title III-A</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	-	-	15,067	19,254
Due from General Fund	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,067</u>	<u>\$ 19,254</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ -	\$ 493
Due to General Fund	-	-	15,067	18,761
Total Liabilities	<u>-</u>	<u>-</u>	<u>15,067</u>	<u>19,254</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,067</u>	<u>\$ 19,254</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>DHS Aging Title III-B</u>	<u>DHS Aging Title III-C1</u>	<u>DHS Aging Title III-C2</u>	<u>DHS Aging Title III-E</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	17,400	73,187	57,397	34,062
Due from General Fund	21,917	-	-	-
Total Assets	<u>\$ 39,317</u>	<u>\$ 73,187</u>	<u>\$ 57,397</u>	<u>\$ 34,062</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ 39,317	\$ 73,187	\$ 57,397	\$ 34,062
Due to General Fund	-	-	-	-
Total Liabilities	<u>39,317</u>	<u>73,187</u>	<u>57,397</u>	<u>34,062</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 39,317</u>	<u>\$ 73,187</u>	<u>\$ 57,397</u>	<u>\$ 34,062</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>DHS Aging Alzheimers</u>	<u>DHS Aging LTCO Title III</u>	<u>DHS Aging LTCO State</u>	<u>DHS Aging CBS</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	18,293	-	4,235	171,032
Due from General Fund	3,917	-	-	-
Total Assets	<u>\$ 22,210</u>	<u>\$ -</u>	<u>\$ 4,235</u>	<u>\$ 171,032</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ 22,210	\$ -	\$ 3,723	\$ 127,765
Due to General Fund	-	-	512	43,267
Total Liabilities	<u>22,210</u>	<u>-</u>	<u>4,235</u>	<u>171,032</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 22,210</u>	<u>\$ -</u>	<u>\$ 4,235</u>	<u>\$ 171,032</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2016  
 (CONTINUED)**

	<u>DHS Aging Title XX</u>	<u>DHS Aging LTCO Activity</u>	<u>DHS GA Cares</u>	<u>DHS NSIP</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	29,224	13,351	4,662	30,602
Due from General Fund	-	3,405	-	32,120
<b>Total Assets</b>	<u>\$ 29,224</u>	<u>\$ 16,756</u>	<u>\$ 4,662</u>	<u>\$ 62,722</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ 20,540	\$ 16,756	\$ 292	\$ 62,722
Due to General Fund	8,684	-	4,370	-
<b>Total Liabilities</b>	<u>29,224</u>	<u>16,756</u>	<u>4,662</u>	<u>62,722</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<u>\$ 29,224</u>	<u>\$ 16,756</u>	<u>\$ 4,662</u>	<u>\$ 62,722</u>



**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>DHS Aging Title III-D</u>	<u>DHS Money Follows the Person</u>	<u>ADRC Outreach</u>	<u>DHS Aging MIPPA</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	5,029	80,871	-	-
Due from General Fund	-	-	918	-
Total Assets	<u>\$ 5,029</u>	<u>\$ 80,871</u>	<u>\$ 918</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ 4,429	\$ 17,179	\$ 918	\$ -
Due to General Fund	600	63,692	-	-
Total Liabilities	<u>5,029</u>	<u>80,871</u>	<u>918</u>	<u>-</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,029</u>	<u>\$ 80,871</u>	<u>\$ 918</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<b>DHS Aging Title III-E Caregiver</b>	<b>DHS Balancing Incentive Program</b>	<b>DHS CDSME</b>	<b>DHS Fall Prevention</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	1,946	-	-	-
Due from General Fund	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities				
Due to Contractors	\$ 115	\$ -	\$ -	\$ -
Due to General Fund	1,831	-	-	-
<b>Total Liabilities</b>	<b>1,946</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>WIOA Adult</u>	<u>WIOA Youth</u>	<u>WIOA Dislocated Worker</u>	<u>WIOA Rapid Response</u>	<u>WIOA SPNEG</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	68,546	64,253	40,360	-	26,085
Due from General Fund	-	-	-	-	-
Total Assets	<u>\$ 68,546</u>	<u>\$ 64,253</u>	<u>\$ 40,360</u>	<u>\$ -</u>	<u>\$ 26,085</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities					
Due to Contractors	\$ 42,423	\$ 61,305	\$ 19,986	\$ -	\$ 17,301
Due to General Fund	26,123	2,948	20,374	-	8,784
Total Liabilities	<u>68,546</u>	<u>64,253</u>	<u>40,360</u>	<u>-</u>	<u>26,085</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>\$ 68,546</u>	<u>\$ 64,253</u>	<u>\$ 40,360</u>	<u>\$ -</u>	<u>\$ 26,085</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<u>Revolving Loan</u>	<u>Warner Robins Survey Update</u>	<u>Clean Air Coalition</u>	<u>Clean Cities Coalition</u>	<u>Historic Preservation Advisory</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ -	\$ 135,007	\$ -	\$ -
Due from Grant Award					
and Contracts	-	13,500	-	-	-
Due from General Fund	-	-	6,317	-	-
Total Assets	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ 141,324</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities					
Due to Contractors	\$ -	\$ -	\$ 6,317	\$ -	\$ -
Due to General Fund	-	13,500	-	-	-
Total Liabilities	<u>-</u>	<u>13,500</u>	<u>6,317</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	135,007	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>135,007</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>\$ 13,500</u>	<u>\$ 141,324</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016  
(CONTINUED)**

	<b>DHS Meals on Wheels Checkoff</b>	<b>Middle Georgia Economic Partnership</b>	<b>Middle Georgia Economic Alliance</b>	<b>Georgia Small Business Lender</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 135,007
Due from Grant Award					
and Contracts	614	-	-	48,218	956,991
Due from General Fund	121	-	-	-	68,715
Total Assets	<u>\$ 735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,218</u>	<u>\$1,160,713</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities					
Due to Contractors	\$ 735	\$ -	\$ -	\$ -	\$ 629,506
Due to General Fund	-	-	-	48,218	396,200
Total Liabilities	<u>735</u>	<u>-</u>	<u>-</u>	<u>48,218</u>	<u>1,025,706</u>
Deferred Inflows of Resources					
Deferred Revenue	-	-	-	-	135,007
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,007</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>\$ 735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,218</u>	<u>\$1,160,713</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, 2016**

	<b>DCA FY 2016</b>	<b>DOT Program Support and Administration</b>	<b>DOT Safe Routes to School</b>	<b>DOT Bicycle and Pedestrian</b>
<b>Revenues</b>				
Federal Sources	\$ -	\$ 1,403	\$ 6,800	\$ 30,400
State Sources	180,869	-	-	-
Local Sources	-	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>180,869</b>	<b>1,403</b>	<b>6,800</b>	<b>30,400</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	102,078	845	4,098	18,555
Fringe Benefits	47,093	390	1,891	8,560
<b>Total Personnel Services</b>	<b>149,171</b>	<b>1,235</b>	<b>5,989</b>	<b>27,115</b>
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct</b>	<b>149,171</b>	<b>1,235</b>	<b>5,989</b>	<b>27,115</b>
<b>Indirect</b>				
Indirect Cost Allocations	56,744	469	2,278	10,315
<b>Total Expenditures</b>	<b>205,915</b>	<b>1,704</b>	<b>8,267</b>	<b>37,430</b>
Excess (Deficiency) of Revenues over Expenditures	(25,046)	(301)	(1,467)	(7,030)
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	25,046	301	1,467	7,030
<b>Total Other Sources &amp; (Uses)</b>	<b>25,046</b>	<b>301</b>	<b>1,467</b>	<b>7,030</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)**

	<b>DOT Short Range Planning</b>	<b>DOT Coord Non- Emergency</b>	<b>DOT Planning for Transit Systems</b>	<b>DOT Other Activities</b>
<b>Revenues</b>				
Federal Sources	\$ 6,473	\$ 7,207	\$ 1,742	\$ 120
State Sources	-	-	-	-
Local Sources	-	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>6,473</b>	<b>7,207</b>	<b>1,742</b>	<b>120</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	3,897	4,338	1,268	-
Fringe Benefits	1,798	2,001	585	-
<b>Total Personnel Services</b>	<b>5,695</b>	<b>6,339</b>	<b>1,853</b>	<b>-</b>
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	150
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>
<b>Total Direct</b>	<b>5,695</b>	<b>6,339</b>	<b>1,853</b>	<b>150</b>
<b>Indirect</b>				
Indirect Cost Allocations	2,166	2,412	705	-
<b>Total Expenditures</b>	<b>7,861</b>	<b>8,751</b>	<b>2,558</b>	<b>150</b>
Excess (Deficiency) of Revenues over Expenditures	(1,388)	(1,544)	(816)	(30)
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	1,388	1,544	816	30
<b>Total Other Sources &amp; (Uses)</b>	<b>1,388</b>	<b>1,544</b>	<b>816</b>	<b>30</b>
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, 2016  
 (CONTINUED)**

	<b>DOT FY 16 Teens in Driver Seat</b>	<b>DOT FY 16 Mobility Manager</b>	<b>DOD OEA Grant</b>	<b>Georgia Broadband</b>
<b>Revenues</b>				
Federal Sources	\$ 7,200	\$ 110,423	\$ 370,942	\$ -
State Sources	-	13,803	-	-
Local Sources	-	-	-	28,744
Contractors Match	-	-	56,800	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>7,200</b>	<b>124,226</b>	<b>427,742</b>	<b>28,744</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	4,357	65,815	60,235	-
Fringe Benefits	2,010	30,363	27,789	-
<b>Total Personnel Services</b>	<b>6,367</b>	<b>96,178</b>	<b>88,024</b>	<b>-</b>
Operating Expenditures				
Contract Services	-	-	317,539	28,744
Travel	-	1,395	1,138	-
Office Supplies	-	-	-	-
Miscellaneous	-	150	1,000	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>1,545</b>	<b>319,677</b>	<b>28,744</b>
<b>Total Direct</b>	<b>6,367</b>	<b>97,723</b>	<b>407,701</b>	<b>28,744</b>
<b>Indirect</b>				
Indirect Cost Allocations	2,422	36,585	33,484	-
<b>Total Expenditures</b>	<b>8,789</b>	<b>134,308</b>	<b>441,185</b>	<b>28,744</b>
Excess (Deficiency) of Revenues over Expenditures	(1,589)	(10,082)	(13,443)	-
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	1,589	10,082	13,443	-
<b>Total Other Sources &amp; (Uses)</b>	<b>1,589</b>	<b>10,082</b>	<b>13,443</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**MIDDLE GEORGIA REGIONAL COMMISSION  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
 (CONTINUED)**

	<b>DNR Historic Preservation</b>	<b>DNR EPD Water Planning Council</b>	<b>EDA FY 14 Administration</b>	<b>DHS Aging Title III-A</b>
<b>Revenues</b>				
Federal Sources	\$ -	\$ -	\$ 78,817	\$ 100,379
State Sources	4,091	46,667	-	-
Local Sources	-	-	-	150
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>4,091</b>	<b>46,667</b>	<b>78,817</b>	<b>100,529</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	2,033	21,632	63,265	62,971
Fringe Benefits	938	9,980	29,187	26,703
<b>Total Personnel Services</b>	<b>2,971</b>	<b>31,612</b>	<b>92,452</b>	<b>89,674</b>
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	3,087
Office Supplies	-	-	-	-
Miscellaneous	-	1,076	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>1,076</b>	<b>-</b>	<b>3,087</b>
<b>Total Direct</b>	<b>2,971</b>	<b>32,688</b>	<b>92,452</b>	<b>92,761</b>
<b>Indirect</b>				
Indirect Cost Allocations	1,130	12,025	35,168	34,111
<b>Total Expenditures</b>	<b>4,101</b>	<b>44,713</b>	<b>127,620</b>	<b>126,872</b>
Excess (Deficiency) of Revenues over Expenditures	(10)	1,954	(48,803)	(26,343)
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	10	(1,954)	48,803	26,343
<b>Total Other Sources &amp; (Uses)</b>	<b>10</b>	<b>(1,954)</b>	<b>48,803</b>	<b>26,343</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)**

	<b>DHS Aging Title III-B</b>	<b>DHS Aging Title III-C1</b>	<b>DHS Aging Title III-C2</b>	<b>DHS Aging Title III-E</b>
<b>Revenues</b>				
Federal Sources	\$ 241,507	\$ 540,028	\$ 303,484	\$ 187,162
State Sources	15,494	31,765	17,851	37,433
Local Sources	8,632	51,827	209,695	120
Contractors Match	10,147	63,533	35,739	23,787
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>275,780</b>	<b>687,153</b>	<b>566,769</b>	<b>248,502</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	45,290	-	-	-
Fringe Benefits	20,894	-	-	-
<b>Total Personnel Services</b>	<b>66,184</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Expenditures				
Contract Services	189,578	687,153	566,769	248,502
Travel	2,220	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>191,798</b>	<b>687,153</b>	<b>566,769</b>	<b>248,502</b>
<b>Total Direct</b>	<b>257,982</b>	<b>687,153</b>	<b>566,769</b>	<b>248,502</b>
<b>Indirect</b>				
Indirect Cost Allocations	25,176	-	-	-
<b>Total Expenditures</b>	<b>283,158</b>	<b>687,153</b>	<b>566,769</b>	<b>248,502</b>
Excess (Deficiency) of Revenues over Expenditures	(7,378)	-	-	-
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	7,378	-	-	-
<b>Total Other Sources &amp; (Uses)</b>	<b>7,378</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
 (CONTINUED)**

	<b>DHS Aging Alzheimers</b>	<b>DHS Aging LTCO Title III</b>	<b>DHS Aging LTCO State</b>	<b>DHS Aging CBS</b>
<b>Revenues</b>				
Federal Sources	\$ -	\$ 39,808	\$ -	\$ -
State Sources	140,995	23,117	81,701	899,385
Local Sources	-	-	-	-
Contractors Match	-	4,685	-	21,153
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>140,995</b>	<b>67,610</b>	<b>81,701</b>	<b>920,538</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	-	-	-	157,112
Fringe Benefits	-	-	-	72,483
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,595</b>
Operating Expenditures				
Contract Services	140,995	67,610	81,701	569,462
Travel	-	-	-	6,945
Office Supplies	-	-	-	7,865
Miscellaneous	-	-	-	10,744
<b>Total Operating Expenditures</b>	<b>140,995</b>	<b>67,610</b>	<b>81,701</b>	<b>595,016</b>
<b>Total Direct</b>	<b>140,995</b>	<b>67,610</b>	<b>81,701</b>	<b>824,611</b>
<b>Indirect</b>				
Indirect Cost Allocations	-	-	-	87,336
<b>Total Expenditures</b>	<b>140,995</b>	<b>67,610</b>	<b>81,701</b>	<b>911,947</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	8,591
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	-	-	-	(8,591)
<b>Total Other Sources &amp; (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,591)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
 (CONTINUED)**

	<b>DHS Aging Title XX</b>	<b>DHS Aging LTCO Activity</b>	<b>DHS GA Cares</b>	<b>DHS NSIP</b>
<b>Revenues</b>				
Federal Sources	\$ 195,870	\$ 18,530	\$ 51,917	\$ 262,259
State Sources	-	2,587	8,121	135,513
Local Sources	47	-	-	-
Contractors Match	14,472	2,227	-	2,523
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>210,389</b>	<b>23,344</b>	<b>60,038</b>	<b>400,295</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	44,285	-	32,735	-
Fringe Benefits	20,431	-	13,280	-
<b>Total Personnel Services</b>	<b>64,716</b>	<b>-</b>	<b>46,015</b>	<b>-</b>
Operating Expenditures				
Contract Services	123,007	23,344	-	400,295
Travel	3,227	-	966	-
Office Supplies	3,238	-	-	-
Miscellaneous	-	-	-	-
<b>Total Operating Expenditures</b>	<b>129,472</b>	<b>23,344</b>	<b>966</b>	<b>400,295</b>
<b>Total Direct</b>	<b>194,188</b>	<b>23,344</b>	<b>46,981</b>	<b>400,295</b>
<b>Indirect</b>				
Indirect Cost Allocations	24,617	-	17,504	-
<b>Total Expenditures</b>	<b>218,805</b>	<b>23,344</b>	<b>64,485</b>	<b>400,295</b>
Excess (Deficiency) of Revenues over Expenditures	(8,416)	-	(4,447)	-
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	8,416	-	4,447	-
<b>Total Other Sources &amp; (Uses)</b>	<b>8,416</b>	<b>-</b>	<b>4,447</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
 COMBINING SCHEDULE OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
 (CONTINUED)**

	<b>DHS Aging Title III-D</b>	<b>DHS Money Follows the Person</b>	<b>ADRC Outreach</b>	<b>DHS Aging MIPPA</b>
<b>Revenues</b>				
Federal Sources	\$ 30,671	\$ 415,719	\$ -	\$ 45,579
State Sources	1,804	-	37,000	-
Local Sources	-	-	-	-
Contractors Match	3,226	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>35,701</b>	<b>415,719</b>	<b>37,000</b>	<b>45,579</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	-	172,310	17,840	4,592
Fringe Benefits	-	79,494	8,230	2,118
<b>Total Personnel Services</b>	<b>-</b>	<b>251,804</b>	<b>26,070</b>	<b>6,710</b>
Operating Expenditures				
Contract Services	32,264	112,291	-	-
Travel	2,268	9,841	-	-
Office Supplies	1,551	-	-	4,011
Miscellaneous	-	2,642	-	650
<b>Total Operating Expenditures</b>	<b>36,083</b>	<b>124,774</b>	<b>-</b>	<b>4,661</b>
<b>Total Direct</b>	<b>36,083</b>	<b>376,578</b>	<b>26,070</b>	<b>11,371</b>
<b>Indirect</b>				
Indirect Cost Allocations	-	95,785	9,917	2,552
<b>Total Expenditures</b>	<b>36,083</b>	<b>472,363</b>	<b>35,987</b>	<b>13,923</b>
Excess (Deficiency) of Revenues over Expenditures	(382)	(56,644)	1,013	31,656
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	382	56,644	(1,013)	(31,656)
<b>Total Other Sources &amp; (Uses)</b>	<b>382</b>	<b>56,644</b>	<b>(1,013)</b>	<b>(31,656)</b>
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, 2016  
 (CONTINUED)**

	<b>DHS Aging Title III-E Caregiver</b>	<b>DHS Balancing Incentive Program</b>	<b>DHS CDSME</b>	<b>DHS Fall Prevention</b>
<b>Revenues</b>				
Federal Sources	\$ 1,341	\$ 45,330	\$ 3,580	\$ 2,250
State Sources	329	-	-	-
Local Sources	3,300	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	720	-	-	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>5,690</b>	<b>45,330</b>	<b>3,580</b>	<b>2,250</b>
<b>Expenditures</b>				
<b>Direct</b>				
Personnel Services				
Salaries	103	21,853	-	-
Fringe Benefits	47	10,081	-	-
<b>Total Personnel Services</b>	<b>150</b>	<b>31,934</b>	<b>-</b>	<b>-</b>
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	1,971	-
Office Supplies	-	-	-	-
Miscellaneous	4,077	-	-	-
<b>Total Operating Expenditures</b>	<b>4,077</b>	<b>-</b>	<b>1,971</b>	<b>-</b>
<b>Total Direct</b>	<b>4,227</b>	<b>31,934</b>	<b>1,971</b>	<b>-</b>
<b>Indirect</b>				
Indirect Cost Allocations	57	12,148	-	-
<b>Total Expenditures</b>	<b>4,284</b>	<b>44,082</b>	<b>1,971</b>	<b>-</b>
Excess (Deficiency) of Revenues over Expenditures	1,406	1,248	1,609	2,250
<b>Other Financing Sources &amp; (Uses)</b>				
Transfers from/(to) Other Funds	(1,406)	(1,248)	(1,609)	(2,250)
<b>Total Other Sources &amp; (Uses)</b>	<b>(1,406)</b>	<b>(1,248)</b>	<b>(1,609)</b>	<b>(2,250)</b>
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, 2016  
 (CONTINUED)**

	<b>WIOA Adult</b>	<b>WIOA Youth</b>	<b>WIOA Dislocated Worker</b>	<b>WIOA Rapid Response</b>	<b>WIOA SPNEG</b>
<b>Revenues</b>					
Federal Sources	\$ 484,965	\$ 340,498	\$ 279,899	\$ 12,073	\$ 83,421
State Sources	-	-	-	-	-
Local Sources	43	-	-	-	-
Contractors Match	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenues	<u>485,008</u>	<u>340,498</u>	<u>279,899</u>	<u>12,073</u>	<u>83,421</u>
<b>Expenditures</b>					
<b>Direct</b>					
Personnel Services					
Salaries	108,485	32,906	92,172	5,829	27,245
Fringe Benefits	50,048	15,182	42,523	2,689	12,569
Total Personnel Services	<u>158,533</u>	<u>48,088</u>	<u>134,695</u>	<u>8,518</u>	<u>39,814</u>
Operating Expenditures					
Contract Services	249,148	265,084	87,823	-	26,390
Travel	8,141	3,778	3,570	-	459
Office Supplies	2,222	1,988	665	-	-
Miscellaneous	1,365	1,317	411	-	-
Total Operating Expenditures	<u>260,876</u>	<u>272,167</u>	<u>92,469</u>	<u>-</u>	<u>26,849</u>
Total Direct	<u>419,409</u>	<u>320,255</u>	<u>227,164</u>	<u>8,518</u>	<u>66,663</u>
<b>Indirect</b>					
Indirect Cost Allocations	60,306	18,293	51,238	3,241	15,145
Total Expenditures	<u>479,715</u>	<u>338,548</u>	<u>278,402</u>	<u>11,759</u>	<u>81,808</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,293</u>	<u>1,950</u>	<u>1,497</u>	<u>314</u>	<u>1,613</u>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers from/(to) Other Funds	(5,293)	(1,950)	(1,497)	(314)	(1,613)
Total Other Sources & (Uses)	<u>(5,293)</u>	<u>(1,950)</u>	<u>(1,497)</u>	<u>(314)</u>	<u>(1,613)</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, 2016  
 (CONTINUED)**

	<b>Revolving Loan</b>	<b>Warner Robins Survey Update</b>	<b>Clean Air Coalition</b>	<b>Clean Cities Coalition</b>	<b>Historic Preservation Advisory</b>
<b>Revenues</b>					
Federal Sources	\$ -	\$ 13,500	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-
Local Sources	80,000	-	85,550	-	125
Contractors Match	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-
Interest Income	-	-	633	58	7
<b>Total Revenues</b>	<b>80,000</b>	<b>13,500</b>	<b>86,183</b>	<b>58</b>	<b>132</b>
<b>Expenditures</b>					
<b>Direct</b>					
Personnel Services					
Salaries	15,536	216	-	-	-
Fringe Benefits	7,168	100	-	-	-
<b>Total Personnel Services</b>	<b>22,704</b>	<b>316</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Expenditures					
Contract Services	-	-	86,183	-	132
Travel	-	-	-	-	-
Office Supplies	-	-	-	58	-
Miscellaneous	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>86,183</b>	<b>58</b>	<b>132</b>
<b>Total Direct</b>	<b>22,704</b>	<b>316</b>	<b>86,183</b>	<b>58</b>	<b>132</b>
<b>Indirect</b>					
Indirect Cost Allocations	8,637	120	-	-	-
<b>Total Expenditures</b>	<b>31,341</b>	<b>436</b>	<b>86,183</b>	<b>58</b>	<b>132</b>
Excess (Deficiency) of Revenues over Expenditures	48,659	13,064	-	-	-
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers from/(to) Other Funds	(48,659)	(13,064)	-	-	-
<b>Total Other Sources &amp; (Uses)</b>	<b>(48,659)</b>	<b>(13,064)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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, 2016  
 (CONTINUED)**

	<b>DHS Meals on Wheels Checkoff</b>	<b>Middle Georgia Economic Partnership</b>	<b>Middle Georgia Economic Alliance</b>	<b>Georgia Small Business Lender</b>	<b>Total</b>
<b>Revenues</b>					
Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ 4,321,297
State Sources	4,347	-	-	-	1,682,872
Local Sources	3	79,979	328	115,085	663,628
Contractors Match	-	-	-	-	238,292
Miscellaneous Income	-	-	-	-	720
Interest Income	-	21	-	-	719
<b>Total Revenues</b>	<b>4,350</b>	<b>80,000</b>	<b>328</b>	<b>115,085</b>	<b>6,907,528</b>
<b>Expenditures</b>					
<b>Direct</b>					
Personnel Services					
Salaries	-	-	-	125,098	1,318,994
Fringe Benefits	-	-	-	57,713	604,338
<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,811</b>	<b>1,923,332</b>
Operating Expenditures					
Contract Services	4,350	80,000	315	52,402	4,441,081
Travel	-	-	-	166	49,322
Office Supplies	-	-	-	-	21,598
Miscellaneous	-	-	13	480	23,925
<b>Total Operating Expenditures</b>	<b>4,350</b>	<b>80,000</b>	<b>328</b>	<b>53,048</b>	<b>4,535,926</b>
<b>Total Direct</b>	<b>4,350</b>	<b>80,000</b>	<b>328</b>	<b>235,859</b>	<b>6,459,258</b>
<b>Indirect</b>					
Indirect Cost Allocations	-	-	-	69,540	731,626
<b>Total Expenditures</b>	<b>4,350</b>	<b>80,000</b>	<b>328</b>	<b>305,399</b>	<b>7,190,884</b>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(190,314)	(283,356)
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers from/(to) Other Funds	-	-	-	190,314	283,356
<b>Total Other Sources &amp; (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,314</b>	<b>283,356</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance - Beginning of Year	-	-	-	-	-
<b>Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL  
DCA FY 2016  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 180,869	\$ 180,869	\$ -
Total Revenues	<u>180,869</u>	<u>180,869</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	96,787	102,078	(5,291)
Fringe Benefits	47,203	47,093	110
Total Personnel Services	<u>143,990</u>	<u>149,171</u>	<u>(5,181)</u>
Total Direct	<u>143,990</u>	<u>149,171</u>	<u>(5,181)</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>56,976</u>	<u>56,744</u>	<u>232</u>
Total Expenditures	<u>200,966</u>	<u>205,915</u>	<u>(4,949)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(20,097)</u>	<u>(25,046)</u>	<u>(4,949)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>20,097</u>	<u>25,046</u>	<u>4,949</u>
Total Other Sources & (Uses)	<u>20,097</u>	<u>25,046</u>	<u>4,949</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 2016 PROGRAM SUPPORT & ADMINISTRATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 1,372	\$ 1,403	\$ 31
Total Revenues	<u>1,372</u>	<u>1,403</u>	<u>31</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	826	845	(19)
Fringe Benefits	403	390	13
Total Personnel Services	<u>1,229</u>	<u>1,235</u>	<u>(6)</u>
Total Direct	<u>1,229</u>	<u>1,235</u>	<u>(6)</u>
<b>Indirect</b>			
Indirect Cost Allocations	486	469	17
Total Expenditures	<u>1,715</u>	<u>1,704</u>	<u>11</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(343)</u>	<u>(301)</u>	<u>42</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	343	301	(42)
Total Other Sources & (Uses)	<u>343</u>	<u>301</u>	<u>(42)</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 2016 SAFE ROUTES TO SCHOOL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 6,800	\$ 6,800	\$ -
Total Revenues	<u>6,800</u>	<u>6,800</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	4,094	4,098	(4)
Fringe Benefits	<u>1,997</u>	<u>1,891</u>	<u>106</u>
Total Personnel Services	<u>6,091</u>	<u>5,989</u>	<u>102</u>
Total Direct	<u>6,091</u>	<u>5,989</u>	<u>102</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>2,409</u>	<u>2,278</u>	<u>131</u>
Total Expenditures	<u>8,500</u>	<u>8,267</u>	<u>233</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,700)</u>	<u>(1,467)</u>	<u>233</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>1,700</u>	<u>1,467</u>	<u>(233)</u>
Total Other Sources & (Uses)	<u>1,700</u>	<u>1,467</u>	<u>(233)</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 2016 BICYCLE AND PEDESTRIAN PLANNING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 30,400	\$ 30,400	\$ -
Total Revenues	<u>30,400</u>	<u>30,400</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	18,301	18,555	(254)
Fringe Benefits	<u>8,925</u>	<u>8,560</u>	<u>365</u>
Total Personnel Services	<u>27,226</u>	<u>27,115</u>	<u>111</u>
Total Direct	<u>27,226</u>	<u>27,115</u>	<u>111</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>10,774</u>	<u>10,315</u>	<u>459</u>
Total Expenditures	<u>38,000</u>	<u>37,430</u>	<u>570</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(7,600)</u>	<u>(7,030)</u>	<u>570</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>7,600</u>	<u>7,030</u>	<u>(570)</u>
Total Other Sources & (Uses)	<u>7,600</u>	<u>7,030</u>	<u>(570)</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  
DOT FY 2016 SHORT RANGE PLANNING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 6,517	\$ 6,473	\$ (44)
Total Revenues	<u>6,517</u>	<u>6,473</u>	<u>(44)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	3,923	3,897	26
Fringe Benefits	1,913	1,798	115
Total Personnel Services	<u>5,836</u>	<u>5,695</u>	<u>141</u>
Total Direct	<u>5,836</u>	<u>5,695</u>	<u>141</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>2,310</u>	<u>2,166</u>	<u>144</u>
Total Expenditures	<u>8,146</u>	<u>7,861</u>	<u>285</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,629)</u>	<u>(1,388)</u>	<u>241</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>1,629</u>	<u>1,388</u>	<u>(241)</u>
Total Other Sources & (Uses)	<u>1,629</u>	<u>1,388</u>	<u>(241)</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 2016 COORDINATION NON-EMERGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 7,202	\$ 7,207	\$ 5
Total Revenues	<u>7,202</u>	<u>7,207</u>	<u>5</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	4,336	4,338	(2)
Fringe Benefits	2,115	2,001	114
Total Personnel Services	<u>6,451</u>	<u>6,339</u>	<u>112</u>
Total Direct	<u>6,451</u>	<u>6,339</u>	<u>112</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>2,552</u>	<u>2,412</u>	<u>140</u>
Total Expenditures	<u>9,003</u>	<u>8,751</u>	<u>252</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,801)</u>	<u>(1,544)</u>	<u>257</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>1,801</u>	<u>1,544</u>	<u>(257)</u>
Total Other Sources & (Uses)	<u>1,801</u>	<u>1,544</u>	<u>(257)</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 2016 PLANNING FOR TRANSIT SYSTEMS MANAGEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 2,058	\$ 1,742	\$ (316)
Total Revenues	<u>2,058</u>	<u>1,742</u>	<u>(316)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	1,239	1,268	(29)
Fringe Benefits	604	585	19
Total Personnel Services	<u>1,843</u>	<u>1,853</u>	<u>(10)</u>
Total Direct	<u>1,843</u>	<u>1,853</u>	<u>(10)</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>729</u>	<u>705</u>	<u>24</u>
Total Expenditures	<u>2,572</u>	<u>2,558</u>	<u>14</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(514)</u>	<u>(816)</u>	<u>(302)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>514</u>	<u>816</u>	<u>302</u>
Total Other Sources & (Uses)	<u>514</u>	<u>816</u>	<u>302</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 2016 OTHER ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 685	\$ 120	\$ (565)
Total Revenues	<u>685</u>	<u>120</u>	<u>(565)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Travel	<u>857</u>	<u>150</u>	<u>707</u>
Total Operating Expenditures	<u>857</u>	<u>150</u>	<u>707</u>
Total Direct	<u>857</u>	<u>150</u>	<u>707</u>
Total Expenditures	<u>857</u>	<u>150</u>	<u>707</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(172)</u>	<u>(30)</u>	<u>142</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>172</u>	<u>30</u>	<u>(142)</u>
Total Other Sources & (Uses)	<u>172</u>	<u>30</u>	<u>(142)</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 2016 TEENS IN THE DRIVER SEAT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal sources	\$ 7,200	\$ 7,200	\$ -
Total Revenues	<u>7,200</u>	<u>7,200</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	4,334	4,357	(23)
Fringe Benefits	2,114	2,010	104
Total Personnel Services	<u>6,448</u>	<u>6,367</u>	<u>81</u>
Total Direct	<u>6,448</u>	<u>6,367</u>	<u>81</u>
<b>Indirect</b>			
Indirect Cost Allocations	2,552	2,422	130
Total Expenditures	<u>9,000</u>	<u>8,789</u>	<u>211</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,800)</u>	<u>(1,589)</u>	<u>211</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	1,800	1,589	(211)
Total Other Sources & (Uses)	<u>1,800</u>	<u>1,589</u>	<u>(211)</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 2016 MOBILITY MANAGER  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 111,803	\$ 110,423	\$ (1,380)
State Sources	12,423	13,803	1,380
Total Revenues	<u>124,226</u>	<u>124,226</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	64,977	65,815	(838)
Fringe Benefits	31,689	30,363	1,326
Total Personnel Services	<u>96,666</u>	<u>96,178</u>	<u>488</u>
Operating Expenditures			
Travel	1,731	1,395	336
Miscellaneous	-	150	(150)
Total Operating Expenditures	<u>1,731</u>	<u>1,545</u>	<u>186</u>
Total Direct	<u>98,397</u>	<u>97,723</u>	<u>674</u>
<b>Indirect</b>			
Indirect Cost Allocations	38,252	36,585	1,667
Total Expenditures	<u>136,649</u>	<u>134,308</u>	<u>2,341</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(12,423)</u>	<u>(10,082)</u>	<u>2,341</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	12,423	10,082	(2,341)
Total Other Sources & (Uses)	<u>12,423</u>	<u>10,082</u>	<u>(2,341)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 403,367	\$ 370,942	\$ (32,425)
Contractors Match	56,800	56,800	-
Total Revenues	<u>460,167</u>	<u>427,742</u>	<u>(32,425)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	67,723	60,235	7,488
Fringe Benefits	33,029	27,789	5,240
Total Personnel Services	<u>100,752</u>	<u>88,024</u>	<u>12,728</u>
Operating Expenditures			
Contract Services	317,548	317,539	9
Travel	2,000	1,138	862
Miscellaneous	-	1,000	(1,000)
Total Operating Expenditures	<u>319,548</u>	<u>319,677</u>	<u>(129)</u>
Total Direct	<u>420,300</u>	<u>407,701</u>	<u>12,599</u>
<b>Indirect</b>			
Indirect Cost Allocations	39,867	33,484	6,383
Total Expenditures	<u>460,167</u>	<u>441,185</u>	<u>18,982</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(13,443)</u>	<u>(13,443)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	13,443	13,443
Total Other Sources & (Uses)	<u>-</u>	<u>13,443</u>	<u>13,443</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  
GEORGIA BROADBAND PLANS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ 21,252	\$ 28,744	\$ 7,492
Total Revenues	<u>21,252</u>	<u>28,744</u>	<u>7,492</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>21,252</u>	<u>28,744</u>	<u>(7,492)</u>
Total Operating Expenditures	<u>21,252</u>	<u>28,744</u>	<u>(7,492)</u>
Total Direct	<u>21,252</u>	<u>28,744</u>	<u>(7,492)</u>
Total Expenditures	<u>21,252</u>	<u>28,744</u>	<u>(7,492)</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 2016 HISTORIC PRESERVATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	<u>4,091</u>	<u>4,091</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	1,970	2,033	(63)
Fringe Benefits	961	938	23
Total Personnel Services	<u>2,931</u>	<u>2,971</u>	<u>(40)</u>
Total Direct	<u>2,931</u>	<u>2,971</u>	<u>(40)</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>1,160</u>	<u>1,130</u>	<u>30</u>
Total Expenditures	<u>4,091</u>	<u>4,101</u>	<u>(10)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(10)</u>	<u>(10)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>-</u>	<u>10</u>	<u>10</u>
Total Other Sources & (Uses)	<u>-</u>	<u>10</u>	<u>10</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 46,667	\$ 46,667	\$ -
Total Revenues	<u>46,667</u>	<u>46,667</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	22,475	21,632	843
Fringe Benefits	10,961	9,980	981
Total Personnel Services	<u>33,436</u>	<u>31,612</u>	<u>1,824</u>
Operating Expenditures			
Miscellaneous	-	1,076	(1,076)
Total Operating Expenditures	<u>-</u>	<u>1,076</u>	<u>(1,076)</u>
Total Direct	<u>33,436</u>	<u>32,688</u>	<u>748</u>
<b>Indirect</b>			
Indirect Cost Allocations	13,231	12,025	1,206
Total Expenditures	<u>46,667</u>	<u>44,713</u>	<u>1,954</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>1,954</u>	<u>1,954</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(1,954)	(1,954)
Total Other Sources & (Uses)	<u>-</u>	<u>(1,954)</u>	<u>(1,954)</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  
EDA FY 2014 ADMINISTRATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 75,000	\$ 78,817	\$ 3,817
Total Revenues	<u>75,000</u>	<u>78,817</u>	<u>3,817</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	60,201	63,265	(3,064)
Fringe Benefits	29,360	29,187	173
Total Personnel Services	<u>89,561</u>	<u>92,452</u>	<u>(2,891)</u>
Total Direct	<u>89,561</u>	<u>92,452</u>	<u>(2,891)</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>35,439</u>	<u>35,168</u>	<u>271</u>
Total Expenditures	<u>125,000</u>	<u>127,620</u>	<u>(2,620)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(50,000)</u>	<u>(48,803)</u>	<u>1,197</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>50,000</u>	<u>48,803</u>	<u>(1,197)</u>
Total Other Sources & (Uses)	<u>50,000</u>	<u>48,803</u>	<u>(1,197)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 100,665	\$ 100,379	\$ (286)
Local Sources	-	150	150
Total Revenues	<u>100,665</u>	<u>100,529</u>	<u>(136)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	62,956	62,971	(15)
Fringe Benefits	<u>30,704</u>	<u>26,703</u>	<u>4,001</u>
Total Personnel Services	<u>93,660</u>	<u>89,674</u>	<u>3,986</u>
Operating Expenditures			
Travel	<u>3,500</u>	<u>3,087</u>	<u>413</u>
Total Operating Expenditures	<u>3,500</u>	<u>3,087</u>	<u>413</u>
Total Direct	<u>97,160</u>	<u>92,761</u>	<u>4,399</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>37,061</u>	<u>34,111</u>	<u>2,950</u>
Total Expenditures	<u>134,221</u>	<u>126,872</u>	<u>7,349</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(33,556)</u>	<u>(26,343)</u>	<u>7,213</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>33,556</u>	<u>26,343</u>	<u>(7,213)</u>
Total Other Sources & (Uses)	<u>33,556</u>	<u>26,343</u>	<u>(7,213)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 244,014	\$ 241,507	\$ (2,507)
State Sources	14,355	15,494	1,139
Local Sources	7,498	8,632	1,134
Contractors Match	10,775	10,147	(628)
Total Revenues	<u>276,642</u>	<u>275,780</u>	<u>(862)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	47,117	45,290	1,827
Fringe Benefits	22,979	20,894	2,085
Total Personnel Services	<u>70,096</u>	<u>66,184</u>	<u>3,912</u>
Operating Expenditures			
Contract Services	182,708	189,578	(6,870)
Travel	6,540	2,220	4,320
Total Operating Expenditures	<u>189,248</u>	<u>191,798</u>	<u>(2,550)</u>
Total Direct	<u>259,344</u>	<u>257,982</u>	<u>1,362</u>
<b>Indirect</b>			
Indirect Cost Allocations	27,737	25,176	2,561
Total Expenditures	<u>287,081</u>	<u>283,158</u>	<u>3,923</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(10,439)</u>	<u>(7,378)</u>	<u>3,061</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	10,439	7,378	(3,061)
Total Other Sources & (Uses)	<u>10,439</u>	<u>7,378</u>	<u>(3,061)</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 2016 TITLE III C-1  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 552,355	\$ 540,028	\$ (12,327)
State Sources	110,628	31,765	(78,863)
Local Sources	28,308	51,827	23,519
Contractors Match	64,176	63,533	(643)
Total Revenues	<u>755,467</u>	<u>687,153</u>	<u>(68,314)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	755,467	687,153	68,314
Total Operating Expenditures	<u>755,467</u>	<u>687,153</u>	<u>68,314</u>
Total Direct	<u>755,467</u>	<u>687,153</u>	<u>68,314</u>
Total Expenditures	<u>755,467</u>	<u>687,153</u>	<u>68,314</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 2016 TITLE III C-2  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 304,290	\$ 303,484	\$ (806)
State Sources	17,899	17,851	(48)
Local Sources	247,232	209,695	(37,537)
Contractors Match	35,799	35,739	(60)
Total Revenues	<u>605,220</u>	<u>566,769</u>	<u>(38,451)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	605,220	566,769	38,451
Total Operating Expenditures	<u>605,220</u>	<u>566,769</u>	<u>38,451</u>
Total Direct	<u>605,220</u>	<u>566,769</u>	<u>38,451</u>
Total Expenditures	<u>605,220</u>	<u>566,769</u>	<u>38,451</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 2016 TITLE III E RESPITE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 187,281	\$ 187,162	\$ (119)
State Sources	37,457	37,433	(24)
Local Sources	3	120	117
Contractors Match	24,970	23,787	(1,183)
Total Revenues	<u>249,711</u>	<u>248,502</u>	<u>(1,209)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	249,711	248,502	1,209
Total Operating Expenditures	<u>249,711</u>	<u>248,502</u>	<u>1,209</u>
Total Direct	<u>249,711</u>	<u>248,502</u>	<u>1,209</u>
Total Expenditures	<u>249,711</u>	<u>248,502</u>	<u>1,209</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 2016 ALZHEIMER'S  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 141,022	\$ 140,995	\$ (27)
Local Sources	1	-	(1)
Total Revenues	<u>141,023</u>	<u>140,995</u>	<u>(28)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>141,023</u>	<u>140,995</u>	<u>28</u>
Total Operating Expenditures	<u>141,023</u>	<u>140,995</u>	<u>28</u>
Total Direct	<u>141,023</u>	<u>140,995</u>	<u>28</u>
Total Expenditures	<u>141,023</u>	<u>140,995</u>	<u>28</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 2016 LTCO TITLE III  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 39,821	\$ 39,808	\$ (13)
State Sources	2,342	23,117	20,775
Contractors Match	4,685	4,685	-
Total Revenues	<u>46,848</u>	<u>67,610</u>	<u>20,762</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	46,848	67,610	(20,762)
Total Operating Expenditures	<u>46,848</u>	<u>67,610</u>	<u>(20,762)</u>
Total Direct	<u>46,848</u>	<u>67,610</u>	<u>(20,762)</u>
Total Expenditures	<u>46,848</u>	<u>67,610</u>	<u>(20,762)</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 2016 LTCO STATE SUPPLEMENTAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 81,701	\$ 81,701	\$ -
Total Revenues	<u>81,701</u>	<u>81,701</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	81,701	81,701	-
Total Operating Expenditures	<u>81,701</u>	<u>81,701</u>	<u>-</u>
Total Direct	<u>81,701</u>	<u>81,701</u>	<u>-</u>
Total Expenditures	<u>81,701</u>	<u>81,701</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 2016 CBS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 846,233	\$ 899,385	\$ 53,152
Contractors Match	8,344	21,153	12,809
Total Revenues	<u>854,577</u>	<u>920,538</u>	<u>65,961</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	157,371	157,112	259
Fringe Benefits	76,749	72,483	4,266
Total Personnel Services	<u>234,120</u>	<u>229,595</u>	<u>4,525</u>
Operating Expenditures			
Contract Services	502,967	569,462	(66,495)
Travel	7,000	6,945	55
Office Supplies	7,984	7,865	119
Miscellaneous	9,871	10,744	(873)
Total Operating Expenditures	<u>527,822</u>	<u>595,016</u>	<u>(67,194)</u>
Total Direct	<u>761,942</u>	<u>824,611</u>	<u>(62,669)</u>
<b>Indirect</b>			
Indirect Cost Allocations	92,641	87,336	5,305
Total Expenditures	<u>854,583</u>	<u>911,947</u>	<u>(57,364)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(6)</u>	<u>8,591</u>	<u>8,597</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	6	(8,591)	(8,597)
Total Other Sources & (Uses)	<u>6</u>	<u>(8,591)</u>	<u>(8,597)</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 2016 TITLE XX  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 201,122	\$ 195,870	\$ (5,252)
Local Sources	740	47	(693)
Contractors Match	14,721	14,472	(249)
Total Revenues	<u>216,583</u>	<u>210,389</u>	<u>(6,194)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	44,570	44,285	285
Fringe Benefits	21,737	20,431	1,306
Total Personnel Services	<u>66,307</u>	<u>64,716</u>	<u>1,591</u>
Operating Expenditures			
Contract Services	125,647	123,007	2,640
Travel	3,500	3,227	273
Office Supplies	6,000	3,238	2,762
Total Operating Expenditures	<u>135,147</u>	<u>129,472</u>	<u>5,675</u>
Total Direct	<u>201,454</u>	<u>194,188</u>	<u>7,266</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>26,237</u>	<u>24,617</u>	<u>1,620</u>
Total Expenditures	<u>227,691</u>	<u>218,805</u>	<u>8,886</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(11,108)</u>	<u>(8,416)</u>	<u>2,692</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>11,108</u>	<u>8,416</u>	<u>(2,692)</u>
Total Other Sources & (Uses)	<u>11,108</u>	<u>8,416</u>	<u>(2,692)</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 2016 LTCO ACTIVITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 18,552	\$ 18,530	\$ (22)
State Sources	2,588	2,587	(1)
Contractors Match	2,183	2,227	44
Total Revenues	<u>23,323</u>	<u>23,344</u>	<u>21</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>23,323</u>	<u>23,344</u>	<u>(21)</u>
Total Operating Expenditures	<u>23,323</u>	<u>23,344</u>	<u>(21)</u>
Total Direct	<u>23,323</u>	<u>23,344</u>	<u>(21)</u>
Total Expenditures	<u>23,323</u>	<u>23,344</u>	<u>(21)</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 GEORGIA CARES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 51,947	\$ 51,917	\$ (30)
State Sources	8,121	8,121	-
Total Revenues	<u>60,068</u>	<u>60,038</u>	<u>(30)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	32,728	32,735	(7)
Fringe Benefits	15,960	13,280	2,680
Total Personnel Services	<u>48,688</u>	<u>46,015</u>	<u>2,673</u>
Operating Expenditures			
Travel	1,000	966	34
Total Operating Expenditures	<u>1,000</u>	<u>966</u>	<u>34</u>
Total Direct	<u>49,688</u>	<u>46,981</u>	<u>2,707</u>
<b>Indirect</b>			
Indirect Cost Allocations	10,383	17,504	(7,121)
Total Expenditures	<u>60,071</u>	<u>64,485</u>	<u>(4,414)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3)</u>	<u>(4,447)</u>	<u>(4,444)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	3	4,447	4,444
Total Other Sources & (Uses)	<u>3</u>	<u>4,447</u>	<u>4,444</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 264,945	\$ 262,259	\$ (2,686)
State Sources	143,081	135,513	(7,568)
Contractors Match	8,350	2,523	(5,827)
Total Revenues	<u>416,376</u>	<u>400,295</u>	<u>(16,081)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	416,376	400,295	16,081
Total Operating Expenditures	<u>416,376</u>	<u>400,295</u>	<u>16,081</u>
Total Direct	<u>416,376</u>	<u>400,295</u>	<u>16,081</u>
Total Expenditures	<u>416,376</u>	<u>400,295</u>	<u>16,081</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 2016 TITLE III D  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 30,670	\$ 30,671	\$ 1
State Sources	1,804	1,804	-
Contractors Match	3,227	3,226	(1)
Total Revenues	<u>35,701</u>	<u>35,701</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	32,265	32,264	1
Travel	2,268	2,268	-
Office Supplies	1,551	1,551	-
Total Operating Expenditures	<u>36,084</u>	<u>36,083</u>	<u>1</u>
Total Direct	<u>36,084</u>	<u>36,083</u>	<u>1</u>
Total Expenditures	<u>36,084</u>	<u>36,083</u>	<u>1</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(383)</u>	<u>(382)</u>	<u>1</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>383</u>	<u>382</u>	<u>(1)</u>
Total Other Sources & (Uses)	<u>383</u>	<u>382</u>	<u>(1)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 412,250	\$ 415,719	\$ 3,469
Total Revenues	<u>412,250</u>	<u>415,719</u>	<u>3,469</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	176,072	172,310	3,762
Fringe Benefits	85,870	79,494	6,376
Total Personnel Services	<u>261,942</u>	<u>251,804</u>	<u>10,138</u>
Operating Expenditures			
Contract Services	107,400	112,291	(4,891)
Travel	9,800	9,841	(41)
Miscellaneous	3,360	2,642	718
Total Operating Expenditures	<u>120,560</u>	<u>124,774</u>	<u>(4,214)</u>
Total Direct	<u>382,502</u>	<u>376,578</u>	<u>5,924</u>
<b>Indirect</b>			
Indirect Cost Allocations	29,750	95,785	(66,035)
Total Expenditures	<u>412,252</u>	<u>472,363</u>	<u>(60,111)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2)</u>	<u>(56,644)</u>	<u>(56,642)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	2	56,644	56,642
Total Other Sources & (Uses)	<u>2</u>	<u>56,644</u>	<u>56,642</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 37,000	\$ 37,000	\$ -
Total Revenues	<u>37,000</u>	<u>37,000</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	17,820	17,840	(20)
Fringe Benefits	8,691	8,230	461
Total Personnel Services	<u>26,511</u>	<u>26,070</u>	<u>441</u>
Total Direct	<u>26,511</u>	<u>26,070</u>	<u>441</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>10,490</u>	<u>9,917</u>	<u>573</u>
Total Expenditures	<u>37,001</u>	<u>35,987</u>	<u>1,014</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>1,013</u>	<u>1,014</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>1</u>	<u>(1,013)</u>	<u>(1,014)</u>
Total Other Sources & (Uses)	<u>1</u>	<u>(1,013)</u>	<u>(1,014)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 45,579	\$ 45,579	\$ -
Total Revenues	<u>45,579</u>	<u>45,579</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	21,951	4,592	17,359
Fringe Benefits	10,706	2,118	8,588
Total Personnel Services	<u>32,657</u>	<u>6,710</u>	<u>25,947</u>
Operating Expenditures			
Office Supplies	-	4,011	(4,011)
Miscellaneous	-	650	(650)
Total Operating Expenditures	<u>-</u>	<u>4,661</u>	<u>(4,661)</u>
Total Direct	<u>32,657</u>	<u>11,371</u>	<u>21,286</u>
<b>Indirect</b>			
Indirect Cost Allocations	12,922	2,552	10,370
Total Expenditures	<u>45,579</u>	<u>13,923</u>	<u>31,656</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>31,656</u>	<u>31,656</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(31,656)	(31,656)
Total Other Sources & (Uses)	<u>-</u>	<u>(31,656)</u>	<u>(31,656)</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 TITLE III E CAREGIVER  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 1,347	\$ 1,341	\$ (6)
State Sources	269	329	60
Local Sources	-	3,300	3,300
Miscellaneous Income	-	720	720
Total Revenues	<u>1,616</u>	<u>5,690</u>	<u>4,074</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	-	103	(103)
Fringe Benefits	-	47	(47)
Total Personnel Services	<u>-</u>	<u>150</u>	<u>(150)</u>
Operating Expenditures			
Travel	1,301	-	1,301
Office Supplies	2,896	4,077	(1,181)
Total Operating Expenditures	<u>4,197</u>	<u>4,077</u>	<u>120</u>
Total Direct	<u>4,197</u>	<u>4,227</u>	<u>(30)</u>
<b>Indirect</b>			
Indirect Cost Allocations	-	57	(57)
Total Expenditures	<u>4,197</u>	<u>4,284</u>	<u>(87)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,581)</u>	<u>1,406</u>	<u>3,987</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>2,581</u>	<u>(1,406)</u>	<u>(3,987)</u>
Total Other Sources & (Uses)	<u>2,581</u>	<u>(1,406)</u>	<u>(3,987)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 45,330	\$ 45,330	\$ -
Total Revenues	<u>45,330</u>	<u>45,330</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	21,832	21,853	(21)
Fringe Benefits	<u>10,647</u>	<u>10,081</u>	<u>566</u>
Total Personnel Services	<u>32,479</u>	<u>31,934</u>	<u>545</u>
Total Direct	<u>32,479</u>	<u>31,934</u>	<u>545</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>12,852</u>	<u>12,148</u>	<u>704</u>
Total Expenditures	<u>45,331</u>	<u>44,082</u>	<u>1,249</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>1,248</u>	<u>1,249</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>1</u>	<u>(1,248)</u>	<u>(1,249)</u>
Total Other Sources & (Uses)	<u>1</u>	<u>(1,248)</u>	<u>(1,249)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 3,580	\$ 3,580	\$ -
Total Revenues	<u>3,580</u>	<u>3,580</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Travel	-	1,971	(1,971)
Total Operating Expenditures	<u>-</u>	<u>1,971</u>	<u>(1,971)</u>
Total Direct	<u>-</u>	<u>1,971</u>	<u>(1,971)</u>
Total Expenditures	<u>-</u>	<u>1,971</u>	<u>(1,971)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,580</u>	<u>1,609</u>	<u>(1,971)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>(3,580)</u>	<u>(1,609)</u>	<u>1,971</u>
Total Other Sources & (Uses)	<u>(3,580)</u>	<u>(1,609)</u>	<u>1,971</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>\$ -</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 2,250	\$ 2,250	\$ -
Total Revenues	<u>2,250</u>	<u>2,250</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Travel	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Direct	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,250</u>	<u>2,250</u>	<u>-</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>(2,250)</u>	<u>(2,250)</u>	<u>-</u>
Total Other Sources & (Uses)	<u>(2,250)</u>	<u>(2,250)</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>\$ -</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**  
**WIOA - ADULT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 528,341	\$ 484,965	\$ (43,376)
Local Sources	-	43	43
Total Revenues	<u>528,341</u>	<u>485,008</u>	<u>(43,333)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	96,681	108,485	(11,804)
Fringe Benefits	47,151	50,048	(2,897)
Total Personnel Services	<u>143,832</u>	<u>158,533</u>	<u>(14,701)</u>
Operating Expenditures			
Contract Services	313,307	249,148	64,159
Travel	8,763	8,141	622
Office Supplies	2,270	2,222	48
Miscellaneous	3,255	1,365	1,890
Total Operating Expenditures	<u>327,595</u>	<u>260,876</u>	<u>66,719</u>
Total Direct	<u>471,427</u>	<u>419,409</u>	<u>52,018</u>
<b>Indirect</b>			
Indirect Cost Allocations	56,914	60,306	(3,392)
Total Expenditures	<u>528,341</u>	<u>479,715</u>	<u>48,626</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>5,293</u>	<u>5,293</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(5,293)	(5,293)
Total Other Sources & (Uses)	<u>-</u>	<u>(5,293)</u>	<u>(5,293)</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  
WIOA - YOUTH  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 340,822	\$ 340,498	\$ (324)
Total Revenues	<u>340,822</u>	<u>340,498</u>	<u>(324)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	8,662	32,906	(24,244)
Fringe Benefits	4,225	15,182	(10,957)
Total Personnel Services	<u>12,887</u>	<u>48,088</u>	<u>(35,201)</u>
Operating Expenditures			
Contract Services	314,075	265,084	48,991
Travel	4,266	3,778	488
Office Supplies	2,069	1,988	81
Miscellaneous	2,426	1,317	1,109
Total Operating Expenditures	<u>322,836</u>	<u>272,167</u>	<u>50,669</u>
Total Direct	<u>335,723</u>	<u>320,255</u>	<u>15,468</u>
<b>Indirect</b>			
Indirect Cost Allocations	5,099	18,293	(13,194)
Total Expenditures	<u>340,822</u>	<u>338,548</u>	<u>2,274</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>1,950</u>	<u>1,950</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(1,950)	(1,950)
Total Other Sources & (Uses)	<u>-</u>	<u>(1,950)</u>	<u>(1,950)</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  
WIOA – DISLOCATED WORKER  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 364,323	\$ 279,899	\$ (84,424)
Total Revenues	<u>364,323</u>	<u>279,899</u>	<u>(84,424)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	128,955	92,172	36,783
Fringe Benefits	62,891	42,523	20,368
Total Personnel Services	<u>191,846</u>	<u>134,695</u>	<u>57,151</u>
Operating Expenditures			
Contract Services	90,963	87,823	3,140
Travel	3,817	3,570	247
Office Supplies	661	665	(4)
Miscellaneous	1,123	411	712
Total Operating Expenditures	<u>96,564</u>	<u>92,469</u>	<u>4,095</u>
Total Direct	<u>288,410</u>	<u>227,164</u>	<u>61,246</u>
<b>Indirect</b>			
Indirect Cost Allocations	75,913	51,238	24,675
Total Expenditures	<u>364,323</u>	<u>278,402</u>	<u>85,921</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>1,497</u>	<u>1,497</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(1,497)	(1,497)
Total Other Sources & (Uses)	<u>-</u>	<u>(1,497)</u>	<u>(1,497)</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  
WIOA – RAPID RESPONSE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 12,104	\$ 12,073	\$ (31)
Total Revenues	<u>12,104</u>	<u>12,073</u>	<u>(31)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	5,829	5,829	-
Fringe Benefits	2,843	2,689	154
Total Personnel Services	<u>8,672</u>	<u>8,518</u>	<u>154</u>
Total Direct	<u>8,672</u>	<u>8,518</u>	<u>154</u>
<b>Indirect</b>			
Indirect Cost Allocations	3,432	3,241	191
Total Expenditures	<u>12,104</u>	<u>11,759</u>	<u>345</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>314</u>	<u>314</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	-	(314)	(314)
Total Other Sources & (Uses)	<u>-</u>	<u>(314)</u>	<u>(314)</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  
WIOA - SPNEG  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 75,701	\$ 83,421	\$ 7,720
Total Revenues	<u>75,701</u>	<u>83,421</u>	<u>7,720</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	27,411	27,245	166
Fringe Benefits	13,368	12,569	799
Total Personnel Services	<u>40,779</u>	<u>39,814</u>	<u>965</u>
Operating Expenditures			
Contract Services	18,286	26,390	(8,104)
Travel	500	459	41
Total Operating Expenditures	<u>18,786</u>	<u>26,849</u>	<u>(8,063)</u>
Total Direct	<u>59,565</u>	<u>66,663</u>	<u>(7,098)</u>
<b>Indirect</b>			
Indirect Cost Allocations	16,136	15,145	991
Total Expenditures	<u>75,701</u>	<u>81,808</u>	<u>(6,107)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>1,613</u>	<u>1,613</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>-</u>	<u>(1,613)</u>	<u>(1,613)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(1,613)</u>	<u>(1,613)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ 80,000	\$ 80,000	\$ -
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	38,529	15,536	22,993
Fringe Benefits	18,791	7,168	11,623
Total Personnel Services	<u>57,320</u>	<u>22,704</u>	<u>34,616</u>
Total Direct	<u>57,320</u>	<u>22,704</u>	<u>34,616</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>22,680</u>	<u>8,637</u>	<u>14,043</u>
Total Expenditures	<u>80,000</u>	<u>31,341</u>	<u>48,659</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>48,659</u>	<u>48,659</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>-</u>	<u>(48,659)</u>	<u>(48,659)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(48,659)</u>	<u>(48,659)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Federal Sources	\$ 13,500	\$ 13,500	\$ -
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>-</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	6,502	216	6,286
Fringe Benefits	<u>3,171</u>	<u>100</u>	<u>3,071</u>
Total Personnel Services	<u>9,673</u>	<u>316</u>	<u>9,357</u>
Total Direct	<u>9,673</u>	<u>316</u>	<u>9,357</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>3,827</u>	<u>120</u>	<u>3,707</u>
Total Expenditures	<u>13,500</u>	<u>436</u>	<u>13,064</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>13,064</u>	<u>13,064</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>-</u>	<u>(13,064)</u>	<u>(13,064)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(13,064)</u>	<u>(13,064)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ 100,000	\$ 85,550	\$ (14,450)
Interest Income	-	633	633
Total Revenues	<u>100,000</u>	<u>86,183</u>	<u>(13,817)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>100,000</u>	<u>86,183</u>	<u>13,817</u>
Total Operating Expenditures	<u>100,000</u>	<u>86,183</u>	<u>13,817</u>
Total Direct	<u>100,000</u>	<u>86,183</u>	<u>13,817</u>
Total Expenditures	<u>100,000</u>	<u>86,183</u>	<u>13,817</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Interest Income	\$ -	\$ 58	\$ 58
Total Revenues	<u>-</u>	<u>58</u>	<u>58</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Office Supplies	-	58	(58)
Total Operating Expenditures	<u>-</u>	<u>58</u>	<u>(58)</u>
Total Direct	<u>-</u>	<u>58</u>	<u>(58)</u>
Total Expenditures	<u>-</u>	<u>58</u>	<u>(58)</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  
HISTORIC PRESERVATION ADVISORY COMMITTEE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ -	\$ 125	\$ 125
Interest Income	-	7	7
Total Revenues	<u>-</u>	<u>132</u>	<u>132</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	-	132	(132)
Total Operating Expenditures	<u>-</u>	<u>132</u>	<u>(132)</u>
Total Direct	<u>-</u>	<u>132</u>	<u>(132)</u>
Total Expenditures	<u>-</u>	<u>132</u>	<u>(132)</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, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
State Sources	\$ 4,347	\$ 4,347	\$ -
Local Sources	<u>2</u>	<u>3</u>	<u>1</u>
Total Revenues	<u>4,349</u>	<u>4,350</u>	<u>1</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>4,349</u>	<u>4,350</u>	<u>(1)</u>
Total Operating Expenditures	<u>4,349</u>	<u>4,350</u>	<u>(1)</u>
Total Direct	<u>4,349</u>	<u>4,350</u>	<u>(1)</u>
Total Expenditures	<u>4,349</u>	<u>4,350</u>	<u>(1)</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  
MIDDLE GEORGIA ECONOMIC PARTNERSHIP  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ 200,000	\$ 79,979	\$ (120,021)
Interest Income	-	21	21
Total Revenues	<u>200,000</u>	<u>80,000</u>	<u>(120,000)</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	<u>200,000</u>	<u>80,000</u>	<u>120,000</u>
Total Operating Expenditures	<u>200,000</u>	<u>80,000</u>	<u>120,000</u>
Total Direct	<u>200,000</u>	<u>80,000</u>	<u>120,000</u>
Total Expenditures	<u>200,000</u>	<u>80,000</u>	<u>120,000</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  
MIDDLE GEORGIA ECONOMIC ALLIANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ -	\$ 328	\$ 328
Total Revenues	<u>-</u>	<u>328</u>	<u>328</u>
<b>Expenditures</b>			
<b>Direct</b>			
Operating Expenditures			
Contract Services	-	315	(315)
Miscellaneous	-	13	(13)
Total Operating Expenditures	<u>-</u>	<u>328</u>	<u>(328)</u>
Total Direct	<u>-</u>	<u>328</u>	<u>(328)</u>
Total Expenditures	<u>-</u>	<u>328</u>	<u>(328)</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  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Local Sources	\$ 114,747	\$ 115,085	\$ 338
Total Revenues	<u>114,747</u>	<u>115,085</u>	<u>338</u>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	54,935	125,098	(70,163)
Fringe Benefits	26,792	57,713	(30,921)
Total Personnel Services	<u>81,727</u>	<u>182,811</u>	<u>(101,084)</u>
Operating Expenditures			
Contract Services	-	52,402	(52,402)
Travel	200	166	34
Miscellaneous	480	480	-
Total Operating Expenditures	<u>680</u>	<u>53,048</u>	<u>(52,368)</u>
Total Direct	<u>82,407</u>	<u>235,859</u>	<u>(153,452)</u>
<b>Indirect</b>			
Indirect Cost Allocations	<u>32,340</u>	<u>69,540</u>	<u>(37,200)</u>
Total Expenditures	<u>114,747</u>	<u>305,399</u>	<u>(190,652)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(190,314)</u>	<u>(190,314)</u>
<b>Other Financing Sources &amp; (Uses)</b>			
Transfers from/(to) Other Funds	<u>-</u>	<u>190,314</u>	<u>190,314</u>
Total Other Sources & (Uses)	<u>-</u>	<u>190,314</u>	<u>190,314</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>

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# **III. STATISTICAL SECTION**

(INCLUDING SUPPLEMENTAL  
INFORMATION)



MIDDLE GEORGIA REGIONAL COMMISSION

STATISTICAL SECTION (UNAUDITED)

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	
<i>These schedules contain trend information to help the reader understand how the Commission's financial performance and well-being have changed over time.</i>	
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Changes in Net Position, Last Ten Fiscal Years	136-137
Fund Balances and Changes in Fund Balances - Governmental Funds, Last Ten Fiscal Years	138
<b>Revenue Capacity</b>	
<i>These schedules contain information to help the reader assess the Commission's most significant local revenue sources.</i>	
Program Revenues by Function/Program, Last Ten Fiscal Years	139
<b>Demographic and Economic Information</b>	
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Commission's financial activities take place.</i>	
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<i>These schedules contain service and infrastructure data to help the reader understand how the information in the Commission's financial report relates to the services the Commission provides and the activities it performs.</i>	
Middle Georgia Regional Commission FY 2016 Staff Positions	145

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									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 75,882	\$ 75,960	\$ 66,071	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028	\$ 231,923
Restricted	-	-	-	520,295	500,232	432,479	-	-	-	-
Unrestricted	836,296	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
<b>Total Governmental Activities Net Position</b>	<b>912,178</b>	<b>842,695</b>	<b>1,897,413</b>	<b>2,305,591</b>	<b>1,962,939</b>	<b>1,943,062</b>	<b>1,962,985</b>	<b>1,874,946</b>	<b>1,868,487</b>	<b>1,742,415</b>
<b>Business-Type Activities</b>										
Restricted	2,999,484	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
<b>Total Business-Type Activities Net Position</b>	<b>2,999,484</b>	<b>2,982,014</b>	<b>2,932,507</b>	<b>3,076,959</b>	<b>3,081,554</b>	<b>3,023,912</b>	<b>2,948,971</b>	<b>3,230,942</b>	<b>3,143,321</b>	<b>3,033,534</b>
<b>Primary Government</b>										
Net investment in capital assets	75,882	75,960	66,071	89,122	149,964	175,175	175,637	153,137	241,028	231,923
Restricted	2,999,484	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
Unrestricted	836,296	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
<b>Total Primary Government Net Position</b>	<b>\$3,911,662</b>	<b>\$3,824,709</b>	<b>\$4,829,920</b>	<b>\$5,382,550</b>	<b>\$5,044,493</b>	<b>\$4,966,974</b>	<b>\$4,911,956</b>	<b>\$5,105,888</b>	<b>\$5,011,808</b>	<b>\$4,775,949</b>



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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Expenses</b>										
Governmental Activities										
General government	\$ 689,188	\$ 43,967	\$ 749,675	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881	\$ 823,541
Aging services	6,371,299	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
Transportation development	1,966,047	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
Workforce development	1,190,232	1,047,924	964,303	-	-	-	-	-	-	-
Environmental assistance	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471
Planning and development	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443
Total Governmental Activities Expenses	11,572,863	11,271,722	11,340,089	11,559,147	11,317,696	10,409,897	9,793,232	10,031,768	9,884,316	9,849,909
Business-Type Activities										
Program Loans	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327
Total Business-Type Activities	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126	71,327
Total Primary Government Expenses	11,657,920	11,351,760	11,575,423	11,644,097	11,401,834	10,474,801	10,226,730	10,092,247	9,944,442	9,921,236
<b>Program Revenues</b>										
Governmental Activities										
Charges for services	364,037	344,669	499,821	1,024,879	231,674	358,598	305,877	554,636	348,780	589,746
Operating grants and contributions	10,687,609	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
Total Governmental Activities Program Revenues	11,051,646	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
Business-Type Activities										
Program Loans	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954
Total Business-Type Activities Program Revenues	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954
Total Primary Government Program Revenues	11,149,880	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
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(521,217)	333,968	(427,168)	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)	(147,823)
Business-Type Activities	13,177	37,531	(156,110)	(25,112)	47,055	65,070	(294,301)	75,139	98,225	56,627
Total Primary Government Net (Expense)/Revenue	(508,040)	371,499	(583,278)	(269,215)	(485,832)	(281,588)	(670,321)	(384,379)	(162,479)	(91,196)

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Regional appropriations	587,549	539,135	495,343	488,400	488,400	440,124	440,124	440,124	338,895	338,895
Special item	-	-	(520,295)	-	-	-	-	-	-	-
Interest revenue	2,946	1,809	1,282	1,585	1,514	3,369	4,185	10,914	35,803	39,194
Miscellaneous income	205	237	42,660	96,770	62,850	32,353	19,750	14,939	12,078	12,761
Total Governmental Activities	590,700	541,181	18,990	586,755	552,764	475,846	464,059	465,977	386,776	390,850
Business-Type Activities										
Interest revenue	4,099	9,003	8,498	12,007	10,587	9,871	12,330	12,482	11,562	20,099
Other income	194	2,973	3,160	8,510	-	-	-	-	-	-
Total Business-Type Activities	4,293	11,976	11,658	20,517	10,587	9,871	12,330	12,482	11,562	20,099
Total Primary Government	594,993	553,157	30,648	607,272	563,351	485,717	476,389	478,459	398,338	410,949
Governmental Activities	69,483	875,149	(408,178)	342,652	19,877	129,188	88,039	6,459	126,072	243,027
Business-Type Activities	17,470	49,507	(144,452)	(4,595)	57,642	74,941	(281,971)	87,621	109,787	76,726
Total Primary Government	\$ 86,953	\$ 924,656	\$ (552,630)	\$ 338,057	\$ 77,519	\$ 204,129	\$ (193,932)	\$ 94,080	\$ 235,859	\$ 319,753

**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									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Fund</b>										
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242	\$ 2,014,802	\$ 1,888,730
Nonspendable	49,571	52,627	24,951	520,295	500,232	432,479	-	-	-	-
Unassigned	2,296,232	2,203,670	1,931,951	1,844,785	1,504,137	1,599,181	-	-	-	-
<b>Total General Fund</b>	<b>2,345,803</b>	<b>2,256,297</b>	<b>1,956,902</b>	<b>2,365,080</b>	<b>2,004,369</b>	<b>2,031,660</b>	<b>2,139,755</b>	<b>2,091,242</b>	<b>2,014,802</b>	<b>1,888,730</b>
<b>All Other Governmental Funds</b>										
Unreserved, reported in										
Special revenue funds	-	-	-	-	-	-	(208,998)	(212,048)	(212,032)	(212,032)
<b>Total all other governmental funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (208,998)</b>	<b>\$ (212,048)</b>	<b>\$ (212,032)</b>	<b>\$ (212,032)</b>
<b>Changes in Fund Balances</b>										
<b>Revenues</b>										
Regional appropriations	\$ 587,549	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780	\$ 589,746
Federal sources	7,126,006	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
State sources	2,659,003	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
Local sources	1,027,665	1,075,794	1,523,228	1,672,362	946,209	810,235	718,852	763,878	749,866	860,506
Contractors match	238,292	208,938	329,902	513,389	459,235	622,092	440,305	400,397	491,077	662,203
Investment income	2,946	1,809	1,381	1,585	1,514	3,369	4,185	10,914	35,803	39,194
Other income	925	237	49,610	96,856	63,176	32,353	19,750	14,939	12,078	12,761
<b>Total Revenues</b>	<b>11,642,386</b>	<b>12,146,871</b>	<b>11,452,208</b>	<b>11,901,799</b>	<b>11,336,604</b>	<b>10,539,085</b>	<b>9,881,271</b>	<b>10,038,227</b>	<b>10,010,388</b>	<b>10,092,936</b>
<b>Expenditures</b>										
General government **	669,205	619,721	1,269,972	1,091,340	480,528	574,202	505,368	767,775	663,881	823,541
Aging services	6,371,299	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
Transportation development	1,966,047	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
Workforce development	1,190,232	1,047,924	964,303	-	-	-	-	-	-	-
Environmental assistance	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107	182,471
Planning and development	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923	370,443
<b>Total Expenditures</b>	<b>11,552,880</b>	<b>11,847,476</b>	<b>11,860,386</b>	<b>11,541,088</b>	<b>11,363,895</b>	<b>10,438,182</b>	<b>9,797,232</b>	<b>9,961,803</b>	<b>9,884,316</b>	<b>9,849,909</b>
<b>Net change in fund balances</b>	<b>\$ 89,506</b>	<b>\$ 299,395</b>	<b>\$ (408,178)</b>	<b>\$ 360,711</b>	<b>\$ (27,291)</b>	<b>\$ 100,903</b>	<b>\$ 84,039</b>	<b>\$ 76,424</b>	<b>\$ 126,072</b>	<b>\$ 243,027</b>

\* 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									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
General government	\$ 954,020	\$ 344,669	\$ 499,821	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556	\$ 980,596
Aging services	6,331,102	6,399,778	6,200,701	6,331,978	6,354,461	6,316,726	5,900,063	5,768,431	5,797,807	5,673,836
Transportation development	2,014,149	1,989,795	2,007,983	3,135,226	3,267,508	2,661,296	2,525,197	2,719,368	2,807,879	2,841,212
Workforce development	1,200,899	1,073,711	937,389	-	-	-	-	-	-	-
Environmental assistance	211,725	177,116	237,532	242,154	207,132	242,437	253,209	137,875	173,641	181,908
Planning and development	930,491	1,620,621	1,029,495	580,807	724,034	484,182	432,866	391,940	495,505	415,384
Subtotal Governmental Activities	<u>11,642,386</u>	<u>11,605,690</u>	<u>10,912,921</u>	<u>11,315,044</u>	<u>10,784,809</u>	<u>10,063,239</u>	<u>9,417,212</u>	<u>9,572,250</u>	<u>10,010,388</u>	<u>10,092,936</u>
Business-Type Activities										
Program Loans	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351	127,954
Subtotal Business-Type Activities	<u>98,234</u>	<u>117,569</u>	<u>79,224</u>	<u>59,838</u>	<u>131,193</u>	<u>129,974</u>	<u>139,197</u>	<u>135,618</u>	<u>158,351</u>	<u>127,954</u>
Total Primary Government	<u>\$ 11,740,620</u>	<u>\$ 11,723,259</u>	<u>\$ 10,992,145</u>	<u>\$ 11,374,882</u>	<u>\$ 10,916,002</u>	<u>\$ 10,193,213</u>	<u>\$ 9,556,409</u>	<u>\$ 9,707,868</u>	<u>\$ 10,168,739</u>	<u>\$ 10,220,890</u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
MISCELLANEOUS STATISTICAL DATA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Forms of Management: Council  
Executive Director

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

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

POPULATION OF COUNTIES AND MUNICIPALITIES  
IN THE MIDDLE GEORGIA AREA

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

**MIDDLE GEORGIA REGIONAL COMMISSION  
MISCELLANEOUS STATISTICAL DATA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(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, 2016  
(CONTINUED)**

Name	Number of Employees			
	2016	% of Total	2007	% of Total
Robins Air Force Base	19,000	31.98%	25,000	36.18%
GEICO	5,690	9.58%	3,300	4.78%
Medical Center of Central Georgia	4,600	7.74%	5,116	7.40%
Houston County Board of Education	3,916	6.59%	5,026	7.27%
Bibb County Board of Education	3,700	6.23%	3,300	4.78%
Perdue Farms	2,267	3.82%	2,200	3.18%
Macon-Bibb County	2,103	3.54%	-	0.00%
Blue Bird Corporation	1,800	3.03%	1,200	1.74%
Coliseum Health Systems	1,400	2.36%	1,300	1.88%
Frito-Lay, Inc.	1,352	2.28%	1,200	1.74%
Georgia College & State University	1,297	2.18%	912	1.32%
Mercer University	1,000	1.68%	1,338	1.94%
Engelhard Corporation	933	1.57%	933	1.35%
Academy Sports	840	1.41%	-	0.00%
Wal-Mart Super Stores	740	1.25%	-	0.00%
Baldwin County Board of Education	690	1.16%	925	1.34%
Georgia Farm Bureau Federation	638	1.07%	601	0.87%
YKK (U.S.A.) Incorporated	600	1.01%	790	1.14%
United States Postal Service	600	1.01%	807	1.17%
Ricoh USA	575	0.97%	-	0.00%
Armstrong World Industries	400	0.67%	-	0.00%
Bass Pro Shops	400	0.67%	-	0.00%
Graphic Packaging International	335	0.56%	-	0.00%
Haeco	324	0.55%	-	0.00%
OrthoGeorgia	317	0.53%	-	0.00%
AT&T	302	0.51%	-	0.00%
Cherokee Brick	300	0.50%	-	0.00%
Tractor Supply Company	300	0.50%	-	0.00%
Birch Communications	300	0.50%	-	0.00%
First Quality	275	0.46%	-	0.00%
Kohl's Distribution Center	250	0.42%	-	0.00%
BLC Hardwood Flooring	240	0.40%	-	0.00%
PACTIV, Corp.	185	0.31%	-	0.00%
The Trane Company	184	0.31%	303	0.44%
Nichiha USA	175	0.29%	-	0.00%
Bombardier	170	0.29%	-	0.00%
Crown Candy	170	0.29%	-	0.00%
L.E. Schwartz & Sons, Inc.	170	0.29%	-	0.00%
Ryder Logistics	170	0.29%	-	0.00%
GE Capital	148	0.25%	-	0.00%
Macon Garment Manufacturers	130	0.22%	-	0.00%
Cox Communications	120	0.20%	-	0.00%
The Boeing Company	120	0.20%	600	0.87%
Legacy Homes, LTD	110	0.19%	-	0.00%
Horton Homes	60	0.10%	2,100	3.04%
Central State Hospital	14	0.02%	2,100	3.04%
Keebler Company	-	0.00%	480	0.69%
Riverwood International Georgia	-	0.00%	520	0.75%
Vought Aircraft Industries	-	0.00%	600	0.87%
Oconee Regional Medical Center	-	0.00%	750	1.09%
Bibb County	-	0.00%	901	1.30%
City of Macon	-	0.00%	1,711	2.48%
Rheem Manufacturing Company	-	0.00%	1,800	2.60%
Middle Georgia Correctional	-	0.00%	3,285	4.75%

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, 2016  
(CONTINUED)**

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 2007-2016

<u>County</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>	<u>2016</u>
Baldwin	5.7%	7.9%	11.9%	15.7%	13.7%	12.0%	11.2%	10.8%	10.2%	7.2%
Bibb	5.3%	6.5%	9.4%	10.6%	10.5%	9.8%	8.8%	8.7%	8.6%	5.7%
Crawford	4.8%	6.0%	9.6%	10.7%	9.9%	9.4%	8.5%	7.8%	8.0%	5.5%
Houston	3.9%	5.2%	6.9%	7.6%	7.8%	7.6%	7.1%	7.3%	7.4%	5.3%
Jones	4.3%	5.8%	8.3%	9.5%	8.9%	8.6%	7.2%	6.8%	6.8%	4.6%
Monroe	4.2%	5.7%	8.8%	9.3%	8.8%	8.2%	7.9%	7.2%	7.3%	4.9%
Peach	5.5%	7.1%	10.0%	12.0%	11.7%	10.9%	10.7%	10.6%	10.5%	6.4%
Pulaski	4.0%	5.3%	7.5%	8.8%	10.0%	9.6%	9.6%	9.2%	8.5%	5.6%
Putnam	4.4%	7.1%	10.5%	11.5%	11.5%	10.7%	9.7%	8.5%	8.9%	6.9%
Twiggs	5.7%	6.9%	10.5%	11.5%	12.5%	12.5%	11.0%	8.8%	11.6%	8.2%
Wilkinson	5.5%	6.9%	10.6%	12.0%	10.5%	9.6%	9.0%	8.2%	9.3%	6.1%

*Source(s): 2007-2016 from the U.S. Bureau of Labor Statistics*

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2016

<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	\$19,572	73.9%	66.4%
Macon-Bibb	23,146	87.5%	78.5%
Crawford	20,434	77.2%	69.3%
Houston	26,766	101.1%	90.8%
Jones	24,829	93.8%	84.2%
Monroe	25,361	95.8%	86.1%
Peach	22,141	83.7%	75.1%
Pulaski	19,356	73.1%	65.7%
Putnam	24,576	92.9%	83.4%
Twiggs	19,700	74.4%	66.8%
Wilkinson	19,530	73.8%	66.3%

*Source(s): ESRI Business Analyst 2016 Forecast*



**MIDDLE GEORGIA REGIONAL COMMISSION  
MISCELLANEOUS STATISTICAL DATA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)**

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2016 Enrollment</u>
Mercer University	Macon	8,600
Georgia College and State University	Milledgeville	6,889
Middle Georgia State University	Macon	7,676
Fort Valley State University	Fort Valley	2,696
Georgia Military College	Milledgeville	7,876
Central Georgia Technical College	Warner Robins	7,832
Wesleyan College	Macon	708

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

COMMUNITY FACILITIES

10 Community Hospitals with 1,582 beds

28 Nursing Homes with 3,038 beds

118 Public Schools with 79,216 Students

31 Private Schools with 7,107 Students

*Source(s):*

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

**MIDDLE GEORGIA REGIONAL COMMISSION  
SALARY  
FY 2016 STAFF POSITIONS**

Position	Number of Employees In Category	FY 2016 Salary Scale	
Executive Director	1	\$ 162,252	- \$ 211,702
Deputy Director	2	92,369	- 120,520
AAA Director	1	68,731	- 89,678
Aging Contracts Coordinator	1	42,831	- 55,884
Aging Referral Assistance Specialist	1	38,055	- 49,653
Aging Services Coordinator	1	51,142	- 66,729
Career Development Facilitator	3	38,055	- 49,653
Director of Business Development	1	82,068	- 107,080
Director of Workforce Development	1	68,731	- 89,678
Executive Secretary/Purchasing Agent	1	40,372	- 52,676
Finance Officer	1	68,731	- 89,678
Finance Specialist	1	45,439	- 59,288
Gateway/ADRC Program Manager	1	51,142	- 66,729
Gateway Counselor	6	38,055	- 49,653
Government Services Specialist	8	42,831	- 55,884
HCBS Case Manager	1	49,653	- 56,773
Information Technology Specialist	2	42,831	- 55,884
Information Technology Specialist/Network Administrator	1	46,152	- 57,625
Loan Processing and Servicing Specialist	1	42,831	- 55,884
MDSO Options Counselor	1	42,831	- 55,884
MFP Coordinator	1	40,372	- 52,676
MIS Specialist	1	31,870	- 41,583
Office Assistant (Part Time)	1	23,714	- 30,942
Office Manager	1	48,206	- 62,898
Office Secretary	1	33,811	- 44,116
One Stop Coordinator	1	38,055	- 49,653
Options Counselor	1	42,831	- 55,884
Printer/Graphics Technician	1	36,946	- 42,244
Program Assistant	1	30,041	- 39,196
Senior Finance Specialist	1	57,561	- 75,104
Senior Government Services Specialist	1	51,142	- 66,729
Senior MFP Coordinator	1	51,142	- 66,729
Special Projects Coordinator	1	42,831	- 55,884

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Fringe Benefits:

FICA	\$ 188,906
Group Insurance	232,666
Retirement Fund Contribution	282,359
Worker's Compensation	17,431
Release Time	348,287
Unemployment	<u>11,005</u>
Total Fringe Benefits	<u>1,080,654</u>

Basis:

Indirect Salaries	433,177
Direct Salaries	<u>1,873,474</u>
Total Basis	<u><u>\$ 2,306,651</u></u>

Ratio:

Fringe Benefits/Basis	<u><u>46.85%</u></u>
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**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE TO COMPUTE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Indirect Costs:

Indirect Salaries	\$ 433,177
Fringe Benefits	<u>199,374</u>
Subtotal	<u>632,551</u>
Advertising	35
Computer Charges	38,009
Contracts - Services	10,483
Depreciation	27,992
Insurance and Bonding	8,731
Memberships and Subscriptions	13,738
Furniture and Equipment	16,910
Motor Vehicle Expenditures	12,189
Office Repairs and Maintenance	44,974
Postage and Freight	9,957
Publications and Printing	9,879
Professional Services	32,831
Rentals - Other	19,782
Rentals - Space	1,336
Rentals - Real Estate	100,000
Supplies and Materials	28,271
Telecommunications	16,578
Travel	<u>15,421</u>
Subtotal	<u>407,116</u>
Total Indirect Costs	<u><u>\$ 1,039,667</u></u>
Basis:	
Direct Salary Costs	\$ 1,873,474
Fringe Benefits	<u>881,280</u>
Total Basis	<u><u>\$ 2,754,754</u></u>
Ratio:	
Indirect Cost/Basis	<u><u>37.74%</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	State Assistance	Total Expenditures	Settlements Receivable
<b>DHS Contract #42700-373-0000040090</b>			
Aging FY 16 Title III-A	100,379	100,379	19,254
Aging FY 16 Title III-B	257,001	257,001	17,400
Aging FY 16 Title III-C1	571,793	571,793	73,187
Aging FY 16 Title III-C2	321,335	321,335	57,397
Aging FY 16 Title III-D	32,475	32,475	5,029
Aging FY 16 Title III-E	226,265	226,265	36,008
Aging FY 16 NSIP	397,772	397,772	30,602
Aging FY 16 Title VII, LTCO Activity	21,117	21,117	13,351
Aging FY 16 Title XIX	1,952,262	1,952,262	276,364
Aging FY 16 Title XX SSBG	195,870	195,870	29,224
Aging FY 16 Alzheimer's	140,995	140,995	18,293
Aging FY 16 LTCO State Supplemental	81,701	81,701	4,235
Aging FY 16 CBS	899,385	899,385	171,032
Aging FY 16 GA Cares, MIPPA, ADRC, BIP	187,947	187,947	4,662
Aging FY 16 Money Follows the Person	415,719	415,719	80,871
Aging FY 16 Meals on Wheels	4,347	4,347	614
Aging FY 16 CDSME	3,580	3,580	-
Aging FY 16 Fall Prevention	2,250	2,250	-
Aging FY 16 LTCO Title III	62,925	62,925	-
<b>Total Contract #42700-373-0000040090</b>	<b>5,875,118</b>	<b>5,875,118</b>	<b>837,523</b>
May advance	-	-	(167,640)
Total DHS Contract	5,875,118	5,875,118	669,883
<b>DHS Contract #42700-362-0000023223</b>			
FY 16 Coordinated Transportation	1,828,578	1,828,578	130,345
Total DHS Transportation Contract	1,828,578	1,828,578	130,345
<b>DCA Contract</b>			
DCA FY 16 Part A	180,869	180,869	45,217
Total DCA Contract	180,869	180,869	45,217
<b>DNR</b>			
Historic Preservation	4,091	4,091	-
Water Plan Contract	46,667	46,667	-
Total DNR Contract	50,758	50,758	-
<b>DOT - Coordinated Transportation</b>			
DOT - FY 16 Planning Component	16,945	16,945	3,480
DOT - FY 16 Traffic	44,400	44,400	14,777
DOT - Mobility Manager	124,226	124,226	55,396
Total DOT Contract	185,571	185,571	73,653
<b>Economic Development Administration</b>			
FY 14 Planning Grant	78,817	78,817	15,067
Total EDA	78,817	78,817	15,067
Total Contractual Assistance	8,199,711	8,199,711	934,165

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF CITY/COUNTY ASSESSMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>City/County Government</u>	Amount Due 6/30/2015 Over/Under	FY 16 Assessment Billed	FY 16 Assessment Collections	Amount Due 06/30/16 Over/Under
Baldwin County	\$ -	\$ 30,901	\$ 30,901	\$ -
City of Milledgeville	-	23,107	23,107	-
Macon-Bibb County	-	185,407	185,407	-
City of Macon	29	-	29	-
Payne City	120	258	378	-
Crawford County	-	13,536	13,536	-
City of Roberta	-	1,183	1,183	-
Houston County	-	63,160	63,160	-
City of Warner Robins	-	87,037	87,037	-
City of Perry	-	17,911	17,911	-
City of Centerville	-	9,082	9,082	-
Jones County	-	29,735	29,735	-
City of Gray	-	3,749	3,749	-
Monroe County	-	26,078	26,078	-
City of Forsyth	-	4,560	4,560	-
City of Culloden	-	204	204	-
Peach County	-	15,744	15,744	-
City of Fort Valley	-	10,860	10,860	-
City of Byron	-	5,474	5,474	-
Pulaski County	-	6,950	6,950	-
City of Hawkinsville	-	6,670	6,670	-
Putnam County	-	17,404	17,404	-
City of Eatonton	-	7,659	7,659	-
Twiggs County	-	8,349	8,349	-
City of Jeffersonville	-	1,129	1,129	-
Town of Danville	-	263	263	-
Wilkinson County	-	5,437	5,437	-
City of Allentown	-	191	191	-
City of Gordon	-	2,418	2,418	-
City of Irwinton	-	687	687	-
City of Ivey	-	1,129	1,129	-
City of McIntyre	-	743	743	-
City of Toombsboro	-	534	534	-
<b>Total</b>	<b>\$ 149</b>	<b>\$ 587,549</b>	<b>\$ 587,698</b>	<b>\$ -</b>

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF INSURANCE IN FORCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Principal Financial Group	1036487	07/01/15 - 06/30/16	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	07/01/15 - 06/30/16	Group Health Insurance	GA SGN POS 14 \$30 Physician Co-Pay \$75 Specialist Co-Pay  \$350 Emerg. Rm Co-Pay (Waived 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	07/01/15 - 06/30/16	Vision Insurance	\$10 Copay Eye Exam \$25 Copay Single/Bifocal/Trifocal \$0 Copay Contact Lenses
Lincoln Financial Group	MIDGAREG 1423307	07/01/15 - 06/30/16	Group Life Insurance	\$50,000 Life Insurance, each employee
Travelers Casualty and Surety of America	105289459	07/01/15 - 06/30/16	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/16 - 12/31/16	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, 2016  
(CONTINUED)**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/16 - 04/30/17	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	
			16 Ford Fusion	
			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			



McNAIR, McLEMORE, MIDDLEBROOKS & Co., LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
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*mmmcpa.com*

**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, 2016, 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 153, was also audited by us. Our report, dated November 9, 2016, 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, 2016

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**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT  
FOR THE NINE MONTHS ENDED JUNE 30, 2016**

			<b>Nonpublic Funds</b>	<b>Public Funds</b>	<b>Totals (Memorandum Only)</b>
I. Net Position - Beginning Balance			\$ 1,428,695	\$ (1,442,505)	\$ (13,810)
II. Revenues of Nonpublic Funds					
	<b>Date</b>	<b>Source</b>			
	<u>Escrow Interest Income:</u>				
	May-16	Fiscal Agent	2,567	-	2,567
	<u>Servicing Fees:</u>				
	Oct-15	Fiscal Agent	11,868	-	11,868
	Nov-15	Fiscal Agent	9,895	-	9,895
	Dec-15	Fiscal Agent	9,895	-	9,895
	Jan-16	Fiscal Agent	9,838	-	9,838
	Feb-16	Fiscal Agent	9,792	-	9,792
	Mar-16	Fiscal Agent	9,792	-	9,792
	Apr-16	Fiscal Agent	10,361	-	10,361
	May-16	Fiscal Agent	10,436	-	10,436
	Jun-16	Fiscal Agent	10,735	-	10,735
	<u>Other:</u>		-	42,095	42,095
	Total Revenues		95,179	42,095	137,274
III. Expenditures of Funds					
	Individual OCGA 50-8-35 Qualifying Expenditures		-	-	-
	Other Expenditures Paid		-	(120,407)	(120,407)
	Total Expenditures of Funds		-	(120,407)	(120,407)
IV. Excess (Deficit) of Expenditures over Revenues			95,179	(78,312)	16,867
V. Net Position - Ending Balance			\$ 1,523,874	\$ (1,520,817)	\$ 3,057

**MIDDLE GEORGIA REGIONAL COMMISSION  
NOTES TO THE SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT  
FOR THE NINE MONTHS ENDED JUNE 30, 2016**

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, 2016**

Year	Make	Model	Serial Number	Fund Source	Tag Number	Value
<b>Middle Georgia RC</b>						
2011	Ford	Fusion	3FAHPDGA7BR331373	MGRC	GV5072B	\$ -
2011	Ford	Fusion	3FAHPDGA9BR331374	MGRC	GV5071B	-
2011	Ford	Fusion	3FAHPDGA5BR331372	MGRC	GV5073B	-
2001	Chevrolet	Tahoe	1GNEC13T91R207801	MGRC	GV62014	-
2007	Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	2,012
2011	Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	3,025
2011	Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	6,900
2016	Ford	Fusion	3FA6P0G71GR234124	MGRC	GV5943F	15,002

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

2006	Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	-
2007	Ford	Freestar	2FMZA51647BA00849	MOW	AUZ2764	-
2008	Chevrolet	Uplander	1GNDV23W28D198946	MOW	BLS6073	-
2010	Ford	F-250	1FTSX2A50AEA54817	MOW	BKB2512	-
2010	Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	-
2012	Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	4,990
2012	Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	4,990
2011	Ford	F-250	1FT7X2B6XBED10556	MOW	PNF7402	9,873
2014	Dodge	Caravan	2C4RDGCG5ER214315	MOW	ASC5553	12,333
2014	Dodge	Caravan	2C4RDGCGXER214312	MOW	AZU7762	12,333
2014	Dodge	Caravan	2C4RDGCG7ER242357	MOW	CDM7803	13,723
2014	Dodge	Caravan	2C4RDGCG2ER266839	MOW	CDM7799	13,723
2014	Dodge	Caravan	2C4RDGCG8ER206211	MOW	CDS2120	15,909
2014	Dodge	Caravan	2C4RDGCG9ER123063	MOW	CCW8269	13,333
2014	Dodge	Caravan	2C4RDGCG5ER128616	MOW	CDX7972	15,322
2014	Dodge	Caravan	2C4RDGCG5ER182448	MOW	CDX7980	16,155
2015	Dodge	Caravan	2C4RDGCGXFR632368	MOW	CEP6941	18,840
2015	Dodge	Caravan	2C4RDGCG8FR556861	MOW	CFF5749	21,633

**Middle Georgia Community Action Agency**

1996	Ford	Clubwagon	1FB1S31G7THB21369	DHR	98309	-
1997	Ford	E350 Clubwagon	1FBJS31L2VHA71707	DHR	110552	-
1999	Ford	Van	1FDSE30S9XHA76742	DHR	GV37075	-
1997	Ford	Van	1FMJS31S2VHB14957	DHR	133660	-
2001	Ford	Van	1FDXE45S21HB17658	DHR	79065	-
1994	Ford	Econoline Van	1FDJE30H1PHB60019	DHR	96440	-
1997	Dodge	Clubwagon	2B5WB3529VK584636	DHR	136297	-
1995	Ford	Econoline Van	1FBJS31H7SHB19287	DHR	104877	-
2001	Ford	Diesel Van	1FDWE35F81HB34148	DHR	GV37078	-
1995	Ford	Van	1FBJS31H8SHB89235	DHR	110467	-
1998	Ford	E150 Cargo Van	1FTRE1464WHA06150	DHR	136446	-
1995	Ford	Van	1FBJS31H2SHB89232	DHR	105709	-
1993	Ford	Crown Vic	2FACP71W2PX144462	DHR	164237	-
1994	Ford	Taurus	1FALP57U4RA276855	DHR	98648	-
1999	Ford	Goshen Van	1FDSE30S0XHA85586	DHR	GV37074	-
1996	Ford	Clubwagon	1FBJS31G4THB21376	DHR	98625	-
1995	Ford	Van	1FBJS31HXTHA73052	DHR	105225	-
1995	Ford	Econoline Van	1FBJS31H1SHB89173	DHR	107088	-

**MIDDLE GEORGIA REGIONAL COMMISSION  
SUMMARY SCHEDULE OF SERVICES  
DHS CONTRACT #42700-373-0000040090 and #42700-362-0000023223  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	995	995
HCBS-Homemaker-Ind	2,922	27
HCBS-Personal Care	2,946	26
Transportation	34,947	1,159
<u>Legal Assistance:</u>		
Cases Opened/Unduplicated Clients Served	335	306
Legal and Related Counseling Hours	3,602	-
Legal Information - Information and Referral	2,696	2,696
Total Title III-B Supportive Services	48,443	5,209
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	60,936	392
HCBS Home Delivered Meals	78,821	811
Total Title III-C Nutrition	139,757	1,203
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Home Delivered	58,902	871
Total Nutrition Services Incentive - NSIP	58,902	871
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	16,187	222
ADRC/Gateway Information and Assistance	1,281	1,281
Caregiver Support - Material Aid	24	22
Case Management	535	19
Total Title XX - SSBG	18,027	1,544

**MIDDLE GEORGIA REGIONAL COMMISSION  
SUMMARY SCHEDULE OF SERVICES  
DHS CONTRACT #42700-373-0000040090 and #42700-362-0000023223  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)**

	Units Provided	Persons Served
<u>Title III-D Wellness:</u>		
Lifestyle Management	1,742	25,947
Program Awareness/Prevention	381	8,086
Physical Activity	1,730	24,410
Nutrition Education	372	8,123
	<hr/>	
Total III-D Wellness	4,225	66,566
	<hr/>	
<u>Alzheimer's Respite:</u>	7,726	40
	<hr/>	
<u>Income Tax Check-off (Home-Delivered Meals):</u>	696	24
	<hr/>	
<u>Community Based Services:</u>		
ADRC/Gateway Information and Assistance	2,613	2,613
HCBS Case Management	795	42
Home Delivered Meals	65,008	718
HCBS Alzheimer's Respite Care	1,331	9
HCBS Respite to Caregivers	5,187	32
	<hr/>	
Total Community Based Services	74,934	3,414
	<hr/>	
<u>Title III-E Caregiver Support:</u>		
Home Delivered Meals	27,326	252
Respite to Caregivers	3,283	18
	<hr/>	
Total III-E Caregiver Support	30,609	270
	<hr/>	
<u>DHS Coordinated Transportation:</u>		
Aging DHS Trips	35,608	-
DFCS Trips	31,424	-
MHDDAD Trips	43,869	-
DOL/VOC REHAB Trips	4,586	-
	<hr/>	
Total DHS Coordinated Transportation	115,487	-
	<hr/>	

**MIDDLE GEORGIA REGIONAL COMMISSION  
SUMMARY SCHEDULE OF SERVICES  
DHS CONTRACT #42700-373-0000040090 and #42700-362-0000023223  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
(CONTINUED)**

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	87	16,443
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	2,239	2,239
Total GeorgiaCares	2,326	18,682



# **IV. SINGLE AUDIT SECTION**

MIDDLE GEORGIA  
REGIONAL COMMISSION

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016

PREPARED BY  
FINANCE DEPARTMENT

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**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<b>Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through Georgia State Department of Health and Human Resources:			
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000040090	\$ 241,507
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000040090	540,028
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000040090	303,484
Food Distribution	93.053	42700-373-0000040090	<u>262,259</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,347,278</u>
Medical Assistance Program - Title XIX	93.778	42700-373-0000040090	976,131
Special Programs for Aging - Balancing Incentive Program	93.778	42700-373-0000040090	<u>45,330</u>
Subtotal - CFDA 93.778			<u>1,021,461</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000040090	100,379
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000040090	30,671
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000040090	187,162
Special Programs for Aging - Title VII	93.041	42700-373-0000040090	18,530
Social Services Block Grant - Title XX	93.667	42700-373-0000040090	195,870
Special Services for the Aging - CDSME	93.707	42700-373-0000040090	3,580
Special Programs for Aging - GeorgiaCares, MIPPA	93.779	42700-373-0000040090	97,496
Special Services for the Aging - MFP	93.791	42700-373-0000040090	415,719
Special Services for the Aging - Caregiver Education	93.048	42700-373-0000040090	1,341
Special Services for the Aging - Fall Prevention Program	93.761	42700-373-0000040090	<u>2,250</u>
			<u>1,052,998</u>
Total Pass-Through Programs			<u>3,421,737</u>
Total U.S. Department of Health and Human Services			<u>3,421,737</u>
<b><u>U.S. Department of Transportation</u></b>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	<u>13,500</u>
Capital Improvement Assistance Program	20.516	T005289	<u>110,423</u>
Surface Transportation Funds	20.205	0013550	44,400
Surface Transportation Funds	20.205	T005420	<u>16,945</u>
Subtotal - CFDA 20.205			<u>61,345</u>
Total Pass-Through Programs			<u>185,268</u>
Total U.S. Department of Transportation			<u>\$ 185,268</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, 2016  
(CONTINUED)**

<b>Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b><u>U.S. Department of Commerce</u></b>			
Direct Programs:			
Economic Development Grant	11.302	04-83-06893	\$ 78,817
Total Direct Programs			<u>78,817</u>
Total U.S. Department of Commerce			<u>78,817</u>
<b><u>U.S. Department of Labor</u></b>			
Passed through Georgia Department of Health and Human Resources:			
Senior Community Service - Title V	17.235	42700-373-0000040090	39,808
DHS - Coordinated Transportation	17.253	42700-362-0000023223	<u>1,828,578</u>
Total Pass-Through Programs			<u>1,868,386</u>
Passed through Governor's Office of Workforce Development:			
WIA Adult	17.258	11-14-14-06-100	484,965
WIA Adult	17.258	11-14-15-06-100	
WIA Adult	17.258	11-15-15-06-100	
WIA Adult	17.258	11-15-16-06-100	
WIA Youth	17.259	15-14-14-06-100	340,498
WIA Youth	17.259	15-15-15-06-100	
WIA Dislocated Worker	17.278	31-14-14-06-100	279,899
WIA Dislocated Worker	17.278	31-14-15-06-100	
WIA Dislocated Worker	17.278	31-15-15-06-100	
Rapid Response	17.278	44-14-15-06-100	12,073
SPNEG	17.000	245-15-15-06-100	<u>83,421</u>
Total Pass-Through Programs			<u>1,200,856</u>
Total U.S. Department of Labor			<u>\$ 3,069,242</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, 2016  
(CONTINUED)**

<b>Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Defense</u></b>			
Direct Programs:			
Community Economic Adjustment Assistance	12.611	CR1440-14-01	\$ 370,942
Total Direct Programs			<u>370,942</u>
Total U.S. Department of Defense			<u>370,942</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>7,126,006</u>
<b>Economic Development Administration</b>			
Direct Programs:			
Revolving Loan	11.307	043903867/041969028	2,486,334
Total Direct Programs			<u>2,486,334</u>
Total Economic Development Administration			<u>2,486,334</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,486,334</u>
<b>Total Expenditures of Federal Awards</b>			<b><u><u>\$ 9,612,340</u></u></b>

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, 2016**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Middle Georgia Regional Commission under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The Commission is not using the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**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	\$ 1,828,578

**MIDDLE GEORGIA REGIONAL COMMISSION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**FEDERAL AWARD FINDINGS**

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 business-type 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, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated November 9, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 the 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, 2016

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**INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE**

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 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, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2016.

### **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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Macon, Georgia  
November 9, 2016

**MIDDLE GEORGIA REGIONAL COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of Audit Report Issued	Unmodified
Internal Control Over Financial Reporting	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)	None Reported
Noncompliance Material to Financial Statements Noted?	No

***Federal Awards***

Internal Control Over Major Programs	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)	None Reported
Type of Audit Report Issued on Compliance for Major Programs	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR Section 200.516(a)?	No

Identification of Major Programs

<b>CFDA Numbers</b>	<b>Name of Federal Program</b>
93.044, 93.045, and 93.053	Aging Cluster
11.307	Revolving Loan

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	\$ 750,000
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.







**MIDDLE GEORGIA REGIONAL COMMISSION**

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