

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING

JUNE 30, 2017



**MIDDLE GEORGIA REGIONAL COMMISSION
MACON, GEORGIA**

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Prepared By: Matt B. Garvin, Finance Director

I. INTRODUCTORY SECTION

TABLE OF CONTENTS

LETTER OF TRANSMITTAL

CERTIFICATE OF
ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL
REPORTING

MIDDLE GEORGIA REGIONAL
COMMISSION
ORGANIZATIONAL CHART

PRINCIPLE OFFICERS

KEY STAFF

SERVICE DELIVERY AREA MAP

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS

I. INTRODUCTORY SECTION:	<u>PAGE</u>
Letter of Transmittal.....	1-11
Organization Documents	
GFOA Certificate of Achievement	
Organizational Chart	
Principle Officers	
Key Staff	
Service Area Jurisdiction Map	
 II. FINANCIAL SECTION	
Independent Auditor’s Report	12-14
Management’s Discussion and Analysis	15-23
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	24-25
Statement of Activities	26
Fund Financial Statements:	
Balance Sheet - Governmental Funds	27
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	28
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds.....	29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds to the Statement of Activities	30
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual General Fund and Major Special Revenue Funds	31-34
Statement of Net Position - Proprietary Funds	35
Statement of Revenues, Expenditures, and Changes in Net Position - Proprietary Funds	36
Statement of Cash Flows - Proprietary Funds.....	37
Notes to the Financial Statements	38-57
 Required Supplementary Information:	
Schedule of Changes in the Net Pension Liability and Related Ratios	58
Schedule of Contributions	59
Notes to Required Supplementary Information.....	60

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS, CONTINUED

Supplementary Information:	<u>PAGE</u>
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Nonmajor Governmental Funds	61-71
Combining Schedule of Revenues, Expenditures, and	
Changes in Fund Balance - Nonmajor Governmental Funds	72-82
Individual Schedules of Revenues, Expenditures, and Changes	
In Fund Balance - Budget (GAAP Budget Basis) and Actual:	
DCA Fiscal Year 2017	83
DOT Program Support & Administration.....	84
DOT Fiscal Year 2017 Traffic Planning.....	85
DOT Mobility Manager	86
DOT Map 21	87
CVI-Putnam County Hazus	88
DOD OEA Grant.....	89
EPD Watershed Management	90
DNR Historic Preservation	91
EDA Fiscal Year 2017 Administration.....	92
EDA Fiscal Year 2014 Administration.....	93
DHS Aging Title III A	94
DHS Aging Title III B	95
DHS Aging Title III C-1	96
DHS Aging Title III C-2	97
DHS Aging Title III E Respite.....	98
DHS Aging Alzheimer's.....	99
DHS Aging Title XX	100
DHS Georgia Cares.....	101
DHS NSIP	102
DHS Aging Title III D	103
DHS Money Follows the Person.....	104
ADRC Outreach	105
DHS Aging MIPPA Fiscal Year 2017	106
DHS Aging Title III E Caregiver.....	107
DHS Balancing Incentive Program.....	108
DHS Aging MIPPA Fiscal Year 2016	109
DHS Fall Prevention Program	110
WIOA Adult.....	111

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS, CONTINUED

Supplementary Information:	<u>PAGE</u>
WIOA Youth.....	112
WIOA Dislocated Worker.....	113
WIOA Rapid Response.....	114
WIOA SPNEG.....	115
WIOA AT&T Workforce.....	116
WIOA Branding.....	117
Revolving Loan Fund Administration.....	118
Warner Robins Survey Update.....	119
Clean Air Coalition.....	120
DHS Meals on Wheels Checkoff.....	121
Middle Georgia Economic Partnership.....	122
Middle Georgia Economic Alliance.....	123
Georgia Small Business Lender.....	124

III. STATISTICAL SECTION (Unaudited)

Description of Statistical Section Schedules.....	125
Net Position by Component Last Ten Fiscal Years.....	126
Changes in Net Position Last Ten Fiscal Years.....	127-128
Fund Balances and Changes in Fund Balances, Governmental Funds	
Last Ten Fiscal Years.....	129
Program Revenues by Function/Program Last Ten Fiscal Years.....	130
Miscellaneous Statistical Data.....	131-135
Fiscal Year 2017 Staff Positions.....	136
Schedule to Compute Fringe Benefits Rate.....	137
Schedule to Compute Indirect Cost Rate.....	138
Schedule of State Contractual Assistance.....	139
Schedule of City/County Assessments.....	140
Schedule of Insurance in Force.....	141-142
Independent Auditor's Report on Schedule of Non-Public Funds of the Component Unit.....	143
Schedule of Non-Public Funds of the Component Unit.....	144
Notes to the Schedule of Non-Public Funds of the Component Unit.....	145
Schedule of Vehicles.....	146
Summary Schedule of Services.....	147-149

IV. SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards.....	150-152
Notes to the Schedule of Expenditures of Federal Awards.....	153
Summary of Prior Audit Findings and Questioned Costs.....	154

**MIDDLE GEORGIA REGIONAL COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS, CONTINUED

IV. SINGLE AUDIT SECTION (CONTINUED)

	<u>PAGE</u>
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 <i>Government Auditing Standards</i>	155-156
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	157-158
Schedule of Findings and Questioned Costs.....	159



M. A. "Butch" Hall, Chairman

Laura Mathis, Executive Director

November 9, 2017

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, 2017. This report has been prepared by the Middle Georgia Regional 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 Middle Georgia Regional Commission. All disclosures necessary to enable interested persons to gain a reasonable understanding of the Middle Georgia Regional Commission's financial affairs have been included.

The Middle Georgia Regional Commission is required to undergo an annual audit 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*. 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 Middle Georgia Regional Commission's MD&A may be found immediately following the independent auditor's report.

BACKGROUND

Middle Georgia Regional 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 of each Middle Georgia Regional Commission is determined by the Georgia General Assembly and since 1997, Middle Georgia Regional Commission has served 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 Regional 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 (AAA), responsible for identifying the needs of older Middle Georgia residents, planning and coordinating regional aging services, advocating on behalf of older persons in need, and contracting with a network of agencies to provide direct services to the elderly in the Middle Georgia region; and to act as the fiscal agent/grantee of the Macon-Bibb County Workforce Program to provide services to youth, adults and dislocated workers of Macon-Bibb County as outlined by the Workforce Innovation and Opportunity Act of 2014.

This report includes all funds and fund types of the Middle Georgia Regional 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 Middle Georgia Regional Commission's core mission has remained unchanged—service to its member governments, and planning and development activities that support and improve the lives of the region's population. A wide array of services and functions is clearly necessary to accomplish a mission so broad and to comply with state and federal laws and regulations.

The 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 for 2017 is included below.

AREA AGENCY ON AGING

The Middle Georgia Regional Commission is designated through the Georgia Department of Human Services, Division of Aging Services as the Area Agency on Aging (AAA). In this role, the Commission 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 may be contracted to a community service provider or directly provided by the Commission. Programs contracted to community businesses or local governments for service delivery are, Elderly Legal Services, Homemaker, Home-Delivered Meals, Medicaid Waiver Case Management, Personal Care, Senior Centers, and Caregiver Respite Services. Services provided directly by the Commission include: 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, Support Options, Home and Community-Based Material Aid (Assistive Technology) and Educational Programs (Caregiver Support and Education, Elder Abuse Prevention, and Evidence-Based Health and Wellness Activities).

Senior Farmer Markets

In 2017 the Middle Georgia Regional Commission hosted several WIC Senior Farmers' Market events for low-income seniors living in our 11-county region. Through the Senior Farmers' Market Nutrition Program (SFMNP), 713 seniors were provided \$20 vouchers that were exchanged for freshly-picked produce.

Assistive Technology

This first-year, assistive technology pilot project allowed the Area Agency on Aging to provide \$5,000 in total funding for the purchase of assistive technology. Assistive technology increases, maintains or improves functional capabilities of senior or disabled individuals. Twenty-eight seniors, age 60 and above, living in the Middle Georgia region were able to request and receive assistive technology devices up to \$300 in cost.

Support Options

The Support Options program allows seniors to choose their own in-home service provider rather than use the Middle Georgia Regional Commission's contracted provider. This pilot program provided a monthly budget to individuals, who then selected a licensed provider and negotiated the cost of services within the allocated budget. The Middle Georgia Regional Commission monitored the expenditures and vendor agreements and assured payment of services. This program proved to be well received and preferred by eight individuals who were admitted to service.

Nursing Home Transition (NHT) and Money Follows the Person (MFP)

State-legislated Nursing Home Transition and the federally-funded Money Follows the Person programs enable seniors and disabled adults to successfully transition into independent living leaving the long-term care setting in which they resided. One-year of routine counseling with some financial support assists the individual in making informed choices on housing, transportation, and in-home services. This year the Middle Georgia AAA transitioned 41 clients from nursing homes into community living and provided Nursing Home Options Counseling to 416 nursing home residents.

Georgia Cares

There were 2,006 individuals who received counseling from the Georgia Cares Program, representing \$703,391 in savings to consumers.

Wellness Program

Middle Georgia Regional Commission provides a variety of wellness programs to seniors and the disabled, such as Diabetes and Chronic Diseases Self-Management, Tai Chi for Arthritis, and Matter of Balance Fall Prevention Program. During 2017, 351 seniors participated.

Non-Medicaid Home and Community-Based Services

- Middle Georgia Regional Commission responded to 40,048 calls for information and assistance during 2017.
- 1,626 seniors received meals either delivered to their homes or through programs at Senior Centers across the region.
- 219 older adults and caregivers were supported through Homemaker, Personal Care, and Respite services.
- 539 were people served with care plans and service authorizations, and 44 with on-going in-home case management.

Powerful Tools for Caregivers

Four class leaders were trained at Powerful Tools for Caregivers workshops, equipping them with necessary skills train others on how to reduce the level of stress associated with caregiving.

Community Care Services Program (Medicaid Waiver)

The Community Care Services program is an alternative to institutional placement. Individuals eligible for the program are assessed and validated to be an equivalent-level-of-care resident within a long-term care facility. The program maintains the individuals within a community-based setting through the provision of in-home services and community support. All in-home services must be cost efficient with less monthly expenditures than nursing home care. In 2017, there were 828 unduplicated individuals who received in-home services through Medicaid as an alternative to traditional nursing home care.

ECONOMIC DEVELOPMENT

The Middle Georgia Regional 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.

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

Middle Georgia Asset Advancement Program

Building on the success from the first round of funding from the Department of Defense Office of Economic Adjustment, the Commission applied for and received \$1.7 million in federal grant funding in 2017 to launch the Middle Georgia Asset Advancement Program, which will continue through 2018. Activities undertaken in fiscal year 2017 include the second cohort of the Middle Georgia Regional Leadership Champions program and assistance to Central Georgia Technical College to provide transfer equivalency credits to veterans to aid in the award of industry-recognized credentials based on previous work experience in the armed forces.

Energy Resiliency in Middle Georgia

Work by the Central Georgia Joint Development Authority and Middle Georgia Clean Air Coalition, with staff support from the Middle Georgia Regional Commission, reached a high point in May 2017 with the announcement by Georgia Power of a 139-megawatt solar project in south Macon-Bibb County. The project will occur within the encroachment area north of the runway at Robins Air Force Base, both preventing incompatible development on that land while also providing energy resilience and energy security to Robins Air Force Base. The solar array is expected to come online in 2019, following an investment of \$200 million by Georgia Power.

LOAN PROGRAMS

GSBL was created in 1982 by the Middle Georgia Area Planning and Development Commission (predecessor to the Middle Georgia Regional Commission) as a Certified Development Corporation (CDC) to administer the Small Business Administration's (SBA) 503/504 loan program. Between 1992 and 2003, loan programs offered by GSBL expanded to include the Economic Development Administration (EDA) Revolving Loan Fund, US Department of Agriculture (USDA) Revolving Loan Fund, Rural Healthcare Revolving Loan Fund, and USDA Microloan Revolving Loan Fund. Through the various loan programs, GSBL has grown the economy of middle Georgia enabling private investment and job creation.

Over the past several years, the GSBL Board has taken several measures in accordance with enhanced compliance regulations issued by the Small Business Administration (SBA), including amendments to the Bylaws and contracts for professional services. Enhanced compliance regulations for SBA Certified Development Corporations now require CDCs to be solvent and independent, which is a significant departure from the model that GSBL was founded under.

After careful consideration of various alternatives, the Georgia Small Business Lender Board of Directors determined that GSBL, in its current state of operation, does not have the resources required to meet the increased regulatory requirements of SBA. Therefore, the Board of Directors, in partnership with the Middle Georgia Regional Commission, developed a strategy to retain the SBA 504 Loan Program in middle Georgia, to continue the EDA Revolving Loan Fund program, and to create a new Middle Georgia Revolving Loan Fund. This strategy includes the dissolution of GSBL as a corporation and transfer of its assets to the Middle Georgia Regional Commission as of June 30, 2017, the end of the GSBL fiscal year.

In May 2017, the SBA 504 portfolio transferred and merged with Capital Partners, a well-respected statewide CDC based in Atlanta. After considering several options, this decision was made in consultation with and under the full support of the SBA. This merger guarantees the continued availability of the SBA 504 program to prospective borrowers for years to come.

The EDA Revolving Loan Fund remains in place and available to prospective borrowers. With the dissolution of GSBL, the program design will be modified in the upcoming months, followed by a marketing campaign for the new program. The Middle Georgia Regional Commission will also create a Middle Georgia Revolving Loan Fund to support economic development, private investment and job creation in the Middle Georgia region. The fund will be established with the residual assets of GSBL and will grow with all future revenues from the outstanding USDA and Healthcare loans. The new Revolving Loan Fund will be used in accordance with investment guidelines to be developed by the Middle Georgia Regional Commission and released during 2018.

TECHNOLOGY SERVICES

The Middle Georgia Regional 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 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 members with access to advanced technologies designed to maximize efficiency and enhance locally-driven decision-making processes.

Tax Parcel Maintenance

For over 18 years, the Commission has been providing tax parcel maintenance services to county tax assessors. In 2017, Crawford and Twiggs counties joined Baldwin, Macon-Bibb, Monroe, Pulaski, and Putnam in receiving tax parcel maintenance support. Some of the tax parcel maintenance activities the Commission provides include assisting in the annual Forest Land Protection Act and Conservation Use Valuation Assessment (CUVA) processes, providing updated data to Public, and conducting maintenance on tax parcels, such as splitting/deleting/adding/combining parcels, verifying boundaries, and redrawing roads.

New Applications for GIS-based Web Maps

During 2017, the Commission created a variety of GIS-based web maps and applications to assist member governments in public policy and service delivery decisions. This provides member governments with up-to-date information on governments' infrastructure and validated data for grant applications. Some examples of web map and web map applications created are for housing assessments, fire hydrants, Knox box/gate codes, cemeteries, utilities, zoning, inlet inspection, character areas, land use, historic districts, commission districts, business locations, and school districts.

MAP-21 Program

In 2017, the MAP-21 program launched in partnership with the Georgia Department of Transportation and the Information Technology Outreach Service of the University of Georgia. Under the MAP-21 program, Commissions provide planning, community engagement, GIS validation, and data-capture services of road characteristics to help the state comply with federal mandates for local road systems. In addition to completing the MAP-21 data validation for local governments in middle Georgia, the Commission also serves as Project Manager for the statewide initiative. The program of work is expected to take several years. When completed, the program will vastly improve the accuracy of the state's GIS inventory of road characteristics, further positioning the GDOT as an innovative and national leader in terms of leveraging Commissions to achieve and maintain MAP-21 compliance.

PUBLIC ADMINISTRATION

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

Community Development describes the programs, policies, and initiatives undertaken by community leaders to improve the socio-economic conditions of an area. It typically includes redevelopment/reinvestment, housing, public safety, and other local government initiatives to improve the community. From planning to policy development and implementation, 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, the Commission supports local efforts for the preservation and planning for historic resources, the creation of local historic districts, the development of design guidelines, and the technical assistance needed to nominate properties and districts to the National Register of Historic Places.

Middle Georgia Regional Commission works with local governments in addressing issues related to the environment. This is accomplished by preparing watershed improvement plans, conducting testing of impaired streams, and providing support to the Middle Georgia Clean Air Coalition.

Middle Georgia Communities Secure State and Federal Funds

Fiscal Year 2017 was a busy year for grant writing, with Commission staff completing dozens of grant applications, both large and small. Highlights include:

- City of Jeffersonville received a Community Development Block Grant for critical water and sewer infrastructure improvements
- Crawford County received a Land and Water Conservation Fund grant for improvements to the lighting on recreational fields;
- City of Irwinton received multiple grants from USDA and GDOT for housing improvements, a new police car, and sidewalk repairs.

Planning for a Thriving Middle Georgia in Fiscal Year 2017

This year, the Commission assisted Crawford, Houston, Jones, Peach and Pulaski counties and their respective cities with completion of updated comprehensive plans under the new state guidelines that were recently adopted. Plan updates remain underway in the remaining communities, with the Commission staff preparing those updates for Baldwin, Monroe, Putnam, Twiggs and Wilkinson counties. The Commission also assisted five different communities with applications for DCA's PlanFirst designation and worked with Byron on an application to be a GICH community. The Commission met with eight local governments to have plan implementation meetings and initiated the five-year update to the regional Comprehensive Economic Development Strategy (CEDS).

TRANSPORTATION

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

Through contractual agreement with the Georgia Department of Human Services (DHS), the Middle Georgia Regional Commission serves as prime contractor and administrator of the DHS Coordinated Transportation Program in the 11-county Middle Georgia region. This program serves the most vulnerable citizens of middle Georgia by providing safe, reliable public transportation to meet basic needs. Utilizing two subcontractors, the 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. There were 104,867 trips provided to Middle Georgia clients of the Department of Human Services (DHS) in fiscal year 2017.

The Middle Georgia Regional Commission continued its work in regional transportation in fiscal year 2017 by providing a variety of transportation planning services. Middle Georgia Regional Commission wrote several grant applications to the Georgia Transportation Infrastructure Bank and for GDOT's Multimodal Safety and Access Grant. They also completed Transit Development Plan Updates for Crawford County and Jones County while continuing to provide 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. In addition, the Commission facilitated discussions of the Regional Roundtable and Executive Committee as they discussed a potential one-cent sales tax for transportation-related projects throughout the region.

Regional Mobility Management

In the fifth 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 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.

WORKFORCE DEVELOPMENT

Since July 1, 2013, Middle Georgia Regional Commission has been designated as fiscal agent and sub-recipient for the Workforce Development Area 10, which serves Macon-Bibb County. The remaining 10 counties in middle Georgia are served by the Middle Georgia Consortium. The vision for the workforce program is 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.

During 2017, 4,428 residents received some level of services through the Commission. After an average length of training at two years during 2017, 90 participants left the program employed with related training, 34 participants attained recognized certificate/diploma/degree and 15 attained a high school diploma or GED.

In February 2016, the State Workforce Development Board, in accordance with the Workforce Innovation and Opportunity Act (WIOA), the Georgia Department of Economic Development, Workforce Division (WFD), approved the name WorkSource Georgia as the unified brand. The implementation of the new brand is part of a statewide effort to strengthen Georgia's workforce infrastructure and foster closer alignment between existing stakeholders. Local Workforce Development Area 10 (Macon-Bibb County) now identifies under the brand as WorkSource Macon-Bibb. With the implementation of the One-Stop system, the brand will assist with providing meaningful access to customers via, but not limited to, a new website, career center signage, and printed informational materials.

Sector Partnership

Middle Georgia Regional Commission is 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, Middle Georgia Regional Commission will provide funding for on-the-job training, participate in large-scale recruitment events and will develop a manufacturing sector strategy needs assessment.

WorkSource Macon-Bibb and WorkSource Middle Georgia (Middle Georgia Consortium, Inc.) in collaboration with the Georgia Department of Economic Development, successfully conducted the Middle Georgia Needs Assessment project. The goal is to understand the workforce development needs of manufacturers in the Middle Georgia region, identifying high-demand occupations and high-demand skills, and lay the foundation for the successful implementation of a sector partnership. Sector partnership focus on the talent needs of a specific industry sector, engaging partners from employers in that sector, education, economic development, workforce development boards, and other partners. The Middle Georgia region was awarded a \$200,000 grant to continue the sector partnership work beginning in October 2017.

Comprehensive One-Stop Partnership

The Macon-Bibb Workforce Development Board, in coordination with 11 partner programs that provide employment and training services to businesses and/or job seekers, conducted negotiations and successfully executed a Memorandum of Understanding to implement a comprehensive One-Stop delivery system. On July 1, 2017, WorkSource Macon-Bibb opened the One-Stop Career Center, located at 3090 Mercer University Drive (formerly the Georgia Department of Labor Career Center). The One-Stop is designed to provide an array of services to connect its customers, businesses, job seekers, and workers to align investments in workforce, education, and economic development to regional in-demand jobs.

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

- Advanced Disposal
- Aspen Products, Inc.
- Bibb Distributing Company
- Blue-Bird Corporation
- Coliseum Health System
- Lockheed Martin
- Lowe Aviation
- Perdue Farms
- Houston Healthcare
- RiverEdge Behavioral Health
- Kumho Tires
- Clark General Dentistry

FINANCIAL INFORMATION

INTERNAL CONTROL

The management of the Middle Georgia Regional 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 Uniform Guidance. The results of the Commission's single audit for fiscal year ended June 30, 2017, 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 fiscal year 2017 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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

Middle Georgia Regional Commission received an award from the Georgia Division of Aging Services for a new project, "Pathways to Sustainability". This project, initiated by three Area Agencies on Aging with the State Unit on Aging, teaches Area Agencies on Aging throughout the nation how to improve and enhance service delivery by seeking financial sustainability outside of the traditional federal and state allocated resources.

The work of the Middle Georgia Regional Commission was also acknowledged by the National Association of Development Organizations (NADO) for two Innovation Awards.

- **City of Perry Housing Assessment:** Throughout Fiscal Year 2017, the Commission worked with the City of Perry to complete a digital assessment of housing quality for each house, apartment building, and mobile home within the city. Using the ESRI application, Collector for ArcGIS, Commission staff were able to take photos of every home within the city and use GPS coordinates to create a custom map for the community. NADO recognized this project with an Innovation Award for its collaborative use of GIS technology for the ease by which this process can be replicated by fellow NADO members. The Commission looks to apply this technology in more communities, starting with Centerville in Fiscal Year 2018.
- **Wellness Sustainability:** Evidence-based wellness programs such as Chronic Disease Self-Management Education, Tai Chi, and A Matter of Balance are often implemented with limited funding through Area Agencies on Aging. In an effort to maintain long-term sustainability of these programs the Middle Georgia Regional Commission partnered with local healthcare organizations to embed these evidence-based programs within their services as community service providers. The Middle Georgia Regional Commission provides certification training for the partnering agency staff, collects the outcome data, and completes all reporting responsibilities. The partnering agency conducts the class workshops covering the cost of staff salary, supplies, and marketing of the program workshops within the community.

In addition, the Georgia Association of Regional Commissions (GARC) received a NADO Innovation Award for its role as the single contracting entity and primary service provider for the MAP-21 program. Through GARC, the state's 12 Middle Georgia Regional Commissions are providing planning and GIS-based technology services for the Georgia Department of Transportation's Office of Transportation Data (OTD) in compliance with federal mandates imposed by the Moving Ahead for Progress in the 21st Century Act of 2012.

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, 2016. This is the 22nd consecutive year that the agency has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments. The preparation of the Comprehensive Annual Financial Report was a joint effort of the Middle Georgia Regional 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 Director



Government Finance Officers Association

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

Presented to

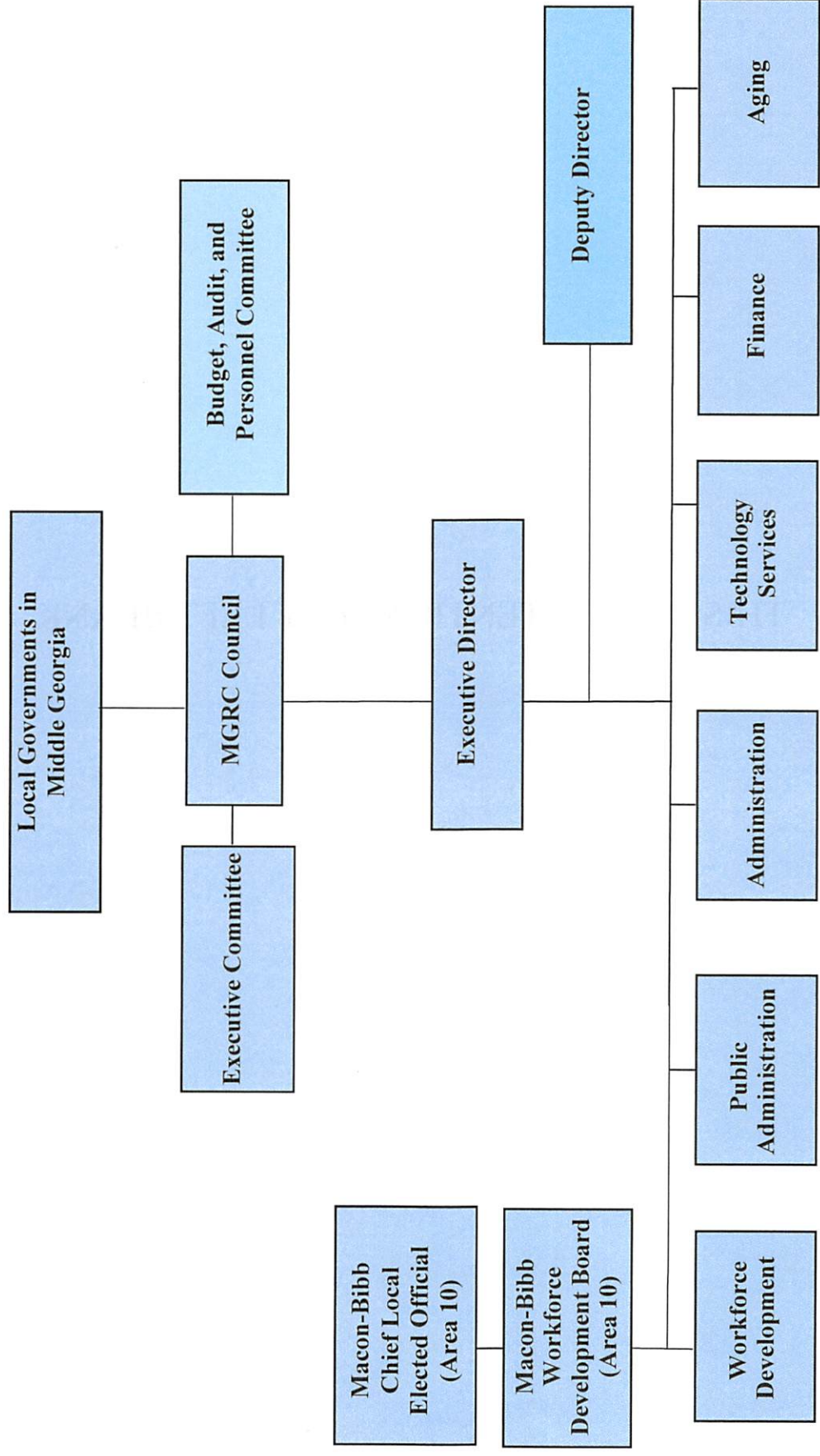
**Middle Georgia Regional
Commission**

For its Comprehensive Annual Financial Report
for the Fiscal Year Ended

June 30, 2016

Executive Director/CEO

**Middle Georgia Regional Commission
Organizational Chart
Fiscal Year 2017**



THIS PAGE INTENTIONALLY LEFT BLANK

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, 2017

Administration

**Executive Director
Laura Mathis**

**Deputy Director
Brent Lanford**

Department Directors

**Director of Area Agency on Aging
Julie Hall**

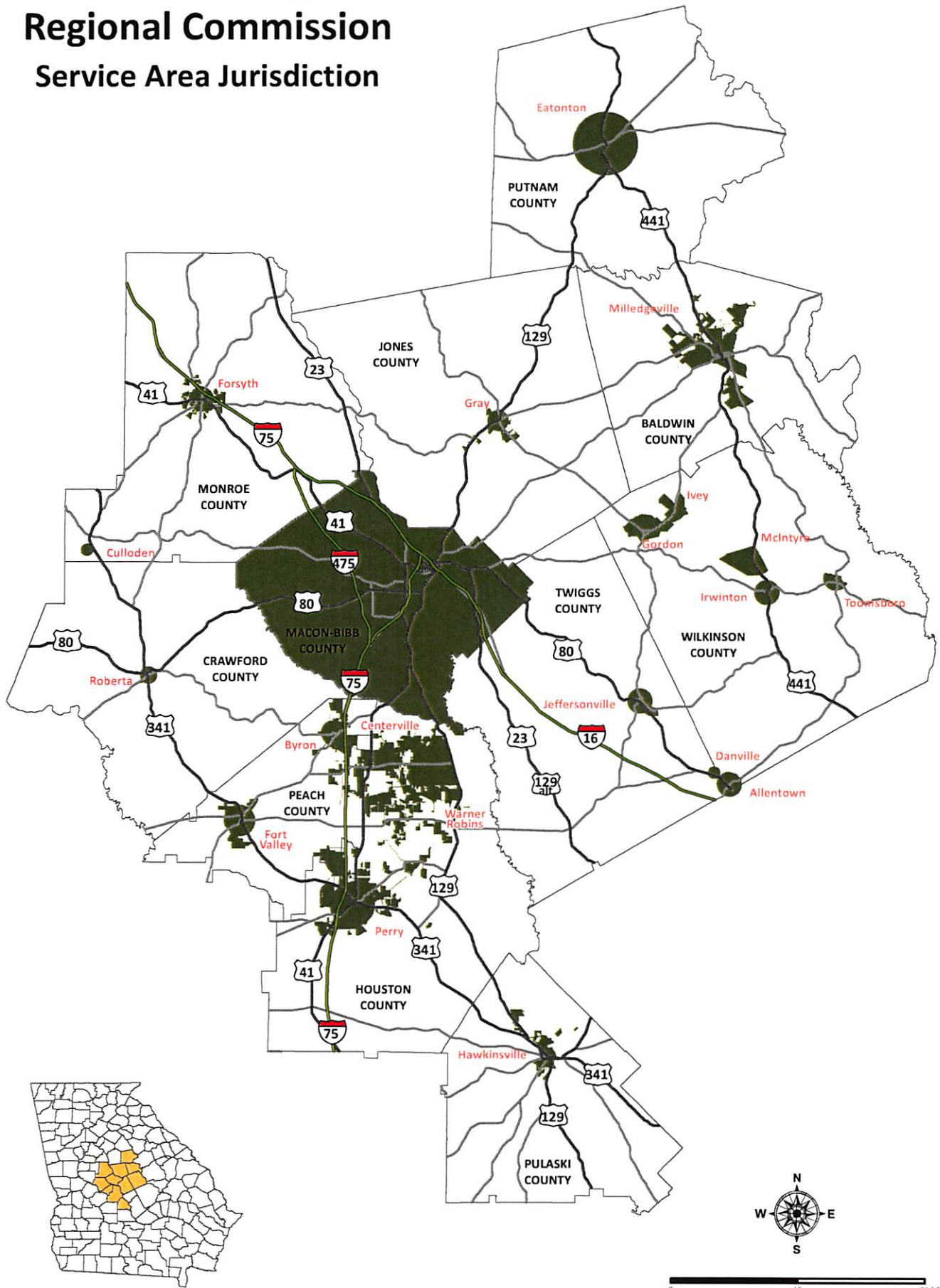
**Finance Director
Matt Garvin**

**Director of Technology Services
Michelle Grembowski**

**Director of Workforce Development
Terrilyn Hannah**

**Director of Public Administration
Greg Boike**

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

MCNAIR, MCLEMORE, MIDDLEBROOKS & Co., LLC

CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street • Post Office Box One • Macon, GA 31202

Telephone (478) 746-6277 • Facsimile (478) 741-8353

mmcpa.com

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, 2017, 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, 2017, 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 34, the schedule of changes in net pension liability and related ratios on page 58, the schedule of contributions on page 59, and the notes to the required supplementary information on page 60 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, 2017 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 solely 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 effectiveness of the Commission's 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, 2017

THIS PAGE INTENTIONALLY LEFT BLANK

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The Middle Georgia Regional Commission (MGRC) 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, 2017.

Financial Highlights

GENERAL AND SPECIAL REVENUE FUND REVENUES

Local government per capita dues rate remained at \$1.30 on action by the Council effective July 1, 2016. Federal assistance increased by 2.33 percent due to an increase in the DHS Regional Transportation Program and the DOD Economic Adjustment Assistance Program. State Grant Assistance increased by 2.32 percent due to the increased funds appropriated through the DHS Aging Contract. Local Contract Assistance decreased by 3.5 percent, due to a decrease in Local Projects and Pass-Through Projects during fiscal year 2017. Investment Income increased by 64.46 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 2017 revenues with percent of total and dollar variance over fiscal year 2016 is listed below:

	2017 Revenue	% of Total	Increase (Decrease) From 2016	% Change
Local Government Appropriations	\$ 637,098	5.36%	\$ 49,549	8.43%
Federal Grant Assistance	7,291,720	61.39%	165,714	2.33%
State Grant Assistance	2,720,807	22.91%	61,804	2.32%
Local Contract Assistance	1,222,547	10.29%	(44,335)	-3.50%
Investment Income	4,845	0.05%	1,899	64.46%
	\$ 11,877,017	100.00%	\$ 234,631	2.02%

GENERAL AND SPECIAL REVENUE EXPENDITURES

General and Special Revenue Expenditures for Personnel Services decreased by 4.11 percent due to a reduction in staff levels during the fiscal year. General Operating Expenditures increased by 5.91 percent during fiscal year 2017. Other Operating Pass-Through Expenditures increased by 0.10 percent. Overall, the General Fund and Special Revenue Fund decreased by 0.27 percent, which is indicated in the following chart:

	<u>2017</u>	<u>% of Total</u>	<u>Increase (Decrease) From 2016</u>	<u>% Change</u>
Personnel Services	\$ 2,620,787	22.75%	\$ (112,344)	-4.11%
General Operating Expenditures	1,313,469	11.40%	73,298	5.91%
Other Operating – Pass-Through	7,587,123	65.85%	7,545	0.10%
	<u>\$ 11,521,379</u>	<u>100.00%</u>	<u>\$ (31,501)</u>	<u>-0.27%</u>

PERSONNEL

In fiscal year 2017, merit increases for the staff were given at 3 percent based on performance. The Commission operated with 41 full-time positions and 1 part-time staff position for a total of 42 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 Regional Commission's Fiscal Year 2017 General Operating Expenditures had an increase of 5.91 percent from fiscal year 2016.

OTHER OPERATING PASS-THROUGH EXPENDITURES

The Middle Georgia Regional Commission serves as the Area Agency on Aging's fiscal agent and is responsible for meeting the needs of older Middle Georgians. During fiscal year 2017, all existing services in the 11-county area were maintained. The Commission also serves as Fiscal Agent for the 21st 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 fiscal year 2017, the Other Pass-Through Expenditures increased by 0.10 percent based on increases in allocations provided for by the various grant programs.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The Statement of Net Position presents information on all of the Middle Georgia Regional 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 organization.

The Statement of Activities presents information indicating how the government's net position changed during the most recent fiscal year. All changes are reported when the underlying event occurs regardless of the timing of related cash flows; therefore, the revenue and expenses for some items will result in cash flows in future periods (e.g., earned but unused vacation leave).

The Statement of Net Position and the Statement of Activities distinguish functions of the Middle Georgia Regional 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 Middle Georgia Regional Commission itself, the primary government, but also the legally separate component unit for which the Commission is accountable. This legally separate component 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 Middle Georgia Regional 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 a discretely presented Component Unit.

FINANCIAL ANALYSIS OF THE COMMISSION AS A WHOLE

During fiscal year 2017, the MGRC reported an overall increase in net position of \$550,218 to the governmental activities. Business-type activities reported a decrease of \$81,349 resulting primarily from increasing loan loss reserves on active loans.

Statement of Net Position June 30, 2017

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current Assets	\$ 4,280,501	\$ 3,678,763	\$ 1,023,525	\$ 1,305,711	\$ 5,304,026	\$ 4,984,474
Capital Assets	141,408	75,882	-	-	141,408	75,882
Other Assets	-	-	1,894,610	1,693,773	1,894,610	1,693,773
Total Assets	4,421,909	3,754,645	2,918,135	2,999,484	7,340,044	6,754,129
Pension Amounts	238,585	288,474	-	-	238,585	288,474
Deferred Outflows	238,585	288,474	-	-	238,585	288,474
Current Liabilities	1,376,970	1,123,724	-	-	1,376,970	1,123,724
Non-Current Liabilities	1,463,950	1,675,079	-	-	1,463,950	1,675,079
Total Liabilities	2,840,920	2,798,803	-	-	2,840,920	2,798,803
Deferred Revenue	288,473	219,635	-	-	288,473	219,635
Pension Amounts	68,705	112,503	-	-	68,705	112,503
Deferred Inflows	357,178	332,138	-	-	357,178	332,138
Invested in Capital Assets	141,408	75,882	-	-	141,408	75,882
Restricted	-	-	2,918,135	2,999,484	2,918,135	2,999,484
Unrestricted	1,320,988	836,296	-	-	1,320,988	836,296
Total Net Position	\$ 1,462,396	\$ 912,178	\$ 2,918,135	\$ 2,999,484	\$ 4,380,531	\$ 3,911,662

Statement of Activities

June 30, 2017

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues						
Charges for Service	\$ 373,533	\$ 364,037	\$ 98,570	\$ 98,234	\$ 472,103	\$ 462,271
Operating Grants and Contributions	10,859,789	10,687,609	-	-	10,859,789	10,687,609
General Revenues	637,098	587,549	-	-	637,098	587,549
Other	5,269	3,151	4,155	4,293	9,424	7,444
Total Revenues	<u>11,875,689</u>	<u>11,642,346</u>	<u>102,725</u>	<u>102,527</u>	<u>11,978,414</u>	<u>11,744,873</u>
Expenses:						
General						
Government	335,254	689,188	184,074	85,057	519,328	774,245
Special Revenue	10,990,217	10,883,675	-	-	10,990,217	10,883,675
Total Expenses	<u>11,325,471</u>	<u>11,572,863</u>	<u>184,074</u>	<u>85,057</u>	<u>11,509,545</u>	<u>11,657,920</u>
Net Position-Beginning	912,178	842,695	2,999,484	2,982,014	3,911,662	3,824,709
Net Position-Ending	<u>\$ 1,462,396</u>	<u>\$ 912,178</u>	<u>\$ 2,918,135</u>	<u>\$ 2,999,484</u>	<u>\$ 4,380,531</u>	<u>\$ 3,911,662</u>

GOVERNMENTAL REVENUES

Overall, the Governmental activities increased by \$233,343 due to an increase in State and Federal Grant Assistance and Local Pass-Through Projects. The Business-Type activities reported in the Proprietary funds showed an increase of \$198.

BUDGETARY HIGHLIGHTS – GENERAL FUND

Budgetary Controls

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

The Middle Georgia Regional 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 Agency's Fiscal Year on July 1. Management works with the Budget, Audit and Personnel Committee to review the projections periodically throughout the year as the work progresses. During fiscal year 2017, two 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 \$9,059. Actual expenditures were \$177,608 less than budgeted expenditures.

Budget to Actual Comparisons June 30, 2017

	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>
Revenues:			
Regional Appropriations	\$ 637,098	\$ 637,098	\$ 637,098
State Revenues	-	-	1,323
Local Contract Assistance	428,914	372,643	361,337
Investment Income	2,500	2,500	3,995
Other Income	1,000	1,000	429
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 1,069,512</u>	<u>\$ 1,013,241</u>	<u>\$ 1,004,182</u>
Expenditures:			
Personnel Services	\$ 580,127	\$ 447,656	\$ 309,292
General Operating	321,882	261,114	221,870
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 902,009</u>	<u>\$ 708,770</u>	<u>\$ 531,162</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 \$188,198. Capital asset purchases for fiscal year 2017 totaled \$96,723. The Middle Georgia Regional 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, 2017, net of accumulated depreciation totaled \$141,408. An analysis of the changes in capital assets is provided in Note 8 of the financial statements.

Long-Term Debt

The Middle Georgia Regional Commission provides Annual Leave to all full-time employees at the rate of 96 - 192 hours annually based on years of service. 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, 2017, Accumulated Compensated Absences totaled \$138,544.

Notes to the Basic Financial Statements

The accompanying notes to the Financial Statements on pages 38 through 57 provide more detail information on capital outlays and long-term debt activity.

BUSINESS-TYPE ACTIVITIES (Revenue vs. Costs)

Enterprise Fund

The Commission Revolving Loan Fund was originally capitalized with a \$500,000 from the Economic Development Administration and a \$317,000 local government match. The Commission received an additional \$1,500,000 Financial Assistance Award from the Economic Development Administration and \$500,000 local match during fiscal year 1996. To date, the businesses assisted have invested another \$35,000,000 and created more than 900 jobs. To date, 58 EDA RLF loans have been closed for a total of \$9,514,610. The EDA Revolving Loan Fund had \$2,918,135 in retained earnings at fiscal year end 2017.

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 provided loans to businesses statewide.

During fiscal year 2017, GSBL's board of directors adopted a resolution to dissolve GSBL as a legal entity and to transfer its assets to the Commission and other third parties. GSBL's Small Business Administration loan portfolio was transferred to a third party for no consideration.

ECONOMIC CONDITIONS AFFECTING THE MIDDLE GEORGIA REGIONAL COMMISSION

For the period of July 1, 2016, through June 30, 2017, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- In fiscal year 2017, the Middle Georgia Economic Development District undertook several major projects. The largest of which was the continuation of a grant from the Department of Defense, Office of Economic Adjustment for economic diversification activities throughout the region. Central Georgia Technical College began a transfer equivalency system for transitioning members of the armed forces to obtain technical college certificates and continued the profiling of job positions using the ACT WorkKeys system, as begun under a previous grant award. MGRC also worked with the Fanning Institute to complete a second round of the Regional Leadership Champions program. SparkMacon and the FireStarter Entrepreneurship Council both received contracts for provision of high-tech maker skills training through their facilities in Macon and Warner Robins, respectively. Goodwyn Mills Cawood received a contract for air strategic planning services at the Middle Georgia Regional Airport. Collectively, these programs represent an ongoing investment of over \$1.8 million in Middle Georgia, which will continue through fiscal year 2019.
- The Middle Georgia Regional Commission continued to provide staff support for the Central Georgia Joint Development Authority (CGJDA). As of June 30, 2017, the CGJDA owned 219 properties in the encroachment area around Robins Air Force Base. Portions of the property will be transmitted to the Georgia Department of Natural Resources for conservation, and other portions retained by the CGJDA. Through work with Robins Air Force Base and Georgia Power, CGJDA secured a commitment for a new 139mw solar power facility located in Middle Georgia on their land retained in the encroachment area. The solar project is expected to go online in 2019 and will contribute to energy resiliency and security for Robins Air Force Base while also improving regional air quality.
- The Commission also continued to provide direct assistance for local governments. This included preparation of an amendment to a Tax Allocation District for Macon-Bibb County, expanding the previous Bibb Mill Center TAD into the larger Ocmulgee Crossings TAD, centered around the expansion and improvements to the I-16/I-75 interchange in Macon-Bibb County. In addition, MGRC worked with the City of Forsyth to complete an application through the EDA Public Works program for electrical improvements to facilitate the expansion of Encore Plastics.

The fiscal projections for fiscal year 2018 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. The restriction on the net position of \$2,918,135 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.

FINANCIAL MANAGEMENT CONTACT

The 2017 Comprehensive Financial Report of the Middle Georgia Regional Commission has been prepared by the Finance Department to comply with finance-related laws and regulations and to provide the reader a clear and precise overview of the financial operations of the organization 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

THIS PAGE INTENTIONALLY LEFT BLANK

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

STATEMENT OF ACTIVITIES

THIS PAGE INTENTIONALLY LEFT BLANK

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2017

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Primary Government			Component Unit
	Governmental-Type Activities	Business-Type Activities	Total	
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 1,764,317	\$ 870,593	\$2,634,910	\$ 245,217
Investments	607,941	-	607,941	-
Receivables, Net				
Due from other governments	1,855,656	-	1,855,656	-
Due from Component Unit	5,478	-	5,478	-
Internal balances	(10,402)	10,402	-	-
Current portion of loans receivable	-	142,530	142,530	36,569
Prepaid Items	57,511	-	57,511	-
Total Current Assets	4,280,501	1,023,525	5,304,026	281,786
Long-Term Assets				
Loans Receivable, Net	-	1,894,610	1,894,610	485,092
Capital Assets				
Depreciable Assets, Net	141,408	-	141,408	-
Total Noncurrent Assets	141,408	1,894,610	2,036,018	485,092
Total Assets	4,421,909	2,918,135	7,340,044	766,878
Deferred Outflows of Resources				
Pension Amounts	238,585	-	238,585	-
Total Deferred Outflows of Resources	238,585	-	238,585	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 4,660,494	\$ 2,918,135	\$7,578,629	\$ 766,878

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

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2017
(CONTINUED)

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	Primary Government			Component Unit
	Governmental-Type Activities	Business-Type Activities	Total	
Liabilities				
Current Liabilities				
Accounts Payable	\$ 261,114	\$ -	\$ 261,114	\$ 26,977
Due to Contractors - AOA	1,019,143	-	1,019,143	-
Due to Primary Government	-	-	-	5,478
Other Current Liabilities	19,276	-	19,276	2,553
Current Portion of Long-Term Debt	77,437	-	77,437	-
Total Current Liabilities	1,376,970	-	1,376,970	35,008
Long-Term Liabilities				
Noncurrent Portion of Long-Term Debt	61,107	-	61,107	-
Net Pension Liability	1,402,843	-	1,402,843	-
Total Long-Term Liabilities	1,463,950	-	1,463,950	-
Total Liabilities	2,840,920	-	2,840,920	35,008
Deferred Inflows of Resources				
Deferred Revenue	288,473	-	288,473	-
Pension Amounts	68,705	-	68,705	-
Total Deferred Inflows of Resources	357,178	-	357,178	-
NET POSITION				
Net Investment in Capital Assets Restricted	141,408	-	141,408	-
Loans Unrestricted	-	2,918,135	2,918,135	-
	1,320,988	-	1,320,988	731,870
Total Net Position	1,462,396	2,918,135	4,380,531	731,870
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 4,660,494	\$ 2,918,135	\$7,578,629	\$ 766,878

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

THIS PAGE INTENTIONALLY LEFT BLANK

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit Georgia Small Business Lender
	Expenses	Charges for Services	Operating Grants and Contributions		Governmental Activities	Primary Government Business-Type Activities	Total	
			Operating Grants and Contributions	Capital Grants and Contributions				
Primary Government								
Governmental Activities								
General Government	\$ 335,254	\$ 361,337	\$ -	\$ -	\$ 26,083	\$ -	\$ 26,083	\$ -
Aging Services	6,486,979	-	6,435,252	-	(51,727)	-	(51,727)	-
Transportation Services	1,764,029	196	1,821,094	-	57,261	-	57,261	-
Workforce Development	1,584,331	12,000	1,638,480	-	66,149	-	66,149	-
Environmental Assistance	234,292	-	172,992	-	(61,300)	-	(61,300)	-
Planning and Development Services	920,586	-	791,971	-	(128,615)	-	(128,615)	-
Total Governmental Activities	<u>11,325,471</u>	<u>373,533</u>	<u>10,859,789</u>	<u>-</u>	<u>(92,149)</u>	<u>-</u>	<u>(92,149)</u>	<u>-</u>
Business-Type Activities								
Loans	184,074	98,570	-	-	-	(85,504)	(85,504)	-
Total Business-Type Activities	<u>184,074</u>	<u>98,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85,504)</u>	<u>(85,504)</u>	<u>-</u>
Total Primary Government	<u>\$ 11,509,545</u>	<u>\$ 472,103</u>	<u>\$ 10,859,789</u>	<u>\$ -</u>	<u>(92,149)</u>	<u>(85,504)</u>	<u>(177,653)</u>	<u>\$ -</u>
Component Unit								
Georgia Small Business Lender	\$ 165,041	\$ 159,258	\$ -	\$ -	-	-	-	\$ (5,783)
Total Component Unit	<u>\$ 165,041</u>	<u>\$ 159,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,783)</u>
General Revenues								
Unrestricted Regional Appropriations					637,098	-	637,098	-
Interest Income					4,840	4,030	8,870	1,122
Other Income					429	125	554	8,295
Total General Revenues					<u>642,367</u>	<u>4,155</u>	<u>646,522</u>	<u>9,417</u>
Change in Net Position					550,218	(81,349)	468,869	3,634
Net Position - Beginning					912,178	2,999,484	3,911,662	728,236
Net Position - Ending					<u>\$ 1,462,396</u>	<u>\$ 2,918,135</u>	<u>\$4,380,531</u>	<u>\$ 731,870</u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

FUND FINANCIAL STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

**MIDDLE GEORGIA REGIONAL COMMISSION
BALANCE SHEET -
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Special Revenue Funds				Other Governmental Funds	Total Governmental Funds
	General Fund	DHS Aging Title XIX	DHS Coordinated Transportation	DHS CBS		
ASSETS						
Cash and Cash Equivalent	\$ 1,555,546	\$ -	\$ -	\$ -	\$ 208,771	\$ 1,764,317
Investments, at Fair Value	607,941	-	-	-	-	607,941
Receivables						
Due From Other Funds	631,079	-	-	-	59,385	690,464
Due from Other Governments	34,345	345,287	256,867	285,330	933,827	1,855,656
Due from Component Unit	5,478	-	-	-	-	5,478
Prepaid Items	57,511	-	-	-	-	57,511
TOTAL ASSETS	\$ 2,891,900	\$ 345,287	\$ 256,867	\$ 285,330	\$ 1,201,983	\$ 4,981,367
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 21,694	\$ -	\$ 239,420	\$ -	\$ -	\$ 261,114
Due To Contractors - AOA	-	231,097	-	229,195	558,851	1,019,143
Due To Other Funds	69,787	114,190	17,447	56,135	434,361	691,920
Other Current Liabilities	19,276	-	-	-	-	19,276
Total Liabilities	110,757	345,287	256,867	285,330	993,212	1,991,453
Deferred Inflows of Resources						
Deferred Revenue	79,702	-	-	-	208,771	288,473
Total Deferred Inflows of Resources	79,702	-	-	-	208,771	288,473
Fund Balances						
Fund Balance						
Nonspendable	57,511	-	-	-	-	57,511
Unassigned	2,643,930	-	-	-	-	2,643,930
Total Fund Balances	2,701,441	-	-	-	-	2,701,441
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,891,900	\$ 345,287	\$ 256,867	\$ 285,330	\$ 1,201,983	\$ 4,981,367

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, 2017**

Total fund balances for governmental funds \$ 2,701,441

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:

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. 238,585

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 (1,402,843)

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. (68,705)

Total net position of governmental activities \$ 1,462,396

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, 2017

	Special Revenue Funds				Other Governmental Funds	Total Governmental Funds
	General	DHS Aging Title XIX	Coordinated Transportation	DHS CBS		
Revenues						
Federal Sources	\$ -	\$ 979,066	\$ 1,590,444	\$ -	\$ 4,722,210	\$ 7,291,720
State Sources	1,323	979,066	-	1,016,258	724,160	2,720,807
Local Sources	361,337	-	-	-	679,879	1,041,216
Contractors Match	-	-	-	9,457	170,561	180,018
Regional Appropriations	637,098	-	-	-	-	637,098
Interest Income	3,995	-	-	-	850	4,845
Other Income	429	-	-	-	884	1,313
Total Revenues	1,004,182	1,958,132	1,590,444	1,025,715	6,298,544	11,877,017
Expenditures						
Direct						
Personnel Services						
Salaries	209,759	256,125	18,150	140,185	1,162,717	1,786,936
Fringe Benefits	99,533	120,136	8,513	65,739	539,930	833,851
Total Personnel Services	309,292	376,261	26,663	205,924	1,702,647	2,620,787
Operating Expenditures						
Contract Services	432	1,424,196	1,485,577	698,203	3,978,715	7,587,123
Travel	20,474	-	-	15,917	61,499	97,890
Office Supplies	17,155	2,123	-	7,886	13,391	40,555
Other Public Meetings	38,401	-	-	-	-	38,401
Miscellaneous	20,467	-	-	12,744	52,038	85,249
Total Operating Expenditures	96,929	1,426,319	1,485,577	734,750	4,105,643	7,849,218
Total Direct	406,221	1,802,580	1,512,240	940,674	5,808,290	10,470,005
Indirect						
Indirect Cost Allocations	124,941	150,803	10,687	82,533	682,410	1,051,374
Total Expenditures	531,162	1,953,383	1,522,927	1,023,207	6,490,700	11,521,379
Excess (Deficiency) of Revenues over Expenditures	473,020	4,749	67,517	2,508	(192,156)	355,638
Other Financing Sources & (Uses)						
Transfers from/(to) Other Funds	(117,382)	(4,749)	(67,517)	(2,508)	192,156	-
Total Other Sources & (Uses)	(117,382)	(4,749)	(67,517)	(2,508)	192,156	-
Net Change in Fund Balance	355,638	-	-	-	-	355,638
Fund Balance - Beginning of Year	2,345,803	-	-	-	-	2,345,803
Fund Balance - End of Year	<u>\$2,701,441</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,701,441</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, 2017**

Net Change in Fund Balance - Total Governmental Funds \$ 355,638

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.

Depreciation (7,022)

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 201,602

Change in Net Position of Governmental Activities \$ 550,218

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, 2017**

	Original Budget	Final Budget	Actual	Variance
Revenues				
State Sources	\$ -	\$ -	\$ 1,323	\$ 1,323
Local Sources	428,914	372,643	361,337	(11,306)
Regional Appropriations	637,098	637,098	637,098	-
Interest Income	2,500	2,500	3,995	1,495
Other Income	1,000	1,000	429	(571)
Total Revenues	1,069,512	1,013,241	1,004,182	(9,059)
Expenditures				
Current				
Personnel Services	580,127	447,656	309,292	138,364
Operating Expenditures	93,834	85,140	96,929	(11,789)
Indirect Cost Allocations	228,048	175,974	124,941	51,033
Total Expenditures	902,009	708,770	531,162	177,608
Excess (Deficiency) of Revenues over Expenditures	167,503	304,471	473,020	168,549
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(167,503)	(168,638)	(117,382)	51,256
Total Other Sources & (Uses)	(167,503)	(168,638)	(117,382)	51,256
Net Change in Fund Balance	-	135,833	355,638	219,805
Fund Balance - Beginning of Year	2,345,803	2,345,803	2,345,803	-
Fund Balance - End of Year	\$2,345,803	\$2,481,636	\$2,701,441	\$ 219,805

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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Federal Sources	\$ 982,012	\$ 982,012	\$ 979,066	\$ (2,946)
State Sources	982,012	982,012	979,066	(2,946)
Total Revenues	<u>1,964,024</u>	<u>1,964,024</u>	<u>1,958,132</u>	<u>(5,892)</u>
Expenditures				
Current				
Personnel Services	386,780	385,259	376,261	8,998
Operating Expenditures	1,424,196	1,426,319	1,426,319	-
Indirect Cost Allocations	153,048	152,446	150,803	1,643
Total Expenditures	<u>1,964,024</u>	<u>1,964,024</u>	<u>1,953,383</u>	<u>10,641</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>4,749</u>	<u>4,749</u>
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>(4,749)</u>	<u>(4,749)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>(4,749)</u>	<u>(4,749)</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Federal Sources	\$2,408,438	\$ 2,153,980	\$ 1,590,444	\$ (563,536)
Total Revenues	<u>2,408,438</u>	<u>2,153,980</u>	<u>1,590,444</u>	<u>(563,536)</u>
Expenditures				
Current				
Personnel Services	86,857	86,857	26,663	60,194
Operating Expenditures	2,287,438	2,032,980	1,485,577	547,403
Indirect Cost Allocations	34,143	34,143	10,687	23,456
Total Expenditures	<u>2,408,438</u>	<u>2,153,980</u>	<u>1,522,927</u>	<u>631,053</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>67,517</u>	<u>67,517</u>
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>(67,517)</u>	<u>(67,517)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>(67,517)</u>	<u>(67,517)</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 - CBS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
State Sources	\$ 837,888	\$ 1,041,799	\$ 1,016,258	\$ (25,541)
Contractors Match	8,345	9,667	9,457	(210)
Total Revenues	<u>846,233</u>	<u>1,051,466</u>	<u>1,025,715</u>	<u>(25,751)</u>
Expenditures				
Current				
Personnel Services	234,120	211,103	205,924	5,179
Operating Expenditures	519,477	757,386	734,750	22,636
Indirect Cost Allocations	92,641	82,985	82,533	452
Total Expenditures	<u>846,238</u>	<u>1,051,474</u>	<u>1,023,207</u>	<u>28,267</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(5)</u>	<u>(8)</u>	<u>2,508</u>	<u>2,516</u>
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>5</u>	<u>8</u>	<u>(2,508)</u>	<u>(2,516)</u>
Total Other Sources & (Uses)	<u>5</u>	<u>8</u>	<u>(2,508)</u>	<u>(2,516)</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, 2017

	Business-Type Activities Enterprise Fund Revolving Loan Fund	Governmental Activities Internal Service Fund
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 870,593	\$ -
Due from General Fund	10,402	-
Current Portion on Loans Receivable	142,530	-
Total Current Assets	<u>1,023,525</u>	<u>-</u>
Noncurrent Assets		
Capital Assets, Net of Depreciation	-	141,408
Loans Receivable, Net of Allowance	1,894,610	-
Total Noncurrent Assets	<u>1,894,610</u>	<u>141,408</u>
Total Assets	<u>2,918,135</u>	<u>141,408</u>
Liabilities		
Current Liabilities		
Due to General Fund	-	8,946
Current Portion of Compensated Absences	-	77,437
Total Current Liabilities	<u>-</u>	<u>86,383</u>
Noncurrent Liabilities		
Compensated Absences	-	61,107
Total Noncurrent Liabilities	<u>-</u>	<u>61,107</u>
Total Liabilities	<u>-</u>	<u>147,490</u>
Net Position		
Net Investment in Capital Assets	-	141,408
Restricted for Loan Extension	2,918,135	-
Unrestricted	-	(147,490)
Total Net Position	<u>\$ 2,918,135</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, 2017

	Business-Type Activities Enterprise Fund	Governmental Activities
	Revolving Loan Fund	Internal Service Fund
Operating Revenues		
Interest from Loans	\$ 98,570	\$ -
Other Revenue	125	-
Other Services	-	2,096,325
Total Operating Revenues	98,695	2,096,325
Operating Expenses		
Cost of Sales and Services	-	2,072,151
Contract Services	80,045	-
Bad Debt Expense	79,029	-
Depreciation Expense	-	24,174
Other	25,000	-
Total Operating Expenses	184,074	2,096,325
Operating Income (Loss)	(85,379)	-
Non-Operating Revenues / (Expenses)		
Interest Income	4,030	-
Total Non-Operating Revenues / (Expenses)	4,030	-
Change in Net Position	(81,349)	-
Net Position - Beginning of Year	2,999,484	(6,082)
Net Position - End of Year	\$ 2,918,135	\$ (6,082)

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, 2017**

	Business-Type Activities Enterprise Fund Revolving Loan Fund	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities		
Cash Received from Customers	\$ 87,622	\$ -
Cash Received from Interfund Services Provided	-	2,096,325
Cash Payments to Employees for Indirect Salaries	-	(449,733)
Cash Payments to Other Suppliers of Goods or Services	(110,540)	(1,549,869)
Net Cash Provided by (Used for) Operating Activities	<u>(22,918)</u>	<u>96,723</u>
Cash from (Used For) Capital and Related Financing Activities		
Capital asset purchases	-	(96,723)
Net Cash Provided by (Used For) Capital and Related Financing Activities	<u>-</u>	<u>(96,723)</u>
Cash Flows from Investing Activities		
Interest Earned	4,030	-
Net Cash Provided by (Used For) Investing Activities	<u>4,030</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(18,888)</u>	<u>-</u>
Cash and Cash Equivalents - Beginning of Year	889,481	-
Cash and Cash Equivalents - End of Year	<u>\$ 870,593</u>	<u>\$ -</u>
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities		
Net Operating Income (Loss)	<u>\$ (85,379)</u>	<u>\$ -</u>
Depreciation Expenses	-	24,174
Bad Debt Expense	79,029	-
Change in Assets and Liabilities		
(Increase) Decrease in Loans Receivable	(11,073)	-
(Increase) Decrease in Due from Other Funds	(5,495)	68,488
Increase (Decrease) in Compensated Absences	-	(4,885)
Increase (Decrease) in Due to Other Funds	-	8,946
Net Cash Provided by Operating Activities	<u>\$ (22,918)</u>	<u>\$ 96,723</u>

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Middle Georgia Regional Commission (the 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 (GSBL) acts as a loan administration agent for the 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

During fiscal year 2017, the board of directors of GSBL adopted a resolution to dissolve GSBL as a legal entity and to transfer its assets to the Commission and other third parties.

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 Commission.

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 Commission'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 the internal service fund 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 Commission 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 Commission reports the following major governmental funds:

General Fund – The General Fund is the Commission'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 DHS – Community Based Services (CBS) is used to account for the proceeds and use of grants received for aging services provided.

The Commission 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 Commission 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 Commission 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, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at what their acquisition value would be 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 Commission's 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, 2017 was 40.08%.

K. Accumulated Compensated Absences

The 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, 2017, the Commission was liable for \$138,544 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, 2017 to be \$77,437.

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

It is the desire of the Commission to maintain an adequate General Fund fund balance to maintain liquidity and in anticipation of unexpected expenditures. The Commission has adopted a financial standard to maintain a General Fund minimum fund balance of 60 days of annual operating expenditures. The following is a summary of the fund balance classifications as of June 30, 2017:

	General Fund
Fund Balances	
Nonspendable	
Prepays	\$ 57,511
Unassigned	<u>2,643,930</u>
Total Fund Balances	<u>\$ 2,701,441</u>

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's 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	\$11,789
------------------------	----------

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

Title XIX: Transfers	\$4,749
-------------------------	---------

DHS Coordinated Transportation: Transfers	\$67,517
--	----------

DHS CBS: Transfers	\$2,516
-----------------------	---------

NOTE 3 – DEPOSITS AND INVESTMENTS

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 Commission will not be able to recover deposits. The Commission's bank balances of deposits as of June 30, 2017 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, 2017 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 \$607,941 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.

The Commission's investments are made in the State of Georgia's Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer. The pool's primary objectives are safety of capital investment income, liquidity and diversification. The pool consists of U. S. Treasury obligations, securities issued or guaranteed by the U. S. Government or any of its agencies or instrumentalities, banker acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. Fair value of the investment in Georgia Fund 1 is equal to the value of the pool of shares. As of June 30, 2017, the Georgia Fund 1 had a weighted average maturity of 26 days and a credit rating of AA+ by Standard & Poor's. The Commission has classified the Georgia Fund 1 funds as investments for financial statement presentation.

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. Georgia Fund 1 is not required to disclose custodial credit risk. The Commission had no such investments with such risk as of June 30, 2017.

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:

	<u>Accounts Receivable</u>
General Fund	
Other Contracts	\$ 34,345
Total Regional Appropriations Due	<u>34,345</u>
Special Revenue Funds	
Federal Grants and Contracts	
DHS Aging	1,103,062
DHS Coordinated Transportation	256,867
DOD OEA	90,882
DOT Transit Technical Studies	13,500
Workforce Development	203,119
Georgia Small Business Lender	<u>3,631</u>
Total Federal Grants and Contracts	<u>1,671,061</u>
State Grants and Contracts	
DCA	43,155
DNR	14,042
DOT Transportation	56,475
EDA	<u>36,578</u>
Total State Grants and Contracts	<u>150,250</u>
Total Due from Other Governments	<u>\$ 1,855,656</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 the Commission during the year ended June 30, 2017, from the local units of government:

Unit	Amount Due June 30, 2016 Over/(Under)	FY 2017 Assessment Billed	FY 2017 Collections	Amount Due June 30, 2017 Over/(Under)
BALDWIN COUNTY	\$ -	\$ 33,424	\$ 33,424	\$ -
City of Milledgeville	-	24,974	24,974	-
CRAWFORD COUNTY	-	14,554	14,554	-
City of Roberta	-	1,275	1,275	-
HOUSTON COUNTY	-	69,046	69,046	-
City of Centerville	-	9,859	9,859	-
City of Perry	-	19,687	19,687	-
City of Warner Robins	-	95,252	95,252	-
JONES COUNTY	-	32,446	32,446	-
City of Gray	-	4,102	4,102	-
MACON-BIBB COUNTY	-	200,077	200,077	-
MONROE COUNTY	-	28,553	28,553	-
City of Forsyth	-	4,998	4,998	-
City of Culloden	-	222	222	-
PEACH COUNTY	-	16,930	16,930	-
City of Byron	-	6,094	6,094	-
City of Fort Valley	-	11,457	11,457	-
PUTNAM COUNTY	-	18,810	18,810	-
City of Eatonton	-	8,263	8,263	-
TWIGGS COUNTY	-	9,005	9,005	-
Town of Danville	-	281	281	-
City of Jeffersonville	-	1,215	590	625
WILKINSON COUNTY	-	5,831	5,831	-
City of Allentown	-	206	206	-
City of Gordon	-	2,588	2,588	-
City of Irwinton	-	737	737	-
City of Ivey	-	1,210	1,210	-
City of McIntyre	-	797	797	-
City of Toombsboro	-	571	571	-
PULASKI COUNTY	-	7,475	7,475	-
City of Hawkinsville	-	7,159	7,159	-
Total	\$ -	\$ 637,098	\$ 636,473	\$ 625

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, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DHS Aging Title XIX	\$ 114,190
	DHS Coordinated Transportation	17,447
	DHS CBS	56,135
	Nonmajor Governmental Funds	434,361
	Internal Service Fund	8,946
Nonmajor Governmental Funds	General Fund	59,385
Revolving Loan Fund	General Fund	10,402
Total		<u><u>\$ 700,866</u></u>

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

		<u>Transfers In:</u>
		Nonmajor Governmental Funds
	General Fund	\$ 117,382
Transfers Out:	DHS Aging Title XIX	4,749
	Coordinated Transportation	67,517
	DHS CBS	2,508
	Total	<u><u>\$ 192,156</u></u>

NOTE 8 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2017 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets being Depreciated				
Furniture and Equipment	\$ 118,263	\$ 69,718	\$ -	\$ 187,981
Automobiles	114,620	27,005	-	141,625
Total Capital Assets being Depreciated	<u>232,883</u>	<u>96,723</u>	<u>-</u>	<u>329,606</u>
Accumulated Depreciation				
Furniture and Equipment	(68,720)	(17,450)	-	(86,170)
Automobiles	(88,281)	(13,747)	-	(102,028)
Total Accumulated Depreciation	<u>(157,001)</u>	<u>(31,197)</u>	<u>-</u>	<u>(188,198)</u>
Governmental Activities Capital Assets, Net	<u>\$ 75,882</u>	<u>\$ 65,526</u>	<u>\$ -</u>	<u>\$ 141,408</u>

Depreciation expense charged to functions, as follows:

General government	\$ <u>31,197</u>
Total depreciation expense	\$ <u>31,197</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, 2017 is \$0.

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, 2017, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	24
Terminated employees entitled to benefits but not yet receiving them	26
Active plan members	<u>45</u>
Total membership in the plan	<u><u>95</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 the 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, 2016 valuation was \$259,967, 10.29 percent of expected payroll.

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

At June 30, 2017, the Commission reported a net pension liability of \$1,402,843. The net pension liability was measured as of September 30, 2016, 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, 2017, the Commission recognized pension expense of \$58,365. At June 30, 2017, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions After Measurement Date	\$ 194,975	\$ -
Differences Between Expected and Actual Experience	43,610	(11,374)
Changes in Assumptions	-	(47,721)
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	<u>-</u>	<u>(9,610)</u>
	<u>\$ 238,585</u>	<u>\$ (68,705)</u>

Commission contributions after measurement date of \$194,975 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. 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:

2018	\$ (20,811)
2019	(4,214)
2020	47,635
2021	<u>(47,705)</u>
	<u>\$ (25,095)</u>

D. Changes in Assumptions

The administrative expense assumption was updated for fiscal years beginning in 2016 as a result of a new administrative fee structure.

E. Actuarial Assumptions

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 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 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 Combined 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, 2016 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	45.00%	6.75%
International Equity	20.00%	7.45%
Real Estate	10.00%	4.55%
Global Fixed Income	5.00%	3.30%
Domestic Fixed Incorr	20.00%	1.75%
Cash	0.00%	0.00%
	<u>100.00%</u>	

E. 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.

F. Changes in Net Pension Liability

Changes in the Commission's Net Pension Liability for the year ended September 30, 2016, which would make them applicable to fiscal year ending June 30, 2017, were as follows:

	<u>Total Pension Liability</u> <u>(a)</u>	<u>Fiduciary Net Position</u> <u>(b)</u>	<u>Net Pension Liability</u> <u>(a) - (b)</u>
Balance at September 30, 2015	\$ 8,599,604	\$ 6,989,068	\$ 1,610,536
Service Cost	172,085	-	172,085
Interest	647,575	-	647,575
Difference between Expected and Actual Experience	16,649	-	16,649
Changes in Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(487,603)	(487,603)	-
Contributions - Employer	-	283,011	(283,011)
Contributions - Employee	-	-	-
Net Investment Income	-	771,830	(771,830)
Administrative Expense	-	(10,839)	10,839
	<u>348,706</u>	<u>556,399</u>	<u>(207,693)</u>
Balance at September 30, 2016	<u>\$ 8,948,310</u>	<u>\$ 7,545,467</u>	<u>\$ 1,402,843</u>

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

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

	Discount Rate	Net Pension Liability
1 Percent Decrease	6.75%	\$ 2,396,939
Current Discount Rate	7.75%	1,402,843
1 Percent Increase	8.75%	568,954

H. 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 annual operating lease. Total cost for this lease was \$100,000 (approximately \$8,333 per month) for the year ended June 30, 2017.

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, 2017, are as follows:

	Enterprise Fund
Balance, July 1, 2016	\$2,999,484
Increase (Decrease)	(81,349)
Balance, June 30, 2017	<u>\$2,918,135</u>

NOTE 13 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within Year
Governmental Activities:					
Net Pension Liability	\$ 1,610,536	\$ -	\$ (207,693)	\$ 1,402,843	\$ -
Compensated Absences	143,429	163,302	(168,187)	138,544	77,437
Governmental Activities:					
Long-Term Liabilities	<u>\$ 1,753,965</u>	<u>\$ 163,302</u>	<u>\$ (375,880)</u>	<u>\$ 1,541,387</u>	<u>\$ 77,437</u>

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 purview 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, 2017, the Commission’s total contribution was \$19,186 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, 2017, the Commission’s total contribution was \$15,755. GIRMA may develop and issue such self-insurance coverage descriptions, as it deems necessary.

NOTE 15 – LITIGATION

During the course of normal operations of the 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

In September 2017, in coordination with the dissolution of GSBL, the remaining assets of GSBL consisting primarily of cash and notes receivable were transferred to the Commission.

The Commission has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 9, 2017, 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 bore a 1 percent interest rate per annum. Beginning on January 1, 1998, the Corporation began making 28 equal installments of principal and interest with any remaining balance due and payable 30 years from the date of the note. On March 14, 2017, the Corporation paid the remaining outstanding balance of the note.

Long-term liability activity for the year ended June 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities					
Notes Payable:					
FHA Program	\$ 239,257	\$ -	\$(239,257)	\$ -	\$ -
Total Business-Type Activities Notes Payable	\$ 239,257	\$ -	\$(239,257)	\$ -	\$ -

**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, 2017**

	Fiscal Year End		
	2017	2016	2015
<i>Total Pension Liability</i>			
Service Cost	\$ 172,085	\$ 169,834	\$ 138,788
Interest	647,575	622,064	595,910
Difference between Expected and Actual Experience	16,649	(22,748)	124,496
Changes in Assumptions	-	-	(190,884)
Benefit Payments, Including Refunds of Employee Contributions	(487,603)	(392,358)	(269,326)
Net Change in Total Pension Liability	348,706	376,792	398,984
Total Pension Liability - Beginning	8,599,604	8,222,812	7,823,828
Total Pension Liability - Ending (a)	<u>\$ 8,948,310</u>	<u>\$ 8,599,604</u>	<u>\$ 8,222,812</u>
<i>Plan Fiduciary Net Position</i>			
Contributions - Employer	\$ 283,011	\$ 267,354	\$ 302,470
Contributions - Employee	-	-	-
Net Investment Income	771,830	84,504	719,777
Benefit Payments, Including Refunds of Employee Contributions	(487,603)	(392,358)	(269,326)
Administrative Expense	(10,839)	(11,563)	(8,923)
Net Change in Fiduciary Net Position	556,399	(52,063)	743,998
Plan Fiduciary Net Position - Beginning	6,989,068	7,041,131	6,297,133
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,545,467</u>	<u>\$ 6,989,068</u>	<u>\$ 7,041,131</u>
<i>Net Pension Liability</i>			
Net Pension Liability - Ending (a)-(b)	<u>\$ 1,402,843</u>	<u>\$ 1,610,536</u>	<u>\$ 1,181,681</u>
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	84.32%	81.27%	85.63%
Covered - Employee Payroll	\$ 2,236,708	\$ 2,485,464	\$ 2,372,994
Net Pension Liability as a Percentage of Covered-Employee Payroll	62.72%	64.80%	49.80%

**MIDDLE GEORGIA REGIONAL COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Fiscal Year End		
	2017	2016	2015
Actuarially-Determined Contribution	\$ 265,523	\$ 259,967	\$ 270,686
Contributions in Relation to the Actuarially-Determined Contribution	265,523	257,359	270,686
Contribution Deficiency (Excess)	-	-	-
Covered-Employee Payroll	2,236,708	2,485,464	2,372,994
Contributions as a Percentage of Covered-Employee Payroll	11.87%	10.35%	11.41%

*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.

**2016 covered payroll is based on data collected as of August 31, 2015 for the 2016 actuarial valuation.

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

1. Notes to Required Supplementary Information

Valuation Date	The actuarially-determined contribution rate was determined as of January 1, 2017, 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, 2017**

	DCA FY 2017	DOT Program Support & Administration	DOT FY 2017 Traffic Planning	DOT Mobility Manager
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	43,155	9,876	6,093	7,474
Due from General Fund	-	-	-	-
Total Assets	\$ 43,155	\$ 9,876	\$ 6,093	\$ 7,474
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	43,155	9,876	6,093	7,474
Total Liabilities	43,155	9,876	6,093	7,474
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 43,155	\$ 9,876	\$ 6,093	\$ 7,474

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(CONTINUED)**

	<u>DOT Map 21</u>	<u>CVI- Putnam County Hazus</u>	<u>DOD OEA Grant</u>	<u>EPD Watershed Management</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	33,032	-	90,882	14,042
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 33,032</u>	<u>\$ -</u>	<u>\$ 90,882</u>	<u>\$ 14,042</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ 69,552	\$ 593
Due to General Fund	33,032	-	21,330	13,449
Total Liabilities	<u>33,032</u>	<u>-</u>	<u>90,882</u>	<u>14,042</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>\$ 33,032</u>	<u>\$ -</u>	<u>\$ 90,882</u>	<u>\$ 14,042</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(CONTINUED)**

	<u>DNR Historic Preservation</u>	<u>EDA FY 2017 Administration</u>	<u>EDA FY 2014 Administration</u>	<u>DHS Aging Title III A</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	-	36,578	-	13,673
Due from General Fund	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 36,578</u>	<u>\$ -</u>	<u>\$ 13,673</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ -	\$ -
Due to General Fund	-	36,578	-	13,673
Total Liabilities	<u>-</u>	<u>36,578</u>	<u>-</u>	<u>13,673</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>\$ 36,578</u>	<u>\$ -</u>	<u>\$ 13,673</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (CONTINUED)**

	<u>DHS Aging Title III B</u>	<u>DHS Aging Title III C-1</u>	<u>DHS Aging Title III C-2</u>	<u>DHS Aging Title III E Respite</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	33,315	69,936	49,363	38,440
Due from General Fund	<u>4,730</u>	<u>25,738</u>	<u>18,165</u>	<u>-</u>
Total Assets	<u>\$ 38,045</u>	<u>\$ 95,674</u>	<u>\$ 67,528</u>	<u>\$ 38,440</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ 38,045	\$ 95,674	\$ 67,528	\$ 38,440
Due to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>38,045</u>	<u>95,674</u>	<u>67,528</u>	<u>38,440</u>
Deferred Inflows of Resources				
Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 38,045</u>	<u>\$ 95,674</u>	<u>\$ 67,528</u>	<u>\$ 38,440</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(CONTINUED)**

	<u>DHS Aging Alzheimer's</u>	<u>DHS Aging Title XX</u>	<u>DHS Georgia Cares</u>
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	29,361	35,400	2,948
Due from General Fund	<u>3,917</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 33,278</u>	<u>\$ 35,400</u>	<u>\$ 2,948</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities			
Due to Contractors	\$ 33,278	\$ 33,957	\$ 133
Due to General Fund	<u>-</u>	<u>1,443</u>	<u>2,815</u>
Total Liabilities	<u>33,278</u>	<u>35,400</u>	<u>2,948</u>
Deferred Inflows of Resources			
Deferred Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance			
Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 33,278</u>	<u>\$ 35,400</u>	<u>\$ 2,948</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (CONTINUED)**

	<u>DHS NSIP</u>	<u>DHS Aging Title III D</u>	<u>DHS Money Follows the Person</u>	<u>ADRC Outreach</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	82,376	5,991	58,692	4,968
Due from General Fund	-	-	-	-
Total Assets	<u><u>\$ 82,376</u></u>	<u><u>\$ 5,991</u></u>	<u><u>\$ 58,692</u></u>	<u><u>\$ 4,968</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ 82,376	\$ 3,817	\$ 15,469	\$ -
Due to General Fund	-	2,174	43,223	4,968
Total Liabilities	<u>82,376</u>	<u>5,991</u>	<u>58,692</u>	<u>4,968</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>\$ 82,376</u></u>	<u><u>\$ 5,991</u></u>	<u><u>\$ 58,692</u></u>	<u><u>\$ 4,968</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (CONTINUED)**

	DHS Aging MIPPA FY 2017	DHS Aging Title III E Caregiver	DHS Balancing Incentive Program	DHS Aging MIPPA FY 2016
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	-	17,413	30,569	-
Due from General Fund	-	-	-	-
Total Assets	\$ -	\$ 17,413	\$ 30,569	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ 1,448	\$ -	\$ -
Due to General Fund	-	15,965	30,569	-
Total Liabilities	-	17,413	30,569	-
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	\$ 17,413	\$ 30,569	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (CONTINUED)**

	DHS Fall Prevention Program	WIOA Adult	WIOA Youth	WIOA Dislocated Worker
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	-	113,409	54,704	24,292
Due from General Fund	-	-	-	-
Total Assets	\$ -	\$ 113,409	\$ 54,704	\$ 24,292
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ 19,138	\$ 47,610	\$ 3,621
Due to General Fund	-	94,271	7,094	20,671
Total Liabilities	-	113,409	54,704	24,292
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	\$ 113,409	\$ 54,704	\$ 24,292

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(CONTINUED)**

	WIOA Rapid Response	WIOA SPNEG	WIOA AT&T Workforce	WIOA Branding
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Grant Award and Contracts	266	10,448	-	-
Due from General Fund	-	-	-	-
Total Assets	\$ 266	\$ 10,448	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ 1,076	\$ -	\$ -
Due to General Fund	266	9,372	-	-
Total Liabilities	266	10,448	-	-
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 266	\$ 10,448	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017
 (CONTINUED)**

	Revolving Loan Fund Administration	Warner Robins Survey Update	Clean Air Coalition	DHS Meals on Wheels Checkoff
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 208,771	\$ -
Due from Grant Award and Contracts	-	13,500	-	-
Due from General Fund	-	-	6,835	-
Total Assets	\$ -	\$ 13,500	\$ 215,606	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ 6,835	\$ -
Due to General Fund	-	13,500	-	-
Total Liabilities	-	13,500	6,835	-
Deferred Inflows of Resources				
Deferred Revenue	-	-	208,771	-
Total Deferred Inflows of Resources	-	-	208,771	-
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	\$ 13,500	\$ 215,606	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017
(CONTINUED)**

	Middle Georgia Economic Partnership	Middle Georgia Economic Alliance	Georgia Small Business Lender	Total
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 208,771
Due from Grant Award and Contracts	-	-	3,631	933,827
Due from General Fund	-	-	-	59,385
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,631</u>	<u>\$1,201,983</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Due to Contractors	\$ -	\$ -	\$ 261	\$ 558,851
Due to General Fund	-	-	3,370	434,361
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,631</u>	<u>993,212</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	208,771
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,771</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>\$ 3,631</u>	<u>\$1,201,983</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, 2017**

	DCA FY 2017	DOT Program Support & Administration	DOT FY 2017 Traffic Planning	DOT Mobility Manager
Revenues				
Federal Sources	\$ -	\$ 19,271	\$ 34,800	\$ 104,000
State Sources	172,619	-	-	13,000
Local Sources	-	-	196	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	172,619	19,271	34,996	117,000
Expenditures				
Direct				
Personnel Services				
Salaries	92,921	11,318	21,076	58,997
Fringe Benefits	43,585	5,309	9,886	27,672
Total Personnel Services	136,506	16,627	30,962	86,669
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	1,132	-	64
Office Supplies	-	-	-	-
Miscellaneous	-	-	196	-
Total Operating Expenditures	-	1,132	196	64
Total Direct	136,506	17,759	31,158	86,733
Indirect				
Indirect Cost Allocations	54,711	6,665	12,410	34,736
Total Expenditures	191,217	24,424	43,568	121,469
Excess (Deficiency) of Revenues over Expenditures	(18,598)	(5,153)	(8,572)	(4,469)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	18,598	5,153	8,572	4,469
Total Other Sources & (Uses)	18,598	5,153	8,572	4,469
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, 2017
(CONTINUED)**

	DOT Map 21	CVI Putnam County Hazus	DOD OEA Grant	EPD Watershed Management
Revenues				
Federal Sources	\$ -	\$ -	\$ 252,177	\$ 23,490
State Sources	59,579	-	-	-
Local Sources	-	-	-	236
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	59,579	-	252,177	23,726
Expenditures				
Direct				
Personnel Services				
Salaries	25,095	2,671	61,889	15,137
Fringe Benefits	11,771	1,253	29,029	7,100
Total Personnel Services	36,866	3,924	90,918	22,237
Operating Expenditures				
Contract Services	-	-	123,595	236
Travel	-	-	816	-
Office Supplies	-	-	-	623
Miscellaneous	-	2,500	-	80
Total Operating Expenditures	-	2,500	124,411	939
Total Direct	36,866	6,424	215,329	23,176
Indirect				
Indirect Cost Allocations	14,775	1,573	36,440	8,913
Total Expenditures	51,641	7,997	251,769	32,089
Excess (Deficiency) of Revenues over Expenditures	7,938	(7,997)	408	(8,363)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(7,938)	7,997	(408)	8,363
Total Other Sources & (Uses)	(7,938)	7,997	(408)	8,363
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, 2017
 (CONTINUED)**

	DNR Historic Preservation	EDA FY 17 Administration	EDA FY 14 Administration	DHS Aging Title III A
Revenues				
Federal Sources	\$ -	\$ 40,541	\$ 31,901	\$ 95,741
State Sources	4,091	-	-	-
Local Sources	-	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	4,091	40,541	31,901	95,741
Expenditures				
Direct				
Personnel Services				
Salaries	1,932	32,730	27,791	60,097
Fringe Benefits	906	15,352	13,036	26,237
Total Personnel Services	2,838	48,082	40,827	86,334
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	3,361
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	228
Total Operating Expenditures	-	-	-	3,589
Total Direct	2,838	48,082	40,827	89,923
Indirect				
Indirect Cost Allocations	1,137	19,271	16,363	34,602
Total Expenditures	3,975	67,353	57,190	124,525
Excess (Deficiency) of Revenues over Expenditures	116	(26,812)	(25,289)	(28,784)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(116)	26,812	25,289	28,784
Total Other Sources & (Uses)	(116)	26,812	25,289	28,784
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, 2017
(CONTINUED)**

	DHS Aging Title III B	DHS Aging Title III C-1	DHS Aging Title III C-2	DHS Aging Title III E Respite
Revenues				
Federal Sources	\$ 245,520	\$ 529,844	\$ 311,471	\$ 182,378
State Sources	14,444	31,168	18,322	36,476
Local Sources	8,421	17,430	214,835	109
Contractors Match	10,456	63,654	36,643	24,317
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	278,841	642,096	581,271	243,280
Expenditures				
Direct				
Personnel Services				
Salaries	45,779	-	-	-
Fringe Benefits	21,473	-	-	-
Total Personnel Services	67,252	-	-	-
Operating Expenditures				
Contract Services	188,546	642,096	581,271	243,280
Travel	5,820	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	194,366	642,096	581,271	243,280
Total Direct	261,618	642,096	581,271	243,280
Indirect				
Indirect Cost Allocations	26,954	-	-	-
Total Expenditures	288,572	642,096	581,271	243,280
Excess (Deficiency) of Revenues over Expenditures	(9,731)	-	-	-
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	9,731	-	-	-
Total Other Sources & (Uses)	9,731	-	-	-
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, 2017
 (CONTINUED)**

	DHS Aging Alzheimer's	DHS Aging Title XX	DHS Georgia Cares
Revenues			
Federal Sources	\$ -	\$ 229,933	\$ 53,863
State Sources	139,923	763	4,712
Local Sources	-	161	-
Contractors Match	-	23,356	-
Miscellaneous Income	-	-	-
Interest Income	-	-	-
Total Revenues	139,923	254,213	58,575
Expenditures			
Direct			
Personnel Services			
Salaries	-	24,635	31,905
Fringe Benefits	-	11,556	12,418
Total Personnel Services	-	36,191	44,323
Operating Expenditures			
Contract Services	139,923	195,945	-
Travel	-	11,675	1,010
Office Supplies	-	2,081	-
Miscellaneous	-	-	266
Total Operating Expenditures	139,923	209,701	1,276
Total Direct	139,923	245,892	45,599
Indirect			
Indirect Cost Allocations	-	14,505	17,765
Total Expenditures	139,923	260,397	63,364
Excess (Deficiency) of Revenues over Expenditures	-	(6,184)	(4,789)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	6,184	4,789
Total Other Sources & (Uses)	-	6,184	4,789
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, 2017
(CONTINUED)**

	DHS NSIP	DHS Aging Title III D	DHS Money Follows the Person	ADRC Outreach
Revenues				
Federal Sources	\$ 252,468	\$ 30,444	\$ 395,623	\$ -
State Sources	164,476	1,791	19,629	37,000
Local Sources	-	-	-	-
Contractors Match	8,903	3,232	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	425,847	35,467	415,252	37,000
Expenditures				
Direct				
Personnel Services				
Salaries	-	-	170,911	17,923
Fringe Benefits	-	-	80,166	8,407
Total Personnel Services	-	-	251,077	26,330
Operating Expenditures				
Contract Services	425,847	32,318	128,038	-
Travel	-	1,948	11,913	-
Office Supplies	-	1,551	5,859	-
Miscellaneous	-	-	4,010	-
Total Operating Expenditures	425,847	35,817	149,820	-
Total Direct	425,847	35,817	400,897	26,330
Indirect				
Indirect Cost Allocations	-	-	100,630	10,553
Total Expenditures	425,847	35,817	501,527	36,883
Excess (Deficiency) of Revenues over Expenditures	-	(350)	(86,275)	117
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	-	350	86,275	(117)
Total Other Sources & (Uses)	-	350	86,275	(117)
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, 2017
 (CONTINUED)**

	DHS Aging MIPPA FY 2017	DHS Aging Title III E Caregiver	DHS Balancing Incentive Program	DHS Aging MIPPA FY 2016
Revenues				
Federal Sources	\$ 47,204	\$ 16,973	\$ 111,494	\$ 58,844
State Sources	-	3,395	-	-
Local Sources	-	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	884	-	-
Interest Income	-	-	-	-
Total Revenues	47,204	21,252	111,494	58,844
Expenditures				
Direct				
Personnel Services				
Salaries	9,598	8,769	52,985	-
Fringe Benefits	3,554	4,113	24,853	-
Total Personnel Services	13,152	12,882	77,838	-
Operating Expenditures				
Contract Services	-	-	-	-
Travel	2,400	238	1,174	70
Office Supplies	-	2,729	-	-
Miscellaneous	2,538	2,445	935	6,000
Total Operating Expenditures	4,938	5,412	2,109	6,070
Total Direct	18,090	18,294	79,947	6,070
Indirect				
Indirect Cost Allocations	5,271	5,163	31,197	-
Total Expenditures	23,361	23,457	111,144	6,070
Excess (Deficiency) of Revenues over Expenditures	23,843	(2,205)	350	52,774
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(23,843)	2,205	(350)	(52,774)
Total Other Sources & (Uses)	(23,843)	2,205	(350)	(52,774)
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, 2017
 (CONTINUED)**

	DHS Fall Prevention Program	WIOA Adult	WIOA Youth	WIOA Dislocated Worker
Revenues				
Federal Sources	\$ 2,250	\$ 714,529	\$ 386,672	\$ 282,932
State Sources	-	-	-	-
Local Sources	-	-	-	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	2,250	714,529	386,672	282,932
Expenditures				
Direct				
Personnel Services				
Salaries	-	106,984	20,474	83,348
Fringe Benefits	-	50,181	9,603	39,094
Total Personnel Services	-	157,165	30,077	122,442
Operating Expenditures				
Contract Services	-	481,730	339,275	104,506
Travel	-	6,823	2,953	1,822
Office Supplies	-	59	-	16
Miscellaneous	-	2,702	2,180	723
Total Operating Expenditures	-	491,314	344,408	107,067
Total Direct	-	648,479	374,485	229,509
Indirect				
Indirect Cost Allocations	-	62,990	12,055	49,073
Total Expenditures	-	711,469	386,540	278,582
Excess (Deficiency) of Revenues over Expenditures	2,250	3,060	132	4,350
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(2,250)	(3,060)	(132)	(4,350)
Total Other Sources & (Uses)	(2,250)	(3,060)	(132)	(4,350)
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, 2017
(CONTINUED)**

	WIOA Rapid Response	WIOA SPNEG	WIOA AT&T Workforce	WIOA Branding
Revenues				
Federal Sources	\$ 38,426	\$ 193,197	\$ -	\$ 22,724
State Sources	-	-	-	-
Local Sources	-	-	12,000	-
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	38,426	193,197	12,000	22,724
Expenditures				
Direct				
Personnel Services				
Salaries	18,416	40,354	-	-
Fringe Benefits	8,639	18,928	-	-
Total Personnel Services	27,055	59,282	-	-
Operating Expenditures				
Contract Services	-	48,054	12,000	-
Travel	-	3,616	-	-
Office Supplies	406	-	-	-
Miscellaneous	-	-	-	22,724
Total Operating Expenditures	406	51,670	12,000	22,724
Total Direct	27,461	110,952	12,000	22,724
Indirect				
Indirect Cost Allocations	10,843	23,760	-	-
Total Expenditures	38,304	134,712	12,000	22,724
Excess (Deficiency) of Revenues over Expenditures	122	58,485	-	-
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(122)	(58,485)	-	-
Total Other Sources & (Uses)	(122)	(58,485)	-	-
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, 2017
(CONTINUED)**

	Revolving Loan Fund Administration	Warner Robins Survey Update	Clean Air Coalition	DHS Meals on Wheels Checkoff
Revenues				
Federal Sources	\$ -	\$ 13,500	\$ -	\$ -
State Sources	-	-	-	2,772
Local Sources	80,000	-	76,824	83
Contractors Match	-	-	-	-
Miscellaneous Income	-	-	-	-
Interest Income	-	-	836	-
Total Revenues	80,000	13,500	77,660	2,855
Expenditures				
Direct				
Personnel Services				
Salaries	22,599	-	-	-
Fringe Benefits	10,600	-	-	-
Total Personnel Services	33,199	-	-	-
Operating Expenditures				
Contract Services	-	-	77,660	2,855
Travel	-	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	1,720	-	-	-
Total Operating Expenditures	1,720	-	77,660	2,855
Total Direct	34,919	-	77,660	2,855
Indirect				
Indirect Cost Allocations	13,306	-	-	-
Total Expenditures	48,225	-	77,660	2,855
Excess (Deficiency) of Revenues over Expenditures	31,775	13,500	-	-
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(31,775)	(13,500)	-	-
Total Other Sources & (Uses)	(31,775)	(13,500)	-	-
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, 2017
 (CONTINUED)**

	Middle Georgia Economic Partnership	Middle Georgia Economic Alliance	Georgia Small Business Lender	Total
Revenues				
Federal Sources	\$ -	\$ -	\$ -	\$ 4,722,210
State Sources	-	-	-	724,160
Local Sources	209,991	2,223	57,370	679,879
Contractors Match	-	-	-	170,561
Miscellaneous Income	-	-	-	884
Interest Income	9	5	-	850
Total Revenues	210,000	2,228	57,370	6,298,544
Expenditures				
Direct				
Personnel Services				
Salaries	-	-	96,383	1,162,717
Fringe Benefits	-	-	45,209	539,930
Total Personnel Services	-	-	141,592	1,702,647
Operating Expenditures				
Contract Services	210,000	1,540	-	3,978,715
Travel	-	-	4,664	61,499
Office Supplies	-	-	67	13,391
Miscellaneous	-	688	2,103	52,038
Total Operating Expenditures	210,000	2,228	6,834	4,105,643
Total Direct	210,000	2,228	148,426	5,808,290
Indirect				
Indirect Cost Allocations	-	-	56,749	682,410
Total Expenditures	210,000	2,228	205,175	6,490,700
Excess (Deficiency) of Revenues over Expenditures	-	-	(147,805)	(192,156)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	-	-	147,805	192,156
Total Other Sources & (Uses)	-	-	147,805	192,156
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DCA FISCAL YEAR 2017
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 172,619	\$ 172,619	\$ -
Total Revenues	<u>172,619</u>	<u>172,619</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	92,906	92,921	(15)
Fringe Benefits	44,771	43,585	1,186
Total Personnel Services	<u>137,677</u>	<u>136,506</u>	<u>1,171</u>
Total Direct	<u>137,677</u>	<u>136,506</u>	<u>1,171</u>
Indirect			
Indirect Cost Allocations	54,122	54,711	(589)
Total Expenditures	<u>191,799</u>	<u>191,217</u>	<u>582</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(19,180)</u>	<u>(18,598)</u>	<u>582</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	19,180	18,598	(582)
Total Other Sources & (Uses)	<u>19,180</u>	<u>18,598</u>	<u>(582)</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 PROGRAM SUPPORT & ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 19,292	\$ 19,271	\$ (21)
Total Revenues	<u>19,292</u>	<u>19,271</u>	<u>(21)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	11,197	11,318	(121)
Fringe Benefits	<u>5,396</u>	<u>5,309</u>	<u>87</u>
Total Personnel Services	<u>16,593</u>	<u>16,627</u>	<u>(34)</u>
Operating Expenditures			
Travel	<u>1,000</u>	<u>1,132</u>	<u>(132)</u>
Total Operating Expenditures	<u>1,000</u>	<u>1,132</u>	<u>(132)</u>
Total Direct	<u>17,593</u>	<u>17,759</u>	<u>(166)</u>
Indirect			
Indirect Cost Allocations	<u>6,521</u>	<u>6,665</u>	<u>(144)</u>
Total Expenditures	<u>24,114</u>	<u>24,424</u>	<u>(310)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,822)</u>	<u>(5,153)</u>	<u>(331)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>4,822</u>	<u>5,153</u>	<u>331</u>
Total Other Sources & (Uses)	<u>4,822</u>	<u>5,153</u>	<u>331</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 FISCAL YEAR 2017 TRAFFIC PLANNING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 34,800	\$ 34,800	\$ -
Local Sources	-	196	196
Total Revenues	<u>34,800</u>	<u>34,996</u>	<u>196</u>
Expenditures			
Direct			
Personnel Services			
Salaries	21,071	21,076	(5)
Fringe Benefits	10,154	9,886	268
Total Personnel Services	<u>31,225</u>	<u>30,962</u>	<u>263</u>
Operating Expenditures			
Miscellaneous	-	196	(196)
Total Operating Expenditures	<u>-</u>	<u>196</u>	<u>(196)</u>
Total Direct	<u>31,225</u>	<u>31,158</u>	<u>67</u>
Indirect			
Indirect Cost Allocations	12,275	12,410	(135)
Total Expenditures	<u>43,500</u>	<u>43,568</u>	<u>(68)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(8,700)</u>	<u>(8,572)</u>	<u>128</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	8,700	8,572	(128)
Total Other Sources & (Uses)	<u>8,700</u>	<u>8,572</u>	<u>(128)</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 MOBILITY MANAGER
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 104,000	\$ 104,000	\$ -
State Sources	13,000	13,000	-
Total Revenues	<u>117,000</u>	<u>117,000</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	62,850	58,997	3,853
Fringe Benefits	30,287	27,672	2,615
Total Personnel Services	<u>93,137</u>	<u>86,669</u>	<u>6,468</u>
Operating Expenditures			
Travel	100	64	36
Miscellaneous	150	-	150
Total Operating Expenditures	<u>250</u>	<u>64</u>	<u>186</u>
Total Direct	<u>93,387</u>	<u>86,733</u>	<u>6,654</u>
Indirect			
Indirect Cost Allocations	36,613	34,736	1,877
Total Expenditures	<u>130,000</u>	<u>121,469</u>	<u>8,531</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(13,000)</u>	<u>(4,469)</u>	<u>8,531</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	13,000	4,469	(8,531)
Total Other Sources & (Uses)	<u>13,000</u>	<u>4,469</u>	<u>(8,531)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DOT MAP 21
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 51,547	\$ 59,579	\$ 8,032
Total Revenues	<u>51,547</u>	<u>59,579</u>	<u>8,032</u>
Expenditures			
Direct			
Personnel Services			
Salaries	24,969	25,095	(126)
Fringe Benefits	12,033	11,771	262
Total Personnel Services	<u>37,002</u>	<u>36,866</u>	<u>136</u>
Total Direct	<u>37,002</u>	<u>36,866</u>	<u>136</u>
Indirect			
Indirect Cost Allocations	14,545	14,775	(230)
Total Expenditures	<u>51,547</u>	<u>51,641</u>	<u>(94)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>7,938</u>	<u>7,938</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(7,938)	(7,938)
Total Other Sources & (Uses)	<u>-</u>	<u>(7,938)</u>	<u>(7,938)</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
CVI PUTNAM COUNTY HAZUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 8,000	\$ -	\$ (8,000)
Total Revenues	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	3,875	2,671	1,204
Fringe Benefits	1,867	1,253	614
Total Personnel Services	<u>5,742</u>	<u>3,924</u>	<u>1,818</u>
Operating Expenditures			
Miscellaneous	-	2,500	(2,500)
Total Operating Expenditures	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Total Direct	<u>5,742</u>	<u>6,424</u>	<u>(682)</u>
Indirect			
Indirect Cost Allocations	2,258	1,573	685
Total Expenditures	<u>8,000</u>	<u>7,997</u>	<u>3</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(7,997)</u>	<u>(7,997)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	7,997	7,997
Total Other Sources & (Uses)	<u>-</u>	<u>7,997</u>	<u>7,997</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 236,358	\$ 252,177	\$ 15,819
Total Revenues	<u>236,358</u>	<u>252,177</u>	<u>15,819</u>
Expenditures			
Direct			
Personnel Services			
Salaries	61,892	61,889	3
Fringe Benefits	29,826	29,029	797
Total Personnel Services	<u>91,718</u>	<u>90,918</u>	<u>800</u>
Operating Expenditures			
Contract Services	107,771	123,595	(15,824)
Travel	816	816	-
Total Operating Expenditures	<u>108,587</u>	<u>124,411</u>	<u>(15,824)</u>
Total Direct	<u>200,305</u>	<u>215,329</u>	<u>(15,024)</u>
Indirect			
Indirect Cost Allocations	36,053	36,440	(387)
Total Expenditures	<u>236,358</u>	<u>251,769</u>	<u>(15,411)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>408</u>	<u>408</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(408)	(408)
Total Other Sources & (Uses)	<u>-</u>	<u>(408)</u>	<u>(408)</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
EPD WATERSHED MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 17,500	\$ 23,490	\$ 5,990
Local Sources	-	236	236
Total Revenues	<u>17,500</u>	<u>23,726</u>	<u>6,226</u>
Expenditures			
Direct			
Personnel Services			
Salaries	8,477	15,137	(6,660)
Fringe Benefits	4,085	7,100	(3,015)
Total Personnel Services	<u>12,562</u>	<u>22,237</u>	<u>(9,675)</u>
Operating Expenditures			
Contract Services	-	236	(236)
Office Supplies	-	623	(623)
Miscellaneous	-	80	(80)
Total Operating Expenditures	<u>-</u>	<u>939</u>	<u>(939)</u>
Total Direct	<u>12,562</u>	<u>23,176</u>	<u>(10,614)</u>
Indirect			
Indirect Cost Allocations	4,938	8,913	(3,975)
Total Expenditures	<u>17,500</u>	<u>32,089</u>	<u>(14,589)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(8,363)</u>	<u>(8,363)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	8,363	8,363
Total Other Sources & (Uses)	<u>-</u>	<u>8,363</u>	<u>8,363</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
DNR HISTORIC PRESERVATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	<u>4,091</u>	<u>4,091</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	1,982	1,932	50
Fringe Benefits	955	906	49
Total Personnel Services	<u>2,937</u>	<u>2,838</u>	<u>99</u>
Total Direct	<u>2,937</u>	<u>2,838</u>	<u>99</u>
Indirect			
Indirect Cost Allocations	1,154	1,137	17
Total Expenditures	<u>4,091</u>	<u>3,975</u>	<u>116</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>116</u>	<u>116</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(116)	(116)
Total Other Sources & (Uses)	<u>-</u>	<u>(116)</u>	<u>(116)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
EDA FISCAL YEAR 2017 ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 37,500	\$ 40,541	\$ 3,041
Total Revenues	<u>37,500</u>	<u>40,541</u>	<u>3,041</u>
Expenditures			
Direct			
Personnel Services			
Salaries	31,201	32,730	(1,529)
Fringe Benefits	15,036	15,352	(316)
Total Personnel Services	<u>46,237</u>	<u>48,082</u>	<u>(1,845)</u>
Total Direct	<u>46,237</u>	<u>48,082</u>	<u>(1,845)</u>
Indirect			
Indirect Cost Allocations	<u>18,176</u>	<u>19,271</u>	<u>(1,095)</u>
Total Expenditures	<u>64,413</u>	<u>67,353</u>	<u>(2,940)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(26,913)</u>	<u>(26,812)</u>	<u>101</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>26,913</u>	<u>26,812</u>	<u>(101)</u>
Total Other Sources & (Uses)	<u>26,913</u>	<u>26,812</u>	<u>(101)</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 FISCAL YEAR 2014 ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 31,902	\$ 31,901	\$ (1)
Total Revenues	<u>31,902</u>	<u>31,901</u>	<u>(1)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	27,791	27,791	-
Fringe Benefits	13,392	13,036	356
Total Personnel Services	<u>41,183</u>	<u>40,827</u>	<u>356</u>
Total Direct	<u>41,183</u>	<u>40,827</u>	<u>356</u>
Indirect			
Indirect Cost Allocations	16,191	16,363	(172)
Total Expenditures	<u>57,374</u>	<u>57,190</u>	<u>184</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(25,472)</u>	<u>(25,289)</u>	<u>183</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	25,472	25,289	(183)
Total Other Sources & (Uses)	<u>25,472</u>	<u>25,289</u>	<u>(183)</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 A
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 95,836	\$ 95,741	\$ (95)
Total Revenues	<u>95,836</u>	<u>95,741</u>	<u>(95)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	60,056	60,097	(41)
Fringe Benefits	28,941	26,237	2,704
Total Personnel Services	<u>88,997</u>	<u>86,334</u>	<u>2,663</u>
Operating Expenditures			
Travel	3,400	3,361	39
Miscellaneous	400	228	172
Total Operating Expenditures	<u>3,800</u>	<u>3,589</u>	<u>211</u>
Total Direct	<u>92,797</u>	<u>89,923</u>	<u>2,874</u>
Indirect			
Indirect Cost Allocations	<u>34,985</u>	<u>34,602</u>	<u>383</u>
Total Expenditures	<u>127,782</u>	<u>124,525</u>	<u>3,257</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(31,946)</u>	<u>(28,784)</u>	<u>3,162</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>31,946</u>	<u>28,784</u>	<u>(3,162)</u>
Total Other Sources & (Uses)	<u>31,946</u>	<u>28,784</u>	<u>(3,162)</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, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 246,510	\$ 245,520	\$ (990)
State Sources	14,501	14,444	(57)
Local Sources	8,396	8,421	25
Contractors Match	10,518	10,456	(62)
Total Revenues	<u>279,925</u>	<u>278,841</u>	<u>(1,084)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	45,825	45,779	46
Fringe Benefits	22,083	21,473	610
Total Personnel Services	<u>67,908</u>	<u>67,252</u>	<u>656</u>
Operating Expenditures			
Contract Services	189,128	188,546	582
Travel	6,284	5,820	464
Total Operating Expenditures	<u>195,412</u>	<u>194,366</u>	<u>1,046</u>
Total Direct	<u>263,320</u>	<u>261,618</u>	<u>1,702</u>
Indirect			
Indirect Cost Allocations	26,695	26,954	(259)
Total Expenditures	<u>290,015</u>	<u>288,572</u>	<u>1,443</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(10,090)</u>	<u>(9,731)</u>	<u>359</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	10,090	9,731	(359)
Total Other Sources & (Uses)	<u>10,090</u>	<u>9,731</u>	<u>(359)</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 C-1
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 532,015	\$ 529,844	\$ (2,171)
State Sources	31,296	31,168	(128)
Local Sources	11,254	17,430	6,176
Contractors Match	62,590	63,654	1,064
Total Revenues	<u>637,155</u>	<u>642,096</u>	<u>4,941</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	637,155	642,096	(4,941)
Total Operating Expenditures	<u>637,155</u>	<u>642,096</u>	<u>(4,941)</u>
Total Direct	<u>637,155</u>	<u>642,096</u>	<u>(4,941)</u>
Total Expenditures	<u>637,155</u>	<u>642,096</u>	<u>(4,941)</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 C-2
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 312,032	\$ 311,471	\$ (561)
State Sources	18,444	18,322	(122)
Local Sources	239,560	214,835	(24,725)
Contractors Match	36,711	36,643	(68)
Total Revenues	<u>606,747</u>	<u>581,271</u>	<u>(25,476)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	606,747	581,271	25,476
Total Operating Expenditures	<u>606,747</u>	<u>581,271</u>	<u>25,476</u>
Total Direct	<u>606,747</u>	<u>581,271</u>	<u>25,476</u>
Total Expenditures	<u>606,747</u>	<u>581,271</u>	<u>25,476</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	-	-
Total Other Sources & (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III E RESPITE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 182,717	\$ 182,378	\$ (339)
State Sources	36,544	36,476	(68)
Local Sources	111	109	(2)
Contractors Match	24,362	24,317	(45)
Total Revenues	<u>243,734</u>	<u>243,280</u>	<u>(454)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	243,734	243,280	454
Total Operating Expenditures	<u>243,734</u>	<u>243,280</u>	<u>454</u>
Total Direct	<u>243,734</u>	<u>243,280</u>	<u>454</u>
Total Expenditures	<u>243,734</u>	<u>243,280</u>	<u>454</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 ALZHEIMER'S
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 141,022	\$ 139,923	\$ (1,099)
Local Sources	2	-	(2)
Total Revenues	<u>141,024</u>	<u>139,923</u>	<u>(1,101)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>141,024</u>	<u>139,923</u>	<u>1,101</u>
Total Operating Expenditures	<u>141,024</u>	<u>139,923</u>	<u>1,101</u>
Total Direct	<u>141,024</u>	<u>139,923</u>	<u>1,101</u>
Total Expenditures	<u>141,024</u>	<u>139,923</u>	<u>1,101</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 XX
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 238,947	\$ 229,933	\$ (9,014)
State Sources	-	763	763
Local Sources	161	161	-
Contractors Match	23,372	23,356	(16)
Total Revenues	<u>262,480</u>	<u>254,213</u>	<u>(8,267)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	24,511	24,635	(124)
Fringe Benefits	11,811	11,556	255
Total Personnel Services	<u>36,322</u>	<u>36,191</u>	<u>131</u>
Operating Expenditures			
Contract Services	202,979	195,945	7,034
Travel	13,389	11,675	1,714
Office Supplies	2,000	2,081	(81)
Total Operating Expenditures	<u>218,368</u>	<u>209,701</u>	<u>8,667</u>
Total Direct	<u>254,690</u>	<u>245,892</u>	<u>8,798</u>
Indirect			
Indirect Cost Allocations	14,278	14,505	(227)
Total Expenditures	<u>268,968</u>	<u>260,397</u>	<u>8,571</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(6,488)</u>	<u>(6,184)</u>	<u>304</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	6,488	6,184	(304)
Total Other Sources & (Uses)	<u>6,488</u>	<u>6,184</u>	<u>(304)</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 GEORGIA CARES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 53,866	\$ 53,863	\$ (3)
State Sources	4,996	4,712	(284)
Total Revenues	<u>58,862</u>	<u>58,575</u>	<u>(287)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	31,897	31,905	(8)
Fringe Benefits	15,371	12,418	2,953
Total Personnel Services	<u>47,268</u>	<u>44,323</u>	<u>2,945</u>
Operating Expenditures			
Travel	1,000	1,010	(10)
Miscellaneous	550	266	284
Total Operating Expenditures	<u>1,550</u>	<u>1,276</u>	<u>274</u>
Total Direct	<u>48,818</u>	<u>45,599</u>	<u>3,219</u>
Indirect			
Indirect Cost Allocations	<u>10,047</u>	<u>17,765</u>	<u>(7,718)</u>
Total Expenditures	<u>58,865</u>	<u>63,364</u>	<u>(4,499)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3)</u>	<u>(4,789)</u>	<u>(4,786)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>3</u>	<u>4,789</u>	<u>4,786</u>
Total Other Sources & (Uses)	<u>3</u>	<u>4,789</u>	<u>4,786</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 252,948	\$ 252,468	\$ (480)
State Sources	165,761	164,476	(1,285)
Contractors Match	11,021	8,903	(2,118)
Total Revenues	<u>429,730</u>	<u>425,847</u>	<u>(3,883)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	429,730	425,847	3,883
Total Operating Expenditures	<u>429,730</u>	<u>425,847</u>	<u>3,883</u>
Total Direct	<u>429,730</u>	<u>425,847</u>	<u>3,883</u>
Total Expenditures	<u>429,730</u>	<u>425,847</u>	<u>3,883</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 D
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 30,670	\$ 30,444	\$ (226)
State Sources	1,804	1,791	(13)
Contractors Match	3,226	3,232	6
Total Revenues	<u>35,700</u>	<u>35,467</u>	<u>(233)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	32,264	32,318	(54)
Travel	2,268	1,948	320
Office Supplies	1,551	1,551	-
Total Operating Expenditures	<u>36,083</u>	<u>35,817</u>	<u>266</u>
Total Direct	<u>36,083</u>	<u>35,817</u>	<u>266</u>
Total Expenditures	<u>36,083</u>	<u>35,817</u>	<u>266</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(383)</u>	<u>(350)</u>	<u>33</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	383	350	(33)
Total Other Sources & (Uses)	<u>383</u>	<u>350</u>	<u>(33)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 445,598	\$ 395,623	\$ (49,975)
State Sources	50,600	19,629	(30,971)
Total Revenues	<u>496,198</u>	<u>415,252</u>	<u>(80,946)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	172,889	170,911	1,978
Fringe Benefits	83,316	80,166	3,150
Total Personnel Services	<u>256,205</u>	<u>251,077</u>	<u>5,128</u>
Operating Expenditures			
Contract Services	156,601	128,038	28,563
Travel	11,800	11,913	(113)
Office Supplies	10,500	5,859	4,641
Miscellaneous	4,850	4,010	840
Total Operating Expenditures	<u>183,751</u>	<u>149,820</u>	<u>33,931</u>
Total Direct	<u>439,956</u>	<u>400,897</u>	<u>39,059</u>
Indirect			
Indirect Cost Allocations	56,245	100,630	(44,385)
Total Expenditures	<u>496,201</u>	<u>501,527</u>	<u>(5,326)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3)</u>	<u>(86,275)</u>	<u>(86,272)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	3	86,275	86,272
Total Other Sources & (Uses)	<u>3</u>	<u>86,275</u>	<u>86,272</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
ADRC OUTREACH
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 37,000	\$ 37,000	\$ -
Total Revenues	<u>37,000</u>	<u>37,000</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	17,923	17,923	-
Fringe Benefits	<u>8,637</u>	<u>8,407</u>	<u>230</u>
Total Personnel Services	<u>26,560</u>	<u>26,330</u>	<u>230</u>
Total Direct	<u>26,560</u>	<u>26,330</u>	<u>230</u>
Indirect			
Indirect Cost Allocations	<u>10,441</u>	<u>10,553</u>	<u>(112)</u>
Total Expenditures	<u>37,001</u>	<u>36,883</u>	<u>118</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>117</u>	<u>118</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1</u>	<u>(117)</u>	<u>(118)</u>
Total Other Sources & (Uses)	<u>1</u>	<u>(117)</u>	<u>(118)</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 FISCAL YEAR 2017
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 47,204	\$ 47,204	\$ -
Total Revenues	<u>47,204</u>	<u>47,204</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	22,865	9,598	13,267
Fringe Benefits	11,019	3,554	7,465
Total Personnel Services	<u>33,884</u>	<u>13,152</u>	<u>20,732</u>
Operating Expenditures			
Travel	-	2,400	(2,400)
Miscellaneous	-	2,538	(2,538)
Total Operating Expenditures	<u>-</u>	<u>4,938</u>	<u>(4,938)</u>
Total Direct	<u>33,884</u>	<u>18,090</u>	<u>15,794</u>
Indirect			
Indirect Cost Allocations	13,320	5,271	8,049
Total Expenditures	<u>47,204</u>	<u>23,361</u>	<u>23,843</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>23,843</u>	<u>23,843</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(23,843)	(23,843)
Total Other Sources & (Uses)	<u>-</u>	<u>(23,843)</u>	<u>(23,843)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III E CAREGIVER
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 16,871	\$ 16,973	\$ 102
State Sources	3,374	3,395	21
Miscellaneous Income	-	884	884
Total Revenues	<u>20,245</u>	<u>21,252</u>	<u>1,007</u>
Expenditures			
Direct			
Personnel Services			
Salaries	8,812	8,769	43
Fringe Benefits	4,246	4,113	133
Total Personnel Services	<u>13,058</u>	<u>12,882</u>	<u>176</u>
Operating Expenditures			
Contract Services	-	238	(238)
Travel	2,505	2,729	(224)
Office Supplies	3,300	2,445	855
Total Operating Expenditures	<u>5,805</u>	<u>5,412</u>	<u>393</u>
Total Direct	<u>18,863</u>	<u>18,294</u>	<u>569</u>
Indirect			
Indirect Cost Allocations	5,133	5,163	(30)
Total Expenditures	<u>23,996</u>	<u>23,457</u>	<u>539</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,751)</u>	<u>(2,205)</u>	<u>1,546</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	3,751	2,205	(1,546)
Total Other Sources & (Uses)	<u>3,751</u>	<u>2,205</u>	<u>(1,546)</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 BALANCING INCENTIVE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 149,000	\$ 111,494	\$ (37,506)
Total Revenues	<u>149,000</u>	<u>111,494</u>	<u>(37,506)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	69,511	52,985	16,526
Fringe Benefits	<u>33,497</u>	<u>24,853</u>	<u>8,644</u>
Total Personnel Services	<u>103,008</u>	<u>77,838</u>	<u>25,170</u>
Operating Expenditures			
Travel	4,000	1,174	2,826
Miscellaneous	<u>1,500</u>	<u>935</u>	<u>565</u>
Total Operating Expenditures	<u>5,500</u>	<u>2,109</u>	<u>3,391</u>
Total Direct	<u>108,508</u>	<u>79,947</u>	<u>28,561</u>
Indirect			
Indirect Cost Allocations	<u>40,493</u>	<u>31,197</u>	<u>9,296</u>
Total Expenditures	<u>149,001</u>	<u>111,144</u>	<u>37,857</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1)</u>	<u>350</u>	<u>351</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1</u>	<u>(350)</u>	<u>(351)</u>
Total Other Sources & (Uses)	<u>1</u>	<u>(350)</u>	<u>(351)</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 FISCAL YEAR 2016
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 58,844	\$ 58,844	\$ -
Total Revenues	<u>58,844</u>	<u>58,844</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	25,597	-	25,597
Fringe Benefits	12,335	-	12,335
Total Personnel Services	<u>37,932</u>	<u>-</u>	<u>37,932</u>
Operating Expenditures			
Travel	-	70	(70)
Miscellaneous	6,000	6,000	-
Total Operating Expenditures	<u>6,000</u>	<u>6,070</u>	<u>(70)</u>
Total Direct	<u>43,932</u>	<u>6,070</u>	<u>37,862</u>
Indirect			
Indirect Cost Allocations	14,912	-	14,912
Total Expenditures	<u>58,844</u>	<u>6,070</u>	<u>52,774</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>52,774</u>	<u>52,774</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(52,774)	(52,774)
Total Other Sources & (Uses)	<u>-</u>	<u>(52,774)</u>	<u>(52,774)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS FALL PREVENTION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 2,250	\$ 2,250	\$ -
Total Revenues	<u>2,250</u>	<u>2,250</u>	<u>-</u>
Expenditures			
Direct			
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>
Other Financing Sources & (Uses)			
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>

**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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 612,013	\$ 714,529	\$ 102,516
Total Revenues	<u>612,013</u>	<u>714,529</u>	<u>102,516</u>
Expenditures			
Direct			
Personnel Services			
Salaries	85,189	106,984	(21,795)
Fringe Benefits	41,053	50,181	(9,128)
Total Personnel Services	<u>126,242</u>	<u>157,165</u>	<u>(30,923)</u>
Operating Expenditures			
Contract Services	426,922	481,730	(54,808)
Travel	5,944	6,823	(879)
Office Supplies	225	59	166
Miscellaneous	3,056	2,702	354
Total Operating Expenditures	<u>436,147</u>	<u>491,314</u>	<u>(55,167)</u>
Total Direct	<u>562,389</u>	<u>648,479</u>	<u>(86,090)</u>
Indirect			
Indirect Cost Allocations	49,624	62,990	(13,366)
Total Expenditures	<u>612,013</u>	<u>711,469</u>	<u>(99,456)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>3,060</u>	<u>3,060</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(3,060)	(3,060)
Total Other Sources & (Uses)	<u>-</u>	<u>(3,060)</u>	<u>(3,060)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 350,742	\$ 386,672	\$ 35,930
Total Revenues	<u>350,742</u>	<u>386,672</u>	<u>35,930</u>
Expenditures			
Direct			
Personnel Services			
Salaries	8,966	20,474	(11,508)
Fringe Benefits	4,320	9,603	(5,283)
Total Personnel Services	<u>13,286</u>	<u>30,077</u>	<u>(16,791)</u>
Operating Expenditures			
Contract Services	326,073	339,275	(13,202)
Travel	3,702	2,953	749
Office Supplies	210	-	210
Miscellaneous	2,246	2,180	66
Total Operating Expenditures	<u>332,231</u>	<u>344,408</u>	<u>(12,177)</u>
Total Direct	<u>345,517</u>	<u>374,485</u>	<u>(28,968)</u>
Indirect			
Indirect Cost Allocations	<u>5,225</u>	<u>12,055</u>	<u>(6,830)</u>
Total Expenditures	<u>350,742</u>	<u>386,540</u>	<u>(35,798)</u>
Excess (Deficiency) of Revenues over Expenditures		<u>132</u>	<u>132</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds		<u>(132)</u>	<u>(132)</u>
Total Other Sources & (Uses)		<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
WIOA DISLOCATED WORKER
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 363,726	\$ 282,932	\$ (80,794)
Total Revenues	<u>363,726</u>	<u>282,932</u>	<u>(80,794)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	114,099	83,348	30,751
Fringe Benefits	54,984	39,094	15,890
Total Personnel Services	<u>169,083</u>	<u>122,442</u>	<u>46,641</u>
Operating Expenditures			
Contract Services	119,237	104,506	14,731
Travel	7,370	1,822	5,548
Office Supplies	65	16	49
Miscellaneous	1,505	723	782
Total Operating Expenditures	<u>128,177</u>	<u>107,067</u>	<u>21,110</u>
Total Direct	<u>297,260</u>	<u>229,509</u>	<u>67,751</u>
Indirect			
Indirect Cost Allocations	66,466	49,073	17,393
Total Expenditures	<u>363,726</u>	<u>278,582</u>	<u>85,144</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>4,350</u>	<u>4,350</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(4,350)	(4,350)
Total Other Sources & (Uses)	<u>-</u>	<u>(4,350)</u>	<u>(4,350)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 40,563	\$ 38,426	\$ (2,137)
Total Revenues	<u>40,563</u>	<u>38,426</u>	<u>(2,137)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	19,406	18,416	990
Fringe Benefits	9,352	8,639	713
Total Personnel Services	<u>28,758</u>	<u>27,055</u>	<u>1,703</u>
Operating Expenditures			
Travel	500	406	94
Total Operating Expenditures	<u>500</u>	<u>406</u>	<u>94</u>
Total Direct	<u>29,258</u>	<u>27,461</u>	<u>1,797</u>
Indirect			
Indirect Cost Allocations	11,305	10,843	462
Total Expenditures	<u>40,563</u>	<u>38,304</u>	<u>2,259</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>122</u>	<u>122</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(122)	(122)
Total Other Sources & (Uses)	<u>-</u>	<u>(122)</u>	<u>(122)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 249,579	\$ 193,197	\$ (56,382)
Total Revenues	<u>249,579</u>	<u>193,197</u>	<u>(56,382)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	36,340	40,354	(4,014)
Fringe Benefits	17,512	18,928	(1,416)
Total Personnel Services	<u>53,852</u>	<u>59,282</u>	<u>(5,430)</u>
Operating Expenditures			
Contract Services	171,158	48,054	123,104
Travel	3,400	3,616	(216)
Total Operating Expenditures	<u>174,558</u>	<u>51,670</u>	<u>122,888</u>
Total Direct	<u>228,410</u>	<u>110,952</u>	<u>117,458</u>
Indirect			
Indirect Cost Allocations	21,169	23,760	(2,591)
Total Expenditures	<u>249,579</u>	<u>134,712</u>	<u>114,867</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>58,485</u>	<u>58,485</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(58,485)	(58,485)
Total Other Sources & (Uses)	<u>-</u>	<u>(58,485)</u>	<u>(58,485)</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 AT&T WORKFORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 12,000	\$ 12,000	\$ -
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Operating Expenditures	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total Direct	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Indirect			
Indirect Cost Allocations	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources & (Uses)	<u>-</u>	<u>-</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
WIOA BRANDING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 22,724	\$ 22,724	\$ -
Total Revenues	<u>22,724</u>	<u>22,724</u>	<u>-</u>
Expenditures			
Direct			
Operating Expenditures			
Miscellaneous	22,724	22,724	-
Total Operating Expenditures	<u>22,724</u>	<u>22,724</u>	<u>-</u>
Total Direct	<u>22,724</u>	<u>22,724</u>	<u>-</u>
Indirect			
Indirect Cost Allocations	-	-	-
Total Expenditures	<u>22,724</u>	<u>22,724</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	-	-
Total Other Sources & (Uses)	<u>-</u>	<u>-</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
REVOLVING LOAN FUND ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 80,000	\$ 80,000	\$ -
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	38,752	22,599	16,153
Fringe Benefits	18,675	10,600	8,075
Total Personnel Services	<u>57,427</u>	<u>33,199</u>	<u>24,228</u>
Operating Expenditures			
Miscellaneous	-	1,720	(1,720)
Total Operating Expenditures	<u>-</u>	<u>1,720</u>	<u>(1,720)</u>
Total Direct	<u>57,427</u>	<u>34,919</u>	<u>22,508</u>
Indirect			
Indirect Cost Allocations	22,573	13,306	9,267
Total Expenditures	<u>80,000</u>	<u>48,225</u>	<u>31,775</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>31,775</u>	<u>31,775</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(31,775)	(31,775)
Total Other Sources & (Uses)	<u>-</u>	<u>(31,775)</u>	<u>(31,775)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 13,500	\$ 13,500	\$ -
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Expenditures			
Direct			
Personnel Services			
Salaries	6,539	-	6,539
Fringe Benefits	<u>3,151</u>	<u>-</u>	<u>3,151</u>
Total Personnel Services	<u>9,690</u>	<u>-</u>	<u>9,690</u>
Total Direct	<u>9,690</u>	<u>-</u>	<u>9,690</u>
Indirect			
Indirect Cost Allocations	<u>3,810</u>	<u>-</u>	<u>3,810</u>
Total Expenditures	<u>13,500</u>	<u>-</u>	<u>13,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>13,500</u>	<u>13,500</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(13,500)</u>	<u>(13,500)</u>
Total Other Sources & (Uses)	<u>-</u>	<u>(13,500)</u>	<u>(13,500)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 100,000	\$ 76,824	\$ (23,176)
Interest Income	-	836	836
Total Revenues	<u>100,000</u>	<u>77,660</u>	<u>(22,340)</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>100,000</u>	<u>77,660</u>	<u>22,340</u>
Total Operating Expenditures	<u>100,000</u>	<u>77,660</u>	<u>22,340</u>
Total Direct	<u>100,000</u>	<u>77,660</u>	<u>22,340</u>
Total Expenditures	<u>100,000</u>	<u>77,660</u>	<u>22,340</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 2,772	\$ 2,772	\$ -
Local Sources	2	83	81
Total Revenues	<u>2,774</u>	<u>2,855</u>	<u>81</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>2,774</u>	<u>2,855</u>	<u>(81)</u>
Total Operating Expenditures	<u>2,774</u>	<u>2,855</u>	<u>(81)</u>
Total Direct	<u>2,774</u>	<u>2,855</u>	<u>(81)</u>
Total Expenditures	<u>2,774</u>	<u>2,855</u>	<u>(81)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 200,000	\$ 209,991	\$ 9,991
Interest Income	-	9	9
Total Revenues	<u>200,000</u>	<u>210,000</u>	<u>10,000</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	<u>200,000</u>	<u>210,000</u>	<u>(10,000)</u>
Total Operating Expenditures	<u>200,000</u>	<u>210,000</u>	<u>(10,000)</u>
Total Direct	<u>200,000</u>	<u>210,000</u>	<u>(10,000)</u>
Total Expenditures	<u>200,000</u>	<u>210,000</u>	<u>(10,000)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ -	\$ 2,223	\$ 2,223
Interest Income	-	5	5
Total Revenues	<u>-</u>	<u>2,228</u>	<u>2,228</u>
Expenditures			
Direct			
Operating Expenditures			
Contract Services	-	1,540	(1,540)
Miscellaneous	-	688	(688)
Total Operating Expenditures	<u>-</u>	<u>2,228</u>	<u>(2,228)</u>
Total Direct	<u>-</u>	<u>2,228</u>	<u>(2,228)</u>
Total Expenditures	<u>-</u>	<u>2,228</u>	<u>(2,228)</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, 2017**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ 79,964	\$ 57,370	\$ (22,594)
Total Revenues	<u>79,964</u>	<u>57,370</u>	<u>(22,594)</u>
Expenditures			
Direct			
Personnel Services			
Salaries	23,437	96,383	(72,946)
Fringe Benefits	11,294	45,209	(33,915)
Total Personnel Services	<u>34,731</u>	<u>141,592</u>	<u>(106,861)</u>
Operating Expenditures			
Travel	4,600	4,664	(64)
Office Supplies	-	67	(67)
Miscellaneous	1,980	2,103	(123)
Total Operating Expenditures	<u>6,580</u>	<u>6,834</u>	<u>(254)</u>
Total Direct	<u>41,311</u>	<u>148,426</u>	<u>(107,115)</u>
Indirect			
Indirect Cost Allocations	13,653	56,749	(43,096)
Total Expenditures	<u>54,964</u>	<u>205,175</u>	<u>(150,211)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>25,000</u>	<u>(147,805)</u>	<u>(172,805)</u>
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	(25,000)	147,805	172,805
Total Other Sources & (Uses)	<u>(25,000)</u>	<u>147,805</u>	<u>172,805</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

THIS PAGE INTENTIONALLY LEFT BLANK

III. STATISTICAL SECTION

(INCLUDING SUPPLEMENTAL
INFORMATION)

**MIDDLE GEORGIA REGIONAL COMMISSION
STATISTICAL SECTION (UNAUDITED)**

Contents	Page
Financial Trends	
<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>	
Net Position by Component, Last Ten Fiscal Years	126
Changes in Net Position, Last Ten Fiscal Years	127-128
Fund Balances and Changes in Fund Balances - Governmental Funds, Last Ten Fiscal Years	129
Revenue Capacity	
<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	130
Demographic and Economic Information	
<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>	
Population of Counties and Municipalities in the Middle Georgia Area	131-132
Principal Employers in the Middle Georgia Area	133
Unemployment Rates for Middle Georgia Regional Commission Counties, 2008-2017	134
Per Capita Income in Middle Georgia Regional Commission Counties, 2017	134
Post-Secondary Education in the Middle Georgia Area	135
Community Facilities	135
Operating Information	
<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 Fiscal Year 2017 Staff Positions	136

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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities										
Net investment in capital assets	\$ 141,408	\$ 75,882	\$ 75,960	\$ 66,071	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137	\$ 241,028
Restricted	-	-	-	-	520,295	500,232	432,479	-	-	-
Unrestricted	1,320,988	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
Total Governmental Activities Net Position	1,462,396	912,178	842,695	1,897,413	2,305,591	1,962,939	1,943,062	1,962,985	1,874,946	1,868,487
Business-Type Activities										
Restricted	2,918,135	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
Total Business-Type Activities Net Position	2,918,135	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
Primary Government										
Net investment in capital assets	141,408	75,882	75,960	66,071	89,122	149,964	175,175	175,637	153,137	241,028
Restricted	2,918,135	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
Unrestricted	1,320,988	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
Total Primary Government Net Position	\$4,380,531	\$3,911,662	\$3,824,709	\$4,829,920	\$5,382,550	\$5,044,493	\$4,966,974	\$4,911,956	\$5,105,888	\$5,011,808

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses										
Governmental Activities										
General government	\$ 335,254	\$ 689,188	\$ 43,967	\$ 749,675	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740	\$ 663,881
Aging services	6,486,979	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
Transportation development	1,764,029	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
Workforce development	1,584,331	1,190,232	1,047,924	964,303	-	-	-	-	-	-
Environmental assistance	234,292	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107
Planning and development	920,586	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923
Total Governmental Activities Expenses	11,325,471	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
Business-Type Activities										
Program Loans	184,074	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126
Total Business-Type Activities	184,074	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479	60,126
Total Primary Government Expenses	11,509,545	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
Program Revenues										
Governmental Activities										
Charges for services	373,533	364,037	344,669	499,821	1,024,879	231,674	358,598	305,877	554,636	348,780
Operating grants and contributions	10,859,789	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
Total Governmental Activities Program Revenues	11,233,322	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
Business-Type Activities										
Program Loans	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351
Total Business-Type Activities Program Revenues	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351
Total Primary Government Program Revenues	11,331,892	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
Net (Expense)/Revenue										
Governmental Activities	(92,149)	(521,217)	333,968	(427,168)	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)	(260,704)
Business-Type Activities	(85,504)	13,177	37,531	(156,110)	(25,112)	47,055	65,070	(294,301)	75,139	98,225
Total Primary Government Net (Expense)/Revenue	\$ (177,653)	\$ (508,040)	\$ 371,499	\$ (583,278)	\$ (269,215)	\$ (485,832)	\$ (281,588)	\$ (670,321)	\$ (384,379)	\$ (162,479)

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Revenues and Other Changes in Net Position										
Governmental Activities										
Regional appropriations	\$ 637,098	\$ 587,549	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 440,124	\$ 338,895
Special item	-	-	-	(520,295)	-	-	-	-	-	-
Interest revenue	4,840	2,946	1,809	1,282	1,585	1,514	3,369	4,185	10,914	35,803
Miscellaneous income	429	205	237	42,660	96,770	62,850	32,353	19,750	14,939	12,078
Total Governmental Activities	642,367	590,700	541,181	18,990	586,755	552,764	475,846	464,059	465,977	386,776
Business-Type Activities										
Interest revenue	4,030	4,099	9,003	8,498	12,007	10,587	9,871	12,330	12,482	11,562
Other income	125	194	2,973	3,160	8,510	-	-	-	-	-
Total Business-Type Activities	4,155	4,293	11,976	11,658	20,517	10,587	9,871	12,330	12,482	11,562
Total Primary Government	646,522	594,993	553,157	30,648	607,272	563,351	485,717	476,389	478,459	398,338
Governmental Activities	550,218	69,483	875,149	(408,178)	342,652	19,877	129,188	88,039	6,459	126,072
Business-Type Activities	(81,349)	17,470	49,507	(144,452)	(4,595)	57,642	74,941	(281,971)	87,621	109,787
Total Primary Government	\$ 468,869	\$ 86,953	\$ 924,656	\$ (552,630)	\$ 338,057	\$ 77,519	\$ 204,129	\$ (193,932)	\$ 94,080	\$ 235,859

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balances										
General Fund										
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,139,755	\$ 2,091,242
Nonspendable	57,511	49,571	52,627	24,951	520,295	500,232	432,479	-	-	-
Unassigned	2,643,930	2,296,232	2,203,670	1,931,951	1,844,785	1,504,137	1,599,181	-	-	-
Total General Fund	2,701,441	2,345,803	2,256,297	1,956,902	2,365,080	2,004,369	2,031,660	2,139,755	2,091,242	2,014,802
All Other Governmental Funds										
Unreserved, reported in										
Special revenue funds	-	-	-	-	-	-	-	(208,998)	(212,048)	(212,032)
Total all other governmental funds	-	-	-	-	-	-	-	-\$ (208,998)	-\$ (212,048)	-\$ (212,032)
Changes in Fund Balances										
Revenues										
Regional appropriations	\$ 637,098	\$ 587,549	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 554,636	\$ 348,780
Federal sources	7,291,720	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
State sources	2,720,807	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
Local sources	1,042,100	1,027,665	1,075,794	1,523,228	1,672,362	946,209	810,235	718,852	763,878	749,866
Contractors match	180,018	238,292	208,938	329,902	513,389	459,235	622,092	440,305	400,397	491,077
Investment income	4,845	2,946	1,809	1,381	1,585	1,514	3,369	4,185	10,914	35,803
Other income	429	925	237	49,610	96,856	63,176	32,353	19,750	14,939	12,078
Total Revenues	11,877,017	11,642,386	12,146,871	11,452,208	11,901,799	11,336,604	10,539,085	9,881,271	10,038,227	10,010,388
Expenditures										
General government **	531,162	669,205	619,721	1,269,972	1,091,340	480,528	574,202	505,368	767,775	663,881
Aging services	6,486,979	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
Transportation development	1,764,029	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
Workforce development	1,584,331	1,190,232	1,047,924	964,303	-	-	-	-	-	-
Environmental assistance	234,292	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272	174,107
Planning and development	920,586	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216	411,923
Total Expenditures	11,521,379	11,552,880	11,847,476	11,860,386	11,541,088	11,363,895	10,438,182	9,797,232	9,961,803	9,884,316
Net change in fund balances	\$ 355,638	\$ 89,506	\$ 299,395	\$ (408,178)	\$ 360,711	-\$ (27,291)	\$ 100,903	\$ 84,039	\$ 76,424	\$ 126,072

**MIDDLE GEORGIA REGIONAL COMMISSION
PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

Function/Program	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities										
General government	\$ 361,337	\$ 954,020	\$ 344,669	\$ 499,821	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636	\$ 735,556
Aging services	6,435,252	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
Transportation development	1,821,290	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
Workforce development	1,650,480	1,200,899	1,073,711	937,389	-	-	-	-	-	-
Environmental assistance	172,992	211,725	177,116	237,532	242,154	207,132	242,437	253,209	137,875	173,641
Planning and development	791,971	930,491	1,620,621	1,029,495	580,807	724,034	484,182	432,866	391,940	495,505
Subtotal Governmental Activities	11,233,322	11,642,386	11,605,690	10,912,921	11,315,044	10,784,809	10,063,239	9,417,212	9,572,250	10,010,388
Business-Type Activities										
Program Loans	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351
Subtotal Business-Type Activities	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618	158,351
Total Primary Government	\$11,331,892	\$11,740,620	\$11,723,259	\$10,992,145	\$11,374,882	\$10,916,002	\$10,193,213	\$9,556,409	\$9,707,868	\$10,168,739

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017
(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, 2017
(CONTINUED)**

Principal Employers in the Middle Georgia Area

Name	Number of Employees			
	2017	% of Total	2008	% of Total
Robins Air Force Base	19,000	31.94%	17,010	28.37%
GEICO	5,500	9.25%	3,970	6.62%
Medical Center of Central Georgia	4,800	8.07%	4,000	6.67%
Houston County Board of Education	3,916	6.58%	5,026	8.38%
Bibb County Board of Education	3,200	5.38%	3,300	5.50%
Wal-Mart Super Stores	2,808	4.72%	-	0.00%
Perdue Farms	1,650	2.77%	2,200	3.67%
Macon-Bibb County	1,760	2.96%	-	0.00%
Blue Bird Corporation	1,213	2.04%	1,200	2.00%
Coliseum Health Systems	1,805	3.03%	1,250	2.08%
Frito-Lay, Inc.	1,100	1.85%	1,200	2.00%
Georgia College & State University	700	1.18%	912	1.52%
Mercer University	1,000	1.68%	1,340	2.23%
Georgia Farm Bureau Federation	998	1.68%	500	0.83%
BASF (Formerly Engelhard Corporation)	1,109	1.86%	933	1.56%
Academy Sports	500	0.84%	-	0.00%
YKK (U.S.A.) Incorporated	790	1.33%	740	1.23%
The Boeing Company	699	1.18%	505	0.84%
Baldwin County Board of Education	690	1.16%	925	1.54%
United States Postal Service	680	1.14%	683	1.14%
Ricoh USA	500	0.84%	-	0.00%
Graphic Packaging International	431	0.72%	-	0.00%
Hacco	400	0.67%	-	0.00%
Armstrong World Industries	393	0.66%	-	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%
Bass Pro Shops	250	0.42%	-	0.00%
PACTIV, Corp.	230	0.39%	-	0.00%
GE Capital	210	0.35%	-	0.00%
Legacy Homes, LTD	201	0.34%	-	0.00%
First Quality	200	0.34%	-	0.00%
Kohl's Distribution Center	200	0.34%	-	0.00%
Nichiha USA	189	0.32%	-	0.00%
The Trane Company	184	0.31%	300	0.50%
Bombardier	170	0.29%	-	0.00%
Crown Candy	170	0.29%	-	0.00%
Birch Communications	145	0.24%	-	0.00%
Cox Communications	140	0.24%	-	0.00%
BLC Hardwood Flooring	104	0.17%	-	0.00%
L.E. Schwartz & Sons, Inc.	104	0.17%	-	0.00%
Macon Garment Manufacturers	100	0.17%	-	0.00%
Ryder Logistics	16	0.03%	-	0.00%
Central State Hospital	14	0.02%	2,100	3.50%
Horton Homes	-	0.00%	2,100	3.50%
Keebler Company	-	0.00%	480	0.80%
Riverwood International Georgia	-	0.00%	520	0.87%
Vought Aircraft Industries	-	0.00%	600	1.00%
Oconee Regional Medical Center	-	0.00%	750	1.25%
Bibb County	-	0.00%	931	1.55%
City of Macon	-	0.00%	1,400	2.33%
Rheem Manufacturing Company	-	0.00%	1,800	3.00%
Middle Georgia Correctional	-	0.00%	3,285	5.48%

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, 2017
(CONTINUED)**

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA RC COUNTIES, 2008-2017

<u>County</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>	<u>2017</u>
Baldwin	7.9%	11.9%	15.7%	13.7%	12.0%	11.2%	10.8%	10.2%	7.2%	6.2%
Bibb	6.5%	9.4%	10.6%	10.5%	9.8%	8.8%	8.7%	8.6%	5.7%	5.6%
Crawford	6.0%	9.6%	10.7%	9.9%	9.4%	8.5%	7.8%	8.0%	5.5%	5.2%
Houston	5.2%	6.9%	7.6%	7.8%	7.6%	7.1%	7.3%	7.4%	5.3%	5.0%
Jones	5.8%	8.3%	9.5%	8.9%	8.6%	7.2%	6.8%	6.8%	4.6%	4.6%
Monroe	5.7%	8.8%	9.3%	8.8%	8.2%	7.9%	7.2%	7.3%	4.9%	4.8%
Peach	7.1%	10.0%	12.0%	11.7%	10.9%	10.7%	10.6%	10.5%	6.4%	5.9%
Pulaski	5.3%	7.5%	8.8%	10.0%	9.6%	9.6%	9.2%	8.5%	5.6%	5.6%
Putnam	7.1%	10.5%	11.5%	11.5%	10.7%	9.7%	8.5%	8.9%	6.9%	6.2%
Twiggs	6.9%	10.5%	11.5%	12.5%	12.5%	11.0%	8.8%	11.6%	8.2%	7.7%
Wilkinson	6.9%	10.6%	12.0%	10.5%	9.6%	9.0%	8.2%	9.3%	6.1%	6.3%

Source(s): 2008-2017 from the U.S. Bureau of Labor Statistics

PER CAPITA INCOME IN MIDDLE GEORGIA RC COUNTIES, 2017

<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	\$20,355	73.6%	71.6%
Macon-Bibb	24,313	87.9%	85.6%
Crawford	21,564	77.9%	75.9%
Houston	27,900	100.8%	98.2%
Jones	26,022	94.0%	91.6%
Monroe	26,315	95.1%	92.6%
Peach	23,236	84.0%	81.8%
Pulaski	20,291	73.3%	71.4%
Putnam	26,433	92.9%	93.0%
Twiggs	20,747	75.0%	73.0%
Wilkinson	20,669	74.7%	72.7%

Source(s): ESRI Business Analyst 2017 Forecast

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(CONTINUED)**

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2017 Enrollment</u>
Mercer University	Macon	8,615
Georgia College and State University	Milledgeville	6,915
Middle Georgia State University	Macon	7,714
Fort Valley State University	Fort Valley	2,679
Georgia Military College	Milledgeville	8,234
Central Georgia Technical College	Warner Robins	7,762
Wesleyan College	Macon	676

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

COMMUNITY FACILITIES

10 Community Hospitals with 1,653 beds

34 Nursing Homes with 4,139 beds

117 Public Schools with 76,759 Students

23 Private Schools with 52,177 Students

Source(s):

- *2017 Georgia County Guide data from 2016*
- *National Center for Educational Statistics 2015-2016 School Year*

**MIDDLE GEORGIA REGIONAL COMMISSION
SALARY
FISCAL YEAR 2017 STAFF POSITIONS**

Position	Number of Employees In Category	FY 2017 Salary Scale
Executive Director	1	\$ 139,922 - \$ 196,726
Deputy Director	1	92,518 - 130,021
Accountant	1	54,330 - 76,357
Administrative Assistant	1	40,435 - 56,867
ADRC Community Options Counselor	2	48,277 - 67,870
ADRC Counselor	4	42,890 - 60,320
ADRC Resource Specialist	1	40,435 - 56,867
Aging Services Manager	1	51,210 - 71,989
Career Development Specialist	2	42,890 - 60,320
Contracts Administrator	1	51,210 - 71,989
Data and Performance Management Specialist	1	42,890 - 60,320
Director of Aging	1	68,827 - 96,762
Director of Finance	1	82,202 - 115,565
Director of GSBL	1	82,202 - 115,565
Director of Public Administration	1	68,827 - 96,762
Director of Technology Services	1	68,827 - 96,762
Director of Workforce Development	1	68,827 - 96,762
Executive Assistant	1	42,890 - 60,320
Finance Specialist	1	45,510 - 63,981
Georgia Cares Coordinator	1	48,277 - 67,870
GIS Analyst	3	48,277 - 67,870
Government Services Specialist	9	48,277 - 67,870
Lead Case Manager	1	54,330 - 76,357
Loan Processing and Servicing Specialist	1	48,277 - 67,870
MDSQ Options Counselor	3	42,890 - 67,870
MFP Transitions Coordinator	1	48,277 - 67,870
Multi-Media Specialist	1	42,890 - 60,320
Network Systems Specialist	1	42,890 - 60,320
Office Assistant (Part-time)	1	26,749 - 37,606
Office Manager	1	48,277 - 67,870
One Stop/Rapid Response Specialist	1	42,890 - 60,320
Printer/Graphics Technician	1	30,098 - 45,531
Senior Government Services Specialist	1	51,210 - 71,989
Senior MFP Transitions Coordinator	1	54,330 - 76,357
Special Projects Coordinator	1	42,890 - 60,320
Wellness/RN	1	54,330 - 76,357

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Fringe Benefits:

FICA	\$ 184,395
Group Insurance	237,932
Retirement Fund Contribution	259,967
Workers' Compensation	19,267
Release Time	334,632
Unemployment	<u>8,757</u>
Total Fringe Benefits	<u>\$ 1,044,950</u>

Basis:

Indirect Salaries	\$ 444,848
Direct Salaries	<u>1,786,936</u>
Total Basis	<u>\$ 2,231,784</u>

Ratio:

Fringe Benefits/Basis	<u>46.82%</u>
-----------------------	---------------

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Indirect Costs:

Indirect Salaries	\$ 444,848
Fringe Benefits	<u>208,657</u>
Subtotal	<u>653,505</u>
Bank Charges	1,677
Computer Charges	56,216
Contracts - Services	2,080
Depreciation	24,174
Insurance and Bonding	15,755
Memberships and Subscriptions	14,469
Furniture and Equipment	5,660
Motor Vehicle Expenditures	13,517
Office Repairs and Maintenance	30,765
Other Public Meetings	257
Postage and Freight	7,146
Publications and Printing	5,083
Professional Services	37,152
Rentals - Other	20,067
Rentals - Space	2,088
Rentals - Real Estate	100,000
Supplies and Materials	33,451
Telecommunications	20,550
Travel	<u>7,722</u>
Subtotal	<u>397,829</u>
Total Indirect Costs	<u><u>\$ 1,051,334</u></u>

Basis:

Direct Salary Costs	\$ 1,786,936
Fringe Benefits	<u>836,293</u>
Total Basis	<u><u>\$ 2,623,229</u></u>

Ratio:

Indirect Cost/Basis	<u><u>40.08%</u></u>
---------------------	----------------------

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	State Assistance	Total Expenditures	Settlements Receivable
DHS Contract #42700-373-0000049731			
Aging FY 17 Title III A	\$ 95,741	\$ 95,741	\$ 13,673
Aging FY 17 Title III B	259,964	259,964	33,315
Aging FY 17 Title III C1	561,012	561,012	69,936
Aging FY 17 Title III C2	329,793	329,793	49,363
Aging FY 17 Title III D	32,235	32,235	5,991
Aging FY 17 Title III E	218,854	218,854	38,440
Aging FY 17 NSIP	416,944	416,944	82,376
Aging FY 17 Title XX SSBG	230,696	230,696	35,400
Aging FY 17 Alzheimer's	139,923	139,923	29,361
Aging FY 17 CBS	1,016,258	1,016,258	285,330
Aging FY 17 GA Cares, MIPPA, ADRC, BIP	313,117	313,117	38,485
Aging FY 17 Money Follows the Person	415,252	415,252	58,692
Aging FY 17 Meals on Wheels	2,772	2,772	-
Aging FY 17 Fall Prevention	2,250	2,250	-
Aging FY 17 Title III E Caregiver	20,368	20,368	17,413
Total Contract #42700-373-0000049731	4,055,179	4,055,179	757,775
May advance	-	-	(109,872)
Total DHS Contract	4,055,179	4,055,179	647,903
DHS Contract #42700-362-0000050248			
FY 17 Coordinated Transportation	1,590,444	1,590,444	256,867
Total DHS Transportation Contract	1,590,444	1,590,444	256,867
DCH Contract #2017010			
Aging FY 17 Title XIX	1,958,132	1,958,132	345,287
Total DCH Contract	1,958,132	1,958,132	345,287
DCA Contract			
DCA FY 17 Part A	172,619	172,619	43,155
Total DCA Contract	172,619	172,619	43,155
DNR			
Historic Preservation	4,091	4,091	-
Watershed Management Contract	23,490	23,490	14,042
Total DNR Contract	27,581	27,581	14,042
DOT - Coordinated Transportation			
DOT - FY 17 Planning Component	19,271	19,271	9,876
DOT - FY 17 Traffic	34,800	34,800	6,093
DOT - Mobility Manager	117,000	117,000	7,474
DOT - MAP 21	59,579	59,579	33,032
Total DOT Contract	230,650	230,650	56,475
Economic Development Administration			
FY 14 Planning Grant	31,901	31,901	-
FY 17 Planning Grant	40,541	40,541	36,578
Total EDA	72,442	72,442	36,578
Total Contractual Assistance	\$ 8,107,047	\$ 8,107,047	\$ 1,400,307

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

<u>City/County Government</u>	Amount Due June 30, 2016 Over/Under	FY 17 Assessment Billed	FY 17 Assessment Collections	Amount Due June 30, 2017 Over/Under
Baldwin County	\$ -	\$ 33,424	\$ 33,424	\$ -
City of Milledgeville	-	24,974	24,974	-
Crawford County	-	14,554	14,554	-
City of Roberta	-	1,275	1,275	-
Houston County	-	69,046	69,046	-
City of Warner Robins	-	95,252	95,252	-
City of Perry	-	19,687	19,687	-
City of Centerville	-	9,859	9,859	-
Jones County	-	32,446	32,446	-
City of Gray	-	4,102	4,102	-
Macon-Bibb County	-	200,077	200,077	-
Monroe County	-	28,553	28,553	-
City of Forsyth	-	4,998	4,998	-
City of Culloden	-	222	222	-
Peach County	-	16,930	16,930	-
City of Fort Valley	-	11,457	11,457	-
City of Byron	-	6,094	6,094	-
Pulaski County	-	7,475	7,475	-
City of Hawkinsville	-	7,159	7,159	-
Putnam County	-	18,810	18,810	-
City of Eatonton	-	8,263	8,263	-
Twiggs County	-	9,005	9,005	-
City of Jeffersonville	-	1,215	590	625
Town of Danville	-	281	281	-
Wilkinson County	-	5,831	5,831	-
City of Allentown	-	206	206	-
City of Gordon	-	2,588	2,588	-
City of Irwinton	-	737	737	-
City of Ivey	-	1,210	1,210	-
City of McIntyre	-	797	797	-
City of Toombsboro	-	571	571	-
Total	\$ -	\$ 637,098	\$ 636,473	\$ 625

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Lincoln Financial Group	1036487	07/01/16 - 06/30/17	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	07/01/16 - 06/30/17	Group Health Insurance	GA SGN POS 14 \$30 Physician Co-Pay \$75 Specialist Co-Pay \$450 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	07/01/16 - 06/30/17	Vision Insurance	\$10 Copay Eye Exam \$25 Copay Single/Bifocal/Trifocal \$0 Copay Contact Lenses
Lincoln Financial Group	MIDGAREG 1423307	07/01/16 - 06/30/17	Group Life Insurance	\$50,000 Life Insurance, each employee
Travelers Casualty and Surety of America	105289459	07/01/16 - 06/30/17	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/17 - 12/31/17	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, 2017
(CONTINUED)**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/17 - 04/30/18	Casualty - General Liability	\$1,000,000 Personal Injury \$1,000,000 Fire Liability \$1,000,000 Employee Benefit
			Public Officials and Employment Liability	\$1,000,000 Each Claim
			Automobile Coverage	\$1,000,000 Combined Single Limit \$1,000 Deductible
			01 Chevrolet Tahoe	
			11 Ford Crown Victoria	
			07 Mercury Marquis	
			11 Ford Fusion (3)	
			11 Mercury Marquis	
			16 Ford Fusion	
			17 Ford Edge	
Crime/Fidelity	Blanket Employee \$500,000 Blanket Employee Dishonesty \$500,000 Forgery \$500,000 Computer Crime \$500,000 Money and Securities \$1,000 Deductible			
Property Coverage	\$663,790 Total Values \$1,000 Deductible			

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2017, 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 144, was also audited by us. Our report, dated November 9, 2017, 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, 2017

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Nonpublic Funds	Public Funds	Total
I. Net Position - Beginning Balance	\$ 1,523,874	\$ (1,520,817)	\$ 3,057
II. Revenues of Nonpublic Funds			
<u>Date</u>	<u>Source</u>		
<u>Escrow Interest Income:</u>			
Nov-16	Fiscal Agent	489	- 489
May-17	Fiscal Agent	4,199	- 4,199
<u>Servicing Fees:</u>			
Jul-16	Fiscal Agent	10,722	- 10,722
Aug-16	Fiscal Agent	10,391	- 10,391
Sep-16	Fiscal Agent	10,391	- 10,391
Oct-16	Fiscal Agent	12,679	- 12,679
Nov-16	Fiscal Agent	11,000	- 11,000
Dec-16	Fiscal Agent	10,079	- 10,079
Jan-17	Fiscal Agent	12,155	- 12,155
Feb-17	Fiscal Agent	10,302	- 10,302
Mar-17	Fiscal Agent	10,070	- 10,070
Apr-17	Fiscal Agent	10,070	- 10,070
May-17	Fiscal Agent	9,678	- 9,678
<u>Other:</u>		-	713,552 713,552
Total Revenues	122,225	713,552	835,777
III. Expenditures of Funds			
Individual OCGA 50-8-35 qualifying expenditures	-	-	-
Other expenditures paid	-	(106,964)	(106,964)
Total expenditures of funds	-	(106,964)	(106,964)
IV. Excess/(Deficit) of Revenues over Expenditures	122,225	606,588	728,813
V. Net Position - Ending Balance	\$ 1,646,099	\$ (914,229)	\$ 731,870

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO THE SCHEDULE OF NON-PUBLIC FUNDS OF THE COMPONENT UNIT
FOR THE FISCAL YEAR END JUNE 30, 2017**

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, 2016 THROUGH JUNE 30, 2017**

Year	Model	Make	Model	Serial Number	Fund Source	Tag Number	Value
Middle Georgia RC							
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	220
2011		Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	-
2011		Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	3,300
2016		Ford	Fusion	3FA6P0G71GR234124	MGRC	GV5943F	11,472
2017		Ford	Edge	2FMPK3G98HBB58736	MGRC	GV0504J	25,205
Meals on Wheels of Macon-Bibb County							
2006		Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	-
2008		Chevrolet	Uplander	1GNDV23W28D198946	MOW	BLS6073	-
2010		Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	-
2012		Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	-
2012		Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	-
2011		Ford	F-250	IFT7X2B6XBED10556	MOW	PNF7402	760
2014		Dodge	Caravan	2C4RDGCG5ER214315	MOW	ASC5553	8,333
2014		Dodge	Caravan	2C4RDGCGXER214312	MOW	AZU7762	8,333
2014		Dodge	Caravan	2C4RDGCG7ER242357	MOW	CDM7803	10,143
2014		Dodge	Caravan	2C4RDGCG2ER266839	MOW	CDM7799	10,143
2014		Dodge	Caravan	2C4RDGCG8ER206211	MOW	CDS2120	11,932
2014		Dodge	Caravan	2C4RDGCG9ER123063	MOW	CCW8269	8,333
2014		Dodge	Caravan	2C4RDGCG5ER128616	MOW	CDX7972	12,278
2014		Dodge	Caravan	2C4RDGCG5ER182448	MOW	CDX7980	11,645
2015		Dodge	Caravan	2C4RDGCGXFR632368	MOW	CEP6941	14,653
2015		Dodge	Caravan	2C4RDGCG8FR556861	MOW	CFE5749	17,233
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 #42700-373-0000049731 and #42700-362-0000050248
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC/Gateway Information and Assistance	793	283
HCBS-Homemaker-Ind	2,879	55
HCBS-Personal Care	2,906	44
Legal Assistance:		
Cases Opened/Unduplicated Clients Served	458	367
Legal and Related Counseling Hours	3,692	-
Legal Information - Information and Referral	3,630	3,630
Total Title III-B Supportive Services	14,358	4,379
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	52,435	326
HCBS Home Delivered Meals	85,752	1,171
Total Title III-C Nutrition	138,187	1,497
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Congregate	366	256
HCBS Home Delivered	61,326	1,166
Total Nutrition Services Incentive - NSIP	61,692	1,422
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	26,700	755
ADRC Information and Assistance	992	354
Total Title XX - SSBG	27,692	1,109

MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000049731 and #42700-362-0000050248
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(CONTINUED)

	Units Provided	Persons Served
<u>Title III-D Wellness:</u>		
Senior Recreation	1,656	23,943
Program Awareness/Prevention	345	4,040
Physical Activity	872	11,754
Nutrition Education	255	5,408
Total III-D Wellness	3,128	45,145
<u>Alzheimer's Respite:</u>		
	7,763	117
<u>Income Tax Check-off (Home-Delivered Meals):</u>		
	475	475
<u>Community Based Services:</u>		
ADRC Information and Assistance	1,190	425
HCBS Case Management	3,657	493
Home Delivered Meals	64,097	1,100
HCBS Alzheimer's Respite Care	1,330	117
HCBS Respite to Caregivers	5,162	117
HCBS Personal Care	1,902	44
HCBS Homemaker Services	1,905	55
HCBS Material Aid - Assistive Technology	5,047	28
HCBS Support Options	7,242	8
HCBS Care Consultation	100	10
Total Community Based Services	91,632	2,397
<u>Title III-E Caregiver Support:</u>		
Home Delivered Meals	26,745	650
Respite to Caregivers	3,271	117
Caregiver Material Aid - Incontinence Supplies	54	27
Total III-E Caregiver Support	30,070	794
<u>DHS Coordinated Transportation:</u>		
Aging DHS Trips	35,279	-
DFCS Trips	17,351	-
MHDDAD Trips	45,826	-
DOL/VOC REHAB Trips	6,411	-
Total DHS Coordinated Transportation	104,867	-

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000049731 and #42700-362-0000050248
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(CONTINUED)**

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	162	30,098
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	14,779	965
Total GeorgiaCares	14,941	31,063

THIS PAGE INTENTIONALLY LEFT BLANK

IV. SINGLE AUDIT SECTION

MIDDLE GEORGIA
REGIONAL COMMISSION

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

PREPARED BY
FINANCE DEPARTMENT

175 Emery Highway, Suite C
Macon, Georgia 31217

478-751-6160

FAX 478-751-6517

www.middlegeorgiarc.org

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Georgia State Department of Health and Human Resources:			
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000049731	\$ 245,520
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000049731	529,844
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000049731	311,471
Food Distribution	93.053	42700-373-0000049731	<u>252,468</u>
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,339,303</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000049731	95,741
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000049731	30,444
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000049731	182,378
Social Services Block Grant - Title XX	93.667	42700-373-0000049731	219,945
Special Programs for Aging - Balancing Incentive Program	93.778	42700-373-0000049731	111,494
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	42700-373-0000049731	159,911
Special Services for the Aging - MFP	93.791	42700-373-0000049731	395,623
Special Services for the Aging - Caregiver Education	93.048	42700-373-0000049731	16,973
Special Services for the Aging - Special Projects	93.000	42700-373-0000049731	9,988
Special Services for the Aging - Fall Prevention Program	93.761	42700-373-0000049731	<u>2,250</u>
			<u>1,224,747</u>
Pass through Georgia Department of Community Health Medical Assistance Program - Title XIX	93.778	2017010	<u>979,066</u>
Total Pass-through Programs			<u>3,543,116</u>
Total U.S. Department of Health and Human Resources			<u>3,543,116</u>
<u>U.S. Department of Transportation</u>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	<u>13,500</u>
Capital Improvement Assistance Program	20.516	T005809	<u>104,000</u>
Surface Transportation Funds	20.205	0015270	34,800
Surface Transportation Funds	20.205	T005821	<u>19,271</u>
			<u>54,071</u>
Total Pass-through Programs			<u>171,571</u>
Total U.S. Department of Transportation			<u>171,571</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, 2017
(CONTINUED)**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Commerce</u>			
Direct Programs:			
Economic Development Grant	11.302	04-83-06893	\$ 31,901
Economic Development Grant	11.302	ED17ATL3020013	40,541
Total Direct Programs			<u>72,442</u>
Total U.S. Department of Commerce			<u>72,442</u>
<u>U.S. Department of Agriculture</u>			
Passed through Georgia Department of Natural Resources			
Watershed Management Plan	10.904	307020401	23,490
Total Pass-through Program			<u>23,490</u>
Total U.S. Department of Agriculture			<u>23,490</u>
<u>U.S. Department of Labor</u>			
Passed through Georgia Department of Health and Human Resources:			
DHS - Coordinated Transportation	17.253	42700-362-0000050248	1,590,444
Total Pass-through Programs			<u>1,590,444</u>
Passed through Governor's Office of Workforce Development:			
WIA Adult	17.258	11-15-15-06-100	714,529
WIA Adult	17.258	11-15-16-06-100	
WIA Adult	17.258	36-15-16-06-010	
WIA Adult	17.258	11-16-16-06-100	
WIA Adult	17.258	11-16-17-06-100	
WIA Youth	17.259	15-15-15-06-100	386,672
WIA Youth	17.259	15-16-16-06-100	
WIA Dislocated Worker	17.278	31-15-15-06-100	282,932
WIA Dislocated Worker	17.278	31-15-16-06-100	
WIA Dislocated Worker	17.278	31-16-16-06-100	
WIA Dislocated Worker	17.278	31-16-17-06-100	
Rapid Response	17.278	44-15-15-06-100	38,426
Rapid Response	17.278	44-15-16-06-100	
Rapid Response	17.278	44-16-17-06-100	
Branding	17.278	WSG-14-15-06-100	22,724
SPNEG	17.277	245-15-15-06-100	193,197
Total Pass-through Programs			<u>1,638,480</u>
Total U.S. Department of Labor			<u>\$ 3,228,924</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, 2017
(CONTINUED)**

Federal/Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. Department of Defense</u>			
Direct Programs:			
Community Economic Adjustment Assistance	12.611	CR1440-14-01	<u>252,177</u>
Total Direct Programs			<u>252,177</u>
Total U.S. Department of Defense			<u>252,177</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>7,291,720</u>
Economic Development Administration			
Direct Programs:			
Revolving Loan	11.307	043903867/041969028	<u>2,085,428</u>
Total Direct Programs			<u>2,085,428</u>
Total Economic Development Administration			<u>2,085,428</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,085,428</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,377,148</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017. 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. 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	\$ 1,590,444

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FEDERAL AWARD FINDINGS

None Reported

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2017, 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, 2017.

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 opinion 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, 2017

**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 the Middle Georgia Regional Commission's major federal programs for the year ended June 30, 2017. 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, 2017.

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, 2017

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
17.258, 17.259, and 17.278 11.307	WIA Cluster 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

175 Emery Highway, Suite C

Macon, Georgia 31217

(478) 751-6160 | (478) 751-6517 Fax | www.middlegeorgiarc.org