

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING

JUNE 30, 2018



**MIDDLE GEORIGIA REGIONAL COMMISSION
MACON, GEORGIA**

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

Prepared By: Matt B. Garvin, Finance Director

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October 16, 2018

Chairman Robert A. B. Reichert
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 (Regional Commission) for the Fiscal Year ended June 30, 2018. 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 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 Regional 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 Regional Commission's existence. Membership of each 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 Regional 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.

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 Regional 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 2018 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 Regional 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 Regional 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 Regional 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).

Care Consultation

In March 2018, the Middle Georgia Regional Commission began a pilot project with Northwest and Three Rivers Regional Commissions to provide Care Consultation services for individuals and caregivers living in their regions. Care Consultation provides telephone based on-going emotional support, service referral, and empowerment through education and informed decision making. In total, Care Consultation services were provided to 31 individuals and caregivers living in Middle Georgia, Northwest and Three Rivers regions.

Caregiver Closet

For the past several years, the Middle Georgia Regional Commission has maintained a caregiver closet to provide caregivers with incontinence products. Older adults, people living with disabilities, and caregivers often need to purchase incontinence products which can be an added burden while living on a fixed income. The caregiver closet is supported through state funding, reimbursements for program workshops, and products donated by individuals and local community groups. In 2018, 68 caregivers were provided incontinence products and donations. In addition, donations into the caregiver closet nearly equaled the annual state funding allocated to the initiative.

What-A-Waste

The National Foundation to End Senior Hunger (NFESH) developed the What A Waste program exclusively for senior nutrition programs. The initiative addresses food consumptions, improving food service operations, and repurposing food waste including composting. Senior center staff and seniors from Baldwin, Peach, Jones, Twiggs, and Wilkinson Counties have participated in the program.

In-Home Case Management

In-home case management services involves person-centered services that assess complex social and health needs of seniors and disabled persons. Individuals and caregivers work with case management staff to design a plan of care that targets the needs of the individual allowing that person to continue to live in the community. Through on-going evaluation and consultation, the program encourages quality outcomes for the person and their community. Thirty-one individuals were served through in-home case management in 2018.

Senior Expo 2018

In observance of Older Americans month, the Middle Georgia Regional Commission hosted our annual Senior Day Expo on May 31, 2018 at the Georgia National Fairgrounds. This year's national theme was "Engage at Every Age" and during the Senior Day Expo, more than 1,000 older adults and community resource providers were in attendance. Seniors engaged in an agenda packed with physical activities, socialization, information, and door prizes. We were also pleased to welcome Georgia Division of Aging Services Abby Cox as a special guest. This fun filled day would not be possible without great partners.

GeorgiaCares Program

1,209 individuals were counseled saving over \$424,123.

Wellness Programs

467 older adults served through Tai Chi, A Matter of Balance, Chronic Disease Self- Management, and Diabetes Self-Management Programs.

Transitions Programs

33 individuals have transitioned out of nursing homes returning to live in the community.

Community Care Services Program

1,065 individuals received community-based services through Medicaid funding.

Caregiver Education Classes

23 caregivers received education classes including: Dealing with Dementia, Powerful Tools for Caregivers, and CPR.

Home & Community-Based Services

301,875 meals were served and
31,153 hours of at-home services provided

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 Regional Commission supports member governments and local economic development agencies by providing demographic information requested by prospects; meeting with prospects; mapping available properties and buildings; structuring deals; assisting with the industrial site certification process; serving as a liaison between federal, state, and local economic development resources; and assisting with site selection and development. In addition, the Regional Commission maintains and updates the Comprehensive Economic Development Strategy (CEDS), which outlines the short and long-term goals and objectives for economic growth throughout the region.

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 Regional Leadership Champions

In 2018, the third cohort of Middle Georgia Regional Leadership Champions launched with 18 participants from across the region. This program is a collaborative effort of the Middle Georgia Regional Commission, in partnership with the University of Georgia's J.W. Fanning Institute for Leadership Development. It is designed to bring together a diverse group of stakeholders from across Middle Georgia to develop enhanced leadership capacity within the region and actively shape the future vision of a thriving Middle Georgia. In 2018, the program received the Innovation in Community Leadership Award from the J.W. Fanning Institute.

Middle Georgia Sees Economic Development Wins in Fiscal Year 2018

Fiscal Year 2018 was an exciting year for economic development throughout the middle Georgia region as several companies announced major relocations and expansions. Amazon was the headliner of Fiscal Year 2018 with a new fulfillment center relocating to Macon-Bibb. Amazon will create 500 full-time jobs, with up to 1,000 workers employed in peak season. Irving Consumer Products, a Canadian based company, will also be one of Macon-Bibb's newest industrial residents, bringing 200 new jobs and \$400 million in private investment with its facial tissue manufacturing facility. Peach County was able to attract Pure Flavor, which is building a 75-acre high-tech greenhouse outside of Fort Valley. Pure Flavor will also add over 200 new jobs once its fully operational, while also providing new food production for the region. Finally, Crawford County announced the creation of 30 new jobs with the location of Bradbury Logistics, LLC in the county's small business incubator facility.

LOAN PROGRAMS

After careful consideration of various alternatives, the Georgia Small Business Lender Board of Directors determined that GSBL, in its current state of operation, did 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, dissolved GSBL as a corporation and transferred its assets to the Middle Georgia Regional Commission effective June 30, 2017.

In May 2017, the SBA 504 portfolio was transferred and merged with Capital Partners, a well-respected statewide CDC based in Atlanta. This merger guaranteed 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 created a Middle Georgia Revolving Loan Fund to support economic development, private investment and job creation in the Middle Georgia region. The fund was 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 2019.

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 Regional 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 Regional 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 Regional 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 Regional 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 19 years, Middle Georgia Regional Commission has been providing tax parcel maintenance services to county tax assessors. The Regional Commission uses GIS technology to accurately edit and update tax parcels for the following member governments: Baldwin, Crawford, Macon-Bibb, Monroe, Pulaski, Putnam, and Twiggs Counties. Additional services include the compilation of annual Forest Land Protection Act (FLPA) reports, Conservation Use Valuation Assessments (CUVA), mylar hardcopy print production and updates to soils, landcover, and related maps.

Local Update of Census Addresses

In 2018, the Regional Commission participated in the US Census Bureau's Local Update of Census Addresses (LUCA) program. The LUCA process is the only opportunity a local government is given to review the master address database to be used by the federal government in preparation for the decennial Census. As an Affiliate State Data Center, the Regional Commission received baseline address data from the Census Bureau, processed and analyzed it in comparison to local address sources and submitted the revised address listings for inclusion into the master address database. Through this program, more than 230,000 addresses were validated and approximately 34,000 were added across the region. The potential impact to the region is significant as each person counted in the decennial census equates to \$1,399 annually in federal funding for select programs.

HAZUS Multi-Hazard Risk Assessments

Building on a pilot project from 2017, the Regional Commission completed a HAZUS-MH II risk assessment for Crawford County. HAZUS is a supplemental report to the Pre-Disaster Mitigation Plan (PDMP) that combines tax parcel and essential facilities data into model scenarios for various natural disasters, including hurricane winds, hurricane storm surge, floods, and tornados.

Moving Ahead for Progress in the 21st Century (MAP-21) Program

During 2018, the Regional Commission continued work on the MAP-21 program for the middle Georgia region. MAP-21 is an intergovernmental partnership between the Georgia Department of Transportation (GDOT) – Office of Transportation Data (OTD), the University of Georgia's Carl Vinson Institute of Government (CVIOG) – Information Technology Outreach Service (ITOS) and the state's 12 regional commissions. The MAP-21 program is helping the state comply with federal mandates to validate and map local road characteristics like road names, surface type, traffic direction, medians, lanes and signalization. In 2018, the Regional Commission worked with Crawford and Putnam County officials to complete their MAP-21 data sets. Middle Georgia Regional Commission also serves as the statewide program manager for the program, assisting the other 11 regional commissions with their MAP-21 efforts.

Websites

In 2018, the Regional Commission developed and deployed new websites for the City of Byron-Economic and Community Development, Eatonton-Putnam County Water and Sewer Authority, and WorkSource Macon-Bibb County and refreshed three websites for existing local governments. The Regional Commission provides support to over 40 websites, providing a variety of services, including annual domain name registration and maintenance, backup and recovery, server security, website maintenance training, and plug-in customization services.

PUBLIC ADMINISTRATION

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

Community Development describes the programs, policies, and initiatives undertaken by community leaders to improve the socio-economic conditions of an area. It typically includes redevelopment/reinvestment, housing, public safety, and other local government initiatives to improve the community. From planning to policy development and implementation, Regional Commission staff can provide expertise and assistance in a broad range of community initiatives.

Regional Commission staff supports local governments with human resources administration through the development of job descriptions, personnel policies, and handbooks, and salary surveys, as well as the recruitment of candidates for critical local government positions. The Regional Commission can also design and update classification and compensation systems.

Through a partnership with the Georgia Department of Natural Resources Historic Preservation Division, the Regional Commission supports local efforts for the preservation and planning for historic resources, the creation of local historic districts, 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.

Major Funding Awards in 2018

In 2018, Middle Georgia Regional Commission continued to assist local governments with grant writing services to implement vital projects. As a result of this work, over \$2.1 million in grant funding was awarded. The City of Fort Valley received two Community Development Block Grant (CDBG) awards through the Georgia Department of Community Affairs. Fort Valley received a grant for \$750,000 to make critical improvements to the community's sewer system that will benefit 452 residents who currently experience chronic sewage overflows due to stormwater intrusion. Fort Valley also received a 2018 CDBG Redevelopment Fund grant for \$406,000 to fund asbestos abatement and demolish the old Peach County Hospital that has been vacant since 2013. The City of Forsyth received \$510,790 from the U.S. Economic Development Administration to fund important upgrades to the city's electrical infrastructure that serves the Monroe County Industrial Park. These improvements will allow several businesses to expand their footprints in Middle Georgia. Lastly, Putnam County Development Authority received \$446,552 in OneGeorgia Equity funding for site preparation and infrastructure improvements in the South Eatonton-Putnam Industrial Park.

Middle Georgia Communities Recognized for Excellence in Planning

Throughout Fiscal Year 2018, MGRC completed Comprehensive Planning efforts for the entire region's five-year planning cycle. With all communities setting ambitious goals and clear work priorities, the attention of the region now shifts to plan implementation. Five Middle Georgia communities received a planning excellence designation from Georgia Department of Community Affairs in February. Jones County was re-designated as a PlanFirst Community for a second time. The Regional Commission also assisted Crawford County and the Cities of Byron, Forsyth and Perry, with receiving their first PlanFirst designation. The PlanFirst program provides incentives for communities in grant applications and provides lower interest rates on programs managed or supported by the State of Georgia, including Georgia Environmental Facilities Authority (GEFA) loans and Downtown Development Revolving Loan Fund loans.

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 Regional 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 91,884 trips provided to Middle Georgia clients of the Department of Human Services (DHS) in Fiscal Year 2018.

The Middle Georgia Regional Commission continued its work in regional transportation in Fiscal Year 2018 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 Regional 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 sixth year of the Regional Commission's Regional Mobility Management program, the Regional 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 Regional 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.

Program Mission

WorkSource Macon-Bibb works to ensure a strong and vital economy by developing a regional workforce that connects employers with skilled talent and connects job seekers with the education and training necessary for successful employment. The program delivers high-quality services to help job seekers access the tools and resources they need to manage their careers and to meet the needs of employers by developing sustainable workforce solutions. Workforce Development is funded by grants from the US Department of Labor, through the State of Georgia, to the Middle Georgia Regional Commission. This allows services to be provided at no cost to the job seeker or employer.

Program Year Highlights

- Twenty-three job seekers completed the Manufacturing Fundamentals Program. The 12-week intensive program is designed to prepare individuals for employment in the middle Georgia region. Participants obtain five certifications through Central Georgia Technical College, employment readiness training, and an 8-week paid internship with a manufacturing company.
- Two former program participants who completed their training now have leadership roles in their careers.
- There were four new enrollments into the Georgia Teacher Academy for Preparation and Pedagogy (GaTAPP) Regional Educational Service Agency (RESA). GaTAPP prepares individuals who hold a bachelor's degree or higher, and did not complete a teacher education degree program, to successfully transition into the teaching profession. Also, during the year, two candidates successfully completed and secured full-time teaching positions in Middle Georgia.

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.

Performance Outcomes

- Total adult customers served during Fiscal Year 17 - 4,153
- Total youth customers served during Fiscal Year 17 - 929
- Direct services provided to adult individuals - 884
- Direct services provided to youth individuals - 455
- 93% of adult individuals were employed within six months after ending services
- 89% of adult individuals were employed for twelve months after ending services
- 85% of youth individuals were employed or placed in training or military within six months after ending services
- 84% of youth individuals were employed or placed for twelve months after ending services
- 87% of adults earned a credential during Fiscal Year 17
- 58% of youths earned a credential during Fiscal Year 17
- Adult median earnings - \$6,599

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 Regional 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 Regional 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 Regional Commission will continue to maintain adequate internal controls under the provisions of the Uniform Guidance. The results of the Regional Commission's single audit for fiscal year ended June 30, 2018, provided no instance of material weaknesses in the internal control structure.

LONG-TERM FINANCIAL PLANNING

Provisions of state law give the Middle Georgia Regional Commission stability that other planning agencies do not have. The first provision is the mandatory funding by the counties and municipalities within the Middle Georgia Regional Commission service area in the form of regional appropriations based on the census. The second provision is that a county or municipality would need prior approval by the Georgia General Assembly before they would be able to withdraw their membership from the Regional Commission.

In addition, the management of the Middle Georgia Regional Commission prepares financial forecasts to help anticipate future financial resources needed to maintain the critical programs operated by the Regional Commission in our service area. The Regional Commission's Budget, Audit and Personnel Committee relies on these forecasts when reviewing proposed budgets and any dues increase. The last dues increase approved by the Council was effective July 1, 2015.

RELEVANT FINANCIAL POLICIES AND CONTROLS

The Regional Commission's financial policies and controls include a Budgetary Control, Internal Control Structure and Risk Management. In addition, the Regional Commission's bylaws provide policy parameters for budget and finance, as well as define standards of ethical conduct.

The Regional Commission Council is responsible for authorizing changes in the retirement and insurance programs for Regional Commission employees. Retirement changes would also be reviewed and approved prior to Council approval by the Pension Committee. Insurance changes will have been reviewed by the Budget, Audit and Personnel Committee prior to Council approval.

The Budget, Audit and Personnel Committee receives and reviews the Regional Commission annual audit and the annual budget and work program. The Budget, Audit and Personnel Committee meets from time to time during the fiscal year to review the financial status of the Regional Commission. The annual budget and work program serve as the foundation for the Regional Commission's financial planning and control. All departments are required to submit work program information and funding requests to the Executive Director each year. The Executive Director uses these requests to develop, along with the Finance Director, the proposed Annual Work Program and Budget that is presented to the Budget, Audit and Personnel Committee. The bylaws require that the Council adopt a final budget for the next fiscal year at its June meeting. During the year, the Executive Director presents to the Budget, Audit and Personnel Committee recommendations for revision of the work program and budget that are generally initiated by new sources of funding.

The Regional Commission has joined together with other municipalities in the State as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

OTHER INFORMATION

Independent Audit. The Regional 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 Regional 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 Regional Commission Council. The Fiscal Year 2018 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 is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the Single Audit Section.

AWARDS

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

- **Tax Parcel Work Order System:** The Tax Parcel Work Order System (PWOS) was created to enhance tax parcel maintenance services provided by the Regional Commission. The PWOS was designed specifically for tax assessors and Regional Commission staff to interactively submit, track and maintain tax parcel work orders in real-time. The PWOS is customizable to meet the needs of each county tax assessor's office under contract with the Regional Commission for tax parcel maintenance service.
- **Urban Redevelopment Plan:** In 2017 and 2018, Macon-Bibb County requested assistance with updating its Urban Redevelopment Plan to better reflect efforts undertaken to support affordable housing initiatives throughout the county. The amended plan served as a key component in the application submitted by the Macon Housing Authority/In-Fill Housing, Inc. for the Georgia Department of Community Affairs Low-Income Housing Tax Credits. To-date, the project has resulted in the successful funding of Phase III of the Tindall Fields redevelopment project -Tindall Fields II. Earning the highest score in the annual competition, the Macon Housing Authority/In-Fill Housing, Inc. was able to secure \$876,000 in funding to complete 65 units for low-income families in the fall of 2018. Through the additional amendments to the plan, Macon Housing Authority/In-Fill Housing, Inc. was able to secure funding for the fourth and final phase of the Tindall Fields Community Redevelopment Project: Tindall Fields III.

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, 2017. This is the 23rd 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 Regional 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

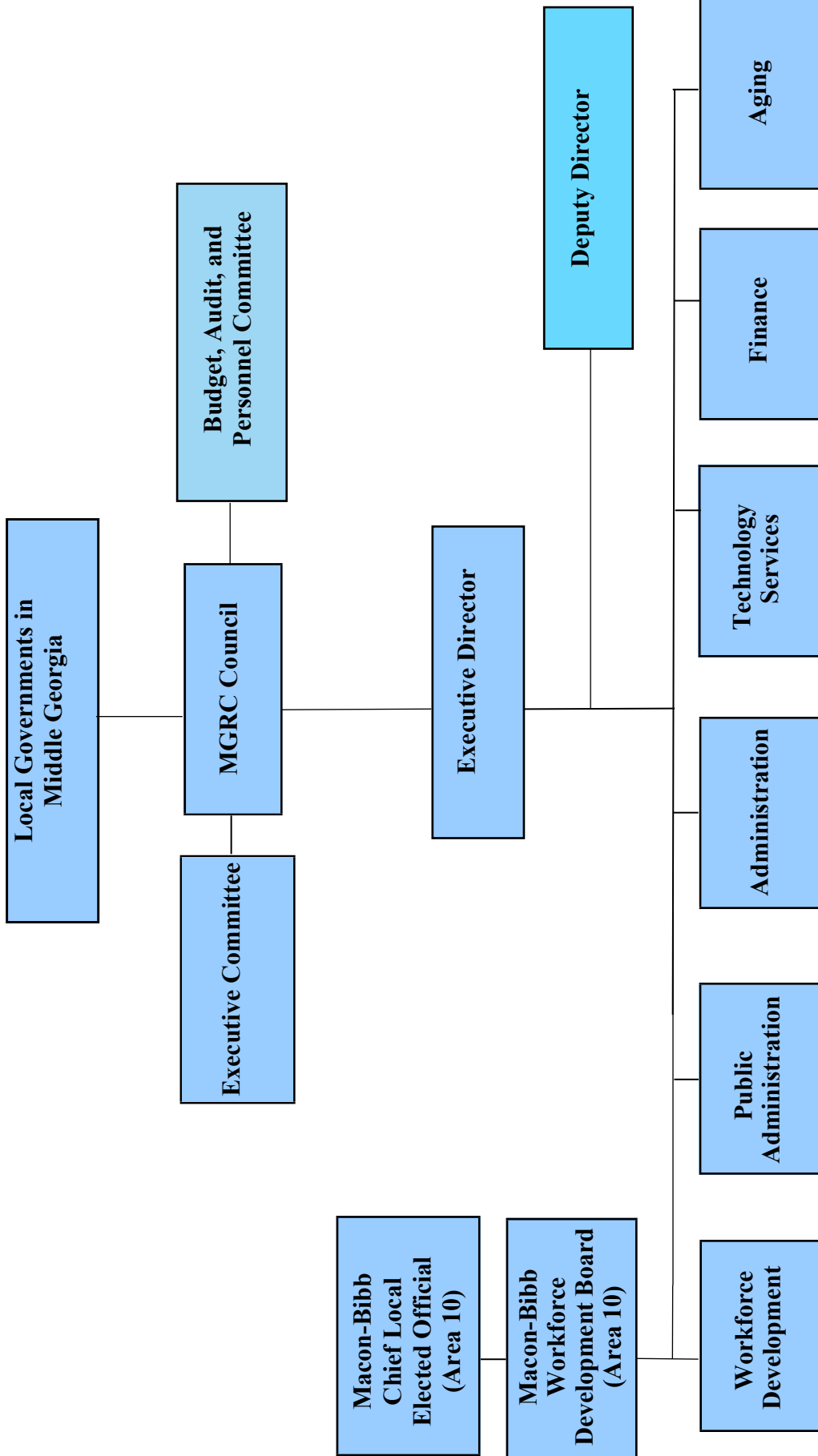
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

**Middle Georgia Regional Commission
Organizational Chart
Fiscal Year 2018**



MIDDLE GEORGIA REGIONAL COMMISSION

PRINCIPLE OFFICERS

Executive Committee

Chairman

Robert Reichert
Mayor
Macon-Bibb County

Vice Chairman

Richard Bazemore
Monroe County

Secretary

Shannon Hart
Twiggs County

Johnny Westmoreland
Baldwin County

Jim Manley
Macon-Bibb County

Charlie Westberry
Crawford County

George Slappey
Houston County

Ed Barbee
Jones County

Walter Rucker
Putnam County

Barbara Williams
Peach County

Ken Fowler
Twiggs County

Eric Wilson
Monroe County

Mark Dupree
Wilkinson County

James Vaughn
Ex-Officio

MIDDLE GEORGIA REGIONAL COMMISSION

KEY STAFF

AS OF JUNE 30, 2018

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

II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S
REPORT

MANAGEMENT'S DISCUSSION
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GOVERNMENT-WIDE
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FUNDS

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

October 29, 2018

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, 2018, 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, 2018, 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, the schedule of changes in net pension liability and related ratios on page 59, the schedule of contributions on page 60, and the notes to the required supplementary information on page 61 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Middle Georgia Regional Commission's basic financial statements. The introductory section, supplemental schedules, and 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 October 29, 2018 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

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The Middle Georgia Regional Commission (Commission) is pleased to provide the following discussion on the Commission's financial performance within the context of the accompanying financial statements and disclosures for the year ended June 30, 2018.

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, 2017. Federal assistance decreased by 0.82 percent due to a decrease in the DHS Regional Transportation Program and the DHS Aging Program. State Grant Assistance increased by 13.79 percent due to the increased funds appropriated through the DCA LUCA Contract. Local Contract Assistance increased by 2.59 percent, due to an increase in local projects and pass-through projects during fiscal year 2018. Investment Income increased by 104.50 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 2018 revenues with percent of total and dollar variance over fiscal year 2017 is listed below:

	<u>2018 Revenue</u>	<u>% of Total</u>	<u>Increase (Decrease) From 2017</u>	<u>% Change</u>
Local Government Appropriations	\$ 643,416	5.36%	\$ 6,318	0.99%
Federal Grant Assistance	7,232,047	61.39%	(59,673)	-0.82%
State Grant Assistance	3,096,074	22.91%	375,267	13.79%
Local Contract Assistance	1,254,222	10.29%	31,675	2.59%
Investment Income	9,908	0.05%	5,063	104.50%
	<u>\$ 12,235,667</u>	<u>100.00%</u>	<u>\$ 358,650</u>	<u>3.02%</u>

GENERAL AND SPECIAL REVENUE EXPENDITURES

General and Special Revenue Expenditures for Personnel Services decreased by 9.02 percent due to a reduction in staff levels during the fiscal year. General Operating Expenditures decreased by 2.49 percent during fiscal year 2018. Capital Outlay increased by 100 percent. Other Operating Pass-Through Expenditures increased by 8.14 percent. Overall, the General Fund and Special Revenue Fund increased by 3.26 percent, which is indicated in the following chart:

	2018	% of Total	Increase (Decrease) From 2017	% Change
Personnel Services	\$ 2,384,338	20.04%	\$ (236,449)	-9.02%
General Operating Expenditures	1,280,719	10.77%	(32,750)	-2.49%
Capital Outlay	27,500	0.23%	27,500	100.00%
Other Operating Pass-Through	8,204,406	68.96%	617,283	8.14%
	<u>\$ 11,896,963</u>	<u>100.00%</u>	<u>\$ 375,584</u>	<u>3.26%</u>

PERSONNEL

In fiscal year 2018, merit increases for the staff were given at 3 percent based on performance. The Regional Commission operated with 40 full-time positions and 1 part-time staff position for a total of 41 positions.

GENERAL OPERATING EXPENDITURES

General Operating Expenditures includes both direct and indirect line item expenditures, such as travel, supplies, meetings, rentals, insurance for risk management, and contract services. The Commission's fiscal year 2018 General Operating Expenditures had an decrease of 2.49 percent from fiscal year 2017.

CAPITAL OUTLAY

In fiscal year 2018, the Regional Commission purchased capital equipment of \$27,500 for the Department of Defense's Office of Economic Assistance program.

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 2018, 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 2018, the Other Pass-Through Expenditures increased by 8.14 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 25 through 27 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 2018, the Regional Commission reported an overall increase in net position of \$413,803 to the governmental activities due to an increase in operating grants and contributions from the prior year primarily within the planning and development services programs. Business-type activities reported an increase of \$735,346 resulting primarily from the transfer from Georgia Small Business Lender of their remaining assets upon dissolution of GSBL.

Statement of Net Position

June 30, 2018

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current Assets	\$ 4,644,016	\$ 4,280,501	\$ 1,705,315	\$ 1,023,525	\$ 6,349,331	\$ 5,304,026
Capital Assets	168,527	141,408	-	-	168,527	141,408
Other Assets	-	-	2,021,966	1,894,610	2,021,966	1,894,610
Total Assets	4,812,543	4,421,909	3,727,281	2,918,135	8,539,824	7,340,044
Pension Amounts	388,288	238,585	-	-	388,288	238,585
Deferred Outflows	388,288	238,585	-	-	388,288	238,585
Current Liabilities	1,440,729	1,376,970	73,800	-	1,514,529	1,376,970
Non-Current Liabilities	1,194,834	1,463,950	-	-	1,194,834	1,463,950
Total Liabilities	2,635,563	2,840,920	73,800	-	2,709,363	2,840,920
Deferred Revenue	246,453	288,473	-	-	246,453	288,473
Pension Amounts	442,616	68,705	-	-	442,616	68,705
Deferred Inflows	689,069	357,178	-	-	689,069	357,178
Invested in Capital Assets	168,527	141,408	-	-	168,527	141,408
Restricted	-	-	2,910,430	2,918,135	2,910,430	2,918,135
Unrestricted	1,707,672	1,320,988	743,051	-	2,450,723	1,320,988
Total Net Position	\$ 1,876,199	\$ 1,462,396	\$ 3,653,481	\$ 2,918,135	\$ 5,529,680	\$ 4,380,531

Statement of Activities

June 30, 2018

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues						
Charges for Service	\$ 374,287	\$ 373,533	\$ 110,218	\$ 98,570	\$ 484,505	\$ 472,103
Operating Grants and Contributions	11,180,557	10,859,789	-	-	11,180,557	10,859,789
Capital Grants and Contributions	27,500	-	-	-	27,500	-
General Revenues	643,416	637,098	-	-	643,416	637,098
Other	14,068	5,269	5,674	4,155	19,742	9,424
Total Revenues	<u>12,239,828</u>	<u>11,875,689</u>	<u>115,892</u>	<u>102,725</u>	<u>12,355,720</u>	<u>11,978,414</u>
Expenses:						
General						
Government	363,718	335,254	112,416	184,074	476,134	519,328
Special Revenue	<u>11,462,307</u>	<u>10,990,217</u>	<u>-</u>	<u>-</u>	<u>11,462,307</u>	<u>10,990,217</u>
Total Expenses	<u>11,826,025</u>	<u>11,325,471</u>	<u>112,416</u>	<u>184,074</u>	<u>11,938,441</u>	<u>11,509,545</u>
Transfers	<u>-</u>	<u>-</u>	<u>731,870</u>	<u>-</u>	<u>731,870</u>	<u>-</u>
Change in Net Position	413,803	550,218	735,346	(81,349)	1,149,149	468,869
Net Position-Beginning	<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>
Net Position-Ending	<u>\$ 1,876,199</u>	<u>\$ 1,462,396</u>	<u>\$ 3,653,481</u>	<u>\$ 2,918,135</u>	<u>\$ 5,529,680</u>	<u>\$ 4,380,531</u>

GOVERNMENTAL REVENUES

Overall, the Governmental activities increased by \$364,139 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 \$13,167.

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 Regional Commission Council, it is not legally enacted into law since the Regional Commission does not hold public hearings on the proposed budget and the budget is not adopted in the form of an ordinance or resolution.

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 Regional 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 2018, 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. Personnel services expenditures were reduced in the final budget amendment based on staffing levels during the year. General operating expenditures were reduced in the final budget amendment to account for cost savings obtained during the year. Actual revenues exceeded final budgeted revenues by \$12,143 due to an increase in local contract assistance during the fiscal year. Actual expenditures were \$225,711 less than budgeted expenditures primarily because of a decrease in salary and fringe benefits due to staffing vacancies during the year.

Budget to Actual Comparisons

June 30, 2018

	Original Budget	Final Budget	Actual
Revenues:			
Regional Appropriations	\$ 643,416	\$ 643,416	\$ 643,416
Local Contract Assistance	379,989	339,782	351,646
Investment Income	2,500	8,700	8,979
Total Revenues	<u>\$ 1,025,905</u>	<u>\$ 991,898</u>	<u>\$ 1,004,041</u>
Expenditures:			
Personnel Services	\$ 557,223	\$ 430,431	\$ 218,271
General Operating	320,966	205,186	191,635
Total Expenditures	<u>\$ 878,189</u>	<u>\$ 635,617</u>	<u>\$ 409,906</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 \$231,075. Capital asset purchases for fiscal year 2018 totaled \$69,997. 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, 2018, net of accumulated depreciation totaled \$168,527. 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, 2018, Accumulated Compensated Absences totaled \$138,640.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements on pages 39 through 58 provide more detail information on capital outlays and long-term debt activity.

BUSINESS-TYPE ACTIVITIES (Revenue vs. Costs)

Enterprise Fund

The Regional Commission Revolving Loan Fund was originally capitalized with \$500,000 from the Economic Development Administration and a \$317,000 local government match. The Regional 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. During fiscal year 2018, the residual assets of GSBL were transferred over to the Regional Commission and a new Local Revolving Loan Fund was set up to support economic development, private investment and job creation in the Middle Georgia region. The EDA Revolving Loan Fund had \$2,910,430 in retained earnings at fiscal year end 2018. The Local Revolving Loan Fund has \$743,051 in retained earnings at fiscal year end 2018.

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 COMMISSION

For the period of July 1, 2017, through June 30, 2018, the Middle Georgia Development District has experienced economic development success both on the regional and individual county levels.

- In fiscal year 2018, 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 conduct a third 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, 2018, 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 Regional Commission also continued to provide direct assistance for local governments. This included preparation of applications for funding from the US Department of Commerce Economic Development Administration and the Georgia Department of Community Affairs.

The fiscal projections for fiscal year 2019 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 \$2,910,430 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 2018 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

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BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

STATEMENT OF ACTIVITIES

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MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2018

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Primary Government			Component Unit
	Governmental-Type Activities	Business-Type Activities	Total	
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 1,959,351	\$ 1,362,534	\$ 3,321,885	\$ -
Investments	616,080	-	616,080	-
Due from Other Governments	1,999,626	-	1,999,626	-
Internal Balances	(9,902)	9,902	-	-
Current Portion of Loans Receivable	-	332,879	332,879	-
Prepaid Items	78,861	-	78,861	-
Total Current Assets	4,644,016	1,705,315	6,349,331	-
Long-Term Assets				
Loans Receivable, Net	-	2,021,966	2,021,966	-
Capital Assets				
Depreciable Assets, Net	168,527	-	168,527	-
Total Assets	4,812,543	3,727,281	8,539,824	-
Deferred Outflows of Resources				
Pension Amounts	388,288	-	388,288	-
\$ 5,200,831	\$ 3,727,281	\$ 8,928,112	\$ -	-

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

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2018
(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	\$ 1,340,647	\$ 73,800	\$ 1,414,447	\$ -
Other Current Liabilities	23,830	-	23,830	-
Current Portion of Long-Term Debt	76,252	-	76,252	-
Total Current Liabilities	1,440,729	73,800	1,514,529	-
Long-Term Liabilities				
Noncurrent Portion of Long-Term Debt	62,388	-	62,388	-
Net Pension Liability	1,132,446	-	1,132,446	-
Total Long-Term Liabilities	1,194,834	-	1,194,834	-
Total Liabilities	2,635,563	73,800	2,709,363	-
Deferred Inflows of Resources				
Deferred Revenue	246,453	-	246,453	-
Pension Amounts	442,616	-	442,616	-
Total Deferred Inflows of Resources	689,069	-	689,069	-
NET POSITION				
Net Investment in Capital Assets Restricted	168,527	-	168,527	-
Loans	-	2,910,430	2,910,430	-
Unrestricted	1,707,672	743,051	2,450,723	-
Total Net Position	\$ 1,876,199	\$ 3,653,481	\$ 5,529,680	\$ -

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

MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit
					Governmental Activities	Business-Type Activities	Georgia Small Business Lender
Primary Government							
Governmental Activities							
General Government	\$ 363,718	\$ 351,646	\$ -	\$ -	\$ (12,072)	\$ -	\$ -
Aging Services	6,627,606	22,641	6,507,773	-	(97,192)	-	(97,192)
Transportation Services	1,557,304	-	1,564,308	-	7,004	-	7,004
Workforce Development	1,577,436	-	1,470,583	-	(106,853)	-	(106,853)
Environmental Assistance	237,329	-	169,907	-	(67,422)	-	(67,422)
Planning and Development Services	1,462,632	-	1,467,986	27,500	32,854	-	32,854
Total Governmental Activities	11,826,025	374,287	11,180,557	27,500	(243,681)	-	(243,681)
Business-Type Activities							
Loans	112,416	110,218	-	-	-	(2,198)	(2,198)
Total Primary Government	\$ 11,938,441	\$ 484,505	\$ 11,180,557	\$ 27,500	(243,681)	(2,198)	\$ (245,879)
Component Unit							
Georgia Small Business Lender	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
Total Component Unit	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
General Revenues							
Unrestricted Regional Appropriations					643,416	-	643,416
Interest Income					9,908	5,674	15,582
Gain on Sale of Capital Assets					4,160	-	4,160
Transfers					-	731,870	731,870
Total General Revenues and Transfers					657,484	737,544	1,395,028
Change in Net Position					413,803	735,346	1,149,149
Net Position - Beginning					1,462,396	2,918,135	4,380,531
Net Position - Ending					\$ 1,876,199	\$ 3,653,481	\$ 5,529,680

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

FUND FINANCIAL STATEMENTS

**MIDDLE GEORGIA REGIONAL COMMISSION
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018**

	<u>Special Revenue Funds</u>					<u>Total Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>DCH CCSP</u>	<u>DHS Coordinated Transportation</u>	<u>DHS CBS</u>	<u>Total Nonmajor Governmental Funds</u>		
ASSETS							
Cash and Cash Equivalents	\$ 1,728,891	\$ -	\$ -	\$ -	\$ 230,460	\$ 1,959,351	
Investments, at Fair Value	616,080	-	-	-	-	616,080	
Due From Other Funds	563,777	-	-	-	30,834	594,611	
Due from Other Governments	157,185	232,741	220,909	255,206	1,133,585	1,999,626	
Prepaid Items	78,861	-	-	-	-	78,861	
TOTAL ASSETS	<u>\$ 3,144,794</u>	<u>\$ 232,741</u>	<u>\$ 220,909</u>	<u>\$ 255,206</u>	<u>\$ 1,394,879</u>	<u>\$ 5,248,529</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities							
Accounts Payable	\$ 23,590	\$ 154,526	\$ 209,458	\$ 232,420	\$ 720,654	\$ 1,340,648	
Due To Other Funds	41,236	78,215	11,451	22,786	443,765	597,453	
Other Current Liabilities	23,830	-	-	-	-	23,830	
Total Liabilities	<u>88,656</u>	<u>232,741</u>	<u>220,909</u>	<u>255,206</u>	<u>1,164,419</u>	<u>1,961,931</u>	
Deferred Inflows of Resources							
Deferred Revenue	15,993	-	-	-	230,460	246,453	
Fund Balances							
Fund Balance							
Nonspendable	78,861	-	-	-	-	78,861	
Unassigned	2,961,284	-	-	-	-	2,961,284	
Total Fund Balances	<u>3,040,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,040,145</u>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,144,794</u>	<u>\$ 232,741</u>	<u>\$ 220,909</u>	<u>\$ 255,206</u>	<u>\$ 1,394,879</u>	<u>\$ 5,248,529</u>	

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, 2018**

Total fund balances for governmental funds	\$ 3,040,145
<p>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</p>	
Capital Assets	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	24,750
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.	388,288
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.	(1,922)
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	(1,132,446)
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.	<u>(442,616)</u>
Total net position of governmental activities	<u><u>\$ 1,876,199</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 -
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Special Revenue Funds				Total Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	DCH CCSP	DHS Coordinated Transportation	DHS CBS		
Revenues						
Federal Sources	\$ -	\$ 979,636	\$ 1,362,710	\$ 5,942	\$ 4,883,759	\$ 7,232,047
State Sources	-	979,636	-	1,236,137	880,301	3,096,074
Local Sources	351,646	-	-	4,177	898,399	1,254,222
Regional Appropriations	643,416	-	-	-	-	643,416
Interest Income	8,979	-	-	-	929	9,908
Total Revenues	1,004,041	1,959,272	1,362,710	1,246,256	6,663,388	12,235,667
Expenditures						
Direct						
Personnel Services						
Salaries	145,536	258,837	16,422	123,128	1,049,555	1,593,478
Fringe Benefits	72,735	129,351	8,207	61,532	519,035	790,860
Total Personnel Services	218,271	388,188	24,629	184,660	1,568,590	2,384,338
Operating Expenditures						
Contract Services	(13,810)	1,424,196	1,287,640	957,562	4,548,818	8,204,406
Travel	22,882	-	-	7,361	46,348	76,591
Office Supplies	16,761	724	-	6,748	6,799	31,032
Other Public Meetings	32,730	-	-	-	-	32,730
Miscellaneous	29,350	-	-	10,783	15,378	55,511
Total Operating Expenditures	87,913	1,424,920	1,287,640	982,454	4,617,343	8,400,270
Total Direct	306,184	1,813,108	1,312,269	1,167,114	6,185,933	10,784,608
Capital Outlay	-	-	-	-	27,500	27,500
Indirect						
Indirect Cost Allocations	103,722	175,875	11,158	83,663	710,437	1,084,855
Total Expenditures	409,906	1,988,983	1,323,427	1,250,777	6,923,870	11,896,963
Excess (Deficiency) of Revenues over Expenditures	594,135	(29,711)	39,283	(4,521)	(260,482)	338,704
Other Financing Sources & (Uses)						
Transfers from/(to) Other Funds	(255,431)	29,711	(39,283)	4,521	260,482	-
Net Change in Fund Balance	338,704	-	-	-	-	338,704
Fund Balance - Beginning of Year	2,701,441	-	-	-	-	2,701,441
Fund Balance - End of Year	\$3,040,145	\$ -	\$ -	\$ -	\$ -	\$ 3,040,145

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, 2018**

Net Change in Fund Balance - Total Governmental Funds \$ 338,704

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.

Capital Outlays in Excess of Depreciation 24,750

Internal Service Fund

Internal service fund revenues and expenses are combined with governmental fund revenues and expenses on the government-wide financial statements

4,160

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 46,189

Change in Net Position of Governmental Activities

\$ 413,803

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, 2018**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Local Sources	\$ 379,989	\$ 339,782	\$ 351,646	\$ 11,864
Regional Appropriations	643,416	643,416	643,416	-
Interest Income	2,500	8,700	8,979	279
Total Revenues	1,025,905	991,898	1,004,041	12,143
Expenditures				
Direct:				
Current				
Personnel Services				
Salaries	370,617	465,135	145,536	319,599
Fringe Benefits	186,606	(34,704)	72,735	(107,439)
Total Personnel Services	557,223	430,431	218,271	212,160
Operating Expenditures				
Contract Services	-	-	(13,810)	13,810
Travel	22,000	23,791	22,882	909
Office Supplies	10,000	10,000	16,761	(6,761)
Other Public Meetings	38,800	11,300	32,730	(21,430)
Miscellaneous	13,180	47,512	29,350	18,162
Total Operating Expenditures	83,980	92,603	87,913	4,690
Indirect				
Indirect Cost Allocations	236,986	112,583	103,722	8,861
Total Expenditures	878,189	635,617	409,906	225,711
Excess (Deficiency) of Revenues over Expenditures	147,716	356,281	594,135	237,854
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(147,716)	(173,838)	(255,431)	(81,593)
Net Change in Fund Balance	-	182,443	338,704	156,261
Fund Balance - Beginning of Year	2,701,441	2,701,441	2,701,441	-
Fund Balance - End of Year	\$ 2,701,441	\$ 2,883,884	\$ 3,040,145	\$ 156,261

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 - COMMUNITY CARE SERVICES PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Federal Sources	\$ 982,012	\$ 982,012	\$ 979,636	\$ (2,376)
State Sources	982,012	982,012	979,636	(2,376)
Total Revenues	<u>1,964,024</u>	<u>1,964,024</u>	<u>1,959,272</u>	<u>(4,752)</u>
Expenditures				
Direct:				
Current				
Personnel Services				
Salaries	261,005	261,005	258,837	2,168
Fringe Benefits	125,779	125,779	129,351	(3,572)
Total Personnel Services	<u>386,784</u>	<u>386,784</u>	<u>388,188</u>	<u>(1,404)</u>
Operating Expenditures				
Contract Services	1,425,196	1,424,196	1,424,196	-
Office Supplies	-	1,000	724	276
Total Operating Expenditures	<u>1,425,196</u>	<u>1,425,196</u>	<u>1,424,920</u>	<u>276</u>
Indirect				
Indirect Cost Allocations	<u>152,044</u>	<u>152,044</u>	<u>175,875</u>	<u>(23,831)</u>
Total Expenditures	<u>1,964,024</u>	<u>1,964,024</u>	<u>1,988,983</u>	<u>(24,959)</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	(29,711)	(29,711)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	-	-	29,711	29,711
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
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, 2018**

	Original Budget	Final Budget	Actual	Variance
Revenues				
Federal Sources	\$ 2,137,980	\$ 1,859,798	\$ 1,362,710	\$ (497,088)
Expenditures				
Direct:				
Current				
Personnel Services				
Salaries	48,998	37,332	16,422	20,910
Fringe Benefits	24,671	18,797	8,207	10,590
Total Personnel Services	<u>73,669</u>	<u>56,129</u>	<u>24,629</u>	<u>31,500</u>
Operating Expenditures				
Contract Services	<u>2,032,980</u>	<u>1,779,798</u>	<u>1,287,640</u>	<u>492,158</u>
Indirect				
Indirect Cost Allocations	<u>31,331</u>	<u>23,871</u>	<u>11,158</u>	<u>12,713</u>
Total Expenditures	<u>2,137,980</u>	<u>1,859,798</u>	<u>1,323,427</u>	<u>536,371</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	39,283	39,283
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>(39,283)</u>	<u>(39,283)</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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Federal Sources	\$ -	\$ -	\$ 5,942	\$ 5,942
State Sources	1,004,794	1,263,830	1,236,137	(27,693)
Local Sources	9,677	9,669	4,177	(5,492)
Total Revenues	<u>1,014,471</u>	<u>1,273,499</u>	<u>1,246,256</u>	<u>(27,243)</u>
Expenditures				
Direct:				
Current				
Personnel Services				
Salaries	142,454	125,036	123,128	1,908
Fringe Benefits	68,649	62,955	61,532	1,423
Total Personnel Services	<u>211,103</u>	<u>187,991</u>	<u>184,660</u>	<u>3,331</u>
Operating Expenditures				
Contract Services	686,189	983,362	957,562	25,800
Travel	16,001	7,000	7,361	(361)
Office Supplies	8,000	4,250	6,748	(2,498)
Miscellaneous	10,200	10,950	10,783	167
Total Operating Expenditures	<u>720,390</u>	<u>1,005,562</u>	<u>982,454</u>	<u>23,108</u>
Indirect				
Indirect Cost Allocations	<u>82,985</u>	<u>79,953</u>	<u>83,663</u>	<u>(3,710)</u>
Total Expenditures	<u>1,014,478</u>	<u>1,273,506</u>	<u>1,250,777</u>	<u>22,729</u>
Excess (Deficiency) of Revenues over Expenditures	(7)	(7)	(4,521)	(4,514)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>7</u>	<u>7</u>	<u>4,521</u>	<u>4,514</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, 2018

	<u>Business-Type Activities Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>EDA Revolving Loan Fund</u>	<u>Local Revolving Loan Fund</u>	<u>Total</u>	<u>Internal Service Fund</u>
Assets				
Current Assets				
Cash and Cash Equivalents	\$1,100,019	\$ 262,515	\$ 1,362,534	-
Due from Other Funds	10,402	-	10,402	-
Current Portion on Loans Receivable	293,818	39,061	332,879	-
Total Current Assets	<u>1,404,239</u>	<u>301,576</u>	<u>1,705,815</u>	<u>-</u>
Noncurrent Assets				
Capital Assets, Net of Depreciation	-	-	-	143,778
Loans Receivable, Net of Allowance	1,566,191	455,775	2,021,966	-
Total Noncurrent Assets	<u>1,566,191</u>	<u>455,775</u>	<u>2,021,966</u>	<u>143,778</u>
Total Assets	<u>2,970,430</u>	<u>757,351</u>	<u>3,727,781</u>	<u>143,778</u>
Liabilities				
Current Liabilities				
Accounts Payable	60,000	13,800	73,800	-
Due to Other Funds	-	500	500	7,060
Current Portion of Compensated Absences	-	-	-	76,252
Total Current Liabilities	<u>60,000</u>	<u>14,300</u>	<u>74,300</u>	<u>83,312</u>
Noncurrent Liabilities				
Compensated Absences	-	-	-	62,388
Total Liabilities	<u>60,000</u>	<u>14,300</u>	<u>74,300</u>	<u>145,700</u>
Net Position				
Net Investment in Capital Assets	-	-	-	143,778
Restricted for Loan Extension	2,910,430	-	2,910,430	-
Unrestricted	-	743,051	743,051	(145,700)
Total Net Position	<u>\$ 2,910,430</u>	<u>\$ 743,051</u>	<u>\$ 3,653,481</u>	<u>\$ (1,922)</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, 2018**

	Business-Type Activities Enterprise Funds			Governmental Activities
	EDA Revolving Loan Fund	Local Revolving Loan Fund	Total	Internal Service Fund
Operating Revenues				
Interest from Loans	\$ 85,040	\$ 24,649	\$ 109,689	-
Other Revenue	197	332	529	-
Other Services	-	-	-	2,101,897
Total Operating Revenues	<u>85,237</u>	<u>24,981</u>	<u>110,218</u>	<u>2,101,897</u>
Operating Expenses				
Cost of Sales and Services	-	-	-	2,061,770
Contract Services	60,000	13,800	73,800	-
Bad Debt Expense	37,879	-	37,879	-
Depreciation Expense	-	-	-	40,127
Other	19	718	737	-
Total Operating Expenses	<u>97,898</u>	<u>14,518</u>	<u>112,416</u>	<u>2,101,897</u>
Operating Income (Loss)	<u>(12,661)</u>	<u>10,463</u>	<u>(2,198)</u>	<u>-</u>
Non-Operating Revenues / (Expenses)				
Gain on Disposal of Capital Assets	-	-	-	4,160
Transfer from Component Unit	-	731,870	731,870	-
Interest Income	4,956	718	5,674	-
Total Non-Operating Revenues / (Expenses)	<u>4,956</u>	<u>732,588</u>	<u>737,544</u>	<u>4,160</u>
Change in Net Position	(7,705)	743,051	735,346	4,160
Net Position - Beginning of Year	2,918,135	-	2,918,135	(6,082)
Net Position - End of Year	<u>\$ 2,910,430</u>	<u>\$ 743,051</u>	<u>\$3,653,481</u>	<u>\$ (1,922)</u>

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

**MIDDLE GEORGIA REGIONAL COMMISSION
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Business-Type Activities Enterprise Fund</u>			<u>Governmental Activities</u>
	<u>EDA Revolving Loan Fund</u>	<u>Local Revolving Loan Fund</u>	<u>Total</u>	<u>Internal Service Fund</u>
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 224,489	\$ 24,981	\$ 249,470	\$ -
Cash Received from Interfund Services Provided	-	-	-	2,101,897
Cash Payments to Employees for Indirect Salaries	-	-	-	(802,254)
Cash Payments to Other Suppliers of Goods or Services	(19)	(14,518)	(14,537)	(1,261,306)
	<u>224,470</u>	<u>10,463</u>	<u>234,933</u>	<u>38,337</u>
Cash from Noncapital Financing Activities				
Transfer from Component Unit	-	251,334	251,334	-
Cash from (Used For) Capital and Related Financing Activities				
Proceeds from Disposal of Capital Assets	-	-	-	4,160
Purchases of Capital Assets	-	-	-	(42,497)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,337)</u>
Cash Flows from Investing Activities				
Interest Earned	4,956	718	5,674	-
Net Increase in Cash and Cash Equivalents	<u>229,426</u>	<u>262,515</u>	<u>491,941</u>	<u>-</u>
Cash and Cash Equivalents - Beginning of Year	<u>870,593</u>	<u>-</u>	<u>870,593</u>	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,100,019</u>	<u>\$ 262,515</u>	<u>\$ 1,362,534</u>	<u>\$ -</u>
Reconciliation of Net Operating Income Loss to Net Cash Provided by Operating Activities				
Net Operating Income (Loss)	\$ (12,661)	\$ 10,463	\$ (2,198)	\$ -
Depreciation Expenses	-	-	-	40,127
Bad Debt Expense	37,879	-	37,879	-
Change in Assets and Liabilities				
Decrease in Loans Receivable	139,252	20,708	159,960	-
Increase (Decrease) in Accounts Payable	60,000	(15,730)	44,270	-
Increase in Compensated Absences	-	-	-	96
Decrease in Due to Other Funds	-	(4,978)	(4,978)	(1,886)
Net Cash Provided by Operating Activities	<u>\$ 224,470</u>	<u>\$ 10,463</u>	<u>\$ 234,933</u>	<u>\$ 38,337</u>
NonCash Transactions:				
Transfer of Loans Receivable from Component Unit	<u>\$ -</u>	<u>\$ 480,556</u>	<u>\$ 480,556</u>	<u>\$ -</u>

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

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NOTES TO THE FINANCIAL STATEMENTS

MIDDLE GEORGIA REGIONAL COMMISSION NOTES TO THE FINANCIAL STATEMENTS

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 Baldwin, Crawford, Houston, Jones, Macon-Bibb, Monroe, Peach, Pulaski, Putnam Twiggs, and Wilkinson 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. During fiscal year 2018, GSBL's assets were transferred to the Commission's Local Revolving Loan Fund and the entity was dissolved.

B. Government-wide and Fund Financial Statements

The Government-wide financial statements (statement of net position and statement of activities) report information on all 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 funds 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 funds' 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 DCH Community Care Services Program (CCSP) 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 EDA Revolving Loan Fund and the Local Revolving Loan Fund are 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 asset 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, 2018 was 45.45 percent.

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, 2018, the Commission was liable for \$138,640 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, 2018 to be \$76,252.

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 funds 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 funds 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 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 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, 2018:

	General Fund
Fund Balances	
Nonspendable	
Prepays	\$ 78,861
Unassigned	<u>2,961,284</u>
Total Fund Balances	<u><u>\$ 3,040,145</u></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 funds 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 major Special Revenue Funds are as follows:

DHS Community Care Services Program:	
Personnel Services	\$ 1,404
Indirect Cost Allocations	23,831
DHS Coordinated Transportation:	
Transfers	\$39,283
DHS CBS:	
Indirect Cost Allocations	\$3,710

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, 2018 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.

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 \$616,080 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, 2018, the Georgia Fund 1 had a weighted average maturity of 10 days and a credit rating of AA Af 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, 2018.

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 due from other government follows:

General Fund	
Other Contracts	<u>\$ 157,185</u>
Total Regional Appropriations Due	<u>157,185</u>
Special Revenue Funds	
Federal Grants and Contracts	
DHS Aging	798,208
DHS Coordinated Transportation	220,909
DCH CCSP	232,741
DOD OEA	166,670
DOT Transit Technical Studies	13,500
Workforce Development	<u>145,034</u>
Total Federal Grants and Contracts	<u>1,577,062</u>
State Grants and Contracts	
DCA	47,596
DNR	12,275
DOT Transportation	102,153
EDA	<u>29,555</u>
Total State Grants and Contracts	<u>191,579</u>
Local State Grants and Contracts	
EDA RLF	<u>73,800</u>
Total Local Grants and Contracts	<u>73,800</u>
Total Due from Other Governments	<u><u>\$ 1,999,626</u></u>

NOTE 5 - REGIONAL APPROPRIATIONS

The bulk of revenues reported in the general fund are received from the local governments within the Middle Georgia region. Georgia law stipulates an annual local funding formula, under which the following amounts were received by the Commission during the year ended June 30, 2018, from the local units of government:

Unit	Amount Due June 30, 2017 Over/(Under)	FY 2018 Assessment Billed	FY 2018 Collections	Amount Due June 30, 2018 Over /(Under)
BALDWIN COUNTY	\$ -	\$ 34,074	\$ 34,074	\$ -
City of Milledgeville	-	24,613	24,613	-
CRAWFORD COUNTY	-	14,729	14,729	-
City of Roberta	-	1,290	1,290	-
HOUSTON COUNTY	-	70,095	70,095	-
City of Centerville	-	9,900	9,900	-
City of Perry	-	21,060	21,060	-
City of Warner Robins	-	96,704	96,704	-
JONES COUNTY	-	32,962	32,962	-
City of Gray	-	4,248	4,248	-
MACON-BIBB COUNTY	-	198,588	182,588	16,000
MONROE COUNTY	-	29,903	29,903	-
City of Forsyth	-	5,363	5,363	-
City of Culloden	-	233	233	-
PEACH COUNTY	-	16,743	16,743	-
City of Byron	-	6,673	6,673	-
City of Fort Valley	-	11,236	11,236	-
PULASKI COUNTY	-	7,595	7,595	-
City of Hawkinsville	-	7,032	7,032	-
PUTNAM COUNTY	-	19,399	19,399	-
City of Eatonton	-	8,522	8,522	-
TWIGGS COUNTY	-	9,101	9,101	-
Town of Danville	-	286	286	-
City of Jeffersonville	625	1,235	1,591	269
WILKINSON COUNTY	-	5,776	5,776	-
City of Allentown	-	209	209	-
City of Gordon	-	2,538	2,538	-
City of Irwinton	-	738	738	-
City of Ivey	-	1,196	1,196	-
City of McIntyre	-	801	801	-
City of Toombsboro	-	577	577	-
Total	\$ 625	\$ 643,419	\$ 627,775	\$ 16,269

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, 2018, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	DCH CCSP	\$ 78,215
	DHS Coordinated Transportation	11,451
	DHS CBS	22,786
	Nonmajor Governmental Funds	443,765
	Local Revolving Loan Fund	500
	Internal Service Fund	7,060
Nonmajor Governmental Funds	General Fund	30,834
EDA Revolving Loan Fund	General Fund	10,402
		<u>\$ 605,013</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>				
		<u>General Fund</u>	<u>DCH CCSP</u>	<u>DHS CBS</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Transfers	General Fund	\$ -	\$ 29,711	\$ 4,521	\$ 260,482	\$ 294,714
Out:	DHS Coordinated Transportation	39,283	-	-	-	39,283
		<u>\$ 39,283</u>	<u>\$ 29,711</u>	<u>\$ 4,521</u>	<u>\$ 260,482</u>	<u>\$ 333,997</u>

NOTE 8 - CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2018 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets being Depreciated				
Furniture and Equipment	\$ 187,981	\$ 27,500	-	\$ 215,481
Automobiles	141,625	42,496	-	184,121
Total Capital Assets being Depreciated	<u>329,606</u>	<u>69,996</u>	<u>-</u>	<u>399,602</u>
Accumulated Depreciation				
Furniture and Equipment	(86,170)	(26,596)	-	(112,766)
Automobiles	(102,028)	(16,281)	-	(118,309)
Total Accumulated Depreciation	<u>(188,198)</u>	<u>(42,877)</u>	<u>-</u>	<u>(231,075)</u>
Governmental Activities Capital Assets, Net	<u>\$ 141,408</u>	<u>\$ 27,119</u>	<u>-</u>	<u>\$ 168,527</u>

Depreciation expense charged to functions, as follows:

General Government	\$ 40,127
Planning and Development Services	<u>2,750</u>
	<u>\$ 42,877</u>

NOTE 9 - ENTERPRISE FUND - EDA 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 EDA Revolving Loan Fund and an allowance for doubtful accounts is maintained within the fund. The allowance for doubtful accounts at June 30, 2018 is \$37,879.

NOTE 10 - PENSION PLAN

The Commission is a participating member of the (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, 2018, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	26
Terminated employees entitled to benefits but not yet receiving them	24
Active plan members	<u>41</u>
Total membership in the plan	<u><u>91</u></u>

Plan Description. The GMEBS, a statewide agent, multiple-employer retirement system is 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 GMEBS.

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, 2017 valuation was \$265,523, 11.68 percent of expected payroll.

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

At June 30, 2018, the Commission reported a net pension liability of \$1,132,446. The net pension liability was measured as of September 30, 2017, 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, 2018, the Commission recognized pension expense of \$219,334. At June 30, 2018, 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	\$ 199,142	-
Differences Between Expected and Actual Experience	64,628	(5,687)
Changes in Assumptions	124,518	-
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	<u>-</u>	<u>(436,929)</u>
	<u>\$ 388,288</u>	<u>\$ (442,616)</u>

Commission contributions after measurement date of \$199,142 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, 2019. 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:

2019	\$ (51,442)
2020	407
2021	(94,933)
2022	<u>(107,502)</u>
	<u>\$ (253,470)</u>

D. Changes in Assumptions

Effective for fiscal year ending June 30, 2018, the investment return assumption was decreased from 7.75 percent to 7.50 percent and the inflation assumption was decreased from 3.25 percent to 2.75 percent.

E. Actuarial Assumptions

Additional information as of the latest actuarial valuation follows:

Valuation date	January 1, 2018
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	7.50 percent
Projected salary increases	2.75 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, 2017 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%	6.71%
International Equity	20.00%	7.71%
Real Estate	10.00%	5.21%
Global Fixed Income	5.00%	3.36%
Domestic Fixed Income	20.00%	2.11%
Cash	0.00%	0.00%
	<u>100.00%</u>	

E. Discount Rate

The discount rate used to measure the total pension liability was 7.50 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. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

F. Changes in Net Pension Liability

Changes in the Commission's Net Pension Liability for the year ended September 30, 2017, which would make them applicable to fiscal year ending June 30, 2018, were as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at September 30, 2016	\$ 8,948,310	\$ 7,545,467	\$ 1,402,843
Service Cost	169,187	-	169,187
Interest	667,854	-	667,854
Difference between Expected and Actual Experience	75,070	-	75,070
Benefit Payments, Including Refunds of Employee	(661,673)	(661,673)	-
Contributions - Employer	-	261,356	(261,356)
Contributions - Employee	-	-	-
Net Investment Income	-	1,106,042	(1,106,042)
Administrative Expense	-	(18,867)	18,867
Other	166,023	-	166,023
	<u>416,461</u>	<u>686,858</u>	<u>(270,397)</u>
Balance at September 30, 2017	<u>\$ 9,364,771</u>	<u>\$ 8,232,325</u>	<u>\$ 1,132,446</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 7.50 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 (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	Discount Rate	Net Pension Liability
1 Percent Decrease	6.50%	\$ 2,193,915
Current Discount Rate	7.50%	1,132,446
1 Percent Increase	8.50%	243,157

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, 2018.

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, 2018, are as follows:

	<u>Enterprise Fund</u>
Balance, July 1, 2017	\$2,918,135
Increase (Decrease)	<u>(7,705)</u>
Balance, June 30, 2018	<u><u>\$2,910,430</u></u>

NOTE 13 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within Year</u>
Governmental Activities:					
Net Pension Liability	\$ 1,402,843	\$ -	\$ (270,397)	\$ 1,132,446	\$ -
Compensated Absences	<u>138,544</u>	<u>152,624</u>	<u>(152,528)</u>	<u>138,640</u>	<u>76,252</u>
Governmental Activities:					
Long-Term Liabilities	<u><u>\$ 1,541,387</u></u>	<u><u>\$ 152,624</u></u>	<u><u>\$ (422,925)</u></u>	<u><u>\$ 1,271,086</u></u>	<u><u>\$ 76,252</u></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, 2018, the Commission's total contribution was \$18,240 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, 2018, the Commission's total contribution was \$16,354. 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

The Commission has evaluated events and transactions for potential recognition or disclosure in the financial statements through October 29, 2018, 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.

**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, 2018**

	Fiscal Year End			
	2018	2017	2016	2015
<i>Total Pension Liability</i>				
Service Cost	\$ 169,187	\$ 172,085	\$ 169,834	\$ 138,788
Interest	667,854	647,575	622,064	595,910
Difference between Expected and Actual Experience	75,070	16,649	(22,748)	124,496
Changes in Assumptions	-	-	-	(190,884)
Benefit Payments, Including Refunds of Employee Contributions	(661,673)	(487,603)	(392,358)	(269,326)
Other	166,023	-	-	-
Net Change in Total Pension Liability	416,461	348,706	376,792	398,984
Total Pension Liability - Beginning	8,948,310	8,599,604	8,222,812	7,823,828
Total Pension Liability - Ending (a)	\$ 9,364,771	\$ 8,948,310	\$ 8,599,604	\$ 8,222,812
<i>Plan Fiduciary Net Position</i>				
Contributions - Employer	\$ 261,356	\$ 283,011	\$ 267,354	\$ 302,470
Contributions - Employee	-	-	-	-
Net Investment Income	1,106,042	771,830	84,504	719,777
Benefit Payments, Including Refunds of Employee Contributions	(661,673)	(487,603)	(392,358)	(269,326)
Administrative Expense	(18,867)	(10,839)	(11,563)	(8,923)
Net Change in Fiduciary Net Position	686,858	556,399	(52,063)	743,998
Plan Fiduciary Net Position - Beginning	7,545,467	6,989,068	7,041,131	6,297,133
Plan Fiduciary Net Position - Ending (b)	\$ 8,232,325	\$ 7,545,467	\$ 6,989,068	\$ 7,041,131
<i>Net Pension Liability</i>				
Net Pension Liability - Ending (a)-(b)	\$ 1,132,446	\$ 1,402,843	\$ 1,610,536	\$ 1,181,681
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	87.91%	84.32%	81.27%	85.63%
Covered Payroll	\$ 2,169,233	\$ 2,236,708	\$ 2,485,464	\$ 2,372,994
Net Pension Liability as a Percentage of Covered-Employee Payroll	52.20%	62.72%	64.80%	49.80%

**MIDDLE GEORGIA REGIONAL COMMISSION
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Fiscal Year End			
	2018	2017	2016	2015
Actuarially-Determined Contribution	\$ 289,642	\$ 259,967	\$ 259,967	\$ 270,686
Contributions in Relation to the Actuarially-Determined Contribution	289,642	259,967	257,359	270,686
Contribution Deficiency (Excess)	-	-	-	-
Covered Payroll	2,455,201	2,640,074	2,552,958	2,383,040
Contributions as a Percentage of Covered-Employee Payroll	11.80%	9.85%	10.08%	11.36%

**MIDDLE GEORGIA REGIONAL COMMISSION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

1. Notes to Required Supplementary Information

Valuation Date	The actuarially-determined contribution rate was determined as of January 1, 2018, 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, 2018.
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	7.50 Percent
Projected Salary Increases	2.75 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.

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NONMAJOR GOVERNMENTAL FUNDS

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	<u>DCA State Contract</u>	<u>DCA LUCA State Contract</u>	<u>DOT Planning Contract</u>	<u>DOT Traffic Operations</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	41,498	6,098	6,307	25,855
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 41,498</u>	<u>\$ 6,098</u>	<u>\$ 6,307</u>	<u>\$ 25,855</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to General Fund	41,498	6,098	6,307	25,855
Total Liabilities	<u>41,498</u>	<u>6,098</u>	<u>6,307</u>	<u>25,855</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>\$ 41,498</u>	<u>\$ 6,098</u>	<u>\$ 6,307</u>	<u>\$ 25,855</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DOT Mobility Manager</u>	<u>DOD OEA Grant</u>	<u>DOT Map 21</u>	<u>DNR Historical Preservation</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	20,070	166,670	49,921	2,045
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 20,070</u>	<u>\$ 166,670</u>	<u>\$ 49,921</u>	<u>\$ 2,045</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ 143,692	\$ -	\$ -
Due to General Fund	20,070	22,978	49,921	2,045
Total Liabilities	<u>20,070</u>	<u>166,670</u>	<u>49,921</u>	<u>2,045</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>\$ 20,070</u>	<u>\$ 166,670</u>	<u>\$ 49,921</u>	<u>\$ 2,045</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DNR EPD Watershed Management</u>	<u>GEMA HAZUS</u>	<u>EDA Fiscal Year 2017 Administration</u>	<u>DHS Aging Title III A Administration</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	10,230	-	29,555	17,088
Due from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 10,230</u>	<u>\$ -</u>	<u>\$ 29,555</u>	<u>\$ 17,088</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ 53
Due to General Fund	<u>10,230</u>	<u>-</u>	<u>29,555</u>	<u>17,035</u>
Total Liabilities	<u>10,230</u>	<u>-</u>	<u>29,555</u>	<u>17,088</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>\$ 10,230</u>	<u>\$ -</u>	<u>\$ 29,555</u>	<u>\$ 17,088</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DHS Aging Title III B</u>	<u>DHS Aging Title III D</u>	<u>DHS Georgia Cares</u>	<u>DHS Money Follows the Person</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	14,868	7,238	9,278	73,114
Due from General Fund	16,937	348	-	-
Total Assets	<u>\$ 31,805</u>	<u>\$ 7,586</u>	<u>\$ 9,278</u>	<u>\$ 73,114</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ 31,805	\$ 7,586	\$ 38	\$ 1,855
Due to General Fund	-	-	9,240	71,259
Total Liabilities	<u>31,805</u>	<u>7,586</u>	<u>9,278</u>	<u>73,114</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>\$ 31,805</u>	<u>\$ 7,586</u>	<u>\$ 9,278</u>	<u>\$ 73,114</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	DHS ADRC State	DHS SSBG	DHS MIPPA 2016 to 2017	DHS MIPPA 2017 to 2018
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	11,945	22,810	-	-
Due from General Fund	-	1,393	-	-
Total Assets	<u>\$ 11,945</u>	<u>\$ 24,203</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ 24,203	\$ -	\$ -
Due to General Fund	11,945	-	-	-
Total Liabilities	<u>11,945</u>	<u>24,203</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance				
Restricted	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 11,945</u>	<u>\$ 24,203</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DHS Aging Title III E</u>	<u>Private Pay Case Management</u>	<u>DHS ADSSP</u>	<u>DHS Care Consultation</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	644	-	-	1,080
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ 216	\$ -	\$ -	\$ -
Due to General Fund	428	-	-	1,080
Total Liabilities	<u>644</u>	<u>-</u>	<u>-</u>	<u>1,080</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>\$ 644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>WIOA SPNEG</u>	<u>WIOA Adult</u>	<u>WIOA Dislocated Worker</u>	<u>WIOA Rapid Response</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	4,056	58,059	29,293	544
Due from General Fund	-	-	-	-
Total Assets	<u>\$ 4,056</u>	<u>\$ 58,059</u>	<u>\$ 29,293</u>	<u>\$ 544</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ 43,095	\$ 19,646	\$ -
Due to General Fund	4,056	14,964	9,647	544
Total Liabilities	<u>4,056</u>	<u>58,059</u>	<u>29,293</u>	<u>544</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>\$ 4,056</u>	<u>\$ 58,059</u>	<u>\$ 29,293</u>	<u>\$ 544</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>WIOA Branding</u>	<u>WIOA Youth</u>	<u>Clean Air Coalition</u>	<u>Middle Georgia Economic Alliance</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 230,460	\$ -
Due from Other Governments	-	53,082	-	-
Due from General Fund	-	1,196	6,450	-
	<u>-</u>	<u>54,278</u>	<u>236,910</u>	<u>-</u>
Total Assets	<u>\$ -</u>	<u>\$ 54,278</u>	<u>\$ 236,910</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ 54,278	\$ 6,450	\$ -
Due to General Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>54,278</u>	<u>6,450</u>	<u>-</u>
Deferred Inflows of Resources				
Deferred Revenue	-	-	230,460	-
	<u>-</u>	<u>-</u>	<u>230,460</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>230,460</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>\$ -</u>	<u>\$ 54,278</u>	<u>\$ 236,910</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DOT WRATS Plan Update</u>	<u>DHS NSIP</u>	<u>Meals on Wheels Tax Checkoff</u>	<u>DHS Title III C-1</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	13,500	148,162	2,256	119,710
Due from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 13,500</u>	<u>\$ 148,162</u>	<u>\$ 2,256</u>	<u>\$ 119,710</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ -	\$ 146,452	\$ 2,256	\$ 119,710
Due to General Fund	<u>13,500</u>	<u>1,710</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>13,500</u>	<u>148,162</u>	<u>2,256</u>	<u>119,710</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>\$ 13,500</u>	<u>\$ 148,162</u>	<u>\$ 2,256</u>	<u>\$ 119,710</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018
(CONTINUED)**

	<u>DHS Title III C-2</u>	<u>DHS Title III E Respite</u>	<u>DHS Alzheimers</u>	<u>EDA Revolving Loan Fund Administration</u>
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Due from Other Governments	49,951	41,555	22,997	73,800
Due from General Fund	-	-	3,913	-
Total Assets	<u>\$ 49,951</u>	<u>\$ 41,555</u>	<u>\$ 26,910</u>	<u>\$ 73,800</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts Payable	\$ 49,951	\$ 41,555	\$ 26,910	\$ -
Due to General Fund	-	-	-	73,800
Total Liabilities	<u>49,951</u>	<u>41,555</u>	<u>26,910</u>	<u>73,800</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>\$ 49,951</u>	<u>\$ 41,555</u>	<u>\$ 26,910</u>	<u>\$ 73,800</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2018
 (CONTINUED)**

	DCH Fee for Service	Totals
ASSETS		
Cash and Cash Equivalents	\$ -	\$ 230,460
Due from Other Governments	306	1,133,585
Due from General Fund	597	30,834
Total Assets	\$ 903	\$ 1,394,879
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 903	\$ 720,654
Due to General Fund	-	443,765
Total Liabilities	903	1,164,419
Deferred Inflows of Resources		
Deferred Revenue	-	230,460
Total Deferred Inflows of Resources	-	230,460
Fund Balance		
Restricted	-	-
Total Fund Balance	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 903	\$ 1,394,879

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	DCA State Contract	DCA LUCA State Contract	DOT Planning Contract	DOT Traffic Operations
Revenues				
Federal Sources	\$ -	\$ -	\$ 17,834	\$ 31,598
State Sources	165,993	68,295	-	-
Local Sources	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	165,993	68,295	17,834	31,598
Expenditures				
Direct				
Personnel Services				
Salaries	86,056	31,873	10,420	18,431
Fringe Benefits	43,006	15,929	5,207	9,211
Total Personnel Services	129,062	47,802	15,627	27,642
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	-	-	-	-
Total Direct	129,062	47,802	15,627	27,642
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	58,474	21,657	7,080	12,524
Total Expenditures	187,536	69,459	22,707	40,166
Excess (Deficiency) of Revenues over Expenditures	(21,543)	(1,164)	(4,873)	(8,568)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	21,543	1,164	4,873	8,568
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, 2018
 (CONTINUED)**

	DOT Mobility Manager	DOD OEA Grant	DOT Map 21	DNR Historical Preservation
Revenues				
Federal Sources	\$ 62,449	\$ 730,165	\$ -	\$ -
State Sources	-	-	89,717	4,091
Local Sources	-	168,653	-	-
Interest Income	-	-	-	-
Total Revenues	<u>62,449</u>	<u>898,818</u>	<u>89,717</u>	<u>4,091</u>
Expenditures				
Direct				
Personnel Services				
Salaries	36,369	54,443	41,866	1,896
Fringe Benefits	18,175	27,208	20,922	948
Total Personnel Services	<u>54,544</u>	<u>81,651</u>	<u>62,788</u>	<u>2,844</u>
Operating Expenditures				
Contract Services	-	757,806	-	-
Travel	-	1,111	-	-
Office Supplies	-	-	-	-
Miscellaneous	150	-	363	-
Total Operating Expenditures	<u>150</u>	<u>758,917</u>	<u>363</u>	<u>-</u>
Total Direct	<u>54,694</u>	<u>840,568</u>	<u>63,151</u>	<u>2,844</u>
Capital Outlay	-	27,500	-	-
Indirect				
Indirect Cost Allocations	24,712	36,993	28,448	1,289
Total Expenditures	<u>79,406</u>	<u>905,061</u>	<u>91,599</u>	<u>4,133</u>
Excess (Deficiency) of Revenues over Expenditures	(16,957)	(6,243)	(1,882)	(42)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	16,957	6,243	1,882	42
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (CONTINUED)**

	DNR EPD Watershed Management Plan	GEMA HAZUS	EDA Fiscal Year 2017 Administration	DHS Aging Title III A Administration
Revenues				
Federal Sources	\$ 11,510	\$ -	\$ 74,462	\$ 130,408
State Sources	-	16,000	-	-
Local Sources	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	11,510	16,000	74,462	130,408
Expenditures				
Direct				
Personnel Services				
Salaries	11,965	16,683	57,913	83,966
Fringe Benefits	5,980	8,337	28,941	39,287
Total Personnel Services	17,945	25,020	86,854	123,253
Operating Expenditures				
Contract Services	-	-	-	-
Travel	-	-	-	3,992
Office Supplies	195	-	-	-
Miscellaneous	-	-	-	217
Total Operating Expenditures	195	-	-	4,209
Total Direct	18,140	25,020	86,854	127,462
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	8,130	11,336	39,351	55,842
Total Expenditures	26,270	36,356	126,205	183,304
Excess (Deficiency) of Revenues over Expenditures	(14,760)	(20,356)	(51,743)	(52,896)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	14,760	20,356	51,743	52,896
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, 2018
 (CONTINUED)**

	DHS Aging Title III B	DHS Aging Title III D	DHS Georgia Cares	DHS Money Follows the Person
Revenues				
Federal Sources	\$253,368	\$ 32,945	\$ 62,086	\$ 459,286
State Sources	14,480	1,938	4,901	13,772
Local Sources	14,461	3,215	-	(139)
Interest Income	-	-	-	-
Total Revenues	282,309	38,098	66,987	472,919
Expenditures				
Direct				
Personnel Services				
Salaries	51,031	-	35,909	195,753
Fringe Benefits	25,503	-	15,036	97,825
Total Personnel Services	76,534	-	50,945	293,578
Operating Expenditures				
Contract Services	171,959	32,154	-	128,675
Travel	5,250	4,167	942	9,087
Office Supplies	-	2,438	-	-
Miscellaneous	-	-	456	3,241
Total Operating Expenditures	177,209	38,759	1,398	141,003
Total Direct	253,743	38,759	52,343	434,581
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	34,676	-	23,082	133,011
Total Expenditures	288,419	38,759	75,425	567,592
Excess (Deficiency) of Revenues over Expenditures	(6,110)	(661)	(8,438)	(94,673)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	6,110	661	8,438	94,673
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, 2018
 (CONTINUED)**

	DHS ADRC State	DHS SSBG	DHS MIPPA 2016 to 2017	DHS MIPPA 2017 to 2018
Revenues				
Federal Sources	\$ -	\$ 198,938	\$ 47,204	\$ 31,068
State Sources	36,081	-	-	-
Local Sources	-	21,418	-	-
Interest Income	-	-	-	-
Total Revenues	36,081	220,356	47,204	31,068
Expenditures				
Direct				
Personnel Services				
Salaries	17,487	17,779	3,768	6,331
Fringe Benefits	8,739	8,884	1,644	2,980
Total Personnel Services	26,226	26,663	5,412	9,311
Operating Expenditures				
Contract Services	-	177,589	-	-
Travel	-	6,252	-	-
Office Supplies	-	758	-	-
Miscellaneous	-	2,073	-	170
Total Operating Expenditures	-	186,672	-	170
Total Direct	26,226	213,335	5,412	9,481
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	11,882	12,081	2,452	4,218
Total Expenditures	38,108	225,416	7,864	13,699
Excess (Deficiency) of Revenues over Expenditures	(2,027)	(5,060)	39,340	17,369
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	2,027	5,060	(39,340)	(17,369)
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, 2018
 (CONTINUED)**

	DHS Aging Title III E	Private Pay Case Management	DHS ADSSP	DHS Care Consultation
Revenues				
Federal Sources	\$ 3,199	\$ -	\$ 4,675	\$ 683
State Sources	630	-	3,825	559
Local Sources	2,340	300	-	-
Interest Income	-	-	-	-
Total Revenues	6,169	300	8,500	1,242
Expenditures				
Direct				
Personnel Services				
Salaries	848	86	-	732
Fringe Benefits	424	43	-	365
Total Personnel Services	1,272	129	-	1,097
Operating Expenditures				
Contract Services	-	-	-	-
Travel	616	-	-	-
Office Supplies	2,672	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	3,288	-	-	-
Total Direct	4,560	129	-	1,097
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	576	58	-	497
Total Expenditures	5,136	187	-	1,594
Excess (Deficiency) of Revenues over Expenditures	1,033	113	8,500	(352)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(1,033)	(113)	(8,500)	352
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, 2018
 (CONTINUED)**

	<u>WIOA SPNEG</u>	<u>WIOA Adult</u>	<u>WIOA Dislocated Worker</u>	<u>WIOA Rapid Response</u>
Revenues				
Federal Sources	\$ 36,822	\$ 650,333	\$ 348,362	\$ 24,207
State Sources	-	-	-	-
Local Sources	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	<u>36,822</u>	<u>650,333</u>	<u>348,362</u>	<u>24,207</u>
Expenditures				
Direct				
Personnel Services				
Salaries	42,986	97,115	80,965	11,297
Fringe Benefits	21,482	48,933	40,596	5,645
Total Personnel Services	<u>64,468</u>	<u>146,048</u>	<u>121,561</u>	<u>16,942</u>
Operating Expenditures				
Contract Services	2,461	433,562	171,991	-
Travel	2,947	6,617	1,846	-
Office Supplies	31	193	54	-
Miscellaneous	235	1,904	630	-
Total Operating Expenditures	<u>5,674</u>	<u>442,276</u>	<u>174,521</u>	<u>-</u>
Total Direct	<u>70,142</u>	<u>588,324</u>	<u>296,082</u>	<u>16,942</u>
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	29,208	65,988	55,015	7,676
Total Expenditures	<u>99,350</u>	<u>654,312</u>	<u>351,097</u>	<u>24,618</u>
Excess (Deficiency) of Revenues over Expenditures	(62,528)	(3,979)	(2,735)	(411)
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	62,528	3,979	2,735	411
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (CONTINUED)**

	<u>WIOA Branding</u>	<u>WIOA Youth</u>	<u>Clean Air Coalition</u>	<u>Middle Georgia Economic Alliance</u>
Revenues				
Federal Sources	\$ 4,147	\$ 443,534	\$ -	\$ -
State Sources	-	-	-	-
Local Sources	-	-	83,936	254,989
Interest Income	-	-	918	11
Total Revenues	<u>4,147</u>	<u>443,534</u>	<u>84,854</u>	<u>255,000</u>
Expenditures				
Direct				
Personnel Services				
Salaries	-	21,896	-	-
Fringe Benefits	-	10,943	-	-
Total Personnel Services	<u>-</u>	<u>32,839</u>	<u>-</u>	<u>-</u>
Operating Expenditures				
Contract Services	-	391,804	84,164	255,000
Travel	-	2,540	291	-
Office Supplies	385	66	7	-
Miscellaneous	3,762	1,785	392	-
Total Operating Expenditures	<u>4,147</u>	<u>396,195</u>	<u>84,854</u>	<u>255,000</u>
Total Direct	<u>4,147</u>	<u>429,034</u>	<u>84,854</u>	<u>255,000</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect				
Indirect Cost Allocations	<u>-</u>	<u>14,878</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,147</u>	<u>443,912</u>	<u>84,854</u>	<u>255,000</u>
Excess (Deficiency) of Revenues over Expenditures	-	(378)	-	-
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>378</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (CONTINUED)**

	DOT WRATS Plan Update	DHS NSIP	Meals on Wheels Tax Checkoff	DHS Title III C-1
Revenues				
Federal Sources	\$ 13,500	\$ 264,373	\$ -	\$ 575,234
State Sources	-	237,014	2,256	33,837
Local Sources	-	266	1	84,484
Interest Income	-	-	-	-
Total Revenues	13,500	501,653	2,257	693,555
Expenditures				
Direct				
Personnel Services				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Total Personnel Services	-	-	-	-
Operating Expenditures				
Contract Services	-	501,653	2,257	693,555
Travel	-	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	-	501,653	2,257	693,555
Total Direct	-	501,653	2,257	693,555
Capital Outlay	-	-	-	-
Indirect				
Indirect Cost Allocations	-	-	-	-
Total Expenditures	-	501,653	2,257	693,555
Excess (Deficiency) of Revenues over Expenditures	13,500	-	-	-
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	(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, 2018
(CONTINUED)**

	<u>DHS Title III C-2</u>	<u>DHS Title III E Respite</u>	<u>DHS Alzheimers</u>	<u>EDA Revolving Loan Administration</u>
Revenues				
Federal Sources	\$ 223,127	\$ 139,685	\$ -	\$ -
State Sources	12,974	27,937	138,812	-
Local Sources	172,051	18,624	-	73,800
Interest Income	-	-	-	-
Total Revenues	<u>408,152</u>	<u>186,246</u>	<u>138,812</u>	<u>73,800</u>
Expenditures				
Direct				
Personnel Services				
Salaries	-	-	-	13,691
Fringe Benefits	-	-	-	6,842
Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,533</u>
Operating Expenditures				
Contract Services	408,152	186,246	138,812	-
Travel	-	-	-	-
Office Supplies	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	<u>408,152</u>	<u>186,246</u>	<u>138,812</u>	<u>-</u>
Total Direct	<u>408,152</u>	<u>186,246</u>	<u>138,812</u>	<u>20,533</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Indirect				
Indirect Cost Allocations	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,303</u>
Total Expenditures	<u>408,152</u>	<u>186,246</u>	<u>138,812</u>	<u>29,836</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	43,964
Other Financing Sources & (Uses)				
Transfers from/(to) Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,964)</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>

**MIDDLE GEORGIA REGIONAL COMMISSION
 COMBINING SCHEDULE OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (CONTINUED)**

	DCH Fee for Service	Totals
Revenues		
Federal Sources	\$ 8,557	\$ 4,883,759
State Sources	7,189	880,301
Local Sources	-	898,399
Interest Income	-	929
Total Revenues	<u>15,746</u>	<u>6,663,388</u>
Expenditures		
Direct		
Personnel Services		
Salaries	-	1,049,555
Fringe Benefits	-	519,035
Total Personnel Services	<u>-</u>	<u>1,568,590</u>
Operating Expenditures		
Contract Services	10,978	4,548,818
Travel	690	46,348
Office Supplies	-	6,799
Miscellaneous	-	15,378
Total Operating Expenditures	<u>11,668</u>	<u>4,617,343</u>
Total Direct	<u>11,668</u>	<u>6,185,933</u>
Capital Outlay	<u>-</u>	<u>27,500</u>
Indirect		
Indirect Cost Allocations	<u>-</u>	<u>710,437</u>
Total Expenditures	<u>11,668</u>	<u>6,923,870</u>
Excess (Deficiency) of Revenues over Expenditures	4,078	(260,482)
Other Financing Sources & (Uses)		
Transfers from/(to) Other Funds	<u>(4,078)</u>	<u>260,482</u>
Net Change in Fund Balance	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DCA STATE CONTRACT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 165,993	\$ 165,993	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	77,927	86,056	(8,129)
Fringe Benefits	39,236	43,006	(3,770)
Total Personnel Services	117,163	129,062	(11,899)
Indirect			
Indirect Cost Allocations	49,830	58,474	(8,644)
Total Expenditures	166,993	187,536	(20,543)
Excess (Deficiency) of Revenues over Expenditures	(1,000)	(21,543)	(20,543)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	1,000	21,543	20,543
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 LUCA STATE CONTRACT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 68,295	\$ 68,295	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	31,870	31,873	(3)
Fringe Benefits	16,047	15,929	118
Total Personnel Services	47,917	47,802	115
Indirect			
Indirect Cost Allocations	20,378	21,657	(1,279)
Total Expenditures	68,295	69,459	(1,164)
Excess (Deficiency) of Revenues over Expenditures	-	(1,164)	(1,164)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	1,164	1,164
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
DOT PLANNING CONTRACT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 17,834	\$ 17,834	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	10,403	10,420	(17)
Fringe Benefits	5,238	5,207	31
Total Personnel Services	<u>15,641</u>	<u>15,627</u>	<u>14</u>
Indirect			
Indirect Cost Allocations	<u>6,652</u>	<u>7,080</u>	<u>(428)</u>
Total Expenditures	<u>22,293</u>	<u>22,707</u>	<u>(414)</u>
Excess (Deficiency) of Revenues over Expenditures	(4,459)	(4,873)	(414)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>4,459</u>	<u>4,873</u>	<u>414</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 TRAFFIC OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 31,334	\$ 31,598	\$ 264
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	14,622	18,431	(3,809)
Fringe Benefits	7,362	9,211	(1,849)
Total Personnel Services	<u>21,984</u>	<u>27,642</u>	<u>(5,658)</u>
Indirect			
Indirect Cost Allocations	<u>9,350</u>	<u>12,524</u>	<u>(3,174)</u>
Total Expenditures	<u>31,334</u>	<u>40,166</u>	<u>(8,832)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(8,568)	(8,568)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>8,568</u>	<u>8,568</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, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 62,449	\$ 62,449	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	36,357	36,369	(12)
Fringe Benefits	18,306	18,175	131
Total Personnel Services	<u>54,663</u>	<u>54,544</u>	<u>119</u>
Operating Expenditures			
Miscellaneous	<u>150</u>	<u>150</u>	<u>-</u>
Indirect			
Indirect Cost Allocations	<u>23,248</u>	<u>24,712</u>	<u>(1,464)</u>
Total Expenditures	<u>78,061</u>	<u>79,406</u>	<u>(1,345)</u>
Excess (Deficiency) of Revenues over Expenditures	(15,612)	(16,957)	1,345
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>15,612</u>	<u>16,957</u>	<u>(1,345)</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, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 798,083	\$ 730,165	\$ (67,918)
Local Sources	-	168,653	168,653
Total Revenues	<u>798,083</u>	<u>898,818</u>	<u>100,735</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	54,450	54,443	7
Fringe Benefits	26,239	27,208	(969)
Total Personnel Services	<u>80,689</u>	<u>81,651</u>	<u>(962)</u>
Operating Expenditures			
Contract Services	657,086	757,806	(100,720)
Travel	1,089	1,111	(22)
Total Operating Expenditures	<u>658,175</u>	<u>758,917</u>	<u>(100,742)</u>
Capital Outlay	<u>27,500</u>	<u>27,500</u>	<u>-</u>
Indirect			
Indirect Cost Allocations	<u>31,719</u>	<u>36,993</u>	<u>(5,274)</u>
Total Expenditures	<u>798,083</u>	<u>905,061</u>	<u>(106,978)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(6,243)	6,243
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>6,243</u>	<u>(6,243)</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 MAP 21
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 89,750	\$ 89,717	\$ (33)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	41,882	41,866	16
Fringe Benefits	21,088	20,922	166
Total Personnel Services	<u>62,970</u>	<u>62,788</u>	<u>182</u>
Operating Expenditures			
Miscellaneous	<u>-</u>	<u>363</u>	<u>(363)</u>
Indirect			
Indirect Cost Allocations	<u>26,780</u>	<u>28,448</u>	<u>(1,668)</u>
Total Expenditures	<u>89,750</u>	<u>91,599</u>	<u>(1,849)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(1,882)	(1,882)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>1,882</u>	<u>1,882</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DNR HISTORICAL PRESERVATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 4,091	\$ 4,091	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	1,909	1,896	13
Fringe Benefits	961	948	13
Total Personnel Services	<u>2,870</u>	<u>2,844</u>	<u>26</u>
Indirect			
Indirect Cost Allocations	<u>1,221</u>	<u>1,289</u>	<u>(68)</u>
Total Expenditures	<u>4,091</u>	<u>4,133</u>	<u>(42)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(42)	(42)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>42</u>	<u>42</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DNR EPD WATERSHED MANAGEMENT PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 11,510	\$ 11,510	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	11,995	11,965	30
Fringe Benefits	5,780	5,980	(200)
Total Personnel Services	<u>17,775</u>	<u>17,945</u>	<u>(170)</u>
Operating Expenditures			
Office Supplies	<u>195</u>	<u>195</u>	<u>-</u>
Indirect			
Indirect Cost Allocations	<u>6,987</u>	<u>8,130</u>	<u>(1,143)</u>
Total Expenditures	<u>24,957</u>	<u>26,270</u>	<u>(1,313)</u>
Excess (Deficiency) of Revenues over Expenditures	(13,447)	(14,760)	(1,313)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>13,447</u>	<u>14,760</u>	<u>1,313</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
GEMA HAZUS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 16,000	\$ 16,000	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	7,466	16,683	(9,217)
Fringe Benefits	3,759	8,337	(4,578)
Total Personnel Services	11,225	25,020	(13,795)
Indirect			
Indirect Cost Allocations	4,775	11,336	(6,561)
Total Expenditures	16,000	36,356	(20,356)
Excess (Deficiency) of Revenues over Expenditures	-	(20,356)	(20,356)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	20,356	20,356
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
EDA FISCAL YEAR 2017 ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 75,000	\$ 74,462	\$ (538)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	58,284	57,913	371
Fringe Benefits	29,346	28,941	405
Total Personnel Services	<u>87,630</u>	<u>86,854</u>	<u>776</u>
Operating Expenditures			
Office Supplies	<u>100</u>	<u>-</u>	<u>100</u>
Indirect			
Indirect Cost Allocations	<u>37,270</u>	<u>39,351</u>	<u>(2,081)</u>
Total Expenditures	<u>125,000</u>	<u>126,205</u>	<u>(1,205)</u>
Excess (Deficiency) of Revenues over Expenditures	(50,000)	(51,743)	(1,743)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>50,000</u>	<u>51,743</u>	<u>1,743</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III A ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 137,695	\$ 130,408	\$ (7,287)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	83,902	83,966	(64)
Fringe Benefits	42,245	39,287	2,958
Total Personnel Services	<u>126,147</u>	<u>123,253</u>	<u>2,894</u>
Operating Expenditures			
Travel	3,400	3,992	(592)
Miscellaneous	400	217	183
Total Operating Expenditures	<u>3,800</u>	<u>4,209</u>	<u>(409)</u>
Indirect			
Indirect Cost Allocations	<u>53,649</u>	<u>55,842</u>	<u>(2,193)</u>
Total Expenditures	<u>183,596</u>	<u>183,304</u>	<u>292</u>
Excess (Deficiency) of Revenues over Expenditures	(45,901)	(52,896)	(6,995)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>45,901</u>	<u>52,896</u>	<u>6,995</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, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 246,510	\$ 253,368	\$ 6,858
State Sources	14,500	14,480	(20)
Local Sources	17,517	14,461	(3,056)
Total Revenues	<u>278,527</u>	<u>282,309</u>	<u>3,782</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	50,579	51,031	(452)
Fringe Benefits	25,466	25,503	(37)
Total Personnel Services	<u>76,045</u>	<u>76,534</u>	<u>(489)</u>
Operating Expenditures			
Contract Services	175,131	171,959	3,172
Travel	6,500	5,250	1,250
Total Operating Expenditures	<u>181,631</u>	<u>177,209</u>	<u>4,422</u>
Indirect			
Indirect Cost Allocations	<u>32,341</u>	<u>34,676</u>	<u>(2,335)</u>
Total Expenditures	<u>290,017</u>	<u>288,419</u>	<u>1,598</u>
Excess (Deficiency) of Revenues over Expenditures	(11,490)	(6,110)	5,380
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>11,490</u>	<u>6,110</u>	<u>(5,380)</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, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 34,344	\$ 32,945	\$ (1,399)
State Sources	2,020	1,938	(82)
Local Sources	3,216	3,215	(1)
Total Revenues	<u>39,580</u>	<u>38,098</u>	<u>(1,482)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	32,154	32,154	-
Travel	4,951	4,167	784
Office Supplies	3,301	2,438	863
Total Operating Expenditures	<u>40,406</u>	<u>38,759</u>	<u>1,647</u>
Excess (Deficiency) of Revenues over Expenditures	(826)	(661)	165
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>826</u>	<u>661</u>	<u>(165)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS GEORGIA CARES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 62,140	\$ 62,086	\$ (54)
State Sources	4,996	4,901	(95)
Total Revenues	<u>67,136</u>	<u>66,987</u>	<u>(149)</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	35,898	35,909	(11)
Fringe Benefits	18,075	15,036	3,039
Total Personnel Services	<u>53,973</u>	<u>50,945</u>	<u>3,028</u>
Operating Expenditures			
Travel	1,000	942	58
Miscellaneous	550	456	94
Total Operating Expenditures	<u>1,550</u>	<u>1,398</u>	<u>152</u>
Indirect			
Indirect Cost Allocations	<u>11,616</u>	<u>23,082</u>	<u>(11,466)</u>
Total Expenditures	<u>67,139</u>	<u>75,425</u>	<u>(8,286)</u>
Excess (Deficiency) of Revenues over Expenditures	(3)	(8,438)	(8,435)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>3</u>	<u>8,438</u>	<u>8,435</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, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 445,550	\$ 459,286	\$ 13,736
State Sources	51,420	13,772	(37,648)
Local Sources	-	(139)	(139)
Total Revenues	<u>496,970</u>	<u>472,919</u>	<u>(24,051)</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	196,331	195,753	578
Fringe Benefits	98,853	97,825	1,028
Total Personnel Services	<u>295,184</u>	<u>293,578</u>	<u>1,606</u>
Operating Expenditures			
Contract Services	156,420	128,675	27,745
Travel	9,400	9,087	313
Miscellaneous	4,100	3,241	859
Total Operating Expenditures	<u>169,920</u>	<u>141,003</u>	<u>28,917</u>
Indirect			
Indirect Cost Allocations	<u>31,868</u>	<u>133,011</u>	<u>(101,143)</u>
Total Expenditures	<u>496,972</u>	<u>567,592</u>	<u>(70,620)</u>
Excess (Deficiency) of Revenues over Expenditures	(2)	(94,673)	(94,671)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>2</u>	<u>94,673</u>	<u>94,671</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 ADRC STATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
State Sources	\$ 37,000	\$ 36,081	\$ (919)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	17,266	17,487	(221)
Fringe Benefits	8,694	8,739	(45)
Total Personnel Services	<u>25,960</u>	<u>26,226</u>	<u>(266)</u>
Indirect			
Indirect Cost Allocations	<u>11,041</u>	<u>11,882</u>	<u>(841)</u>
Total Expenditures	<u>37,001</u>	<u>38,108</u>	<u>(1,107)</u>
Excess (Deficiency) of Revenues over Expenditures	(1)	(2,027)	(2,026)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1</u>	<u>2,027</u>	<u>2,026</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 SSBG
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 208,110	\$ 198,938	\$ (9,172)
Local Sources	21,314	21,418	104
Total Revenues	<u>229,424</u>	<u>220,356</u>	<u>(9,068)</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	17,759	17,779	(20)
Fringe Benefits	8,942	8,884	58
Total Personnel Services	<u>26,701</u>	<u>26,663</u>	<u>38</u>
Operating Expenditures			
Contract Services	184,425	177,589	6,836
Travel	7,905	6,252	1,653
Office Supplies	2,000	758	1,242
Miscellaneous	1,540	2,073	(533)
Total Operating Expenditures	<u>195,870</u>	<u>186,672</u>	<u>9,198</u>
Indirect			
Indirect Cost Allocations	11,357	12,081	(724)
Total Expenditures	<u>233,928</u>	<u>225,416</u>	<u>8,512</u>
Excess (Deficiency) of Revenues over Expenditures	(4,504)	(5,060)	(556)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	4,504	5,060	556
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 MIPPA 2016 TO 2017
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 47,204	\$ 47,204	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	22,028	3,768	18,260
Fringe Benefits	11,091	1,644	9,447
Total Personnel Services	<u>33,119</u>	<u>5,412</u>	<u>27,707</u>
Indirect			
Indirect Cost Allocations	<u>14,085</u>	<u>2,452</u>	<u>11,633</u>
Total Expenditures	<u>47,204</u>	<u>7,864</u>	<u>39,340</u>
Excess (Deficiency) of Revenues over Expenditures	-	39,340	39,340
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(39,340)</u>	<u>(39,340)</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 MIPPA 2017 TO 2018
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 31,068	\$ 31,068	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	14,498	6,331	8,167
Fringe Benefits	7,300	2,980	4,320
Total Personnel Services	<u>21,798</u>	<u>9,311</u>	<u>12,487</u>
Operating Expenditures			
Miscellaneous	<u>-</u>	<u>170</u>	<u>(170)</u>
Indirect			
Indirect Cost Allocations	<u>9,270</u>	<u>4,218</u>	<u>5,052</u>
Total Expenditures	<u>31,068</u>	<u>13,699</u>	<u>17,369</u>
Excess (Deficiency) of Revenues over Expenditures	-	17,369	17,369
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(17,369)</u>	<u>(17,369)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS AGING TITLE III E
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 3,680	\$ 3,199	\$ (481)
State Sources	737	630	(107)
Local Sources	-	2,340	2,340
Total Revenues	<u>4,417</u>	<u>6,169</u>	<u>1,752</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	829	848	(19)
Fringe Benefits	417	424	(7)
Total Personnel Services	<u>1,246</u>	<u>1,272</u>	<u>(26)</u>
Operating Expenditures			
Travel	950	616	334
Office Supplies	3,683	2,672	1,011
Total Operating Expenditures	<u>4,633</u>	<u>3,288</u>	<u>1,345</u>
Indirect			
Indirect Cost Allocations	<u>530</u>	<u>576</u>	<u>(46)</u>
Total Expenditures	<u>6,409</u>	<u>5,136</u>	<u>1,273</u>
Excess (Deficiency) of Revenues over Expenditures	(1,992)	1,033	3,025
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>1,992</u>	<u>(1,033)</u>	<u>(3,025)</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
PRIVATE PAY CASE MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Local Sources	\$ -	\$ 300	\$ 300
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	-	86	(86)
Fringe Benefits	-	43	(43)
Total Personnel Services	-	129	(129)
Indirect			
Indirect Cost Allocations	-	58	(58)
Total Expenditures	-	187	(187)
Excess (Deficiency) of Revenues over Expenditures	-	113	113
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(113)	(113)
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
DHS ADSSP
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 4,675	\$ 4,675	-
State Sources	3,825	3,825	-
Total Revenues	<u>8,500</u>	<u>8,500</u>	<u>-</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	3,967	-	3,967
Fringe Benefits	1,997	-	1,997
Total Personnel Services	<u>5,964</u>	<u>-</u>	<u>5,964</u>
Indirect			
Indirect Cost Allocations	<u>2,536</u>	<u>-</u>	<u>2,536</u>
Total Expenditures	<u>8,500</u>	<u>-</u>	<u>8,500</u>
Excess (Deficiency) of Revenues over Expenditures	-	8,500	8,500
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(8,500)</u>	<u>(8,500)</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
DHS CARE CONSULTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ -	\$ 683	\$ 683
State Sources	2,000	559	(1,441)
Total Revenues	<u>2,000</u>	<u>1,242</u>	<u>(758)</u>
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	933	732	201
Fringe Benefits	470	365	105
Total Personnel Services	<u>1,403</u>	<u>1,097</u>	<u>306</u>
Indirect			
Indirect Cost Allocations	<u>597</u>	<u>497</u>	<u>100</u>
Total Expenditures	<u>2,000</u>	<u>1,594</u>	<u>406</u>
Excess (Deficiency) of Revenues over Expenditures	-	(352)	(352)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>352</u>	<u>352</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, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 86,239	\$ 36,822	\$ (49,417)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	38,000	42,986	(4,986)
Fringe Benefits	19,132	21,482	(2,350)
Total Personnel Services	<u>57,132</u>	<u>64,468</u>	<u>(7,336)</u>
Operating Expenditures			
Contract Services	2,627	2,461	166
Travel	2,000	2,947	(947)
Office Supplies	31	31	-
Miscellaneous	150	235	(85)
Total Operating Expenditures	<u>4,808</u>	<u>5,674</u>	<u>(866)</u>
Indirect			
Indirect Cost Allocations	<u>24,299</u>	<u>29,208</u>	<u>(4,909)</u>
Total Expenditures	<u>86,239</u>	<u>99,350</u>	<u>(13,111)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(62,528)	(62,528)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>62,528</u>	<u>62,528</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
WIOA ADULT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 767,389	\$ 650,333	\$ (117,056)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	128,369	97,115	31,254
Fringe Benefits	64,634	48,933	15,701
Total Personnel Services	<u>193,003</u>	<u>146,048</u>	<u>46,955</u>
Operating Expenditures			
Contract Services	481,505	433,562	47,943
Travel	7,188	6,617	571
Office Supplies	207	193	14
Miscellaneous	3,402	1,904	1,498
Total Operating Expenditures	<u>492,302</u>	<u>442,276</u>	<u>50,026</u>
Indirect			
Indirect Cost Allocations	<u>82,084</u>	<u>65,988</u>	<u>16,096</u>
Total Expenditures	<u>767,389</u>	<u>654,312</u>	<u>113,077</u>
Excess (Deficiency) of Revenues over Expenditures	-	(3,979)	(3,979)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>3,979</u>	<u>3,979</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, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 313,443	\$ 348,362	\$ 34,919
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	70,973	80,965	(9,992)
Fringe Benefits	35,735	40,596	(4,861)
Total Personnel Services	<u>106,708</u>	<u>121,561</u>	<u>(14,853)</u>
Operating Expenditures			
Contract Services	158,090	171,991	(13,901)
Travel	2,015	1,846	169
Office Supplies	77	54	23
Miscellaneous	1,170	630	540
Total Operating Expenditures	<u>161,352</u>	<u>174,521</u>	<u>732</u>
Indirect			
Indirect Cost Allocations	<u>45,383</u>	<u>55,015</u>	<u>(9,632)</u>
Total Expenditures	<u>313,443</u>	<u>351,097</u>	<u>(23,753)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(2,735)	(2,735)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>2,735</u>	<u>2,735</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 24,203	\$ 24,207	\$ 4
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	11,061	11,297	(236)
Fringe Benefits	5,569	5,645	(76)
Total Personnel Services	<u>16,630</u>	<u>16,942</u>	<u>(312)</u>
Operating Expenditures			
Contract Services	<u>500</u>	<u>-</u>	<u>500</u>
Indirect			
Indirect Cost Allocations	<u>7,073</u>	<u>7,676</u>	<u>(603)</u>
Total Expenditures	<u>24,203</u>	<u>24,618</u>	<u>(415)</u>
Excess (Deficiency) of Revenues over Expenditures	-	(411)	(411)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>411</u>	<u>411</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 4,220	\$ 4,147	\$ (73)
Expenditures			
Direct:			
Current			
Operating Expenditures			
Office Supplies	-	385	(385)
Miscellaneous	4,220	3,762	458
Total Operating Expenditures	<u>4,220</u>	<u>4,147</u>	<u>73</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, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 527,097	\$ 443,534	\$ (83,563)
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	10,373	21,896	(11,523)
Fringe Benefits	5,223	10,943	(5,720)
Total Personnel Services	<u>15,596</u>	<u>32,839</u>	<u>(17,243)</u>
Operating Expenditures			
Contract Services	496,681	391,804	104,877
Travel	5,623	2,540	3,083
Office Supplies	215	66	149
Miscellaneous	2,349	1,785	564
Total Operating Expenditures	<u>504,868</u>	<u>396,195</u>	<u>108,673</u>
Indirect			
Indirect Cost Allocations	<u>6,633</u>	<u>14,878</u>	<u>(8,245)</u>
Total Expenditures	<u>527,097</u>	<u>443,912</u>	<u>83,185</u>
Excess (Deficiency) of Revenues over Expenditures	-	(378)	(378)
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>378</u>	<u>378</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, 2018**

	Final Budget	Actual	Variance
Revenues			
Local Sources	\$ 118,035	\$ 83,936	\$ (34,099)
Interest Income	-	918	918
Total Revenues	118,035	84,854	(33,181)
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	118,035	84,164	33,871
Travel	-	291	(291)
Office Supplies	-	7	(7)
Miscellaneous	-	392	(392)
Total Operating Expenditures	118,035	84,854	33,181
 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
MIDDLE GEORGIA ECONOMIC ALLIANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Local Sources	\$ 200,000	\$ 254,989	\$ 54,989
Interest Income	-	11	11
Total Revenues	<u>200,000</u>	<u>255,000</u>	<u>55,000</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>200,000</u>	<u>255,000</u>	<u>(55,000)</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
DOT WRATS PLAN UPDATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 13,500	\$ 13,500	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	6,300	-	6,300
Fringe Benefits	3,172	-	3,172
Total Personnel Services	9,472	-	9,472
Indirect			
Indirect Cost Allocations	4,028	-	4,028
Total Expenditures	13,500	-	13,500
Excess (Deficiency) of Revenues over Expenditures	-	13,500	13,500
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	-	(13,500)	(13,500)
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
DHS NSIP
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 280,329	\$ 264,373	\$ (15,956)
State Sources	237,017	237,014	(3)
Local Sources	11,023	266	(10,757)
Total Revenues	<u>528,369</u>	<u>501,653</u>	<u>(26,716)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>528,369</u>	<u>501,653</u>	<u>26,716</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
MEALS ON WHEELS TAX CHECKOFF
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 2,256	\$ 2,256	\$ -
Local Sources	-	1	1
Total Revenues	<u>2,256</u>	<u>2,257</u>	<u>1</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>2,256</u>	<u>2,257</u>	<u>(1)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DHS TITLE III C-1
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 604,333	\$ 575,234	\$ (29,099)
State Sources	35,549	33,837	(1,712)
Local Sources	84,904	84,484	(420)
Total Revenues	<u>724,786</u>	<u>693,555</u>	<u>(31,231)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>724,786</u>	<u>693,555</u>	<u>31,231</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 TITLE III C-2
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 239,714	\$ 223,127	\$ (16,587)
State Sources	14,101	12,974	(1,127)
Local Sources	263,862	172,051	(91,811)
Total Revenues	<u>517,677</u>	<u>408,152</u>	<u>(109,525)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>517,677</u>	<u>408,152</u>	<u>109,525</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 TITLE III E RESPITE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Federal Sources	\$ 140,858	\$ 139,685	\$ (1,173)
State Sources	28,171	27,937	(234)
Local Sources	18,894	18,624	(270)
Total Revenues	<u>187,923</u>	<u>186,246</u>	<u>(1,677)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>187,923</u>	<u>186,246</u>	<u>1,677</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 ALZHEIMER'S
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
State Sources	\$ 141,022	\$ 138,812	\$ (2,210)
Local Sources	2	-	(2)
Total Revenues	<u>141,024</u>	<u>138,812</u>	<u>(2,212)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	<u>141,024</u>	<u>138,812</u>	<u>2,212</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 REVOLVING LOAN FUND ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Final Budget	Actual	Variance
Revenues			
Local Sources	\$ 73,800	\$ 73,800	\$ -
Expenditures			
Direct:			
Current			
Personnel Services			
Salaries	34,392	13,691	20,701
Fringe Benefits	17,316	6,842	10,474
Total Personnel Services	<u>51,708</u>	<u>20,533</u>	<u>31,175</u>
Operating Expenditures			
Office Supplies	<u>100</u>	<u>-</u>	<u>100</u>
Indirect			
Indirect Cost Allocations	<u>21,992</u>	<u>9,303</u>	<u>12,689</u>
Total Expenditures	<u>73,800</u>	<u>29,836</u>	<u>43,964</u>
Excess (Deficiency) of Revenues over Expenditures	-	43,964	43,964
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(43,964)</u>	<u>(43,964)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
DCH FEE FOR SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Federal Sources	\$ 21,000	\$ 8,557	\$ (12,443)
State Sources	18,000	7,189	(10,811)
Total Revenues	<u>39,000</u>	<u>15,746</u>	<u>(23,254)</u>
Expenditures			
Direct:			
Current			
Operating Expenditures			
Contract Services	39,000	10,978	28,022
Travel	-	690	(690)
Total Operating Expenditures	<u>39,000</u>	<u>11,668</u>	<u>27,332</u>
Excess (Deficiency) of Revenues over Expenditures	-	4,078	4,078
Other Financing Sources & (Uses)			
Transfers from/(to) Other Funds	<u>-</u>	<u>(4,078)</u>	<u>(4,078)</u>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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III. STATISTICAL SECTION

(INCLUDING SUPPLEMENTAL
INFORMATION)

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

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<i>These schedules contain trend information to help the reader understand how the Commission's financial performance and well-being have changed over time.</i>	
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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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
Net investment in capital assets	\$ 168,527	\$ 141,408	\$ 75,882	\$ 75,960	\$ 66,071	\$ 89,122	\$ 149,964	\$ 175,175	\$ 175,637	\$ 153,137
Restricted	-	-	-	-	-	520,295	500,232	432,479	-	-
Unrestricted	1,707,672	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
Total Governmental Activities Net Position	1,876,199	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
Business-Type Activities										
Restricted	2,910,430	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
Unrestricted	743,051	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Net Position	3,653,481	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
Primary Government										
Net investment in capital assets	168,527	141,408	75,882	75,960	66,071	89,122	149,964	175,175	175,637	153,137
Restricted	2,910,430	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
Unrestricted	2,450,723	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
Total Primary Government Net Position	\$ 5,529,680	\$ 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

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

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenses										
Governmental Activities										
General government	\$ 363,718	\$ 335,254	\$ 689,188	\$ 43,967	\$ 749,675	\$ 1,109,399	\$ 432,061	\$ 545,917	\$ 505,368	\$ 837,740
Aging services	6,627,606	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
Transportation development	1,557,304	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
Workforce development	1,577,436	1,584,331	1,190,232	1,047,924	964,303	-	-	-	-	-
Environmental assistance	237,329	234,292	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272
Planning and development	1,462,632	920,586	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216
Total Governmental Activities Expenses	11,826,025	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
Business-Type Activities										
Program Loans	112,416	184,074	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479
Total Business-Type Activities	112,416	184,074	85,057	80,038	235,334	84,950	84,138	64,904	433,498	60,479
Total Primary Government Expenses	11,938,441	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
Program Revenues										
Governmental Activities										
Charges for services	374,287	373,533	364,037	344,669	499,821	1,024,879	231,674	358,598	305,877	554,636
Operating grants and contributions	11,180,557	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
Capital grants and contributions	27,500	-	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	11,582,344	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
Business-Type Activities										
Program Loans	110,218	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618
Total Business-Type Activities Program Revenues	110,218	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618
Total Primary Government Program Revenues	11,692,562	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
Net (Expense)/Revenue										
Governmental Activities	(243,681)	(92,149)	(521,217)	333,968	(427,168)	(244,103)	(532,887)	(346,658)	(376,020)	(459,518)
Business-Type Activities	(2,198)	(85,504)	13,177	37,531	(156,110)	(25,112)	47,055	65,070	(294,301)	75,139
Total Primary Government Net (Expense)/Revenue	\$ (245,879)	\$ (177,653)	\$ (508,040)	\$ 371,499	\$ (583,278)	\$ (269,215)	\$ (485,832)	\$ (281,588)	\$ (670,321)	\$ (384,379)

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

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Revenues and Other Changes in Net Position										
Governmental Activities										
Regional appropriations	\$ 643,416	\$ 637,098	\$ 587,549	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 440,124
Special item	-	-	-	-	(520,295)	-	-	-	-	-
Interest revenue	9,908	4,840	2,946	1,809	1,282	1,585	1,514	3,369	4,185	10,914
Gain on sale of capital assets	4,160	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	429	205	237	42,660	96,770	62,850	32,353	19,750	14,939
Total Governmental Activities	657,484	642,367	590,700	541,181	18,990	586,755	552,764	475,846	464,059	465,977
Business-Type Activities										
Interest revenue	5,674	4,030	4,099	9,003	8,498	12,007	10,587	9,871	12,330	12,482
Other income	-	125	194	2,973	3,160	8,510	-	-	-	-
Transfers	731,870	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	737,544	4,155	4,293	11,976	11,658	20,517	10,587	9,871	12,330	12,482
Total Primary Government	1,395,028	646,522	594,993	553,157	30,648	607,272	563,351	485,717	476,389	478,459
Change in Net Position										
Governmental Activities	413,803	550,218	69,483	875,149	(408,178)	342,652	19,877	129,188	88,039	6,459
Business-Type Activities	735,346	(81,349)	17,470	49,507	(144,452)	(4,595)	57,642	74,941	(281,971)	87,621
Total Primary Government	\$ 1,149,149	\$ 468,869	\$ 86,953	\$ 924,656	\$ (552,630)	\$ 338,057	\$ 77,519	\$ 204,129	\$ (193,932)	\$ 94,080

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

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balances										
General Fund										
Unreserved	\$ 78,861	\$ 57,511	\$ 49,571	\$ 52,627	\$ 24,951	\$ 520,295	\$ 500,232	\$ 432,479	\$ 2,139,755	\$ 2,091,242
Nonspendable										
Unassigned	2,961,284	2,643,930	2,296,232	2,203,670	1,931,951	1,844,785	1,504,137	1,599,181	-	-
Total General Fund	3,040,145	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
All Other Governmental Funds										
Unreserved, reported in										
Special revenue funds										
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (208,998)	\$ (212,048)
Changes in Fund Balances										
Revenues										
Regional appropriations	\$ 643,416	\$ 637,098	\$ 587,549	\$ 539,135	\$ 495,343	\$ 488,400	\$ 488,400	\$ 440,124	\$ 440,124	\$ 440,124
Federal sources	7,232,047	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
State sources	3,096,074	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
Local sources	1,254,222	1,042,100	1,027,665	1,075,794	1,523,228	1,672,362	946,209	810,235	718,852	763,878
Contractors match	-	180,018	238,292	208,938	329,902	513,389	459,235	622,092	440,305	400,397
Investment income	9,908	4,845	2,946	1,809	1,381	1,585	1,514	3,369	4,185	10,914
Other income	-	429	925	237	49,610	96,856	63,176	32,353	19,750	14,939
Total Revenues	12,235,667	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
Expenditures										
General government **	407,156	531,162	669,205	619,721	1,269,972	1,091,340	480,528	574,202	505,368	767,775
Aging services	6,627,606	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
Transportation development	1,557,304	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
Workforce development	1,577,436	1,584,331	1,190,232	1,047,924	964,303	-	-	-	-	-
Environmental assistance	237,329	234,292	258,516	208,416	218,393	303,011	258,238	294,556	308,200	181,272
Planning and development	1,490,132	920,586	1,097,581	1,585,259	1,088,066	627,808	754,645	454,058	433,472	406,216
Total Expenditures	11,896,963	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
Net change in fund balances	\$ 338,704	\$ 355,638	\$ 89,506	\$ 299,395	\$ (408,178)	\$ 360,711	\$ (27,291)	\$ 100,903	\$ 84,039	\$ 76,424

Note: GASB Statement No.54 was implemented in 2011.

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

Function/Program	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
General government	\$ 351,646	\$ 361,337	\$ 954,020	\$ 344,669	\$ 499,821	\$ 1,024,879	\$ 231,674	\$ 358,598	\$ 305,877	\$ 554,636
Aging services	6,530,414	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
Transportation development	1,564,308	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
Workforce development	1,470,583	1,650,480	1,200,899	1,073,711	937,389	-	-	-	-	-
Environmental assistance	169,907	172,992	211,725	177,116	237,532	242,154	207,132	242,437	253,209	137,875
Planning and development	1,495,486	791,971	930,491	1,620,621	1,029,495	580,807	724,034	484,182	432,866	391,940
Subtotal Governmental Activities	11,582,344	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
Business-Type Activities										
Program Loans	110,218	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618
Subtotal Business-Type Activities	110,218	98,570	98,234	117,569	79,224	59,838	131,193	129,974	139,197	135,618
Total Primary Government	\$ 11,692,562	\$ 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

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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
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
MACON-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
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, 2018
(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, 2018
(CONTINUED)**

PRINCIPAL EMPLOYERS IN THE MIDDLE GEORGIA AREA

Name	Number of Employees			
	2018	% of Total	2009	% of Total
Robins Air Force Base	22,257	35.45%	21,377	46.50%
GEICO	5,500	8.76%	3,800	8.27%
Navicent Health	4,800	7.65%	4,000	8.70%
Houston County Board of Education	3,916	6.24%	-	0.00%
Bibb County Board of Education	3,200	5.10%	3,300	7.18%
Wal-Mart Super Stores	3,014	4.80%	726	1.58%
Perdue Farms	1,650	2.63%	-	0.00%
Macon-Bibb County	1,334	2.13%	-	0.00%
Blue Bird Corporation	1,200	1.91%	1,200	2.61%
Coliseum Health Systems	1,805	2.88%	1,200	2.61%
Frito-Lay, Inc.	1,100	1.75%	-	0.00%
Georgia College & State University	700	1.12%	-	0.00%
Mercer University	1,000	1.59%	1,441	3.13%
Georgia Farm Bureau Federation	998	1.59%	551	1.20%
BASF (Formerly Engelhard Corporation)	800	1.27%	933	2.03%
Academy Sports	685	1.09%	-	0.00%
YKK (U.S.A.) Incorporated	790	1.26%	650	1.41%
The Boeing Company	699	1.11%	503	1.09%
Baldwin County Board of Education	856	1.36%	-	0.00%
United States Postal Service	214	0.34%	807	1.76%
Middle Georgia State University	680	1.08%	-	0.00%
Ricoh USA	500	0.80%	-	0.00%
Graphic Packaging International	431	0.69%	512	1.11%
Kumho Tire	400	0.64%	-	0.00%
River's Edge Behavioral Health Center	400	0.64%	-	0.00%
Armstrong World Industries	393	0.63%	454	0.99%
OrthoGeorgia	296	0.47%	-	0.00%
AT&T	300	0.48%	302	0.66%
Norfolk Southern	300	0.48%	-	0.00%
Cherokee Brick	300	0.48%	300	0.65%
Tractor Supply Company	300	0.48%	-	0.00%
Bass Pro Shops	250	0.40%	-	0.00%
GE Capital	210	0.33%	-	0.00%
Legacy Homes, LTD	225	0.36%	-	0.00%
First Quality	275	0.44%	486	1.06%
Kohl's Distribution Center	258	0.41%	-	0.00%
The Trane Company	300	0.48%	300	0.65%
Beasley Flooring Products	220	0.35%	-	0.00%
Aspen Products	220	0.35%	-	0.00%
IKON Office Solutions	-	0.00%	490	1.07%
IKON Financial Services	-	0.00%	350	0.76%
Bibb County	-	0.00%	889	1.93%
City of Macon	-	0.00%	1,400	3.05%

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, 2018
(CONTINUED)**

UNEMPLOYMENT RATES FOR MIDDLE GEORGIA REGIONAL COMMISSION COUNTIES, 2009-2018

<u>County</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>	<u>2018</u>
Baldwin	11.9%	15.7%	13.7%	12.0%	11.2%	10.8%	10.2%	7.2%	6.2%	5.9%
Crawford	9.6%	10.7%	9.9%	9.4%	8.5%	7.8%	8.0%	5.5%	5.2%	5.0%
Houston	6.9%	7.6%	7.8%	7.6%	7.1%	7.3%	7.4%	5.3%	5.0%	4.8%
Jones	8.3%	9.5%	8.9%	8.6%	7.2%	6.8%	6.8%	4.6%	4.6%	4.4%
Macon-Bibb	9.4%	10.6%	10.5%	9.8%	8.8%	8.7%	8.6%	5.7%	5.6%	5.4%
Monroe	8.8%	9.3%	8.8%	8.2%	7.9%	7.2%	7.3%	4.9%	4.8%	4.5%
Peach	10.0%	12.0%	11.7%	10.9%	10.7%	10.6%	10.5%	6.4%	5.9%	5.9%
Pulaski	7.5%	8.8%	10.0%	9.6%	9.6%	9.2%	8.5%	5.6%	5.6%	5.3%
Putnam	10.5%	11.5%	11.5%	10.7%	9.7%	8.5%	8.9%	6.9%	6.2%	5.8%
Twiggs	10.5%	11.5%	12.5%	12.5%	11.0%	8.8%	11.6%	8.2%	7.7%	7.6%
Wilkinson	10.6%	12.0%	10.5%	9.6%	9.0%	8.2%	9.3%	6.1%	6.3%	5.7%

Source(s): 2009-2018 from the U.S. Bureau of Labor Statistics

PER CAPITA INCOME IN MIDDLE GEORGIA REGIONAL COMMISSION COUNTIES

<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	\$ 20,220	69.3%	63.3%
Crawford	22,844	78.3%	71.5%
Houston	29,346	100.6%	91.8%
Jones	27,444	94.0%	85.9%
Macon-Bibb	25,339	86.8%	79.3%
Monroe	27,712	95.0%	86.7%
Peach	24,009	82.3%	75.1%
Pulaski	21,655	74.2%	67.8%
Putnam	26,315	90.2%	82.4%
Twiggs	21,336	73.1%	66.8%
Wilkinson	21,555	73.9%	67.5%

Source(s): ESRI Business Analyst 2018 Forecast

**MIDDLE GEORGIA REGIONAL COMMISSION
MISCELLANEOUS STATISTICAL DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

POST-SECONDARY EDUCATION IN THE MIDDLE GEORGIA AREA

<u>Institution</u>	<u>Location</u>	<u>Fall 2018 Enrollment</u>
Mercer University	Macon	8,653
Georgia College & State University	Milledgeville	6,952
Middle Georgia State University	Macon	7,341
Fort Valley State University	Fort Valley	2,752
Georgia Military College	Milledgeville	8,595
Central Georgia Technical College	Warner Robins	8,045
Wesleyan College	Macon	903

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

COMMUNITY FACILITIES

10 Community Hospitals with 1,553 beds

27 Nursing Homes with 3,218 beds

116 Public Schools with 80,029 Students

19 Private Schools with 4,232 Students

Source(s):

- *2018 Georgia County Guide data from 2017*
- *National Center for Educational Statistics 2017-2018 School Year*

**MIDDLE GEORGIA REGIONAL COMMISSION
SALARY
FISCAL YEAR 2018 STAFF POSITIONS**

Position	Number of Employees In Category	FY 2018 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	1	48,277	- 67,870
ADRC Counselor	4	42,890	- 60,320
ADRC Resource Specialist	1	40,435	- 56,867
Aging Services Manager	1	54,330	- 76,357
Career Development Specialist	3	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 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
Georgia Cares Coordinator	1	48,277	- 67,870
GIS Analyst	3	48,277	- 67,870
Government Services Specialist	5	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	2	48,277	- 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	2	54,330	- 76,357
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, 2018**

Fringe Benefits:

FICA	\$ 172,427
Group Insurance	224,208
Retirement Fund Contribution	265,523
Workers' Compensation	18,289
Release Time	338,516
Unemployment	4,600
	<hr/>
Total Fringe Benefits	\$ 1,023,563
	<hr/> <hr/>

Basis:

Indirect Salaries	\$ 463,737
Direct Salaries	1,593,481
	<hr/>
Total Basis	\$ 2,057,218
	<hr/> <hr/>

Ratio:

Fringe Benefits/Basis	49.75%
	<hr/> <hr/>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Indirect Costs:

Indirect Salaries	\$ 463,737
Fringe Benefits	<u>231,652</u>
Subtotal	<u>695,389</u>
Advertising	25
Bank Charges	348
Computer Charges	43,828
Contracts - Services	1,380
Depreciation	40,128
Insurance and Bonding	2,726
Memberships and Subscriptions	12,414
Furniture and Equipment	33,069
Motor Vehicle Expenditures	9,901
Office Repairs and Maintenance	26,673
Other Public Meetings	369
Postage and Freight	5,825
Publications and Printing	3,735
Professional Services	26,637
Rentals - Other	20,810
Rentals - Space	2,196
Rentals - Real Estate	100,000
Supplies and Materials	29,188
Telecommunications	21,723
Travel	<u>7,723</u>
Subtotal	<u>388,698</u>
Total Indirect Costs	<u><u>\$ 1,084,087</u></u>
Basis:	
Direct Salary Costs	\$ 1,593,481
Fringe Benefits	<u>791,911</u>
Total Basis	<u><u>\$ 2,385,392</u></u>
Ratio:	
Indirect Cost/Basis	<u><u>45.45%</u></u>

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	State Assistance	Total Expenditures	Settlements Receivable
DHS Contract #42700-373-0000060371			
Aging FY 18 Title III-A	\$ 130,408	\$ 130,408	\$ 17,088
Aging FY 18 Title III-B	267,848	267,848	14,868
Aging FY 18 Title III-C1	609,071	609,071	119,710
Aging FY 18 Title III-C2	236,101	236,101	49,951
Aging FY 18 Title III-D	34,883	34,883	7,238
Aging FY 18 Title III-E	167,622	167,622	41,555
Aging FY 18 NSIP	501,387	501,387	148,162
Aging FY 18 Title XX SSBG	198,938	198,938	22,810
Aging FY 18 Alzheimers	138,812	138,812	22,997
Aging FY 18 CBS	1,242,079	1,242,079	255,206
Aging FY 18 GA Cares, MIPPA, ADRC	181,340	181,340	21,223
Aging FY 18 Money Follows the Person	473,058	473,058	73,114
Aging FY 18 Meals on Wheels	2,256	2,256	2,256
Aging FY 18 Title III-E Caregiver	3,829	3,829	644
Total Contract #42700-373-0000060371	4,187,632	4,187,632	796,822
May advance	-	-	(112,454)
Total DHS Contract	4,187,632	4,187,632	684,368
DHS Contract #42700-362-0000061361			
FY 18 Coordinated Transportation	1,362,710	1,362,710	220,909
Total DHS Transportation Contract	1,362,710	1,362,710	220,909
DCH Contract #2017010			
Aging FY 18 Title XIX	1,959,272	1,959,272	232,741
Total DCH Contract	1,959,272	1,959,272	232,741
DCA Contract			
DCA FY 18 Part A	165,993	165,993	41,498
DCA LUCA	68,295	68,295	6,098
Total DCA Contract	234,288	234,288	47,596
DNR			
Historic Preservation	4,091	4,091	2,045
Watershed Management Contract	11,510	11,510	10,230
Total DNR Contract	15,601	15,601	12,275
DOT - Coordinated Transportation			
DOT - FY 18 Planning Component	17,834	17,834	6,307
DOT - FY 18 Traffic	31,598	31,598	25,855
DOT - Mobility Manager	62,449	62,449	20,070
DOT - MAP 21	89,717	89,717	49,921
Total DOT Contract	201,598	201,598	102,153
Economic Development Administration			
FY 17 Planning Grant	74,462	74,462	29,555
Total EDA	74,462	74,462	29,555
Total Contractual Assistance	\$ 8,035,563	\$ 8,035,563	\$ 1,329,597

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

<u>City/County Government</u>	Amount Due June 30, 2017 Over/Under	FY 18 Assessment Billed	FY 18 Assessment Collections	Amount Due June 30, 2018 Over/Under
Baldwin County	\$ -	\$ 34,074	\$ 34,074	\$ -
City of Milledgeville	-	24,613	24,613	-
Crawford County	-	14,729	14,729	-
City of Roberta	-	1,290	1,290	-
Houston County	-	70,095	70,095	-
City of Warner Robins	-	96,704	96,704	-
City of Perry	-	21,060	21,060	-
City of Centerville	-	9,900	9,900	-
Jones County	-	32,962	32,962	-
City of Gray	-	4,248	4,248	-
Macon-Bibb County	-	198,588	182,588	16,000
Monroe County	-	29,903	29,903	-
City of Forsyth	-	5,363	5,363	-
City of Culloden	-	233	233	-
Peach County	-	16,743	16,743	-
City of Fort Valley	-	11,236	11,236	-
City of Byron	-	6,673	6,673	-
Pulaski County	-	7,595	7,595	-
City of Hawkinsville	-	7,032	7,032	-
Putnam County	-	19,399	19,399	-
City of Eatonton	-	8,522	8,522	-
Twiggs County	-	9,101	9,101	-
City of Jeffersonville	625	1,235	1,591	269
Town of Danville	-	286	286	-
Wilkinson County	-	5,776	5,776	-
City of Allentown	-	209	209	-
City of Gordon	-	2,538	2,538	-
City of Irwinton	-	738	738	-
City of Ivey	-	1,196	1,196	-
City of McIntyre	-	801	801	-
City of Toombsboro	-	577	577	-
Total	\$ 625	\$ 643,419	\$ 627,775	\$ 16,269

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF INSURANCE IN FORCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Unum	D00360	07/01/17 - 06/30/18	Group Dental and Life Insurance	100% Prevention Services 80% Basic Services 50% Major Services \$50 Individual Deductible \$150 Family Deductible \$1,750 Annual Maximum
Humana	732253	07/01/17 - 06/30/18	Group Health Insurance	GA SGN POS 14 \$35 Physician Co-Pay \$70 Specialist Co-Pay \$450 Emerg. Rm Co-Pay (Waived if admitted) \$2,500 Deductible \$6,350 Out-of-Pocket Maximum \$10/\$45/\$90/25% Co-insurance Prescription Drug Lifetime Max Benefit Unlimited
Fidelity Security Life Insurance EyeMed	9852468	07/01/17 - 06/30/18	Vision Insurance	\$10 Co-pay Eye Exam \$25 Co-pay Single/Bifocal/Trifocal \$0 Co-pay Contact Lenses
Lincoln Financial Group	MIDGAREG 1423307	07/01/17 - 06/30/18	Group Life Insurance	\$50,000 Life Insurance, each employee
Travelers Casualty and Surety of America	105289459	07/01/17 - 06/30/18	Employee Dishonesty Bond (Payable to DHS)	\$850,000 Single Limit \$15,000 Deductible
ACCG Risk Management and Insurance Programs	4310	01/01/18 - 12/31/18	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, 2018
(CONTINUED)**

Name of Company	Policy Number	Policy Period From - To	Coverage	Details
Georgia Interlocal Risk Management Agency (GIRMA)	MI-5	05/01/18 - 04/30/19	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			

MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF VEHICLES
JULY 1, 2017 THROUGH JUNE 30, 2018

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	-
2007		Mercury	Grand Marquis	2MEFM74V87X606718	MGRC	GV61041	-
2011		Ford	Crown Victoria	2FAFP74W01X165830	MGRC	GV3736C	-
2011		Mercury	Grand Marquis	2MEBM7FV2BX603379	MGRC	GF9869C	-
2016		Ford	Fusion	3FA6P0G71GR234124	MGRC	GV5943F	7,942
2017		Ford	Edge	2FMPK3G98HBB58736	MGRC	GV0504J	19,804
2018		Ford	Fusion	3FA6P0G74JR170510	MGRC	GV5790L	15,605
2018		Ford	Edge	2FMPK3G97JBB64162	MGRC	GV5820L	23,062
Meals on Wheels of Middle Georgia, Inc.							
2006		Ford	Freestar	2FMZA51676BA01332	MOW	ASC4456	-
2008		Chevrolet	Uplander	1GN DV23W28D198946	MOW	BLS6073	-
2010		Dodge	Caravan	2D4RN5D11AR314209	MOW	BTV1735	-
2011		Ford	F-250	IFT7X2B6XBED10556	MOW	PNF7402	-
2012		Ford	TransConnect	NMOL568N4CT092308	MOW	CAE8630	-
2012		Ford	TransConnect	NMOL568N4CT090644	MOW	CAE8631	-
2014		Dodge	Caravan	2C4RDGCG5ER214315	MOW	ASC5553	4,333
2014		Dodge	Caravan	2C4RDGCGXER214312	MOW	AZU7762	4,333
2014		Dodge	Caravan	2C4RDGCG7ER242357	MOW	CDM7803	6,563
2014		Dodge	Caravan	2C4RDGCG2ER266839	MOW	CDM7799	6,563
2014		Dodge	Caravan	2C4RDGCG8ER206211	MOW	CDS2120	7,955
2014		Dodge	Caravan	2C4RDGCG9ER123063	MOW	CCW8269	3,333
2014		Dodge	Caravan	2C4RDGCG5ER128616	MOW	CDX7972	9,234
2014		Dodge	Caravan	2C4RDGCG5ER182448	MOW	CDX7980	7,135
2015		Dodge	Caravan	2C4RDGCGXFR632368	MOW	CEP6941	10,466
2015		Dodge	Caravan	2C4RDGCG8FR556861	MOW	CFE5749	12,833

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000060371 and #42700-362-0000061361
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	Units Provided	Persons Served
<u>Title III-B Supportive Services:</u>		
ADRC Information and Assistance	2,485	1,173
HCBS-Homemaker-Ind	2,529	31
HCBS-Personal Care	2,532	23
<u>Legal Assistance:</u>		
Cases Opened/Unduplicated Clients Served	397	341
Legal and Related Counseling Hours	3,405	-
Legal Information - Information & Referral	2,645	2,645
Total Title III-B Supportive Services	<u>13,993</u>	<u>4,213</u>
<u>Title III-C Nutrition:</u>		
HCBS Congregate Meals	52,404	365
HCBS Home Delivered Meals	53,718	420
Total Title III-C Nutrition	<u>106,122</u>	<u>785</u>
<u>Nutrition Services Incentive - NSIP:</u>		
HCBS Congregate	-	-
HCBS Home Delivered	69,507	505
Total Nutrition Services Incentive - NSIP	<u>69,507</u>	<u>505</u>
<u>Title XX - Social Service Block Grant (SSBG):</u>		
Home-Delivered Meals	23,085	158
ADRC Information & Assistance	1,683	794
Total Title XX - SSBG	<u>24,768</u>	<u>952</u>

MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000060371 and #42700-362-0000061361
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)

	Units Provided	Persons Served
<u>Title III-D Wellness:</u>		
Senior Recreation	1,975	21,180
Program Awareness/Prevention	318	2,508
Physical Activity	1,038	13,351
Nutrition Education	533	5,887
Total III-D Wellness	3,864	42,926
<u>Alzheimer's Respite:</u>		
	7,706	94
<u>Income Tax Check-off (Home-Delivered Meals):</u>		
	351	7
<u>Community Based Services:</u>		
ADRC Information and Assistance	3,848	1,816
HCBS Case Management	3,444	619
Home Delivered Meals	71,269	400
HCBS Alzheimer's Respite Care	1,300	9
HCBS Respite to Caregivers	8,112	55
HCBS Personal Care	2,612	23
HCBS Homemaker Services	3,175	38
HCBS Material Aid - Assistive Technology	4,833	18
HCBS Support Options	32,630	12
HCBS Care Consultation	1,242	31
Total Community Based Services	132,465	3,021
<u>Title III-E Caregiver Support:</u>		
Home Delivered Meals	22,871	123
Respite to Caregivers	8,112	108
Caregiver Material Aid - Incontinence Supplies	3,438	68
Caregiver - Support Group	-	-
Total III-E Caregiver Support	34,421	299
<u>DHS Coordinated Transportation:</u>		
Aging DHS Trips	31,900	-
DFCS Trips	8,797	-
MHDDAD Trips	46,216	-
DOL/VOC REHAB Trips	4,971	-
Total DHS Coordinated Transportation	91,884	-

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF SERVICES
DHS CONTRACT #42700-373-0000060371 and #42700-362-0000060361
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(CONTINUED)**

	Units Provided	Persons Served
GeorgiaCares Outreach SHIP/SMP Assistance Activities	125	214,514
GeorgiaCares - Counseling SHIP/SMP Assistance Activities	1,845	1,845
Total GeorgiaCares	1,970	216,359

IV. SINGLE AUDIT SECTION

MIDDLE GEORGIA
REGIONAL COMMISSION

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

PREPARED BY
FINANCE DEPARTMENT

175 Emery Highway, Suite C
Macon, Georgia 31217

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**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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	42700-373-0000060371	\$ 253,368
Special Programs for Aging - Title III, Part C(1)	93.045	42700-373-0000060371	575,234
Special Programs for Aging - Title III, Part C(2)	93.045	42700-373-0000060371	223,127
Food Distribution	93.053	42700-373-0000060371	264,373
Subtotal Aging Cluster Programs 93.044, 93.045 and 93.053			<u>1,316,102</u>
Special Programs for Aging - Title III, Part A	93.047	42700-373-0000060371	130,408
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000060371	32,945
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000060371	142,884
Social Services Block Grant - Title XX	93.667	42700-373-0000060371	198,938
Special Programs for Aging - GeorgiaCares, MIPPA, ADRC	93.779	42700-373-0000060371	140,358
Special Services for the Aging - MFP	93.791	42700-373-0000060371	459,286
Special Services for the Aging - CBS	93.000	42700-373-0000060371	5,942
Special Services for the Aging - Care Consultation	93.000	42700-373-0000060371	683
Special Services for the Aging - ADSSP	93.761	42700-373-0000060371	4,675
			<u>1,116,119</u>
Pass-through Georgia Department of Community Health Medical Assistance Program - Title XIX	93.778	2017010	979,636
Subtotal Medicaid Cluster			<u>979,636</u>
Fee for Service	93.000	N/A	8,557
			<u>988,193</u>
Total Pass-through Programs			<u>3,420,414</u>
Total U.S. Department of Health and Human Resources			<u>3,420,414</u>
<u>U.S. Department of Transportation</u>			
Passed through Georgia Department of Transportation:			
Federal Transit Technical Studies	20.505	STP0006-00-011	13,500
DHS - Coordinated Transportation	20.513	42700-362-0000061361	1,362,710
Capital Improvement Assistance Program	20.516	T006182	62,449
Subtotal Transit Services Programs Cluster			<u>1,425,159</u>
Surface Transportation Funds	20.205	T006055	17,834
Surface Transportation Funds	20.205	0015579	31,598
			<u>49,432</u>
Total Pass-through Programs			<u>1,488,091</u>
Total U.S. Department of Transportation			<u>1,488,091</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, 2018
(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	ED17ATL3020013	\$ 74,462
Total Direct Programs			<u>74,462</u>
Total U.S. Department of Commerce			<u>74,462</u>
<u>U.S. Department of Agriculture</u>			
Passed through Georgia Department of Natural Resources			
Watershed Management Plan	10.904	307020401	<u>11,510</u>
Total Pass-through Program			<u>11,510</u>
Total U.S. Department of Agriculture			<u>11,510</u>
<u>U.S. Department of Labor</u>			
Passed through Georgia Department of Economic Development:			
WIOA Adult	17.258	11-16-16-06-100	650,333
WIOA Adult	17.258	11-16-17-06-100	
WIOA Adult	17.258	36-16-17-06-100	
WIOA Adult	17.258	11-17-18-06-010	
WIOA Adult	17.258	36-17-18-06-010	
WIOA Adult	17.258	11-17-17-06-010	
WIOA Youth	17.259	15-16-16-06-100	443,534
WIOA Youth	17.259	15-17-17-06-010	
WIOA Dislocated Worker	17.278	31-16-16-06-100	348,362
WIOA Dislocated Worker	17.278	31-16-17-06-100	
WIOA Dislocated Worker	17.278	31-17-17-06-010	
WIOA Dislocated Worker	17.278	31-17-18-06-010	
WIOA Dislocated Worker	17.278	44-16-17-06-100	24,207
WIOA Dislocated Worker	17.278	44-17-18-06-010	
WIOA Dislocated Worker	17.278	WSG-15-15-06-010	<u>4,147</u>
Subtotal WIOA Cluster			<u>1,470,583</u>
SPNEG	17.277	245-15-15-06-100	<u>36,822</u>
Total Pass-through Programs			<u>1,507,405</u>
Total U.S. Department of Labor			<u>\$ 1,507,405</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, 2018
(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	\$ 730,165
Total Direct Programs			<u>730,165</u>
Total U.S. Department of Defense			<u>730,165</u>
Total Expenditures of Federal Awards - General Fund/Special Revenue Funds			<u>7,232,047</u>
Economic Development Administration			
Direct Programs:			
Revolving Loan	11.307	043903867/041969028	<u>2,079,389</u>
Total Direct Programs			<u>2,079,389</u>
Total Economic Development Administration			<u>2,079,389</u>
Total Expenditures of Federal Awards - Enterprise Fund			<u>2,079,389</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,311,436</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, 2018**

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, 2018. The information in this schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* 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.

NOTE 3 - INDIRECT COST RATE

The Commission has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 - 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	20.513	\$ 1,362,710

**MIDDLE GEORGIA REGIONAL COMMISSION
SUMMARY OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

FEDERAL AWARD FINDINGS

None Reported

October 29, 2018

**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, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated October 29, 2018.

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

October 29, 2018

**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, 2018. 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 the audit requirements of 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, 2018.

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

**MIDDLE GEORGIA REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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>
93.778	Medicaid Cluster
20.513 and 20.516	Transit Services Program Cluster

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	\$ 750,000
Auditee Qualified as Low-Risk Auditee?	Yes

Section II - Financial Statement Findings

No financial statement findings were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.



MIDDLE GEORGIA REGIONAL COMMISSION

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