

**NORTHEAST GEORGIA
REGIONAL COMMISSION
ATHENS, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2011**

Area Agency on Aging
Local Government Services
Planning
Workforce Development

NEGRC
NORTHEAST GEORGIA
REGIONAL COMMISSION

305 Research Drive
Athens, GA 30605-2795
Phone 706.369.5650
James R. Dove, Executive Director

September 27, 2011

Mr. James Frederick
Manager of Planning and Quality Growth
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30329

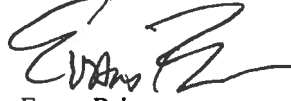
Dear Mr. Frederick:

Please find enclosed our audit report for the Fiscal Year ended June 30, 2011.

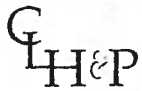
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SEP 27 2011

Sincerely,



Evans Brinson
Comptroller



J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
Kevin E. Lipford, CPA

Member of
American Institute of
Certified Public Accountants
Truman W. Clifton (1902-1989)

September 8, 2011

Council of Northeast Georgia Regional Commission
Northeast Georgia Regional Commission
305 Research Drive
Athens, Georgia 30610

We have audited the financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission for the year ended June 30, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Northeast Georgia Regional Commission are described in Note 1 to the financial statements. During 2011, the Commission adopted Governmental Accounting Standards Board Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*". This statement revised the classifications of reported fund balances. A detailed description of the fund balance classifications can be found in Note 1 of the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the Northeast Georgia Regional Commission's financial statements was:

Management's estimate of the indirect cost allocations between funds is based on management's knowledge and experience about past and current events. We evaluated the key factors and assumptions used to develop the indirect cost allocation percentages in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was:

The disclosure of significant accounting policies in Note 1 to the financial statements describes both the nature of the entity and accounting policies which have a material effect on the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 8, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Council and management of Northeast Georgia Regional Commission and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

CLIFTON, LIPFORD, HARDISON & PARKER, L.L.C.

By



Christopher S. Edwards, CPA, CVA

NORTHEAST GEORGIA REGIONAL COMMISSION
FINANCIAL STATEMENTS

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I. FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission (the "RC") as of and for the year ended June 30, 2011, which collectively comprise the RC's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Northeast Georgia Regional Commission's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Northeast Georgia Regional Commission as of June 30, 2011, and the respective changes in financial position, cash flows, where applicable, and the respective budgetary comparison for the General Fund, thereof for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2011, on our consideration of Northeast Georgia Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 9 and the schedule of funding progress on page 38 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the RC's basic financial statements. The combining and individual nonmajor fund financial statements and the supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements of Northeast Georgia Regional Commission. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Northeast Georgia Regional Commission. The combining and individual nonmajor fund financial statements, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The supplemental schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Macon, Georgia
September 8, 2011

MANAGEMENT'S DISCUSSION & ANALYSIS

NORTHEAST GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011

As management of the Northeast Georgia Regional Commission, ("NEGRC or Commission") we offer readers of the NEGRC's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2011.

Financial Highlights

The assets of the NEGRC exceeded its liabilities at the close of the fiscal year by \$1,526,027 (net assets). Of this amount, \$757,424 (unrestricted net assets) may be used to meet the Commission's ongoing obligations to the member local governments and creditors.

Total net assets of the Commission increased by \$613,261 for this fiscal year.

As of June 30, 2011, total net assets consisted of \$768,603 invested in capital assets, net of related debt and \$757,424 unrestricted.

General Fund revenues after expenditures for the year were \$312,535. Of this, a net of \$239,960 was transferred to other funds to cover matching requirements and unfunded expenditures.

The NEGRC experienced an increase in its General Fund's fund balance of \$72,575. This amount is available for spending at the Commission's discretion (undesignated fund balance).

At the end of the fiscal year, unassigned fund balance for the general fund was \$638,842 or 5.0 percent of total governmental fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the NEGRC's basic financial statements. The NEGRC's basic financial statements comprise three components. 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the NEGRC's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the NEGRC's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the NEGRC is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows.

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

**JUNE 30, 2011
(CONTINUED)**

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods(e.g. earned but unused vacation leave).

The NEGRC has no business-types activities; therefore both of the government-wide financial statements reflect only governmental activities that are generally financed through dues, intergovernmental revenues, grants and other non-exchange transactions. The governmental activities of the NEGRC include general government, all grant funded activities, and one internal service fund. The internal service fund is used to account for pooled costs, which are allocated to various grants and contracts as determined by the Commission's cost allocation plan.

The NEGRC has no component units.

The government-wide financial statements can be found on pages 10 and 11 of this report.

Fund Financial Statements

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. The NEGRC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the NEGRC can be divided into two categories: governmental funds and proprietary funds. The emphasis of fund financial statements is on major funds, general fund and special revenue funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The NEGRC maintains two governmental fund types. These funds are the general fund and the special revenue fund.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2011
(CONTINUED)

The NEGRC adopts an annual budget for its funds. Budgetary comparison statements have been provided within the Commission's financial statements to demonstrate compliance with this budget.

The Commission's governmental funds financial statements can be found on pages 12 through 17 of this report.

Proprietary Funds

The NEGRC has one proprietary fund. The NEGRC's internal service fund is an accounting device used to accumulate and allocate costs to grants and contracts in accordance with the Commission's cost allocation plan. Because these costs are allocated to and benefit governmental functions, they are included within governmental activities in the government-wide financial statements.

The proprietary funds financial statements can be found on pages 18 through 21 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the NEGRC. This information is supplied to meet certain state requirements and to provide individual grantors information pertaining to their grant/contract.

Government-wide Financial Analysis

As noted earlier, net assets may over time serve as a useful indicator of a government's financial position. As of June 30, 2011, NEGRC's assets exceeded liabilities by \$1,526,027.

As of June 30, 2011, current liabilities decreased by \$74,234, and net assets increased by \$613,261, compared to June 30, 2010.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2011
(CONTINUED)

Summary of Net Assets

	<u>June 30,2011</u>	<u>June 30,2010</u>
Current and other Assets	\$ 2,825,280	\$ 2,873,449
Capital Assets - Net	1,614,073	1,087,744
Total Assets	<u>4,439,353</u>	<u>3,961,193</u>
Current Liabilities	1,986,844	2,061,078
Capital Lease Payable	795,055	844,291
Compensated Absences Payable	131,427	143,058
Total Liabilities	<u>2,913,326</u>	<u>3,048,427</u>
Net Assets		
Invested in capital assets, net of related debt	768,603	194,246
Unrestricted	757,424	718,520
Total net assets	<u>\$ 1,526,027</u>	<u>\$ 912,766</u>

The balance of unrestricted net assets \$757,424, may be used to meet the Commission's ongoing obligations.

The Commission has no business type activities; therefore the Commission's increased net assets of \$613,261 are completely from governmental activities.

**NORTHEAST GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2011
(CONTINUED)**

Change in Net Assets

	<u>June 30,2011</u>	<u>June 30,2010</u>
Program Revenues:		
Operating grants and Contributions	\$ 12,549,894	\$ 12,445,068
Charges for services	186,420	229,349
General Revenues:		
Regional appropriations	516,673	516,673
Interest Income	1,680	2,749
Miscellaneous Income	2,153	1,529
Total Revenues	<u>13,256,820</u>	<u>13,195,368</u>
Program Expenses including indirect allocation		
General government	351,769	501,100
Aging services	4,214,818	5,039,026
Planning & government services	2,300,020	1,146,111
Workforce development	5,734,450	6,459,393
Interest on long-term debt	42,502	44,720
Total Expenses	<u>12,643,559</u>	<u>13,190,350</u>
Changes in net assets	613,261	5,018
Net Assets - Beginning	<u>912,766</u>	<u>907,748</u>
Net Assets - Ending	<u>\$ 1,526,027</u>	<u>\$ 912,766</u>

The NEGRC operates primarily from grant revenues; therefore, expenses closely parallel grant funding for services.

Financial Analysis of the Government's Funds

As noted earlier, the NEGRC uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the NEGRC's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unreserved fund balance may serve as a

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

**JUNE 30, 2011
(CONTINUED)**

useful measure of the Commission's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the NEGRC's governmental funds reported an ending fund balance of \$691,112, a net increase of \$72,575 for the current year.

The NEGRC experienced a net increase in its General Fund's fund balance of \$72,575.

Propriety Funds

As stated previously, the Commission only maintains one proprietary fund, the Internal Service Fund.

The Internal Service Fund is used to accumulate and allocate costs that benefit two or more programs. The expenses are allocated to the special revenue fund's programs based on an indirect cost allocation plan approved by our cognizant agency, U.S. Department of Commerce. Indirect costs are allocated on the basis of direct salaries plus fringe benefits.

Budgetary Highlights

The NEGRC is mandated by state law to adopt its next year's budget before the end of the current year. Due to contracts and grants not being finalized or due to amendments during the year, the Commission's Board of Directors adopts the original budget using known and best "guess estimates". During the fiscal year the Board adopts revisions to incorporate new grants entered into during the year, and delete contracts/grants that never materialized.

The General Fund received \$24,823 more in revenue than was budgeted. This increase in revenue can be attributed to an increase in project revenue, interest revenue, and miscellaneous revenue from what was in the final budget. General Fund incurred expenses that were \$299 less than the amount budgeted. Finally, the amount of funds transferred to other funds to match grants was a net of \$25,122 more than anticipated. This is due mainly to the fact that more grant revenue was earned than anticipated. A detailed comparison of the general fund budget to actual amounts can be found on page 17 of this report.

Capital Asset Administration

The NEGRC's investment in capital assets, net of related debt for its governmental type activities as of June 30, 2011, amounts to \$768,603. Detailed information regarding the capital asset activity for fiscal year 2011 can be found in Note 3 of this report.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

**JUNE 30, 2011
(CONTINUED)**

	Building			
	Enhancement	Vehicles	Equipment	Total
Capital Assets	\$ 1,125,345	\$ 563,796	\$ 63,673	\$ 1,752,814
Less accumulated Depreciation	(84,402)	-	(54,339)	(138,741)
Net Capital Assets	\$ 1,040,943	\$ 563,796	\$ 9,334	\$ 1,614,073

Long-term Debt

Details regarding long-term debt activity of the Northeast Georgia Regional Commission can be found in Note 5 of the financial statements.

	Beginning Balance	Additions	Reductions	Ending Balance
Capital lease	\$ 893,498	\$ -	\$ 48,028	\$ 845,470
Compensated absences	143,058	131,427	143,058	131,427
Total	\$ 1,036,556	\$ 131,427	\$ 191,086	\$ 976,897

Economic Factors and Next Year's Budget

Effective July 1, 2009, the Northeast Georgia Regional Development Center became the Northeast Georgia Regional Commission as per HB 1216 passed by the Georgia General Assembly. Member counties and municipalities remain unchanged.

Mandatory funding by the twelve member counties and their municipalities and prior approval by the Georgia General Assembly before a county may withdraw from the Commission helps support and maintain the NEGRC funding.

The approved FY2011 budget provides for an increase of \$1,465 to the general fund balance and a zero addition or decrease in the special revenue fund balance.

Requests for Information

This financial report is designed to provide a general overview of the NEGRC's finances for all those with an interest in the Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Northeast Georgia Regional Commission, 305 Research Drive, Athens, GA 30605.

BASIC FINANCIAL STATEMENTS

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
JUNE 30, 2011

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 213,461
Investments, at fair value	580,335
Receivables, net of allowances for uncollectibles	
Due from other governments	1,979,214
Prepaid expenses and other assets	52,270
Total current assets	<u>2,825,280</u>
Noncurrent assets:	
Capital assets	
Depreciable, net	1,614,073
Total noncurrent assets	<u>1,614,073</u>
Total Assets	<u>4,439,353</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,484,961
Due to other governments	91,045
Accrued compensation	119,409
Compensated absences	125,250
Accrued interest	13,838
Current portion of capital lease	50,415
Unearned revenue	227,176
Total current liabilities	<u>2,112,094</u>
Noncurrent liabilities:	
Compensated absences	6,177
Capital lease payable	795,055
Total noncurrent liabilities	<u>801,232</u>
Total liabilities	<u>2,913,326</u>
NET ASSETS	
Invested in capital assets, net of related debt	768,603
Unrestricted	757,424
Total Net Assets	<u>\$ 1,526,027</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue Changes in Net Assets Governmental Activities		
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions	
Primary Government:						
Governmental Activities						
General government	\$ 351,769	\$ 186,420	\$ -	\$ -	\$ (165,349)	
Aging services	4,214,818	-	5,191,541	-	976,723	
Planning & govt services	2,302,520	-	1,080,162	-	(1,222,358)	
Workforce development	5,734,450	-	6,280,691	-	546,241	
Interest on long-term debt	42,502	-	-	-	(42,502)	
Total Primary Government	\$ 12,646,059	\$ 186,420	\$ 12,552,394	\$ -	92,755	
General Revenues						
					Regional appropriations	516,673
					Interest revenue	1,680
					Miscellaneous	2,153
					Total General Revenues	520,506
					Change in Net Assets	613,261
					Net Assets - Beginning of year	912,766
					Net Assets - End of year	\$ 1,526,027

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

NORTHEAST GEORGIA REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2011

<u>ASSETS</u>	General	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 213,461	\$ -	\$ 213,461
Investments, at fair value	580,335	-	580,335
Receivables (net of allowances):			
Due from other funds	823,811	366,786	1,190,597
Due from other governments	64,636	1,914,578	1,979,214
Prepays	52,270	-	52,270
Total Assets	\$ 1,734,513	\$ 2,281,364	\$ 4,015,877
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 118,453	\$ 1,366,508	\$ 1,484,961
Accrued compensation	119,409	-	119,409
Due to other governments	-	91,045	91,045
Due to other funds	578,363	823,811	1,402,174
Deferred revenue	227,176	-	227,176
Total Liabilities	1,043,401	2,281,364	3,324,765
 <u>Fund Balances:</u>			
Nonspendable	52,270	-	52,270
Unassigned	638,842	-	638,842
Total Fund Balance	691,112	-	691,112
Total Liabilities and Fund Balances	\$ 1,734,513	\$ 2,281,364	\$ 4,015,877

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

NORTHEAST GEORGIA REGIONAL COMMISSION

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011

Total Fund Balance per Balance Sheet of Governmental Funds \$ 691,112

Amounts reported for governmental activities in the Statement of Net Assets differ from amounts reported in the Balance Sheet of Governmental Funds due to the following:

Capital Assets

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

Cost of the assets	564,686
Accumulated depreciation	(12,000)

Internal Service

The Internal service fund is used by management to charge the costs of administration to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net assets.

282,229

Net assets of governmental activities

\$ 1,526,027

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Federal sources	\$ -	\$ 10,208,827	\$ 10,208,827
State sources	-	2,147,136	2,147,136
Local sources	516,673	-	516,673
Project revenue	106,227	196,431	302,658
Water authority revenue	80,193	-	80,193
Interest income	1,560	120	1,680
Miscellaneous	2,153	-	2,153
Total Revenues	706,806	12,552,514	13,259,320
Expenditures:			
Direct:			
Personnel Services:			
Salaries	100,455	1,213,544	1,313,999
Fringe benefits	127,247	656,804	784,051
Total Personnel Services	227,702	1,870,348	2,098,050
Operating Expenditures:			
Contract services	-	9,450,541	9,450,541
Travel	15,365	41,636	57,001
Professional services	14,609	47,354	61,963
Supplies and materials	1,884	72,650	74,534
Miscellaneous	32,681	159,446	192,127
Total Operating Expenditures	64,539	9,771,627	9,836,166
Debt Service:			
Interest	42,502	-	42,502
Capital Outlay			
	-	546,686	546,686
Total Direct Expenditures	334,743	12,188,661	12,523,404
Indirect Expenditures	59,494	603,847	663,341
Total Expenditures	394,237	12,792,508	13,186,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 312,569	\$ (239,994)	\$ 72,575

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	General	Other Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	\$ 1,308	\$ 241,302	\$ 242,610
Transfers to other funds	(241,302)	(1,308)	(242,610)
Total Other Financing Sources (Uses)	(239,994)	239,994	-
Net Change in Fund Balance	72,575	-	72,575
Fund Balances - Beginning of Year	618,537	-	618,537
Fund Balances - End of Year	\$ 691,112	\$ -	\$ 691,112

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

NORTHEAST GEORGIA REGIONAL COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Excess (Deficit) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses Per Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 72,575
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Amounts reported for governmental activities in the Statement of Activities differ from amounts reported in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances 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 expense.

Total capital outlays	546,686
Total depreciation	<u>(6,000)</u>

Change in Net Assets of Governmental Activities	<u>\$ 613,261</u>
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The accompanying notes are an integral part of these financial statements.

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BUDGET BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	General Fund			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Local sources	\$ 516,673	\$ 516,673	\$ 516,673	\$ -
Project revenue	163,810	163,810	106,227	(57,583)
Water authority revenue	-	-	80,193	80,193
Interest income	1,500	1,500	1,560	60
Miscellaneous income	-	-	2,153	2,153
Total Revenues	681,983	681,983	706,806	24,823
Expenditures:				
Direct:				
Salaries	83,587	83,587	100,455	(16,868)
Fringe benefits	128,429	128,429	127,247	1,182
Total Personnel Services	212,016	212,016	227,702	(15,686)
Operating Expenditures:				
Travel	16,725	16,725	15,365	1,360
Professional services	8,110	8,110	14,609	(6,499)
Supplies and materials	18,275	18,275	1,884	16,391
Miscellaneous	37,595	37,595	32,681	4,914
Total Operating Expenditures	80,705	80,705	64,539	16,166
Debt Service:				
Interest	42,502	42,502	42,502	-
Total Direct Expenditures	335,223	335,223	334,743	480
Indirect expenditures	59,347	59,347	59,494	(147)
Total Expenditures	394,570	394,570	394,237	333
Excess (Deficiency) of Revenues Over (Under) Expenditures	287,413	287,413	312,569	25,156
Other Financing Sources (Uses):				
Transfers from other funds	-	-	1,308	1,308
Transfers to other funds	(285,948)	(285,948)	(241,302)	44,646
Total Other Financing Sources (Uses)	(285,948)	(285,948)	(239,994)	45,954
Net Change in Fund Balance	\$ 1,465	\$ 1,465	72,575	\$ 71,110
Fund Balance - Beginning of Year			618,537	
Fund Balance - End of Year			<u>\$ 691,112</u>	

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
 PROPRIETARY FUND
 JUNE 30, 2011

	<u>Governmental Activities- Internal Service Fund</u>
<u>ASSETS</u>	
Current Assets	
Due from other funds	\$ 211,577
Total Current Assets	<u>211,577</u>
Long-term Assets	
Capital assets	
Depreciable, net	<u>1,061,387</u>
Total Long-term Assets	<u>1,061,387</u>
Total Assets	<u>1,272,964</u>
<u>LIABILITIES</u>	
Current Liabilities	
Accrued interest	13,838
Compensated absences	125,250
Current portion of capital lease	<u>50,415</u>
Total Current Liabilities	<u>189,503</u>
Long-term Liabilities	
Compensated absences	6,177
Capital lease payable	<u>795,055</u>
Total Long-term Liabilities	<u>801,232</u>
Total Liabilities	<u>990,735</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	215,917
Unrestricted	<u>66,312</u>
Total Net Assets	<u>\$ 282,229</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>	
Indirect cost recovery	\$ 1,381,644
Total Operating Revenues	<u>1,381,644</u>
<u>Operating Expenses:</u>	
Salaries	510,398
FICA	26,322
Depreciation	31,467
Group Insurance	320,384
Insurance and bonding	27,816
Membership and subscriptions	525
Motor vehicle	2,452
Office repairs and maintenance	35,553
Pension	139,051
Per diem and fees	40,009
Postage and freight	7,079
Publications and printing	6,496
Rentals- other	931
Pension Contribution DBP	152,137
Supplies and materials	23,153
Telecommunications	9,573
Travel	884
Unemployment insurance	1,649
Utilities	35,106
Worker's Compensation	10,659
Total Operating Expenses	<u>1,381,644</u>
Change in Fund Net Assets	-
Net Assets - Beginning of Year	<u>282,229</u>
Net Assets - End of Year	<u>\$ 282,229</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	<u>Governmental Activities- Internal Service Fund</u>
<u>Cash Flow from Operating Activities:</u>	
Cash received from indirect cost recovery	\$ 1,427,732
Cash paid to suppliers	(814,243)
Cash paid to employees	<u>(673,601)</u>
Net Cash Provided by (Used for) Operating Activities	<u>(60,112)</u>
<u>Cash flows from Capital and Related Financing Activities:</u>	
Principal paid on capital lease	(48,028)
Capital asset purchases	<u>(17,110)</u>
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(65,138)</u>
<u>Cash Flows from Investing Activities:</u>	
Net Cash Provided by (Used for) Investing Activities	<u>-</u>
Net Increase (Decrease) in Cash and Equivalents	(125,250)
Cash and Cash Equivalents - Beginning of Year	<u>-</u>
Cash and Cash Equivalents - End of Year	<u>\$ (125,250)</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS
 PROPRIETARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (CONTINUED)

	<u>Governmental Activities- Internal Service Fund</u>
<u>Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities:</u>	
Net Operating Income (Loss)	<u>\$ -</u>
Depreciation expense	31,467
Changes in Assets and Liabilities:	
(Increase) decrease in due from other funds	46,088
Increase (decrease) in accrued interest	(786)
Increase (decrease) in compensated absences	<u>(136,881)</u>
Total Adjustments	<u>(60,112)</u>
Net Cash Provided by Operating Activities	<u>\$ (60,112)</u>

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

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NOTES TO THE FINANCIAL STATEMENTS

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northeast Georgia Regional Commission (“RC”) was established in 1961 to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating sound area-wide development. Its purpose is to strengthen the individual and collective power of local governments by recognizing area-wide opportunities and matters of mutual concern, helping local governments resolve both local and area-wide problems through joint decisions, and developing means to assist local governments in the implementation of those decisions.

County members of RC are: Barrow, Athens-Clarke, Elbert, Greene, Jackson, Jasper, Madison, Morgan, Newton, Oconee, Oglethorpe and Walton. Municipalities which are members are: Arcade, Arnoldsville, Auburn, Bethlehem, Bishop, Bogart, Bostwick, Bowman, Braselton, Buckhead, Carl, Carlton, Comer, Commerce, Covington, Crawford, Danielsville, Elberton, Good Hope, Greensboro, Hoschton, Hull, Ila, Jefferson, Jersey, Lexington, Loganville, Madison, Maxeys, Mansfield, Monroe, Monticello, Newborn, Nicholson, North High Shoals, Oxford, Pendergrass, Porterdale, Russell, Rutledge, Shady Dale, Siloam, Social Circle, Statham, Talmo, Walnut Grove, Watkinsville, White Plains, Winder, Winterville, Woodville and Union Point.

The accounting policies and financial reporting practices of RC conform in all material respects to generally accepted accounting principles as applicable to units of government issued by the Governmental Accounting Standards Board (GASB).

A. Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Northeast Georgia Regional Commission and any component units. A component unit is a legally separate organization for which the elected officials are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

In conformity with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 14 "The Financial Reporting Entity", the RC's relationships with other governments and agencies have been examined. As a result, no component units were identified which should be included in the reporting entity.

B. Government-wide and fund financial statements

The government-wide financial statements (Statement of Net Assets and Statement of Activities) report information on all nonfiduciary activities. For the most part, the effect of interfund activity has been removed from these statements, which distinguish between the governmental and business-type activities of the Center. Governmental activities generally are financed through dues, intergovernmental revenues, grants, and other non-exchange transactions. The Center does not report any business-type activities that are those activities generally financed in whole or in part by fees and other charges to external parties.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

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 operation or capital requirements of a particular function or segment. Taxes and 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

The government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the RC considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Intergovernmental grant revenues and interest revenue are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental fund:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Additionally, the government reports the following fund types:

The *Internal service fund* accounts for management services provided to other departments or agencies of the government on a cost reimbursement basis.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Internal Service Fund is the recovery of indirect costs. Operating expenses for Internal Service Fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and the unrestricted resources as they are needed.

D. Significant Accounting Policies

The accounting policies of Northeast Georgia Regional Commission conform to generally accepted accounting principles as applicable to governments. The following is a summary of the RC's more significant policies applied in the preparation of the accompanying financial statements.

1. *Cash and Cash Equivalents*

The RC's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less from the date of acquisition.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

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

Investments for the RC are reported at fair value. The Georgia Fund 1 Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. *Interfund Transactions*

The RC, during the course of normal operations, has numerous transactions between funds including expenditures and transfers of resources to provide services, service debt and construct assets. Interfund transfers are recorded as other financing sources and uses, unless the intent of the transfer is to advance operating funds on a short-term basis. These interfund advances are recorded in due to/due from accounts, and no interest is charged on advances. All interfund advances are considered available spendable resources.

3. *Prepaid Items*

Certain payments made to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. *Capital Assets*

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$7,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets recorded at estimated fair market value at the date of donation. No public domain or infrastructure assets (e.g. roads, bridges, sidewalks and similar items) are owned by the RC.

Title to all nonexpendable personal property acquired by RC vests with the RC. Title to assets acquired wholly or partially with Federal funds vests with RC subject to certain residual rights retained by the grantor agency. Title to nonexpendable personal property acquired by RC's subgrantees vests with the subgrantees subject to certain residual rights retained by the grantor agency and RC.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Depreciation is computed over the following estimated useful lives using various depreciation methods (straight-line and accelerated methods):

Land improvements	10-20 years
Buildings	15-40 years
Furniture, fixtures and equipment	5-10 years
Vehicles	3 years

5. *In-kind Services and Contractor Matching*

In-kind services and costs are accounted for as revenues and expenditures for grant reporting purposes and are valued in accordance with Federal Management Circular A-102 (i.e., cost basis) or on contract stipulated values which approximate fair value. The RC also requires subcontractors to match, as required by contract, federal and state grant money provided to them. Those matching funds are also accounted for as revenues and expenditures for grant reporting purposes.

In-kind services totaling \$25,456 were provided by subcontractors during the year ended June 30, 2011, but are not included as revenue or expenditures in the accompanying financial statements.

6. *Budgets*

The Executive Director submits annual budgets to the board for the General and Special Revenue Funds. Legal provisions govern the budgetary process. These budgets are formally adopted on an individual grant-funded program level, which is the legal level of budgetary control. The board amends the budget once annually and all previously unbudgeted items exceeding \$5,000 require specific board approval. All expenditures in excess of budgeted amounts are the responsibility of the RC through local funds. Unobligated appropriations in the annual operating budget lapse at fiscal year end.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and, therefore, no reconciliation of budget basis to GAAP basis is necessary.

7. *Employee Retirement Plans*

Defined Contribution Plans

The RC sponsors a defined contribution plan. The name of the plan is the Northeast Georgia Retirement Savings Plan. The employees can contribute to either a 401(k) or 403(b) plan. The retirement plan is administered by the RC. The RC has established provisions, which assign the authority to the RC Board members to establish and amend the benefit provisions of the plan, as well as the contribution requirements.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

The plan covers 36 employees for the year ended June 30, 2011 and total covered payroll for the period was \$1,788,128. The employees can contribute up to the maximum amount permitted by the Internal Revenue Code. Employee contributions to the 401(k) and 403(b) plans were \$111,531 and \$92,868, respectively. Employer contributions to the 401(k) and 403(b) plans were \$79,180 and \$72,957, respectively.

During fiscal year 2010, the RC established a ROTH 401(k) option for the employees to participate in. Contributions to the plan are made by the employee.

Defined Benefit Pension Plan

The RC is a participating member of the Georgia Municipal Employees Benefit System, a State-wide agent, multiple-employer retirement system, administered by the Georgia Municipal Association.

a. Summary of Significant Accounting Policies

Basis of Accounting. The RC's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments. The sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

b. Plan Description and Contribution Information

Membership of the plan consisted of the following as of January 1, 2011, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	3
Terminated plan members entitled to, but not yet receiving, benefits	1
Active plan members	<u>35</u>
Total	<u>39</u>
Number of participating employers	1

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Plan Description. The Georgia Municipal Employees Benefit System, a State-wide agent, multiple-employer retirement system, administered by the Georgia Municipal Association. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The RC has established provisions, which assign the authority to the RC board members to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the RC has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as are required to meet 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 RC but shall be allocated to employees.

There are no loans to any of the RC officials or other “party-in-interest”, and there are no prohibited transactions. The plan assets do not include any securities or investments in the Northeast Georgia Regional Commission. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained from the Plan Administrator, the Georgia Municipal Employees Benefit System.

Contributions. Employees make no contributions to the plan. The RC is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan.

Contributions are determined under the projected unit credit actuarial cost method. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years, from 2003, and current changes in the unfunded actuarial liability over 15 years for actuarial gains and losses, 20 years for plan provisions, and 30 years for actuarial assumptions and cost methods as a level dollar amount. These amortization periods, if applicable, are closed for this plan year.

The required contribution to the plan for the year ended June 30, 2011 was \$206,173, 11.8% of covered payroll.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

c. Funded Status and Funding Progress – Pension Plans

The funded status of the plan as of January 1, 2011, the most recent actuarial valuation date, is as follows:

	Actuarial Value of Assets (a)	Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a / b)	Covered Payroll (c)	Percentage of Covered Payroll ((b-a) / c)
January 1, 2011	\$2,432,443	\$ 2,793,104	\$360,661	87.09%	\$1,740,732	20.72%

Historical trend information designed to provide information about the RC's progress made in accumulating significant assets to pay pension benefits when due is presented below.

Fiscal Year	Annual Pension Cost	Percentage of Annual Covered Payroll	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 206,173	11.84%	100%	-
2010	204,805	12.62%	100%	-
2009	219,075	14.61%	100%	-
2008	185,255	12.62%	100%	-
2007	184,582	11.86%	100%	-

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AAL's for benefits.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Additional information as of the last actuarial valuation follows:

Valuation date	January 1, 2011
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	N/A
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 44% of market value for 2010.
Actuarial assumptions:	
Investment rate of return*	7.75%
Projected salary increases*	3.50%
COLA's	0.00%

8. *Accumulated Compensated Absences*

RC policies allow an employee to accumulate 195 hours annual leave. Vacation hours accumulate at approximately ten hours per month depending on the employee's years of service. The liability for earned but unused vacation pay has been recorded in the internal service fund. In the event that an employee terminates employment, the employee is compensated for the annual leave not taken. At June 30, 2011, the RC was liable for \$131,427 in unused compensated absences.

The RC is not liable and no provision is made for the payment of unused sick pay upon termination.

9. *Deferred Revenue*

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

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

10. *Use of Estimates*

In preparing financial statement in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts on the balance sheet of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the revenues, expenditures, and expenses during the reporting period. Actual results and amounts could differ from those estimates.

11. *Fund Equity*

In the financial statements, governmental funds report the following classifications of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. The Board of Directors approves committed resources through a motion and vote during the voting session of Board meetings.
- Assigned – amounts that re constrained by the Commission’s intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Board of Directors.
- 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.

NOTE 2 – CASH 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 government will not be able to recover deposits. The RC’s bank balances of deposits as of June 30, 2010 are entirely insured or collateralized with securities held by the RC’s agent in the RC’s name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

B. Investments

Investments of the RC include certificates of deposits, "Georgia Fund 1" and GNMA accounts both of which are included as a Type 1 risk category. Both the carrying amount and fair value of the investments are \$580,335 and, therefore, no adjustment is necessary for fair value reporting.

	<u>Credit Rating</u>	<u>Investment Value</u>	<u>Weighted Average Maturity</u>
Georgia Fund 1	AAAm rated	\$ 574,214	24 day

Custodial credit risk. For an investment, the custodial risk is the risk that in the event of the failure of the counter-party to a transaction, an entity will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. Georgia Fund 1 is not required to disclose custodial credit risk. The RC had no such investments with such risk as of June 30, 2011.

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

Credit risk. Georgia law allows investments in obligations of the U.S. Treasury, other U.S. Governmental Agencies, State of Georgia, other states, prime banker's acceptances, repurchase agreements, other political subdivisions of Georgia and the State Georgia Fund 1 investment pool. The Georgia Fund 1 is not registered with the SEC. The State of Georgia Office of Treasury operates Georgia Fund 1 in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940. Georgia Fund 1 is a stable net asset value investment pool that follows Standard & Poor's criteria for AAAm rated money market funds.

The following is a summary of the differences between the carrying amount of cash and investments as shown above and in the financial statements:

	<u>Investments</u>	<u>Cash on Deposit</u>
Balances per Note 2A & 2B above	\$ 574,214	\$ 219,582
Certificates of Deposit and Other Short term Investments classified as investments in the financial statements.	6,121	(6,121)
Balance Per Financial Statements	<u>\$ 580,335</u>	<u>\$ 213,461</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

NOTE 3 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2011, was as follows:

	Beginning Balance June 30, 2010	Additions	Deletions	Ending Balance June 30, 2011
Capital assets, being depreciated:				
Buildings	\$ 1,125,345	\$ -	\$ -	\$ 1,125,345
Furniture, fixtures, and equipment	45,673	-	-	45,673
Vehicles	248,950	563,796	(248,950)	563,796
Total capital assets, being depreciated	<u>1,419,968</u>	<u>563,796</u>	<u>(248,950)</u>	<u>1,734,814</u>
Program capital assets, being depreciated				
Furniture, fixtures, and equipment	18,000	-	-	18,000
Total program capital assets, being depreciated	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
Less accumulated depreciation for:				
Buildings	(56,268)	(28,134)	-	(84,402)
Furniture, fixtures, and equipment	(45,006)	(9,333)	-	(54,339)
Vehicles	(248,950)	-	248,950	-
Total accumulated depreciation	<u>(350,224)</u>	<u>(37,467)</u>	<u>248,950</u>	<u>(138,741)</u>
Total capital assets, being depreciated, net	<u>1,087,744</u>	<u>526,329</u>	<u>-</u>	<u>1,614,073</u>
Governmental activities capital assets, net	<u>\$ 1,087,744</u>	<u>\$ 526,329</u>	<u>\$ -</u>	<u>\$ 1,614,073</u>

Depreciation expense was charged to the Center's indirect cost plan and allocated to the applicable programs in accordance with their approved plans from their respective internal service fund.

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. The RC has determined that no reserve is necessary as of June 30, 2011 for these receivables.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

A detail of accounts receivable to contracts follows:

City of Monroe	\$	1,478
City of Winder		1,478
City of Winterville		5,000
City of Union Point		3,000
Elbert County BOC		5,000
Newton Count BOC		3,000
Northeast GA Solid Waste		1,055
Oglethorpe County		7,589
Practice Partners		590
RCI GA Family		15,540
City of Social Circle		1,479
Upper Oconee Basin Water Authority		<u>19,427</u>
 Total Regional Appropriations Due		 <u>64,636</u>
 Special Revenue Funds:		
Federal Grants and Contracts		
Workforce Development		717,245
DHR-Aging		991,379
DHR-Transportation		90,834
DNR		2,196
DOT		<u>37,550</u>
 Total Federal Grants and Contracts		 <u>1,839,204</u>
 State Grants and Contracts		
DCA		<u>75,374</u>
 Total Due from Other Governments		 <u>\$ 1,979,214</u>

NOTE 5 – LONG-TERM LIABILITIES

Capital Lease

During fiscal year 2008, the RC entered into a capital lease with the Athens-Clarke County Public Facilities Authority (the "Authority") for the lease of the new RC headquarters building. As part of the lease agreement the RC assigned the land, land improvements and existing building to the Authority. The RC constructed a new office building using bond proceeds totaling \$961,400 that were issued by the Authority on behalf of the RC. The total amount of the capital lease with the Authority was \$961,400. The financing period is 30 semi-annual payments of \$45,658 at a 4.91% interest rate. Interest only payments were paid on March 1, 2008 and September 1, 2008,

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

with the first principal payment paid on March 1, 2009. The RC can purchase the land, land improvements, and the new building back from the Authority at the end of the capital lease for \$1.

Annual debt service requirements to amortize this capital lease are as follows:

Year	Principal	Interest	Total
2012	\$ 50,415	\$ 40,902	\$ 91,317
2013	52,921	38,396	91,317
2014	55,551	35,766	91,317
2015	58,313	33,004	91,317
2016	61,210	30,107	91,317
2017-2021	354,827	101,754	456,581
2022-2024	212,233	15,874	228,107
	<u>\$ 845,470</u>	<u>\$ 339,180</u>	<u>\$ 1,141,273</u>

Long-term liability activity for the fiscal year ended June 30, 2011, was as follows:

Governmental Activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital leases	\$ 893,498	\$ -	\$ 48,028	\$ 845,470	\$ 50,415
Compensated absences	143,058	131,427	143,058	131,427	125,250
	<u>\$1,036,556</u>	<u>\$ 131,427</u>	<u>\$ 191,086</u>	<u>\$ 976,897</u>	<u>\$ 175,665</u>

The internal service fund predominantly serves the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At fiscal year end \$131,427 of internal service fund compensated absences are included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

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, 2011, is as follows:

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 823,811
Nonmajor governmental funds	General Fund	366,786
Internal Service Fund	General Fund	<u>211,577</u>
Total		<u>\$ 1,402,174</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.

The following shows the interfund transfers as of June 30, 2011:

Transfers Out:	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General Fund	\$ -	\$ 241,302	\$ 241,302
Nonmajor Governmental	<u>1,308</u>	<u>-</u>	<u>1,308</u>
Total	<u>\$ 1,308</u>	<u>\$ 241,302</u>	<u>\$ 242,610</u>

NOTE 7 – EXPENDITURES OVER BUDGET

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

General Fund	
Salaries	\$ 16,868
Professional services	6,499
Indirect expenditures	147

NOTE 8 – RISKS AND UNCERTAINTIES

Use of Federal, State and other grant funds is subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. To the extent such disallowances involve expenditures under subcontracted arrangements, NEGRC generally has the right of recovery from such subcontractors. Based upon prior experience, management believes that no significant liability exists for possible grant disallowances.

The RC obtains a substantial portion of its funding for operations from State grants. Management anticipates that this funding will continue; however, these grants are subject to annual appropriations by the State.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

The RC is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The RC carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settlements, if any, of insurable risks did not exceed insurance coverage during the last three fiscal years.

NOTE 9 – INVESTMENTS IN CAPITAL ASSETS, NET OF RELATED DEBT

Investments in capital assets, net of related debt on the Government-wide Statement of Net Assets as of June 30, 2011 are as follows:

Investments in capital assets, net of related debt:

Cost of capital assets	\$ 1,752,814
Less accumulated depreciation	<u>(138,741)</u>
Book value	1,614,073
Less related capital debt	<u>(845,470)</u>
Investment in capital assets, net of related debt	<u><u>\$ 768,603</u></u>

NOTE 10 – DEFERRED REVENUE

Deferred revenue detail for the fiscal year ended June 30, 2011 was as follows:

Athens Weed & Seed	\$ 10,032
2012 Dues	80,903
Appalachian Regional Commission	15,778
Aging Advance	114,315
Oglethorpe County	1,500
Madison County	1,500
Gov Council	2,070
Youth Council	724
Junior League	<u>354</u>
Total	<u><u>\$ 227,176</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

NORTHEAST GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded (Assets in Excess of AAL) (b-a)	Annual Covered Payroll (c)	Ratio of Unfunded to Annual Covered Payroll
2011	\$ 2,432,443	\$ 2,793,104	87.09%	\$ 360,661	\$ 1,740,732	20.72%
2010	2,078,865	2,537,749	81.92%	458,884	1,595,188	28.77%
2009	1,538,574	2,369,104	64.94%	830,530	1,499,522	55.39%
2008	1,497,929	2,081,616	71.96%	583,687	1,468,333	39.75%
2007	1,228,720	1,840,663	66.75%	611,943	1,555,928	39.33%
2006	989,095	1,555,572	63.58%	566,477	1,395,508	40.59%
2005	782,793	1,358,879	57.61%	576,086	1,362,215	42.29%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended 6/30	Annual Required Contribution	Percentage Contributed
2011	\$ 206,173	100%
2010	204,805	100%
2009	219,075	100%

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Fund is used to account for the expenditure of revenues related to grant funds which are legally restricted for purposes specified in the grant agreements. Individual projects are maintained for each grant and/or contract.

The following are examples of the numerous Special Revenue fund projects that the Northeast Georgia Regional Commission maintains:

1. **Workforce Development Fund** - accounts for grants from the U.S. Department of Labor and the Georgia Department of Labor to be used for job training.
2. **Aging Fund** - accounts for grants from the U.S. Departments of Agriculture and Health and Human Services and the Georgia Department of Human Resources to be used for services for senior citizens.
3. **ARC Fund** - accounts for grants from the Appalachian Regional Commission.
4. **DCA Fund** - accounts for grants from the Georgia Department of Community Affairs.
5. **DHR Transportation Fund** - accounts for grants from the Georgia Department of Human Resources to be used for transportation services.
6. **DNR Fund** - accounts for grants from the Georgia Department of Natural Resources.
7. **DOT Fund** - accounts for grants from the Georgia Department of Transportation.
8. **EDA Fund** - accounts for grants from the U.S. Department of Commerce to be used for economic development.

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
<u>ASSETS</u>				
Due from grant award and contracts	\$ -	\$ 21,359	\$ -	\$ 17,170
Due from General Fund	-	-	8,200	18,540
Total Assets	\$ -	\$ 21,359	\$ 8,200	\$ 35,710

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ -	\$ 6,913	\$ -	\$ 35,710
Due to grant award and contracts	-	-	8,200	-
Due to General Fund	-	14,446	-	-
Total Liabilities	-	21,359	8,200	35,710

Fund Balance:

Unassigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 21,359	\$ 8,200	\$ 35,710

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2010
 (CONTINUED)

WIA Youth		WIA Youth		WIA Adult		Mobile Unit		Admin Cost Pool Stimulus	
\$	-	\$	6,790	\$	121,795	\$	-	\$	-
	33,486		-		-		80		-
\$	33,486	\$	6,790	\$	121,795	\$	80	\$	-
\$	10,373	\$	4,809	\$	70,145	\$	80	\$	-
	23,113		-		-		-		-
	-		1,981		51,650		-		-
	33,486		6,790		121,795		80		-
	-		-		-		-		-
	-		-		-		-		-
\$	33,486	\$	6,790	\$	121,795	\$	80	\$	-

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

	Adult Stimulus	Youth Stimulus	WIA Dislocated Worker Stimulus	WIA Dislocated Worker
<u>ASSETS</u>				
Due from grant award and contracts	\$ 5,776	\$ -	\$ 10,004	\$ -
Due from General Fund	-	-	-	-
Total Assets	\$ 5,776	\$ -	\$ 10,004	\$ -

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ 4,725	\$ -	\$ 9,132	\$ -
Due to grant award and contracts	-	-	-	-
Due to General Fund	1,051	-	872	-
Total Liabilities	5,776	-	10,004	-

Fund Balance:

Unassigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 5,776	\$ -	\$ 10,004	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
\$ 280,217	\$ -	\$ -	\$ 52,086	\$ 10,067
-	16,311	56,947	-	-
\$ 280,217	\$ 16,311	\$ 56,947	\$ 52,086	\$ 10,067
\$ 203,144	\$ -	\$ 13,526	\$ 40,138	\$ 2,774
-	16,311	43,421	-	-
77,073	-	-	11,948	7,293
280,217	16,311	56,947	52,086	10,067
-	-	-	-	-
-	-	-	-	-
\$ 280,217	\$ 16,311	\$ 56,947	\$ 52,086	\$ 10,067

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

	WIA Dislocated Worker	Admin Cost Pool	Training Cost Pool	Athens Clarke Weed & Seed
<u>ASSETS</u>				
Due from grant award and contracts	\$ 191,979	\$ -	\$ -	\$ -
Due from General Fund	-	-	677	-
Total Assets	\$ 191,979	\$ -	\$ 677	\$ -

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ 147,368	\$ -	\$ 677	\$ -
Due from grant award and contracts	-	-	-	-
Due to General Fund	44,611	-	-	-
Total Liabilities	191,979	-	677	-

Fund Balance:

Unassigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 191,979	\$ -	\$ 677	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

WIA Other Youth	TANF/ARRA Summer Youth	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ -	\$ -	\$ 52,719	\$ 66,608	\$ 58,365	\$ 20,953
-	-	-	-	-	156,510
\$ -	\$ -	\$ 52,719	\$ 66,608	\$ 58,365	\$ 177,463
\$ -	\$ -	\$ 38,127	\$ 51,319	\$ 58,365	\$ 3,567
-	-	-	-	-	-
-	-	14,592	15,289	-	173,896
-	-	52,719	66,608	58,365	177,463
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ 52,719	\$ 66,608	\$ 58,365	\$ 177,463

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

<u>ASSETS</u>	Title III-C2	Title III Other Home Delivered Meals	Title III-D	Title III-E
Due from grant award and contracts	\$ 74,063	\$ -	\$ 1,873	\$ 53,481
Due from General Fund	-	17,387	-	-
Total Assets	\$ 74,063	\$ 17,387	\$ 1,873	\$ 53,481

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ 74,063	\$ 17,387	\$ 1,873	\$ 28,692
Due to grant award and contracts	-	-	-	-
Due to General Fund	-	-	-	24,789
Total Liabilities	74,063	17,387	1,873	53,481

Fund Balance:

Unassigned	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ 74,063	\$ 17,387	\$ 1,873	\$ 53,481

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

ARRA Stimulus Aging	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ 3,682	\$ 53,524	\$ 173,575	\$ 6,145	\$ 21,609	\$ 103,313	\$ 10,262
-	-	-	-	-	-	-
\$ 3,682	\$ 53,524	\$ 173,575	\$ 6,145	\$ 21,609	\$ 103,313	\$ 10,262
\$ 3,682	\$ 37,011	\$ 122,662	\$ 6,145	\$ 21,609	\$ 102,578	\$ 10,262
-	-	-	-	-	-	-
-	16,513	50,913	-	-	735	-
3,682	53,524	173,575	6,145	21,609	103,313	10,262
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 3,682	\$ 53,524	\$ 173,575	\$ 6,145	\$ 21,609	\$ 103,313	\$ 10,262

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011
(CONTINUED)

	Georgia Cares	Community Care	Aging Disabilities	RCI Grant	ARC	DCA Coordinated Planning
<u>ASSETS</u>						
Due from grant award and contracts	\$ 30,997	\$ 246,641	\$ 13,571	\$ -	\$ -	\$ 75,374
Due from General Fund	-	-	-	14,662	-	-
Total Assets	<u>\$ 30,997</u>	<u>\$ 246,641</u>	<u>\$ 13,571</u>	<u>\$ 14,662</u>	<u>\$ -</u>	<u>\$ 75,374</u>
<u>LIABILITIES AND FUND BALANCE</u>						
<u>Liabilities:</u>						
Due to contractors	\$ 30,997	\$ 194,220	\$ (227)	\$ 14,662	\$ -	\$ -
Due to grant award and contracts	-	-	-	-	-	-
Due to General Fund	-	52,421	13,798	-	-	75,374
Total Liabilities	<u>30,997</u>	<u>246,641</u>	<u>13,571</u>	<u>14,662</u>	<u>-</u>	<u>75,374</u>
<u>Fund Balance:</u>						
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 30,997</u>	<u>\$ 246,641</u>	<u>\$ 13,571</u>	<u>\$ 14,662</u>	<u>\$ -</u>	<u>\$ 75,374</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2011
 (CONTINUED)

DCA Winder Housing	ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	DNR EDP Screening	Total Nonmajor Governmental
\$ -	\$ 90,834	\$ -	\$ 37,550	\$ -	\$ 2,196	\$ -	\$ 1,914,578
-	-	-	14,662	14,662	14,662	-	366,786
\$ -	\$ 90,834	\$ -	\$ 52,212	\$ 14,662	\$ 16,858	\$ -	\$ 2,281,364
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,366,508
-	-	-	-	-	-	-	91,045
-	90,834	-	52,212	14,662	16,858	-	823,811
-	90,834	-	52,212	14,662	16,858	-	2,281,364
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 90,834	\$ -	\$ 52,212	\$ 14,662	\$ 16,858	\$ -	\$ 2,281,364

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
Revenues:				
Federal sources	\$ 19,473	\$ 293,633	\$ 173,159	\$ 891,531
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	19,473	293,633	173,159	891,531
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	17,330	-	42,376
Fringe benefits	-	279	-	32,614
Total Personal Services	-	17,609	-	74,990
Operating Expenditures:				
Contract services	-	204,831	173,159	787,487
Travel	-	949	-	132
Professional services	-	-	-	-
Supplies and materials	-	-	-	-
Miscellaneous	-	675	-	-
Total Operating Expenditures	-	206,455	173,159	787,619
Capital Outlay	-	-	-	-
Total Direct Expenditures	-	224,064	173,159	862,609
Indirect:				
Cost allocation plan	19,473	69,569	-	28,922
Total Expenditures	\$ 19,473	\$ 293,633	\$ 173,159	\$ 891,531

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	WIA Youth	WIA Youth	WIA Adult	Mobile Unit	Admin Cost Pool Stimulus
\$	1,210,449	\$ 213,755	\$ 121,795	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	1,210,449	213,755	121,795	-	-
	88,616	-	-	-	2,931
	43,211	-	-	-	1,620
	131,827	-	-	-	4,551
	1,010,391	145,881	121,795	-	-
	7,782	-	-	675	-
	-	-	-	253	-
	1,100	-	-	-	-
	2,859	-	-	5,062	-
	1,022,132	145,881	121,795	5,990	-
	-	-	-	-	-
	1,153,959	145,881	121,795	5,990	4,551
	56,490	67,874	-	(5,990)	(4,551)
\$	1,210,449	\$ 213,755	\$ 121,795	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	WIA Youth	WIA Youth	WIA Adult	Mobile Unit	Admin Cost Pool Stimulus
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Adult Stimulus	Youth Stimulus	WIA Dislocated Worker Stimulus	WIA Dislocated Worker
<u>Revenues:</u>				
Federal sources	\$ 457,817	\$ 54,276	\$ 474,621	\$ 39,849
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	457,817	54,276	474,621	39,849
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	69,504	-	8,778	-
Fringe benefits	38,364	-	5,674	-
Total Personal Services	107,868	-	14,452	-
Operating Expenditures:				
Contract services	211,482	51,364	361,374	-
Travel	-	313	-	-
Professional services	-	5	-	-
Supplies and materials	-	-	-	-
Miscellaneous	-	75	-	-
Total Operating Expenditures	211,482	51,757	361,374	-
Capital Outlay	104,087	-	90,000	-
Total Direct Expenditures	423,437	51,757	465,826	-
Indirect:				
Cost allocation plan	34,380	2,519	8,795	39,849
Total Expenditures	\$ 457,817	\$ 54,276	\$ 474,621	\$ 39,849

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
\$ 572,367	\$ 326,870	\$ 73,227	\$ 173,140	\$ 300,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
572,367	326,870	73,227	173,140	300,000
36,116	-	33,093	-	-
22,211	-	15,109	-	-
58,327	-	48,202	-	-
214,431	321,038	16,165	173,140	279,350
1,009	-	45	-	-
-	-	-	-	-
-	-	-	-	-
675	-	-	-	558
216,115	321,038	16,210	173,140	279,908
260,000	-	-	-	-
534,442	321,038	64,412	173,140	279,908
37,925	5,832	8,815	-	20,092
\$ 572,367	\$ 326,870	\$ 73,227	\$ 173,140	\$ 300,000

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Adult Stimulus	Youth Stimulus	WIA Dislocated Worker Stimulus	WIA Dislocated Worker
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	WIA Dislocated Worker	Admin Cost Pool	Training Cost Pool	Athens Clarke Weed & Seed
Revenues:				
Federal sources	\$ 250,000	\$ -	\$ -	\$ 5,555
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	250,000	-	-	5,555
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	37,847	34,448	-
Fringe benefits	-	21,131	18,490	-
Total Personal Services	-	58,978	52,938	-
Operating Expenditures:				
Contract services	157,401	-	-	5,315
Travel	-	2,731	-	-
Professional services	-	14,981	-	240
Supplies and materials	-	-	-	-
Miscellaneous	-	-	73,733	-
Total Operating Expenditures	157,401	17,712	73,733	5,555
Capital Outlay	92,599	-	-	-
Total Direct Expenditures	250,000	76,690	126,671	5,555
Indirect:				
Cost allocation plan	-	(76,690)	(126,671)	-
Total Expenditures	\$ 250,000	\$ -	\$ -	\$ 5,555

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

WIA Other Youth	TANF/ARRA Summer Youth	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ -	\$ 556,227	\$ 108,862	\$ 427,209	\$ 448,621	\$ 23,827
-	-	-	25,129	26,390	-
72,947	-	-	-	-	-
-	-	120	-	-	-
-	-	-	-	-	-
72,947	556,227	108,982	452,338	475,011	23,827
-	29,268	53,949	56,278	-	-
-	6,792	30,392	32,122	-	-
-	36,060	84,341	88,400	-	-
72,637	505,218	-	315,026	475,011	23,827
-	2,955	3,213	1,559	-	-
-	-	11,504	7,032	-	-
-	-	4,055	653	-	-
310	896	14,627	9,819	-	-
72,947	509,069	33,399	334,089	475,011	23,827
-	-	-	-	-	-
72,947	545,129	117,740	422,489	475,011	23,827
-	11,098	27,529	29,851	-	-
\$ 72,947	\$ 556,227	\$ 145,269	\$ 452,340	\$ 475,011	\$ 23,827

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	WIA Dislocated Worker	Admin Cost Pool	Training Cost Pool	Athens Clarke Weed & Seed
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

WIA Other Youth	TANF/ARRA Summer Youth	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ -	\$ -	\$ (36,287)	\$ (2)	\$ -	\$ -
-	-	36,287	2	-	-
-	-	-	-	-	-
-	-	36,287	2	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Title III-C2	Title III Other Home Delivered Meals	Title III-D	Title III-E
<u>Revenues:</u>				
Federal sources	\$ 405,709	\$ 106,130	\$ 27,498	\$ 215,910
State sources	23,865	-	4,703	32,946
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	429,574	106,130	32,201	248,856
<u>Expenditures:</u>				
Direct:				
Personnel Services:				
Salaries	-	-	-	56,508
Fringe benefits	-	-	-	31,955
Total Personal Services	-	-	-	88,463
Operating Expenditures:				
Contract services	429,574	106,130	32,201	128,709
Travel	-	-	-	2,816
Professional services	-	-	-	808
Supplies and materials	-	-	-	10,963
Miscellaneous	-	-	-	5,268
Total Operating Expenditures	429,574	106,130	32,201	148,564
Capital Outlay	-	-	-	-
Total Direct Expenditures	429,574	106,130	32,201	237,027
Indirect:				
Cost allocation plan	-	-	-	28,888
Total Expenditures	\$ 429,574	\$ 106,130	\$ 32,201	\$ 265,915

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

ARRA Stimulus Aging	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ 45,547	\$ 153,551	\$ -	\$ -	\$ -	\$ 523,613	\$ 22,227
-	-	753,157	6,145	131,176	-	87,969
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
45,547	153,551	753,157	6,145	131,176	523,613	110,196
-	13,293	118,548	-	-	-	-
-	7,532	67,142	-	-	-	-
-	20,825	185,690	-	-	-	-
45,547	120,111	457,929	6,145	131,176	517,531	110,196
-	1,102	5,860	-	-	-	-
-	-	-	-	-	-	-
-	3,456	33,589	-	-	2,311	-
-	1,259	9,479	-	-	3,771	-
45,547	125,928	506,857	6,145	131,176	523,613	110,196
-	-	-	-	-	-	-
45,547	146,753	692,547	6,145	131,176	523,613	110,196
-	6,798	60,610	-	-	-	-
\$ 45,547	\$ 153,551	\$ 753,157	\$ 6,145	\$ 131,176	\$ 523,613	\$ 110,196

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Title III-C2	Title III Other Home Delivered Meals	Title III-D	Title III-E
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (17,059)
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	-	-	-	17,059
Transfers to other funds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	17,059
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

ARRA Stimulus Aging	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Georgia Cares	Community Care	Aging Disabilities	RCI Grant	ARC	DCA Coordinated Planning
Revenues:						
Federal sources	\$ 91,493	\$ 624,871	\$ 79,639	\$ -	\$ 64,613	\$ -
State sources	-	624,870	47,000	-	-	223,221
Project revenue	-	-	-	123,484	-	-
Interest income	-	-	-	-	-	-
Total Revenues	91,493	1,249,741	126,639	123,484	64,613	223,221
Expenditures:						
Direct:						
Personnel Services:						
Salaries	-	123,452	48,883	13,840	60,676	121,301
Fringe benefits	-	69,480	27,468	7,677	33,427	64,671
Total Personal Services	-	192,932	76,351	21,517	94,103	185,972
Operating Expenditures:						
Contract services	91,493	964,841	19,419	95,096	-	-
Travel	-	1,270	3,154	873	1,556	1,087
Professional services	-	2,250	-	-	2,233	3,045
Supplies and materials	-	10,940	647	-	1,271	233
Miscellaneous	-	14,487	2,229	45	693	3,829
Total Operating Expenditures	91,493	993,788	25,449	96,014	5,753	8,194
Capital Outlay	-	-	-	-	-	-
Total Direct Expenditures	91,493	1,186,720	101,800	117,531	99,856	194,166
Indirect:						
Cost allocation plan	-	63,022	24,839	6,026	30,715	53,857
Total Expenditures	\$ 91,493	\$ 1,249,742	\$ 126,639	\$ 123,557	\$ 130,571	\$ 248,023

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DCA Winder Housing	ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	DNR EPD Screening	Total Nonmajor Governmental
\$ -	\$ 562,872	\$ -	\$ -	\$ 68,891	\$ -	\$ -	\$ 10,208,827
10,965	5,248	14,818	97,673	-	29,361	2,500	2,147,136
-	-	-	-	-	-	-	196,431
-	-	-	-	-	-	-	120
10,965	568,120	14,818	97,673	68,891	29,361	2,500	12,552,514
7,367	-	6,409	58,270	59,821	13,545	1,097	1,213,544
3,110	-	3,631	32,494	30,891	8,493	824	656,804
10,477	-	10,040	90,764	90,712	22,038	1,921	1,870,348
-	568,120	-	-	-	-	-	9,450,541
139	-	108	416	1,892	-	-	41,636
-	-	-	204	4,799	-	-	47,354
-	-	-	19	2,585	828	-	72,650
623	-	85	1,469	6,920	-	-	159,446
762	568,120	193	2,108	16,196	828	-	9,771,627
-	-	-	-	-	-	-	546,686
11,239	568,120	10,233	92,872	106,908	22,866	1,921	12,188,661
3,381	-	3,277	29,625	29,445	7,640	613	603,847
\$ 14,620	\$ 568,120	\$ 13,510	\$ 122,497	\$ 136,353	\$ 30,506	\$ 2,534	\$ 12,792,508

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

	Georgia Cares	Community Care	Aging Disabilities	RCI Grant	ARC	DCA Coordinated Planning
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (1)	\$ -	\$ (73)	\$ (65,958)	\$ (24,802)
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	-	1	-	73	65,958	24,802
Transfers to other funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	1	-	73	65,958	24,802
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

DCA Winder Housing	ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	DNR EPD Screening	Total Nonmajor Governmental
\$ (3,655)	\$ -	\$ 1,308	\$ (24,824)	\$ (67,462)	\$ (1,145)	\$ (34)	\$ (239,994)
3,655	-	-	24,824	67,462	1,145	34	241,302
-	-	(1,308)	-	-	-	-	(1,308)
3,655	-	(1,308)	24,824	67,462	1,145	34	239,994
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 10-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 19,473	\$ 19,473	\$ -
Total Revenues	19,473	19,473	-
<u>Expenditures:</u>			
Indirect:			
Cost allocation plan	19,473	19,473	-
Total Expenditures	19,473	19,473	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 11-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 293,633	\$ 293,633	\$ -
Total Revenues	293,633	293,633	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	17,600	17,330	270
Fringe benefits	-	279	(279)
Total Personnel Services	17,600	17,609	(9)
Operating Expenditures:			
Contract Services	204,762	204,831	(69)
Travel	1,000	949	51
Miscellaneous	700	675	25
Total Operating Expenditures	206,462	206,455	7
Total Direct Expenditures	224,062	224,064	(2)
Indirect:			
Cost allocation plan	69,571	69,569	2
Total Expenditures	293,633	293,633	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 10-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 173,159	\$ 173,159	\$ -
Total Revenues	173,159	173,159	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	173,159	173,159	-
Total Operating Expenditures	173,159	173,159	-
Total Direct Expenditures	173,159	173,159	-
Total Expenditures	173,159	173,159	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 11-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 960,280	\$ 891,531	\$ (68,749)
Total Revenues	960,280	891,531	(68,749)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	42,500	42,376	124
Fringe Benefits	33,000	32,614	386
Total Personnel Services	75,500	74,990	510
Operating Expenditures:			
Contract services	854,080	787,487	66,593
Travel	500	132	368
Total Operating Expenditures	854,580	787,619	66,961
Total Direct Expenditures	930,080	862,609	67,471
Indirect:			
Cost Allocation Plan	30,200	28,922	1,278
Total Expenditures	960,280	891,531	68,749
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA YOUTH (CONTRACT # 15-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 1,210,449	\$ 1,210,449	\$ -
Total Revenues	1,210,449	1,210,449	-
<u>Expenditures:</u>			
Direct:			
Salaries	83,000	88,616	(5,616)
Fringe benefits	43,000	43,211	(211)
Total Personnel Services	126,000	131,827	(5,827)
Operating Expenditures:			
Contract services	1,014,249	1,010,391	3,858
Travel	6,000	7,782	(1,782)
Supplies and materials	500	1,100	(600)
Miscellaneous	2,000	2,859	(859)
Total Operating Expenditures	1,022,749	1,022,132	617
Total Direct Expenditures	1,148,749	1,153,959	(5,210)
Indirect expenditures	61,700	56,490	5,210
Total Expenditures	1,210,449	1,210,449	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA YOUTH (CONTRACT # 15-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 213,755	\$ 213,755	\$ -
Total Revenues	213,755	213,755	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	145,848	145,881	(33)
Total Operating Expenditures	145,848	145,881	(33)
Total Direct Expenditures	145,848	145,881	(33)
Indirect:			
Cost allocation plan	67,907	67,874	33
Total Expenditures	213,755	213,755	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 15-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 212,751	\$ 121,795	\$ (90,956)
Total Revenues	212,751	121,795	(90,956)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	212,751	121,795	90,956
Total Operating Expenditures	212,751	121,795	90,956
Total Direct Expenditures	212,751	121,795	90,956
Total Expenditures	212,751	121,795	90,956
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

MOBILE UNIT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Travel	-	675	(675)
Professional services	-	253	(253)
Miscellaneous	-	5,062	(5,062)
Total Operating Expenditures	-	5,990	(5,990)
Total Direct Expenditures	-	5,990	(5,990)
Indirect:			
Cost allocation plan	-	(5,990)	5,990
Total Expenditures	-	-	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ADMIN COST POOL STIMULUS
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	2,931	(2,931)
Fringe benefits	-	1,620	(1,620)
Total Personnel Services	-	4,551	(4,551)
Total Direct Expenditures	-	4,551	(4,551)
Indirect:			
Cost allocation plan	-	(4,551)	4,551
Total Expenditures	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA ADULT (CONTRACT # 32-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 457,818	\$ 457,817	\$ (1)
Total Revenues	457,818	457,817	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	65,000	69,504	(4,504)
Fringe Benefits	35,000	38,364	(3,364)
Total Personnel Services	100,000	107,868	(7,868)
Operating Expenditures:			
Contract services	226,068	211,482	14,586
Total Operating Expenditures	226,068	211,482	14,586
Capital Outlay	100,000	104,087	(4,087)
Total Direct Expenditures	426,068	423,437	2,631
Indirect:			
Cost Allocation Plan	31,750	34,380	(2,630)
Total Expenditures	457,818	457,817	1
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA YOUTH (CONTRACT # 33-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 54,276	\$ 54,276	\$ -
Total Revenues	54,276	54,276	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	51,376	51,364	12
Travel	400	313	87
Professional services	-	5	(5)
Miscellaneous	-	75	(75)
Total Operating Expenditures	51,776	51,757	19
Total Direct Expenditures	51,776	51,757	19
Indirect:			
Cost Allocation Plan	2,500	2,519	(19)
Total Expenditures	54,276	54,276	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA DISLOCATED WORKER (CONTRACT # 34-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 474,621	\$ 474,621	\$ -
Total Revenues	474,621	474,621	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	8,800	8,778	22
Fringe benefits	5,700	5,674	26
Total Personnel Services	14,500	14,452	48
Operating Expenditures:			
Contract Services	361,321	361,374	(53)
Total Operating Expenditures	361,321	361,374	(53)
Capital Outlay	90,000	90,000	-
Total Direct Expenditures	465,821	465,826	(5)
Indirect:			
Cost allocation plan	8,800	8,795	5
Total Expenditures	474,621	474,621	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 30-09-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 39,849	\$ 39,849	\$ -
Total Revenues	39,849	39,849	-
<u>Expenditures:</u>			
Indirect:			
Cost allocation plan	39,849	39,849	-
Total Expenditures	39,849	39,849	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 572,367	\$ 572,367	\$ -
Total Revenues	572,367	572,367	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	36,000	36,116	(116)
Fringe benefits	22,000	22,211	(211)
Total Personnel Services	58,000	58,327	(327)
Operating Expenditures:			
Contract Services	214,399	214,431	(32)
Travel	1,000	1,009	(9)
Miscellaneous	1,000	675	325
Total Operating Expenditures	216,399	216,115	284
Capital Outlay	260,000	260,000	-
Total Direct Expenditures	534,399	534,442	(43)
Indirect:			
Cost allocation plan	37,968	37,925	43
Total Expenditures	572,367	572,367	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 326,870	\$ 326,870	\$ -
Total Revenues	326,870	326,870	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	321,000	321,038	(38)
Total Operating Expenditures	321,000	321,038	(38)
Total Direct Expenditures	321,000	321,038	(38)
Indirect:			
Cost allocation plan	5,870	5,832	38
Total Expenditures	326,870	326,870	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 232,887	\$ 73,227	\$ (159,660)
Total Revenues	<u>232,887</u>	<u>73,227</u>	<u>(159,660)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	32,000	33,093	(1,093)
Fringe benefits	15,000	15,109	(109)
Total Personnel Services	<u>47,000</u>	<u>48,202</u>	<u>(1,202)</u>
Operating Expenditures:			
Contract Services	176,425	16,165	160,260
Travel	-	45	(45)
Total Operating Expenditures	<u>176,425</u>	<u>16,210</u>	<u>160,215</u>
Total Direct Expenditures	<u>223,425</u>	<u>64,412</u>	<u>159,013</u>
Indirect:			
Cost allocation plan	9,462	8,815	647
Total Expenditures	<u>232,887</u>	<u>73,227</u>	<u>159,660</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 35-10-09-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 173,140	\$ 173,140	\$ -
Total Revenues	173,140	173,140	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	173,140	173,140	-
Total Operating Expenditures	173,140	173,140	-
Total Direct Expenditures	173,140	173,140	-
Total Expenditures	173,140	173,140	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA DISLOCATED WORKER (CONTRACT #43-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 300,000	\$ 300,000	\$ -
Total Revenues	300,000	300,000	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	279,500	279,350	150
Administrative	500	558	(58)
Total Operating Expenditures	280,000	279,908	92
Total Direct Expenditures	280,000	279,908	92
Indirect:			
Cost allocation plan	20,000	20,092	(92)
Total Expenditures	300,000	300,000	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA DISLOCATED WORKER (CONTRACT # 35-11-09-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 250,000	\$ 250,000	\$ -
Total Revenues	250,000	250,000	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	250,000	157,401	92,599
Total Operating Expenditures	250,000	157,401	92,599
Capital Outlay	-	92,599	(92,599)
Total Direct Expenditures	250,000	250,000	-
Total Expenditures	250,000	250,000	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA/ARRA DISLOCATED WORKER (CONTRACT # 44-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 100,000	\$ -	\$ (100,000)
Total Revenues	100,000	-	(100,000)
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	-	-	-
Total Operating Expenditures	-	-	-
Capital Outlay	100,000	-	100,000
Total Direct Expenditures	100,000	-	100,000
Total Expenditures	100,000	-	100,000
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

ADMIN COST POOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	40,000	37,847	2,153
Fringe benefits	22,000	21,131	869
Total Personnel Services	62,000	58,978	3,022
Operating Expenditures:			
Travel	-	2,731	(2,731)
Admin costs	18,000	14,981	3,019
Total Operating Expenditures	18,000	17,712	288
Total Direct Expenditures	80,000	76,690	3,310
Indirect:			
Cost allocation plan	(80,000)	(76,690)	(3,310)
Total Expenditures	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TRAINING COST POOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	40,000	34,448	5,552
Fringe benefits	22,500	18,490	4,010
Total Personnel Services	62,500	52,938	9,562
Operating Expenditures:			
Admin costs	73,500	73,733	(233)
Total Operating Expenditures	73,500	73,733	(233)
Total Direct Expenditures	136,000	126,671	9,329
Indirect:			
Cost allocation plan	(136,000)	(126,671)	(9,329)
Total Expenditures	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA WEED & SEED GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 5,000	\$ 5,555	\$ 555
Total Revenues	5,000	5,555	555
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	5,000	5,315	(315)
Admin costs	-	240	(240)
Total Operating Expenditures	5,000	5,555	(555)
Total Direct Expenditures	5,000	5,555	(555)
Total Expenditures	5,000	5,555	(555)
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA YOUTH APPRENTICESHIP GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 70,000	\$ 72,947	\$ 2,947
Total Revenues	70,000	72,947	2,947
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	70,000	72,637	(2,637)
Miscellaneous	-	310	(310)
Total Operating Expenditures	70,000	72,947	(2,947)
Total Direct Expenditures	70,000	72,947	(2,947)
Total Expenditures	70,000	72,947	(2,947)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TANF/ARRA SUMMER YOUTH
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 556,200	\$ 556,227	\$ 27
Total Revenues	556,200	556,227	27
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	29,300	29,268	32
Fringe benefits	6,800	6,792	8
Total Personnel Services	36,100	36,060	40
Operating Expenditures:			
Contractual services	505,000	505,218	218
Administrative cost	4,100	3,851	249
Total Operating Expenditures	509,100	509,069	467
Total Direct Expenditures	545,200	545,129	507
Indirect:			
Cost allocation plan	11,000	11,098	(98)
Total Expenditures	556,200	556,227	409
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-A (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 108,862	\$ 108,862	\$ -
Interest income	-	120	120
Total Revenues	108,862	108,982	120
Expenditures:			
Direct:			
Personnel Services:			
Salaries	56,811	53,949	2,862
Fringe benefits	32,886	30,392	2,494
Total Personnel Services	89,697	84,341	5,356
Operating Expenditures:			
Travel	3,306	3,213	93
Professional services	2,000	11,504	9,504
Supplies	5,000	4,055	945
Miscellaneous	15,146	14,627	519
Total Operating Expenditures	25,452	33,399	11,061
Total Direct Expenditures	115,149	117,740	16,417
Indirect:			
Cost allocation plan	30,000	27,529	2,471
Total Expenditures	145,149	145,269	18,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,287)	(36,287)	-
Other Financing Sources (Uses):			
Transfers from other funds	36,287	36,287	-
Total Other Financing Sources (Uses)	36,287	36,287	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year			
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-B (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 427,212	\$ 427,209	\$ (3)
State sources	25,130	25,129	(1)
Total Revenues	452,342	452,338	(4)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	56,894	56,278	616
Fringe benefits	30,794	32,122	(1,328)
Total Personnel Services	87,688	88,400	(712)
Operating Expenditures:			
Contract services	315,026	315,026	-
Travel	1,500	1,559	(59)
Professional services	5,150	7,032	(1,882)
Supplies	4,306	653	3,653
Miscellaneous	10,466	9,819	647
Total Operating Expenditures	336,448	334,089	2,359
Total Direct Expenditures	424,136	422,489	1,647
Indirect:			
Cost allocation plan	28,206	29,851	(1,645)
Total Expenditures	452,342	452,340	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2)	(2)
Other Financing Sources (Uses):			
Transfers from other funds	-	2	2
Total Other Financing Sources (Uses)	-	2	2
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C1 (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 448,621	\$ 448,621	\$ -
State sources	26,390	26,390	-
Total Revenues	475,011	475,011	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	475,011	475,011	-
Total Operating Expenditures	475,011	475,011	-
Total Expenditures	475,011	475,011	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III OTHER CONGREGATE MEALS (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 23,827	\$ 23,827	\$ -
Total Revenues	23,827	23,827	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	23,827	23,827	-
Total Operating Expenditures	23,827	23,827	-
Total Direct Expenditures	23,827	23,827	-
Total Expenditures	23,827	23,827	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C2 (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 405,709	\$ 405,709	\$ -
State sources	23,865	23,865	-
Total Revenues	429,574	429,574	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	429,574	429,574	-
Total Operating Expenditures	429,574	429,574	-
Total Direct Expenditures	429,574	429,574	-
Total Expenditures	429,574	429,574	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III OTHER HOME DELIVERED MEALS (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 106,198	\$ 106,130	\$ (68)
Total Revenues	106,198	106,130	(68)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	106,198	106,130	68
Total Operating Expenditures	106,198	106,130	68
Total Direct Expenditures	106,198	106,130	68
Total Expenditures	106,198	106,130	68
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-D (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 30,413	\$ 27,498	\$ (2,915)
State sources	1,789	4,703	2,914
Total Revenues	<u>32,202</u>	<u>32,201</u>	<u>(1)</u>
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	32,202	32,201	1
Total Operating Expenditures	<u>32,202</u>	<u>32,201</u>	<u>1</u>
Total Direct Expenditures	<u>32,202</u>	<u>32,201</u>	<u>1</u>
Total Expenditures	<u>32,202</u>	<u>32,201</u>	<u>1</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-E (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 215,912	\$ 215,910	\$ (2)
State sources	32,947	32,946	(1)
Total Revenues	248,859	248,856	(3)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	54,308	56,508	(2,200)
Fringe benefits	30,048	31,955	(1,907)
Total Personnel Services	84,356	88,463	(4,107)
Operating Expenditures:			
Contract Services	128,710	128,709	1
Travel	4,874	2,816	2,058
Professional services	-	808	(808)
Supplies	8,781	10,963	(2,182)
Miscellaneous	10,542	5,268	5,274
Total Operating Expenditures	152,907	148,564	4,343
Total Direct Expenditures	237,263	237,027	236
Indirect:			
Cost allocation plan	28,654	28,888	(234)
Total Expenditures	265,917	265,915	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,058)	(17,059)	(1)
Other Financing Sources (Uses):			
Transfers from other funds	17,058	17,059	1
Total Other Financing Sources (Uses)	17,058	17,059	1
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ARRA STIMULUS - AGING (CONTRACT # 427-73-ARRA09005-99)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 54,000	\$ 45,547	\$ (8,453)
Total Revenues	54,000	45,547	(8,453)
Expenditures:			
Direct:			
Operating Expenditures:			
Contract services	54,000	45,547	8,453
Total Operating Expenditures	54,000	45,547	8,453
Total Direct Expenditures	54,000	45,547	8,453
Total Expenditures	54,000	45,547	8,453
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE XX SSBG (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 153,564	\$ 153,551	\$ (13)
Total Revenues	153,564	153,551	(13)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	11,773	13,293	(1,520)
Fringe benefits	6,692	7,532	(840)
Total Personnel Services	18,465	20,825	(2,360)
Operating Expenditures:			
Contract Services	120,124	120,111	13
Travel	1,300	1,102	198
Supplies	3,800	3,456	344
Miscellaneous	3,500	1,259	2,241
Total Operating Expenditures	128,724	125,928	2,796
Total Direct Expenditures	147,189	146,753	436
Indirect:			
Cost allocation plan	6,375	6,798	(423)
Total Expenditures	153,564	153,551	13
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

COMMUNITY BASED SERVICES (CONTRACT #42700-373-000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 753,208	\$ 753,157	\$ (51)
Total Revenues	<u>753,208</u>	<u>753,157</u>	<u>(51)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	117,820	118,548	(728)
Fringe benefits	67,713	67,142	571
Total Personnel Services	<u>185,533</u>	<u>185,690</u>	<u>(157)</u>
Operating Expenditures:			
Contract Services	457,980	457,929	51
Travel	4,500	5,860	(1,360)
Professional fees	140	-	140
Supplies	21,496	33,589	(12,093)
Miscellaneous	19,704	9,479	10,225
Total Operating Expenditures	<u>503,820</u>	<u>506,857</u>	<u>(3,037)</u>
Total Direct Expenditures	<u>689,353</u>	<u>692,547</u>	<u>(3,194)</u>
Indirect:			
Cost allocation plan	63,855	60,610	3,245
Total Expenditures	<u>753,208</u>	<u>753,157</u>	<u>51</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

INCOME TAX CHECK OFF (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 6,145	\$ 6,145	\$ -
Total Revenues	6,145	6,145	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	6,145	6,145	-
Total Operating Expenditures	6,145	6,145	-
Total Direct Expenditures	6,145	6,145	-
Total Expenditures	6,145	6,145	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

ALZHEIMER'S (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 131,176	\$ 131,176	\$ -
Total Revenues	131,176	131,176	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	131,176	131,176	-
Total Operating Expenditures	131,176	131,176	-
Total Direct Expenditures	131,176	131,176	-
Total Expenditures	131,176	131,176	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE V (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 523,611	\$ 523,613	\$ 2
Total Revenues	523,611	523,613	2
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	517,531	517,531	-
Supplies	-	2,311	(2,311)
Miscellaneous	6,080	3,771	2,309
Total Operating Expenditures	523,611	523,613	(2)
Total Direct Expenditures	523,611	523,613	(2)
Total Expenditures	523,611	523,613	(2)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

LTCO (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 22,227	\$ 22,227	\$ -
State sources	87,969	87,969	-
Total Revenues	110,196	110,196	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	110,196	110,196	-
Total Operating Expenditures	110,196	110,196	-
Total Direct Expenditures	110,196	110,196	-
Total Expenditures	110,196	110,196	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

GEORGIA CARES (CONTRACT 42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 91,493	\$ 91,493	\$ -
Total Revenues	91,493	91,493	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	91,493	91,493	-
Total Operating Expenditures	91,493	91,493	-
Total Direct Expenditures	91,493	91,493	-
Total Expenditures	91,493	91,493	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

COMMUNITY CARE (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 624,871	\$ 624,871	\$ -
State sources	624,870	624,870	-
Total Revenues	1,249,741	1,249,741	-
<u>Expenditures:</u>			
Direct:			
Personal Services:			
Salaries	120,366	123,452	(3,086)
Fringe benefits	66,201	69,480	(3,279)
Total Personal Services	186,567	192,932	(6,365)
Operating Expenditures			
Contract services	964,841	964,841	-
Travel	2,300	1,270	1,030
Supplies and materials	17,547	10,940	6,607
Professional fees	-	2,250	(2,250)
Miscellaneous	14,164	14,487	(323)
Total Operating Expenditures	998,852	993,788	5,064
Total Direct Expenditures	1,185,419	1,186,720	(1,301)
Indirect:			
Cost allocation plan	64,322	63,022	1,300
Total Expenditures	1,249,741	1,249,742	(1)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	1	1
Total Other Financing Sources (Uses)	-	1	1
Net change in fund balance	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

AGING & DISABILITIES GRANT (CONTRACT #42700-373-0000005063)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 91,751	\$ 79,639	\$ (12,112)
State sources	47,000	47,000	-
Total Revenues	138,751	126,639	(12,112)
Expenditures:			
Direct:			
Personal Services:			
Salaries	47,030	48,883	(1,853)
Fringe benefits	26,849	27,468	(619)
Total Personal Services	73,879	76,351	(2,472)
Operating Expenditures			
Contract services	28,000	19,419	8,581
Travel	5,256	3,154	2,102
Supplies and materials	4,692	647	4,045
Miscellaneous	2,002	2,229	(227)
Total Operating Expenditures	39,950	25,449	14,501
Total Direct Expenditures	113,829	101,800	12,029
Indirect:			
Cost allocation plan	24,922	24,839	83
Total Expenditures	138,751	126,639	12,112
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

RCI GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 186,063	\$ 123,484	\$ (62,579)
Total Revenues	186,063	123,484	(62,579)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	14,636	13,840	796
Fringe benefits	8,128	7,677	451
Total Personnel Services	22,764	21,517	1,247
Operating Expenditures:			
Contract Services	152,458	95,096	57,362
Travel	1,544	873	671
Miscellaneous	2,554	45	2,509
Total Operating Expenditures	156,556	96,014	60,542
Total Direct Expenditures	179,320	117,531	61,789
Indirect:			
Cost allocation plan	6,743	6,026	717
Total Expenditures	186,063	123,557	62,506
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(73)	(73)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	73	73
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

APPALACHIAN REGIONAL COMMISSION (CONTRACT GA-0701E-05-C40)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 66,131	\$ 64,613	\$ (1,518)
Total Revenues	66,131	64,613	(1,518)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	65,150	60,676	4,474
Fringe benefits	38,000	33,427	4,573
Total Personnel Services	103,150	94,103	9,047
Operating Expenditures:			
Travel	3,200	1,556	1,644
Professional services	3,000	2,233	767
Supplies and materials	2,800	1,271	1,529
Miscellaneous	1,475	693	782
Total Operating Expenditures	10,475	5,753	4,722
Total Direct Expenditures	113,625	99,856	13,769
Indirect:			
Cost allocation plan	35,500	30,715	4,785
Total Expenditures	149,125	130,571	18,554
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,994)	(65,958)	17,036
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	82,994	65,958	(17,036)
Total Other Financing Sources (Uses)	82,994	65,958	(17,036)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DCA COORDINATED PLANNING WORK PROGRAM FY10
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 225,098	\$ 223,221	\$ (1,877)
Total Revenues	225,098	223,221	(1,877)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	110,000	121,301	(11,301)
Fringe benefits	63,000	64,671	(1,671)
Total Personnel Services	173,000	185,972	(12,972)
Operating Expenditures:			
Travel	1,500	1,087	413
Professional services	10,000	3,045	6,955
Supplies and materials	709	233	476
Miscellaneous	4,900	3,829	1,071
Total Operating Expenditures	17,109	8,194	8,915
Total Direct Expenditures	190,109	194,166	(4,057)
Indirect:			
Cost allocation plan	60,000	53,857	6,143
Total Expenditures	250,109	248,023	2,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,011)	(24,802)	209
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	25,011	24,802	(209)
Total Other Financing Sources (Uses)	25,011	24,802	(209)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DCA WINDER HOUSING FY11
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 10,965	\$ 10,965	\$ -
Total Revenues	10,965	10,965	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	7,367	7,367	-
Fringe benefits	3,129	3,110	19
Total Personnel Services	10,496	10,477	19
Operating Expenditures:			
Travel	139	139	-
Miscellaneous	623	623	-
Total Operating Expenditures	762	762	-
Total Direct Expenditures	11,258	11,239	19
Indirect:			
Cost allocation plan	3,362	3,381	(19)
Total Expenditures	14,620	14,620	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,655)	(3,655)	-
Other Financing Sources (Uses):			
Transfers from other funds	3,655	3,655	-
Total Other Financing Sources (Uses)	3,655	3,655	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ABHS DHR COORDINATED TRANSPORTATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 562,862	\$ 562,872	\$ 10
State sources	5,251	5,248	(3)
Total Revenues	568,113	568,120	7
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	568,113	568,120	(7)
Total Operating Expenditures	568,113	568,120	(7)
Total Direct Expenditures	568,113	568,120	(7)
Total Expenditures	568,113	568,120	(7)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year		<u>-</u>	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

DNR HISTORIC PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 14,818	\$ 14,818	\$ -
Total Revenues	14,818	14,818	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	7,000	6,409	591
Fringe benefits	4,060	3,631	429
Total Personnel Services	11,060	10,040	1,020
Operating Expenditures:			
Travel	100	108	(8)
Miscellaneous	105	85	20
Total Operating Expenditures	205	193	12
Total Direct Expenditures	11,265	10,233	1,032
Indirect:			
Cost allocation plan	3,800	3,277	523
Total Expenditures	15,065	13,510	1,555
Excess (Deficiency) of Revenues Over (Under) Expenditures	(247)	1,308	1,555
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	247	-	(247)
Transfer to other funds	-	(1,308)	(1,308)
Total Other Financing Sources (Uses)	247	(1,308)	(1,555)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DEPARTMENT OF TRANSPORTATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 112,520	\$ 97,673	\$ (14,847)
Total Revenues	112,520	97,673	(14,847)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	65,000	58,270	6,730
Fringe benefits	37,700	32,494	5,206
Total Personnel Services	102,700	90,764	11,936
Operating Expenditures:			
Travel	1,200	416	784
Professional services	-	204	(204)
Supplies and materials	350	19	331
Miscellaneous	1,400	1,469	(69)
Total Operating Expenditures	2,950	2,108	842
Total Direct Expenditures	105,650	92,872	12,778
Indirect:			
Cost allocation plan	35,000	29,625	5,375
Total Expenditures	140,650	122,497	18,153
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,130)	(24,824)	3,306
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	28,130	24,824	(3,306)
Total Other Financing Sources (Uses)	28,130	24,824	(3,306)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

EDA (CONTRACT # 048305995)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 68,891	\$ 68,891	\$ -
Total Revenues	68,891	68,891	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	67,215	59,821	7,394
Fringe benefits	39,000	30,891	8,109
Total Personnel Services	106,215	90,712	15,503
Operating Expenditures:			
Travel	2,000	1,892	108
Professional services	5,000	4,799	201
Supplies and materials	3,500	2,585	915
Miscellaneous	8,700	6,920	1,780
Total Operating Expenditures	19,200	16,196	3,004
Total Direct Expenditures	125,415	106,908	18,507
Indirect:			
Cost allocation plan	36,000	29,445	6,555
Total Expenditures	161,415	136,353	25,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,524)	(67,462)	25,062
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	92,524	67,462	(25,062)
Total Other Financing Sources (Uses)	92,524	67,462	(25,062)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DNR TMDL PROJECT SECTION 106 FY08 GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 35,000	\$ 29,361	\$ (5,639)
Total Revenues	35,000	29,361	(5,639)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	16,000	13,545	2,455
Fringe benefits	9,300	8,493	807
Total Personnel Services	25,300	22,038	3,262
Operating Expenditures:			
Supplies	850	828	22
Travel	250	-	250
Total Operating Expenditures	1,100	828	272
Total Direct Expenditures	26,400	22,866	3,534
Indirect:			
Cost allocation plan	8,600	7,640	960
Total Expenditures	35,000	30,506	4,494
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,145)	(1,145)
<u>Other Financing Sources (Uses)</u>			
Transfers from other funds	-	1,145	1,145
Total Other Financing Sources (Uses)	-	1,145	1,145
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$	-	

NORTHEAST GEORGIA REGIONAL COMMISSION

DNR EPD SCREENING LOCAL PLANS FOR WATER MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 2,500	\$ 2,500	\$ -
Total Revenues	2,500	2,500	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,100	1,097	3
Fringe benefits	825	824	1
Total Personnel Services	1,925	1,921	4
Total Direct Expenditures	1,925	1,921	4
Indirect:			
Cost allocation plan	615	613	2
Total Expenditures	2,540	2,534	6
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40)	(34)	6
<u>Other Financing Sources (Uses)</u>			
Transfers from other funds	40	34	(6)
Total Other Financing Sources (Uses)	40	34	(6)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

II. SUPPLEMENTAL SCHEDULES

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Fringe Benefits:

FICA	\$	26,322
Group insurance		320,384
Retirement fund contribution		152,137
Pension contribution		139,051
Unemployment insurance		1,649
Workmen's compensation		10,659
Release time		<u>226,812</u>
Total Fringe Benefits		<u>877,014</u>

Basis:

Indirect salaries		302,102
Direct salaries		<u>1,257,171</u>
Total Basis	\$	<u><u>1,559,273</u></u>

Ratio:

Fringe Benefits/Basis		<u><u>56.25%</u></u>
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NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Indirect Costs:

Indirect salaries	\$ 283,586
Fringe benefits	158,715
	<hr/>
Subtotal	442,301
	<hr/>
Depreciation	31,467
Insurance and bonding	27,816
Membership and subscriptions	524
Motor vehicle expenditures	2,452
Office repairs and maintenance	35,553
Other public meetings	
Per diem and fees	40,009
Postage and freight	7,079
Publications and printing	6,496
Rentals - other	931
Supplies and materials	23,153
Telecommunications	9,573
Travel	884
Utilities	35,106
	<hr/>
Total Indirect Costs	\$ 663,344
	<hr/> <hr/>
Direct salary costs	
Fringe benefits	1,313,992
	718,299
	<hr/>
Total Basis	\$ 2,032,291
	<hr/> <hr/>
<u>Ratio:</u>	
Indirect-Costs/Basis	32.64%
	<hr/> <hr/>

NORTHEAST GEORGIA REGIONAL COMMISSION

DHR CONTRACT #427-93-101001164-99
 AREA AGENCY ON AGING

SUMMARY SCHEDULE OF SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011
 (UNAUDITED)

	DATA NOT IN DOLLARS	
	Units Provided	Persons Served
Access Services		
Information & referral	26,331	26,331
Outreach	2,373	633
Case management	78	22
Total	28,782	26,986
In Home Services		
Friendly visiting	1,570	153
Telephone reassurance	14,747	385
Total	16,317	538
Other Services		
Recreation	16,537	152,129
Homemaker	5,292	78
Health related/screening	5,618	220
Exercise/physical fitness	5,100	1,028
Health promoting wellness	524	21,796
Medication management	345	5,451
Adult day care	5,346	17
Adult day care mobile	5,650	19
Respite care in home	9,789	75
Personal care	3,739	67
Kinshipcare-counseling	191	3,053
Total	58,131	183,933
Title III-C Nutrition		
Congregate meals	130,070	1,679
Home delivered meals	141,091	896
Total	271,161	2,575
Total	374,391	214,032

SCHEDULE #3

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	State Assistance	Total Expenditures	Department of Human Resources Settlements Receivable
DHR Contract #42700-373-0000005063			
Aging FY 11 Title III-A	\$ 108,862	\$ 108,862	\$ 52,719
Aging FY 11 Title III-B	452,342	452,338	66,608
Aging FY 11 Title III-C1	475,011	475,011	58,364
Aging FY 11 Title III-C2	429,574	429,574	74,063
Aging FY 11 Title III-D	32,202	32,202	1,873
Aging FY 11 Title III-E	248,859	248,856	53,481
Aging FY 11 Title V	523,611	523,611	103,313
Aging FY 11 Title XIX	1,249,741	1,249,741	246,641
Aging FY 11 Title XX	153,564	153,551	53,524
Aging FY 11 Alzheimer's	131,176	131,176	21,609
Aging FY 11 LTCO State Supplemental	110,196	110,196	10,262
Aging FY 11 Other Congregate Meals	23,827	23,827	10,118
Aging FY 11 Other Home Delivered Meals	106,198	106,130	-
Aging FY 11 CBS	753,208	753,157	177,575
Aging FY 11 Income Tax Checkoff	6,145	6,145	6,145
Aging FY 11 GA Cares	91,493	91,493	30,997
Aging FY 11 Aging & Disabilities Grant	138,751	126,639	13,571
Total Contract #42700-373-0000005063	5,034,760	5,022,509	980,863
DHR Contract #427-93-ARRA09005-99			
Aging FY 11 Chronic Disease Self-Mgt	54,000	45,547	3,682
Total Contract #427-93-ARRA09005-99	54,000	45,547	3,682
Rosalynn Carter Institute			
Aging FY11 Georgia Family Support Program	186,063	123,484	-
Total Contract	186,063	123,484	-
Total Contractual Assistance	\$ 5,274,823	\$ 5,191,540	\$ 984,545

SCHEDULE #4

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>City/County Government</u>	Amount Due 6/30/10 Over/Under	FY 11 Assessment Billed	FY 11 Assessment Collections	Amount Due 6/30/11 Over (Under)
Athens-Clarke County	\$ -	\$ 103,232	\$ 103,232	\$ -
Barrow County Board of Commissioners	-	59,954	59,954	-
City of Bishop	-	155	155	-
City of Bogart	-	1,089	1,089	-
City of Bowman	-	988	988	-
City of Commerce	-	5,636	5,636	-
City of Covington	-	13,464	13,464	-
City of Elberton	-	4,733	4,733	-
Elbert County Board of Commissioners	-	15,078	15,078	-
Greene County Board of Commissioners	-	9,575	9,575	-
City of Greensboro	-	3,384	3,384	-
Jackson County Board of Commissioners	-	42,162	42,162	-
Jasper County Board of Commissioners	-	10,341	10,341	-
City of Jefferson	-	4,494	4,494	-
City of Monticello	-	2,556	2,556	-
Madison County Board of Commissioners	-	27,289	27,289	-
City of Mansfield	-	476	476	-
Morgan County Board of Commissioners	-	17,492	17,492	-
City of Newborn	-	663	663	-
Newton County Board of Commissioners	-	68,438	68,438	-
Oconee County Board of Commissioners	-	26,107	26,107	-
Oglethorpe County Board of Commissioners	-	13,609	13,609	-
City of Oxford	-	2,156	2,156	-
City of Porterdale	-	1,516	1,516	-
Town of Shady Dale	-	250	250	-
Town of Siloam	-	348	348	-
City of Union Point	-	1,655	1,655	-
Walton County Board of Commissioners	-	75,647	75,647	-
City of Watkinsville	-	2,397	2,397	-
City of White Plains	-	303	303	-
City of Winterville	-	1,058	1,058	-
City of Woodville	-	428	428	-
Total	\$ -	\$ 516,673	\$ 516,673	\$ -

SCHEDULE #5

III. SINGLE AUDIT SECTION

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Program or Award Amount	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	42700-373-00000005063	93.044	\$427,212	\$ 427,209
Special Programs for Aging - Title III, Part C(1)	42700-373-00000005063	93.045	448,621	448,621
Special Programs for Aging - Title III, Part C(2)	42700-373-00000005063	93.045	405,709	<u>405,709</u>
Subtotal for Aging Cluster				<u>1,281,539</u>
Special Programs for Aging - Title III, Part A	42700-373-00000005063	93.047	108,862	108,862
Special Programs for Aging - Title III, Part D	42700-373-00000005063	93.046	30,413	27,498
Special Programs for Aging - Title III, Part E	42700-373-00000005063	93.052	215,912	215,910
Special Programs for Aging - Title IIIG/Title VII	42700-373-00000005063	93.041	5,980	-
Social Services Block Grant - Title XX	42700-373-00000005063	93.667	153,564	153,551
Special Services for the Aging - LTCO	42700-373-00000005063	93.042	22,227	22,227
Special Services for the Aging - Georgia Cares	42700-373-00000005063	93.048	91,493	91,493
Special Services for the Aging - Aging Disabilities	42700-373-00000005063	93.779	91,751	79,639
Special Services for the Aging - Title XIX	42700-373-00000005063	93.778	624,871	624,871
Special Services for the Aging - ARRA	427-73-ARRA09005-99	93.725	54,000	<u>45,547</u>
Total Pass-through Programs				<u>2,651,137</u>
Total U.S. Department of Health and Human Services				<u>2,651,137</u>
<u>U.S. Department of Agriculture</u>				
Passed through Georgia State Department of Health and Human Resources:				
Title III - Other Congregate Meals	42700-373-00000005063	10.570	23,827	23,827
Title III - Other Home Delivered Meals	42700-373-00000005063	10.570	106.198	<u>106,130</u>
Subtotal Program 10.570				<u>129,957</u>
Total Pass-through Programs				<u>129,957</u>
Total U.S. Department of Agriculture				<u>\$ 129,957</u>

See accompanying notes to schedule of expenditures of federal awards

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Program or Award Amount	Federal Expenditures
<u>U.S. Department of Commerce</u>				
Passed through Georgia Economic Development Administration:				
EDA Funding	048305903	11.302	N/A	\$ <u>68,891</u>
Total Pass-through Programs				<u>68,891</u>
Total U.S. Department of Commerce				<u>68,891</u>
<u>U.S. Department of Transportation</u>				
Passed through Department of Transportation:				
Coordinated Transportation	Not Provided	20.513	562,862	<u>562,872</u>
Total Pass-through Programs				<u>562,872</u>
Total U.S. Department of Transportation				<u>562,872</u>
<u>Appalachian Regional Commission</u>				
Passed through Appalachian Regional Commission:				
ARC Funding	GA-0701E-05-C40	23.009	N/A	<u>64,613</u>
Total Pass-through Programs				<u>64,613</u>
Total Appalachian Regional Commission				<u>64,613</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through Athens Clarke County Unified Government				
Weed and Seed Grant	Not Provided	16.595	100.000	<u>5,555</u>
Total Pass-through Programs				<u>5,555</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 5,555</u>

See accompanying notes to schedule of expenditures of federal awards

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Program or Award Amount	Federal Expenditures
<u>U.S. Department of Labor</u>				
Passed through Georgia Department of Labor:				
WIA Adult	10-09-11-05-009	17.258	194,725	\$ 19,473
WIA Adult	11-10-11-05-009	17.258	1,197,301	293,633
WIA Adult	10-10-11-05-009	17.258	192,399	173,159
WIA Adult	11-11-11-05-009	17.258	1,391,065	891,531
WIA/ARRA Adult	32-09-11-05-009	17.258	1,016,514	457,817
WIA Youth	15-10-11-05-009	17.259	1,344,943	1,210,449
WIA Youth	15-09-11-05-009	17.259	1,231,659	213,755
WIA Youth	15-11-11-05-009	17.259	1,354,532	121,795
WIA/ARRA Youth	33-09-11-05-009	17.259	1,585,548	54,276
WIA Dislocated Worker	30-09-11-05-009	17.278	398,496	39,849
WIA Dislocated Worker	31-10-11-05-009	17.278	995,996	572,367
WIA Dislocated Worker	30-10-11-05-009	17.278	363,189	326,870
WIA Dislocated Worker	31-11-11-05-009	17.278	489,498	73,227
WIA Dislocated Worker	43-10-11-05-009	17.278	300,000	300,000
WIA Dislocated Worker	44-11-11-05-009	17.278	250,000	-
WIA/ARRA Dislocated Worker	34-09-11-05-009	17.278	1,547,043	474,621
WIA/ARRA Dislocated Worker	35-10-09-05-009	17.278	173,140	173,140
WIA/ARRA Dislocated Worker	35-11-09-05-009	17.278	250,000	250,000
Subtotal WIA Cluster Programs				<u>5,645,962</u>
TANF/ARRA Summer Youth	20-10-TY-05-139	93.714	1,645,940	<u>556,227</u>
Subtotal Program 17.263				<u>556,227</u>
Special Programs for Aging - Title V	427-93-101001164-99	17.235	523,611	<u>523,613</u>
Total Pass-through Programs				<u>6,725,802</u>
Total U.S. Department of Labor				<u>6,725,802</u>
Total Expenditures of Federal Awards				<u><u>\$10,208,827</u></u>

See accompanying notes to schedule of expenditures of federal awards

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of Federal Awards includes the federal grant activity of Northeast Georgia Regional Commission under programs of the federal government for the fiscal year ended June 30, 2011. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Northeast Georgia Regional Commission, it is not intended to and does not present the financial position, changes in net assets or cash flows of Northeast Georgia Regional Commission.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Measurement Focus

The determination of when an award is expended is based on when the activity related to the award occurs.

Program Type Determination

Type A programs are defined as Federal programs with Federal expenditures exceeding the larger of \$300,000 or three percent of total Federal expenditures. The threshold of \$306,265 was used in distinguishing between Type A and Type B programs.

Method of Major Program Selection

The risk-based approach was used in the selection of Federal programs to be tested as major programs. The RC did qualify as a low-risk auditee for the fiscal year ended June 30, 2011.

Amount Provided to Subrecipients

The total amount provided to subrecipients from each major program is as follows:

U.S. Department of Health and Human Services		
Special Programs for Aging – Title III V	17.235	\$ 523,611
Special Programs for Aging – Title III, Part B	93.044	427,209
Special Programs for Aging – Title III, Part C(1)	93.045	448,621
Special Programs for Aging – Title III, Part C(2)	93.045	405,709
TANF/ARRA Summer Youth	93.714	523,611

NORTHEAST GEORGIA REGIONAL COMMISSION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

FEDERAL AWARD FINDINGS

Findings Noted on the Report on compliance with Requirements Applicable to Each Major Program and Internal control over Compliance in Accordance with OMB Circular A-133:

NONE REPORTED



J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
Lynn S. Hudson, CPA
Kevin E. Lipford, CPA

Member of
American Institute of
Certified Public Accountants
Truman W. Clifton (1902-1989)

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission (“RC”) as of and for the year ended June 30, 2011, which collectively comprise the RC’s basic financial statements and have issued our report thereon dated September 8, 2011. 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.

Internal Control Over Financial Reporting

Management of Northeast Georgia Regional Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Northeast Georgia Regional Commission’s internal control over financial reporting as a basis for designing our auditing procedures 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 RC’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the RC’s internal control over financial reporting.

A deficiency in internal controls 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Georgia Regional Commission's financial statements are free of 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*.

We noted certain matters that we reported to management of Northeast Georgia Regional Commission in a separate letter dated September 8, 2011.

This report is intended solely for the information and use of the audit committee, management, the Council, and federal award agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Macon, Georgia
September 8, 2011



J. Russell Lipford, Jr., CPA
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REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

Compliance

We have audited Northeast Georgia Regional Commission's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Northeast Georgia Regional Commission's major federal programs for the fiscal year ended June 30, 2011. Northeast 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Northeast Georgia Regional Commission's management. Our responsibility is to express an opinion on Northeast Georgia Regional Commission's compliance based on our audit.

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 of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northeast 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. Our audit does not provide a legal determination of Northeast Georgia Regional Commission's compliance with those requirements.

In our opinion, Northeast Georgia Regional Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2011.

Internal Control Over Compliance

Management of Northeast Georgia Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Northeast Georgia Regional Commission's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Northeast 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in cursive script, likely representing the audit firm's name and members.

Macon, Georgia
September 8, 2011

NORTHEAST GEORGIA REGIONAL COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor’s report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
17.258	Department of Labor – WIA Adult
17.258	Department of Labor – WIA Adult-ARRA
17.259	Department of Labor – WIA Youth
17.260	Department of Labor – WIA Dislocated Worker
17.260	Department of Labor – WIA Dislocated Worker-ARRA
93.044	Department of Health and Human Services – Title III, Part B
93.045	Department of Health and Human Services – Title III, Part C(1)
93.045	Department of Health and Human Services – Title III, Part C(1)-ARRA
93.045	Department of Health and Human Services – Title III, Part C(2)
93.714	Department of Health and Human Services – TANF/ARRA Youth
17.235	Department of Health and Human Services – Title V
20.513	Department of Transportation-Coordinated Transportation

Dollar threshold used to distinguish between Type A and Type B program	\$ 306,265
Auditee qualified as low-risk auditee	Yes

NORTHEAST GEORGIA REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
(CONTINUED)

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.