



**NORTHEAST GEORGIA
REGIONAL COMMISSION
ATHENS, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2012**

Area Agency on Aging
Local Government Services
Planning
Workforce Development



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

September 26, 2012

Mr. James Frederick
Manager of Planning and Quality Growth
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30329-2231

RECEIVED
SEP 28 2012

Dear Mr. Frederick:

Please find enclosed our audit report for the Fiscal Year ended June 30, 2012.

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)

August 31, 2012

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SEP 28 2012

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, 2012. 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 1, 2012. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2012. 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 August 31, 2012.

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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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, 2012, 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, 2012, 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 August 31, 2012, 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 39 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.

Clyde, Lufford, Gordon & Parker, LLC

Macon, Georgia
August 31, 2012



MANAGEMENT'S DISCUSSION & ANALYSIS

NORTHEAST GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012

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, 2012.

Financial Highlights

The assets of the NEGRC exceeded its liabilities at the close of the fiscal year by \$1,444,341 (net assets). Of this amount, \$737,389 (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 decreased by \$81,686 for this fiscal year.

As of June 30, 2012, total net assets consisted of \$706,952 invested in capital assets, net of related debt and \$737,389 unrestricted.

General Fund revenues after expenditures for the year were \$260,845. Of this, a net of \$242,754 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 \$18,091. This amount is available for spending at the Commission's discretion (unassigned fund balance).

At the end of the fiscal year, unassigned fund balance for the general fund was \$662,969 or 6.0 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, 2012
(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, 2012
(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 18 of this report.

Propriety 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 19 through 22 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, 2012, NEGRC's assets exceeded liabilities by \$1,444,341.

As of June 30, 2012, current liabilities increased by \$18,090, and net assets decreased by \$81,686, compared to June 30, 2011.

NORTHEAST GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012
(CONTINUED)

Summary of Net Assets

	June 30, 2012	June 30, 2011
Current and other Assets	\$ 2,826,785	\$ 2,825,280
Capital Assets - Net	1,501,983	1,614,073
Total Assets	4,328,768	4,439,353
Current Liabilities	2,130,184	1,986,844
Capital Lease Payable	742,109	795,055
Compensated Absences Payable	12,134	131,427
Total Liabilities	2,884,427	2,913,326
Net Assets		
Invested in capital assets, net of related debt	706,952	768,603
Unrestricted	737,389	757,424
Total net assets	\$ 1,444,341	\$ 1,526,027

The balance of unrestricted net assets \$737,389, may be used to meet the Commission's ongoing obligations.

The Commission has no business type activities; therefore the Commission's decreased net assets of \$81,686 are completely from governmental activities.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012
(CONTINUED)

Change in Net Assets

	<u>June 30,2011</u>	<u>June 30,2011</u>
Program Revenues:		
Operating grants and Contributions	\$ 10,269,358	\$ 12,549,894
Charges for services	171,739	186,420
General Revenues:		
Regional appropriations	574,047	516,673
Interest Income	640	1,680
Miscellaneous Income	661	2,153
Total Revenues	<u>11,016,445</u>	<u>13,256,820</u>
Program Expenses including indirect allocation		
General government	448,044	351,769
Aging services	5,330,652	4,214,818
Planning & government services	1,365,584	2,300,020
Workforce development	3,913,776	5,734,450
Interest on long-term debt	40,075	42,502
Total Expenses	<u>11,098,131</u>	<u>12,643,559</u>
Changes in net assets	(81,686)	613,261
Net Assets - Beginning	<u>1,526,027</u>	<u>912,766</u>
Net Assets - Ending	<u>\$ 1,444,341</u>	<u>\$ 1,526,027</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, 2012
(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 \$709,203, a net increase of \$18,091 for the current year.

The NEGRC experienced a net increase in its General Fund's fund balance of \$18,091.

Propriety Funds

As stated previously, the Commission only maintains on 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 \$28,685 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 \$52,493 more than the amount budgeted. Finally, the amount of funds transferred to other funds to match grants was a net of \$24,136 less 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

Capital Assets

The NEGRC's investment in capital assets, net of related debt for its governmental type activities as of June 30, 2012, amounts to \$706,952. Detailed information regarding the capital asset activity for fiscal year 2012 can be found in Note 3 of this report.

NORTHEAST GEORGIA REGIONAL COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012
(CONTINUED)

	Building Enhancement	Vehicles	Equipment	Total
Capital Assets	\$ 1,125,345	\$ 563,796	\$ 105,505	\$ 1,794,646
Less accumulated Depreciation	(112,536)	(115,040)	(65,087)	(292,663)
Net Capital Assets	<u>\$ 1,012,809</u>	<u>\$ 448,756</u>	<u>\$ 40,418</u>	<u>\$ 1,501,983</u>

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	\$ 845,470	\$ -	\$ 50,439	\$ 795,031
Compensated absences	131,427	143,534	131,427	143,534
Total	<u>\$ 976,897</u>	<u>\$ 143,534</u>	<u>\$ 181,866</u>	<u>\$ 938,565</u>

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 FY2012 budget provides for an increase of \$17,763 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, 2012

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 338,269
Investments, at fair value	580,975
Receivables, net of allowances for uncollectibles	
Due from other governments	1,861,307
Prepaid expenses and other assets	46,234
Total current assets	<u>2,826,785</u>
Noncurrent assets:	
Capital assets	
Depreciable, net	1,501,983
Total noncurrent assets	<u>1,501,983</u>
Total Assets	<u>4,328,768</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,450,603
Due to other governments	2,107
Accrued compensation	132,020
Compensated absences	131,400
Accrued interest	13,012
Current portion of capital lease	52,922
Unearned revenue	348,120
Total current liabilities	<u>2,130,184</u>
Noncurrent liabilities:	
Compensated absences	12,134
Capital lease payable	742,109
Total noncurrent liabilities	<u>754,243</u>
Total liabilities	<u>2,884,427</u>
NET ASSETS	
Invested in capital assets, net of related debt	706,952
Unrestricted	737,389
Total Net Assets	<u>\$ 1,444,341</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, 2012

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	\$ 448,044	\$ 171,739	\$ 1,877	\$ -	\$ (274,428)
Aging services	5,330,652	-	5,257,706	-	(72,946)
Planning & govt services	1,365,584	-	1,211,336	-	(154,248)
Workforce development	3,913,776	-	3,798,439	-	(115,337)
Interest on long-term debt	40,075	-	-	-	(40,075)
Total Primary Government	\$ 11,098,131	\$ 171,739	\$ 10,269,358	\$ -	(657,034)
General Revenues					
					574,047
					640
					661
					<u>575,348</u>
					(81,686)
					<u>1,526,027</u>
					<u>\$ 1,444,341</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

<u>ASSETS</u>	General	Community Care	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 338,269	\$ -	\$ -	\$ 338,269
Investments, at fair value	580,975	-	-	580,975
Receivables (net of allowances):				
Due from other funds	428,853	-	48,534	477,387
Due from other governments	80,702	237,075	1,543,530	1,861,307
Prepays	46,234	-	-	46,234
Total Assets	\$ 1,475,033	\$ 237,075	\$ 1,592,064	\$ 3,304,172
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts payable	\$ 52,424	\$ 187,335	\$ 1,210,844	\$ 1,450,603
Accrued compensation	132,020	-	-	132,020
Due to other governments	-	-	2,107	2,107
Due to other funds	233,266	49,740	379,113	662,119
Deferred revenue	348,120	-	-	348,120
Total Liabilities	765,830	237,075	1,592,064	2,594,969
 <u>Fund Balances:</u>				
Nonspendable	46,234	-	-	46,234
Unassigned	662,969	-	-	662,969
Total Fund Balance	709,203	-	-	709,203
Total Liabilities and Fund Balances	\$ 1,475,033	\$ 237,075	\$ 1,592,064	\$ 3,304,172

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, 2012

Total Fund Balance per Balance Sheet of Governmental Funds	\$ 709,203
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	607,059
Accumulated depreciation	(154,150)
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.	
	<u>282,229</u>
Net assets of governmental activities	<u>\$ 1,444,341</u>

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, 2012

	General	Community Care	Other Governmental Funds	Total Governmental Funds
Revenues:				
Federal sources	\$ -	\$ 629,961	\$ 7,246,055	\$ 7,876,016
State sources	1,877	629,960	1,674,380	2,306,217
Local sources	574,047	-	-	574,047
Project revenue	83,927	-	85,050	168,977
Water authority revenue	87,812	-	-	87,812
Interest income	640	-	-	640
Miscellaneous	661	-	2,075	2,736
Total Revenues	748,964	1,259,921	9,007,560	11,016,445
Expenditures:				
Direct:				
Personnel Services:				
Salaries	126,097	118,342	1,038,500	1,282,939
Fringe benefits	183,675	66,044	575,077	824,796
Total Personnel Services	309,772	184,386	1,613,577	2,107,735
Operating Expenditures:				
Contract services	-	970,927	6,657,885	7,628,812
Travel	15,465	6,442	52,540	74,447
Professional services	15,918	-	83,504	99,422
Supplies and materials	4,256	14,940	114,536	133,732
Miscellaneous	34,672	17,987	139,802	192,461
Total Operating Expenditures	70,311	1,010,296	7,048,267	8,128,874
Debt Service:				
Interest	40,052	-	-	40,052
Capital Outlay				
	-	-	16,975	16,975
Total Direct Expenditures	420,135	1,194,682	8,678,819	10,293,636
Indirect Expenditures	67,984	65,239	571,495	704,718
Total Expenditures	488,119	1,259,921	9,250,314	10,998,354
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 260,845	\$ -	\$ (242,754)	\$ 18,091

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, 2012
 (CONTINUED)

	General	Community Care	Other Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>				
Transfers from other funds	\$ 1,865	\$ -	\$ 244,619	\$ 246,484
Transfers to other funds	(244,619)	-	(1,865)	(246,484)
Total Other Financing Sources (Uses)	(242,754)	-	242,754	-
Net Change in Fund Balance	18,091	-	-	18,091
Fund Balances - Beginning of Year	691,112	-	-	691,112
Fund Balances - End of Year	\$ 709,203	\$ -	\$ -	\$ 709,203

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, 2012

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 \$ 18,091

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

16,975

Total depreciation

(116,752)

Change in Net Assets of Governmental Activities

\$ (81,686)

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, 2012

	General Fund			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Local sources	\$ 574,047	\$ 574,047	\$ 574,047	\$ -
State sources	1,877	1,877	1,877	-
Project revenue	50,000	50,000	83,927	33,927
Water authority revenue	93,855	93,855	87,812	(6,043)
Interest income	500	500	640	140
Miscellaneous income	-	-	661	661
Total Revenues	720,279	720,279	748,964	28,685
Expenditures:				
Direct:				
Salaries	76,074	76,074	126,097	(50,023)
Fringe benefits	174,711	174,711	183,675	(8,964)
Total Personnel Services	250,785	250,785	309,772	(58,987)
Operating Expenditures:				
Travel	15,833	15,833	15,465	368
Professional services	15,595	15,595	15,918	(323)
Supplies and materials	5,800	5,800	4,256	1,544
Miscellaneous	41,790	41,790	34,672	7,118
Total Operating Expenditures	79,018	79,018	70,311	8,707
Debt Service:				
Interest	40,052	40,052	40,052	-
Total Direct Expenditures	369,855	369,855	420,135	(50,280)
Indirect expenditures	65,771	65,771	67,984	(2,213)
Total Expenditures	435,626	435,626	488,119	(52,493)
Excess (Deficiency) of Revenues Over (Under) Expenditures	284,653	284,653	260,845	(23,808)
Other Financing Sources (Uses):				
Transfers from other funds	-	-	1,865	1,865
Transfers to other funds	(266,890)	(266,890)	(244,619)	22,271
Total Other Financing Sources (Uses)	(266,890)	(266,890)	(242,754)	24,136
Net Change in Fund Balance	\$ 17,763	\$ 17,763	18,091	\$ 328
Fund Balance - Beginning of Year			691,112	
Fund Balance - End of Year			\$ 709,203	

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
 COMMUNITY CARE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Community Care			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Federal sources	\$ 629,961	\$ 629,961	\$ 629,961	\$ -
State sources	629,960	629,960	629,960	-
Total Revenues	1,259,921	1,259,921	1,259,921	-
Expenditures:				
Direct:				
Salaries	122,690	122,690	118,342	4,348
Fringe benefits	69,488	69,488	66,044	3,444
Total Personnel Services	192,178	192,178	184,386	7,792
Operating Expenditures:				
Contract services	970,927	970,927	970,927	-
Travel	6,000	6,000	6,442	(442)
Supplies and materials	11,572	11,572	14,940	(3,368)
Miscellaneous	12,877	12,877	17,987	(5,110)
Total Operating Expenditures	1,001,376	1,001,376	1,010,296	(8,920)
Total Direct Expenditures	1,193,554	1,193,554	1,194,682	(1,128)
Indirect expenditures	66,367	66,367	65,239	1,128
Total Expenditures	1,259,921	1,259,921	1,259,921	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -
Fund Balance - Beginning of Year			-	
Fund Balance - End of Year			<u>\$ -</u>	

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

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NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET ASSETS
 PROPRIETARY FUND
 JUNE 30, 2012

	<u>Governmental Activities- Internal Service Fund</u>
<u>ASSETS</u>	
Current Assets	
Due from other funds	\$ 184,732
Total Current Assets	<u>184,732</u>
Long-term Assets	
Capital assets	
Depreciable, net	1,049,074
Total Long-term Assets	<u>1,049,074</u>
Total Assets	<u>1,233,806</u>
<u>LIABILITIES</u>	
Current Liabilities	
Accrued interest	13,012
Compensated absences	131,400
Current portion of capital lease	52,922
Total Current Liabilities	<u>197,334</u>
Long-term Liabilities	
Compensated absences	12,134
Capital lease payable	742,109
Total Long-term Liabilities	<u>754,243</u>
Total Liabilities	<u>951,577</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	254,043
Unrestricted	28,186
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, 2012

	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>	
Indirect cost recovery	\$ 1,363,034
Total Operating Revenues	<u>1,363,034</u>
<u>Operating Expenses:</u>	
Salaries	474,178
FICA	23,967
Depreciation	37,170
Group Insurance	314,376
Insurance and bonding	30,380
Membership and subscriptions	431
Motor vehicle	2,703
Office repairs and maintenance	36,651
Pension	140,128
Per diem and fees	56,467
Postage and freight	2,270
Publications and printing	8,532
Rentals- other	1,008
Pension Contribution DBP	147,958
Supplies and materials	22,868
Telecommunications	8,483
Travel	447
Unemployment insurance	4,628
Utilities	35,237
Worker's Compensation	15,152
Total Operating Expenses	<u>1,363,034</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, 2012

	Governmental Activities- Internal Service Fund
<u>Cash Flow from Operating Activities:</u>	
Cash received from indirect cost recovery	\$ 1,389,879
Cash paid to suppliers	(828,545)
Cash paid to employees	(486,038)
	<hr/>
Net Cash Provided by (Used for) Operating Activities	75,296
	<hr/>
<u>Cash flows from Capital and Related Financing Activities:</u>	
Principal paid on capital lease	(50,439)
Capital asset purchases	(24,857)
	<hr/>
Net Cash Provided by (Used for) Capital and Related Financing Activities	(75,296)
	<hr/>
<u>Cash Flows from Investing Activities:</u>	
Net Cash Provided by (Used for) Investing Activities	-
	<hr/>
Net Increase (Decrease) in Cash and Equivalents	-
	<hr/>
Cash and Cash Equivalents - Beginning of Year	-
	<hr/>
Cash and Cash Equivalents - End of Year	\$ -
	<hr/> <hr/>

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, 2012
 (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)	\$ -
Depreciation expense	37,170
Changes in Assets and Liabilities:	
(Increase) decrease in due from other funds	26,845
Increase (decrease) in accrued interest	(826)
Increase (decrease) in compensated absences	<u>12,107</u>
Total Adjustments	<u>75,296</u>
Net Cash Provided by Operating Activities	<u><u>\$ 75,296</u></u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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, 2012
(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.

The *Community Care Fund* is a special revenue fund used to account for community care within the aging program.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(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, 2012
(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, 2012
(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 \$74,784 were provided by subcontractors during the year ended June 30, 2012, but are not included as revenue or expenditures in the accompanying financial statements.

6. *Budgets*

The Executive Director submits annual budgets to the Council for the General and Special Revenue Funds. Legal provisions govern the budgetary process. These budgets are formally adopted on an individual grant-funded program level, which is the legal level of budgetary control. The Council amends the budget once annually and all previously unbudgeted items exceeding \$5,000 require specific Council 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 Council 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, 2012
(CONTINUED)

The plan covers 40 employees for the year ended June 30, 2012 and total covered payroll for the period was \$1,782,872. 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 \$115,118 and \$83,270, respectively. Employer contributions to the 401(k) and 403(b) plans were \$81,290 and \$66,667, 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, 2012, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	4
Terminated plan members entitled to, but not yet receiving, benefits	2
Active plan members	34
Total	<u>40</u>
Number of participating employers	1

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(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 Council 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, 2012 was \$191,638, 11.4% of covered payroll.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

c. Funded Status and Funding Progress – Pension Plans

The funded status of the plan as of January 1, 2012, 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, 2012	\$2,722,649	\$ 3,066,493	\$ 343,844	88.79%	\$1,649,765	20.84%

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
2012	\$ 191,649	11.42%	100%	-
2011	\$ 206,173	11.64%	100%	-
2010	204,805	12.62%	100%	-
2009	219,075	14.61%	100%	-
2008	185,255	12.62%	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, 2012
(CONTINUED)

Additional information as of the last actuarial valuation follows:

Valuation date	January 1, 2012
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Net effective amortization period of 11 years.
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 32% of market value for 2012.

Actuarial assumptions:

Investment rate of return*	7.75%
Projected salary increases*	3.50%
COLA's	0.00%
Inflation rate	3.50%

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, 2012, the RC was liable for \$143,534 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

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

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.

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 Council. The Council approves committed resources through a motion and vote during the voting session of Council 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 Council.
- 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, 2012 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, 2012
(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 \$580,975 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	\$ 574,834	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, 2012.

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	\$ 574,834	\$ 344,410
Certificates of Deposit and Other Short term Investments classified as investments in the financial statements.	6,141	(6,141)
Balance Per Financial Statements	<u>\$ 580,975</u>	<u>\$ 338,269</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

NOTE 3 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2012, was as follows:

	Beginning Balance June 30, 2011	Additions	Deletions	Ending Balance June 30, 2012
Capital assets, being depreciated:				
Buildings	\$ 1,125,345	\$ -	\$ -	\$ 1,125,345
Furniture, fixtures, and equipment	45,673	24,857	-	70,530
Vehicles	563,796	-	-	563,796
Total capital assets, being depreciated	1,734,814	24,857	-	1,759,671
Program capital assets, being depreciated				
Furniture, fixtures, and equipment	18,000	16,975	-	34,975
Total program capital assets, being depreciated	18,000	16,975	-	34,975
Less accumulated depreciation for:				
Buildings	(84,402)	(28,134)		(112,536)
Furniture, fixtures, and equipment	(54,339)	(10,748)		(65,087)
Vehicles	-	(115,040)		(115,040)
Total accumulated depreciation	(138,741)	(153,922)	-	(292,663)
Total capital assets, being depreciated, net	1,614,073	(112,090)	-	1,501,983
Governmental activities capital assets, net	\$ 1,614,073	\$ (112,090)	\$ -	\$ 1,501,983

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, 2012 for these receivables.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

A detail of accounts receivable to contracts follows:

Athens-Clarke County	\$	7,756
City of Greensboro		1,139
City of Monticello		8,944
City of Porterdale		548
City of Wintersville		2,545
Elbert County		10,146
Elbert County EMS		1,950
Newton County		3,993
Northeast Ga Solid Waste		1,331
Northwest Ga		2,538
RCI GA Family		14,382
Town of Siloam		6,551
Upper Oconee Basin Water Authority		<u>18,879</u>
Total Regional Appropriations Due		<u>80,702</u>
Special Revenue Funds:		
Federal Grants and Contracts		
Workforce Development		421,802
DHR-Aging		1,120,289
DHR-Transportation		82,150
DHS		17,338
DOT		<u>87,092</u>
Total Federal Grants and Contracts		<u>1,728,671</u>
State Grants and Contracts		
DCA		<u>51,934</u>
Total Due from Other Governments	\$	<u><u>1,861,307</u></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

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

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, 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
2013	52,922	38,394	\$ 91,316
2014	55,553	35,764	91,317
2015	58,314	33,003	91,317
2016	61,212	30,104	91,316
2017	64,255	27,062	91,317
2018-2022	372,245	84,338	456,583
2023-2024	130,530	6,444	136,974
	<u>\$ 795,031</u>	<u>\$ 339,180</u>	<u>\$ 1,050,140</u>

Long-term liability activity for the fiscal year ended June 30, 2012, was as follows:

Governmental Activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital leases	\$ 845,470	\$ -	\$ 50,439	\$ 795,031	\$ 52,922
Compensated absences	131,427	143,534	131,427	143,534	131,400
	<u>\$ 976,897</u>	<u>\$ 143,534</u>	<u>\$ 181,866</u>	<u>\$ 938,565</u>	<u>\$ 184,322</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 \$143,534 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, 2012, is as follows:

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 379,113
Community Care Fund	General Fund	49,740
Nonmajor governmental funds	General Fund	48,534
Internal Service Fund	General Fund	184,732
Total		<u>\$ 662,119</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, 2012:

Transfers Out:	Transfers In:		
	General Fund	Nonmajor Governmental	Total
General Fund	\$ -	\$ 244,619	\$ 244,619
Nonmajor Governmental	1,865	-	1,865
Total	<u>\$ 1,865</u>	<u>\$ 244,619</u>	<u>\$ 246,484</u>

NOTE 7 – EXPENDITURES OVER BUDGET

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

General Fund	
Salaries	\$ 50,023
Fringe benefits	8,964
Professional services	323
Indirect expenditures	2,213

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.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

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.

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, 2012 are as follows:

Investments in capital assets, net of related debt:

Cost of capital assets	\$ 1,794,646
Less accumulated depreciation	(292,663)
Book value	<u>1,501,983</u>
Less related capital debt	<u>(795,031)</u>
Investment in capital assets, net of related debt	<u><u>\$ 706,952</u></u>

NOTE 10 – DEFERRED REVENUE

Deferred revenue detail for the fiscal year ended June 30, 2012 was as follows:

Athens Weed & Seed	\$ 3,149
2012 Dues	177,673
Appalachian Regional Commission	18,581
Aging Advance	133,066
Oglethorpe County	1,500
Madison County	1,500
Gov Council	2,070
Youth Council	724
Travelers	7,897
Other	<u>1,960</u>
Total	<u><u>\$ 348,120</u></u>

NORTHEAST GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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
2012	\$ 2,722,649	\$ 3,066,493	88.79%	\$ 343,844	\$ 1,649,765	20.84%
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
2012	\$ 191,638	100%
2011	206,173	100%
2010	204,805	100%



SUPPLEMENTARY INFORMATION

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, 2012

	WIA Adult		WIA Adult		WIA Adult		WIA Adult	
<u>ASSETS</u>								
Due from grant award and contracts	\$	-	\$	30,000	\$	-	\$	91,228
Due from General Fund		-		-		-		-
Total Assets	\$	-	\$	30,000	\$	-	\$	91,228
<u>LIABILITIES AND FUND BALANCE</u>								
<u>Liabilities:</u>								
Due to contractors	\$	-	\$	8,514			\$	80,225
Due to grant award and contracts		-		-		-		-
Due to General Fund		-		21,486		-		11,003
Total Liabilities		-		30,000		-		91,228
<u>Fund Balance:</u>								
Restricted		-		-		-		-
Total Fund Balance		-		-		-		-
Total Liabilities and Fund Balances	\$	-	\$	30,000	\$	-	\$	91,228

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

WIA Youth	WIA Youth	WIA Adult	Mobile Unit
\$ 144,195	\$ 24,002	\$ -	\$ -
-	-	-	1,173
<u>\$ 144,195</u>	<u>\$ 24,002</u>	<u>\$ -</u>	<u>\$ 1,173</u>
\$ 128,026	\$ 7,229		\$ 1,173
-	-	-	-
16,169	16,773	-	-
<u>144,195</u>	<u>24,002</u>	<u>-</u>	<u>1,173</u>
-	-	-	-
-	-	-	-
<u>\$ 144,195</u>	<u>\$ 24,002</u>	<u>\$ -</u>	<u>\$ 1,173</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

	WIA		WIA		WIA	
	Dislocated Worker		Dislocated Worker		Dislocated Worker	
<u>ASSETS</u>						
Due from grant award and contracts	\$	-	\$	16,000	\$	-
Due from General Fund		-		-		2,107
Total Assets	\$	-	\$	16,000	\$	2,107

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$	-	\$	4,586	\$	-
Due to grant award and contracts		-		-		2,107
Due to General Fund		-		11,414		-
Total Liabilities		-		16,000		2,107

Fund Balance:

Restricted		-		-		-
Total Fund Balance		-		-		-
Total Liabilities and Fund Balances	\$	-	\$	16,000	\$	2,107

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
\$ 23,223	\$ 80,994	\$ -
10,938	-	-
<u>\$ 34,161</u>	<u>\$ 80,994</u>	<u>\$ -</u>
\$ 34,161	\$ 78,585	\$ -
-	-	-
-	2,409	-
<u>34,161</u>	<u>80,994</u>	<u>-</u>
-	-	-
-	-	-
<u>\$ 34,161</u>	<u>\$ 80,994</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

	WIA Dislocated Worker	Admin Cost Pool	Training Cost Pool	Athens Clarke Weed & Seed
<u>ASSETS</u>				
Due from grant award and contracts	\$ -	\$ -	\$ -	\$ -
Due from General Fund	-	31	2,137	-
Total Assets	\$ -	\$ 31	\$ 2,137	\$ -

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ -	\$ 31	\$ 2,137	\$ -
Due from grant award and contracts	-	-	-	-
Due to General Fund	-	-	-	-
Total Liabilities	-	31	2,137	-

Fund Balance:

Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 31	\$ 2,137	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

WIA Other Youth	WIA Bread for Life	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ -	\$ 12,160	\$ 32,932	\$ 105,081	\$ 81,171	\$ 39,290
-	-	-	-	-	-
\$ -	\$ 12,160	\$ 32,932	\$ 105,081	\$ 81,171	\$ 39,290
\$ -	\$ 12,160	\$ 24,286	\$ 82,453	\$ 81,171	\$ 20,443
-	-	-	-	-	-
-	-	8,646	22,628	-	18,847
-	12,160	32,932	105,081	81,171	39,290
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ 12,160	\$ 32,932	\$ 105,081	\$ 81,171	\$ 39,290

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

	Title III				
	Title III-C2	Other Home Delivered Meals	Title III-D	Title III-E	ARRA Stimulus Aging
<u>ASSETS</u>					
Due from grant award and contracts	\$ 84,176	\$ -	\$ 22,470	\$ 47,604	\$ -
Due from General Fund	-	18,847	-	-	-
Total Assets	\$ 84,176	\$ 18,847	\$ 22,470	\$ 47,604	\$ -

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ 84,176	\$ 18,847	\$ 17,001	\$ 29,247	\$ -
Due to grant award and contracts	-	-	-	-	-
Due to General Fund	-	-	5,469	18,357	-
Total Liabilities	84,176	18,847	22,470	47,604	-

Fund Balance:

Restricted	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 84,176	\$ 18,847	\$ 22,470	\$ 47,604	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

Money Follows the Person	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ 33,471	\$ 14,546	\$ 234,362	\$ 310	\$ 14,890	\$ 84,794	\$ 22,113
-	370	-	-	-	3	-
<u>\$ 33,471</u>	<u>\$ 14,916</u>	<u>\$ 234,362</u>	<u>\$ 310</u>	<u>\$ 14,890</u>	<u>\$ 84,797</u>	<u>\$ 22,113</u>
\$ 20,927	\$ 14,916	\$ 183,702	\$ 310	\$ 14,890	\$ 84,797	\$ 22,113
-	-	-	-	-	-	-
12,544	-	50,660	-	-	-	-
<u>33,471</u>	<u>14,916</u>	<u>234,362</u>	<u>310</u>	<u>14,890</u>	<u>84,797</u>	<u>22,113</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 33,471</u>	<u>\$ 14,916</u>	<u>\$ 234,362</u>	<u>\$ 310</u>	<u>\$ 14,890</u>	<u>\$ 84,797</u>	<u>\$ 22,113</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

	Georgia Cares	Aging Disabilities	RCI Grant	Village Grant	ARC
<u>ASSETS</u>					
Due from grant award and contracts	\$ 36,002	\$ 30,002	\$ -	\$ 17,338	\$ -
Due from General Fund	-	-	12,928	-	-
Total Assets	<u>\$ 36,002</u>	<u>\$ 30,002</u>	<u>\$ 12,928</u>	<u>\$ 17,338</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ 36,002	\$ 13,457	\$ 12,928	\$ 17,338	\$ -
Due to grant award and contracts	-	-	-	-	-
Due to General Fund	-	16,545	-	-	-
Total Liabilities	<u>36,002</u>	<u>30,002</u>	<u>12,928</u>	<u>17,338</u>	<u>-</u>

Fund Balance:

Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance:	<u>\$ 36,002</u>	<u>\$ 30,002</u>	<u>\$ 12,928</u>	<u>\$ 17,338</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (CONTINUED)

DCA Coordinated Planning	ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	DNR EDP Screening	Total Nonmajor Governmental
\$ 51,934	\$ 82,150	\$ -	\$87,092	\$ -	\$ -	\$ -	\$ 1,543,530
-	-	-	-	-	-	-	48,534
<u>\$ 51,934</u>	<u>\$ 82,150</u>	<u>\$ -</u>	<u>\$87,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,592,064</u>
\$ -	\$ 75,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,844
-	-	-	-	-	-	-	2,107
51,934	7,137	-	87,092	-	-	-	379,113
<u>51,934</u>	<u>82,150</u>	<u>-</u>	<u>87,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,592,064</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 51,934</u>	<u>\$ 82,150</u>	<u>\$ -</u>	<u>\$87,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,592,064</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
Revenues:				
Federal sources	\$ 19,240	\$ 499,534	\$ 76,985	\$ 621,459
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total Revenues	19,240	499,534	76,985	621,459
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	27,310	-	51,565
Fringe benefits	-	15,732	-	28,290
Total Personal Services	-	43,042	-	79,855
Operating Expenditures:				
Contract services	-	322,969	76,985	516,073
Travel	-	-	-	-
Professional services	-	34	-	-
Supplies and materials	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	-	323,003	76,985	516,073
Capital Outlay	-	-	-	-
Total Direct Expenditures	-	366,045	76,985	595,928
Indirect:				
Cost allocation plan	19,240	133,489	-	25,531
Total Expenditures	\$ 19,240	\$ 499,534	\$ 76,985	\$ 621,459

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	WIA Youth	WIA Youth	WIA Adult	Mobile Unit
\$	1,010,853	\$ 134,494	\$ -	\$ -
	-	-	-	-
	-	-	-	-
	-	-	-	-
	1,010,853	134,494	-	-
	78,513	-	-	-
	40,608	-	-	-
	119,121	-	-	-
	834,591	27,365	-	-
	5,078	-	-	-
	-	-	-	29,951
	452	-	-	-
	3,387	-	-	13,236
	843,508	27,365	-	43,187
	-	-	-	-
	962,629	27,365	-	43,187
	48,224	107,129	-	(43,187)
\$	1,010,853	\$ 134,494	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(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, 2012
 (CONTINUED)

WIA Youth	WIA Youth	WIA Adult	Mobile Unit
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
<u>Revenues:</u>			
Federal sources	\$ 36,319	\$ 416,271	\$ 57,091
State sources	-	-	-
Project revenue	-	-	-
Interest income	-	-	-
Miscellaneous	-	-	-
Total Revenues	36,319	416,271	57,091
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	-	29,707	-
Fringe benefits	-	17,130	-
Total Personal Services	-	46,837	-
Operating Expenditures:			
Contract services	-	305,220	57,091
Travel	-	17	-
Professional services	-	-	-
Supplies and materials	-	-	-
Miscellaneous	-	-	-
Total Operating Expenditures	-	305,237	57,091
Capital Outlay	-	-	-
Total Direct Expenditures	-	352,074	57,091
Indirect:			
Cost allocation plan	36,319	64,197	-
Total Expenditures	\$ 36,319	\$ 416,271	\$ 57,091

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	WIA Dislocated Worker	WIA Dislocated Worker	WIA Dislocated Worker
\$	159,579	\$ 250,000	\$ 200,000
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	159,579	250,000	200,000
	53,433	-	-
	29,282	-	-
	82,715	-	-
	54,112	250,000	200,000
	53	-	-
	-	-	-
	-	-	-
	-	-	-
	54,165	250,000	200,000
	-	-	-
	136,880	250,000	200,000
	22,699	-	-
\$	159,579	\$ 250,000	\$ 200,000

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	WIA Dislocated Worker	WIA Dislocated Worker	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, 2012
(CONTINUED)

<u>WIA</u>	<u>WIA</u>	<u>WIA</u>
<u>Dislocated Worker</u>	<u>Dislocated Worker</u>	<u>Dislocated Worker</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	WIA Dislocated Worker	Admin Cost Pool	Training Cost Pool	Athens Clarke Weed & Seed
Revenues:				
Federal sources	\$ 200,000	\$ -	\$ -	\$ 6,883
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	200,000	-	-	6,883
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	61,346	37,105	-
Fringe benefits	-	33,946	20,317	-
Total Personal Services	-	95,292	57,422	-
Operating Expenditures:				
Contract services	200,000	-	-	5,883
Travel	-	6,241	14,398	-
Professional services	-	-	-	1,000
Supplies and materials	-	-	-	-
Miscellaneous	-	14,139	40,648	-
Total Operating Expenditures	200,000	20,380	55,046	6,883
Capital Outlay	-	-	-	-
Total Direct Expenditures	200,000	115,672	112,468	6,883
Indirect:				
Cost allocation plan	-	(115,672)	(112,468)	-
Total Expenditures	\$ 200,000	\$ -	\$ -	\$ 6,883

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

WIA Other Youth	WIA Bread for Life	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ 80,230	\$ 29,501	\$ 108,862	\$ 444,211	\$ 448,621	\$ 119,964
-	-	-	26,130	26,390	-
-	-	-	-	-	-
-	-	2,075	-	-	-
80,230	29,501	110,937	470,341	475,011	119,964
-	-	44,766	50,892	-	-
-	-	25,089	28,542	-	-
-	-	69,855	79,434	-	-
79,876	29,501	-	315,025	475,011	119,964
-	-	5,675	1,374	-	-
-	-	7,175	2,844	-	-
-	-	23,519	32,357	-	-
354	-	16,284	11,202	-	-
80,230	29,501	52,653	362,802	475,011	119,964
-	-	-	-	-	-
80,230	29,501	122,508	442,236	475,011	119,964
-	-	24,716	28,105	-	-
\$ 80,230	\$ 29,501	\$ 147,224	\$ 470,341	\$ 475,011	\$ 119,964

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(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, 2012
(CONTINUED)

WIA Other Youth	WIA Bread for Life	Title III-A	Title III-B	Title III-C1	Title III Other Congregate Meals
\$ -	\$ -	\$ (36,287)	\$ -	\$ -	\$ -
-	-	36,287	-	-	-
-	-	-	-	-	-
-	-	36,287	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	Title III-C2	Title III Other Home Delivered Meals	Title III-D	Title III-E	ARRA Stimulus Aging
Revenues:					
Federal sources	\$ 405,709	\$ 57,723	\$ 34,829	\$ 215,911	\$ 62,453
State sources	23,865	65,808	2,049	32,945	-
Project revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	429,574	123,531	36,878	248,856	62,453
Expenditures:					
Direct:					
Personnel Services:					
Salaries	-	-	-	57,357	-
Fringe benefits	-	-	-	32,086	-
Total Personal Services	-	-	-	89,443	-
Operating Expenditures:					
Contract services	429,574	123,531	36,878	121,751	62,453
Travel	-	-	-	2,821	-
Professional services	-	-	-	-	-
Supplies and materials	-	-	-	12,020	-
Miscellaneous	-	-	-	8,235	-
Total Operating Expenditures	429,574	123,531	36,878	144,827	62,453
Capital Outlay	-	-	-	-	-
Total Direct Expenditures	429,574	123,531	36,878	234,270	62,453
Indirect:					
Cost allocation plan	-	-	-	31,646	-
Total Expenditures	\$ 429,574	\$ 123,531	\$ 36,878	\$ 265,916	\$ 62,453

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

Money Follows the Person	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ 155,931	\$ 166,778	\$ -	\$ -	\$ -	\$ 289,843	\$ 22,434
2,000	-	822,174	5,508	131,176	-	88,477
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
157,931	166,778	822,174	5,508	131,176	289,843	110,911
35,590	29,837	111,094	-	-	-	-
19,801	16,650	61,811	-	-	-	-
55,391	46,487	172,905	-	-	-	-
94,631	96,378	530,593	5,508	131,176	289,843	110,912
1,844	518	5,499	-	-	-	-
-	-	-	-	-	-	-
4,839	4,177	33,119	-	-	-	-
1,226	2,770	19,151	-	-	-	-
102,540	103,843	588,362	5,508	131,176	289,843	110,912
-	-	-	-	-	-	-
157,931	150,330	761,267	5,508	131,176	289,843	110,912
19,598	16,448	60,907	-	-	-	-
\$ 177,529	\$ 166,778	\$ 822,174	\$ 5,508	\$ 131,176	\$ 289,843	\$ 110,912

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	Title III-C2	Title III Other Home Delivered Meals	Title III-D	Title III-E	ARRA Stimulus Aging
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (17,060)	\$ -
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	-	17,060	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	17,060	-
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, 2012
(CONTINUED)

Money Follows the Person	Title XX SSBG	Community Based Services	ITCO	Alzheimer	Title V	LTCO
\$ (19,598)	\$ -	\$ -	\$ -	\$ -	\$ -	(1)
19,598	-	-	-	-	-	1
-	-	-	-	-	-	-
19,598	-	-	-	-	-	1
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	Georgia Cares	Aging Disabilities	RCI Grant	Village Grant	ARC	DCA Coordinated Planning
<u>Revenues:</u>						
Federal sources	\$ 83,526	\$ 105,393	\$ -	\$ 39,969	\$ 60,311	\$ -
State sources	-	47,000	-	-	-	207,735
Project revenue	-	-	85,050	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	83,526	152,393	85,050	39,969	60,311	207,735
<u>Expenditures:</u>						
Direct:						
Personnel Services:						
Salaries	-	55,338	4,095	255	57,216	100,852
Fringe benefits	-	30,722	2,323	143	31,817	55,764
Total Personal Services	-	86,060	6,418	398	89,033	156,616
Operating Expenditures:						
Contract services	83,526	28,539	75,895	39,425	-	-
Travel	-	3,021	212	5	2,728	691
Professional services	-	-	-	-	-	-
Supplies and materials	-	2,311	-	-	796	-
Miscellaneous	-	2,013	-	-	1,269	2,062
Total Operating Expenditures	83,526	35,884	76,107	39,430	4,793	2,753
Capital Outlay	-	-	-	-	-	16,975
Total Direct Expenditures	83,526	121,944	82,525	39,828	93,826	176,344
Indirect:						
Cost allocation plan	-	30,449	2,540	141	31,501	55,440
Total Expenditures	\$ 83,526	\$ 152,393	\$ 85,065	\$ 39,969	\$ 125,327	\$ 231,784

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	Total Nonmajor Governmental
\$ 558,375	\$ -	\$ -	\$ 66,773	\$ -	\$ 7,246,055
4,251	4,090	166,882	-	17,900	1,674,380
-	-	-	-	-	85,050
-	-	-	-	-	-
-	-	-	-	-	2,075
562,626	4,090	166,882	66,773	17,900	9,007,560
16,528	992	78,137	48,734	7,838	1,038,500
9,191	552	43,367	27,101	4,813	575,077
25,719	1,544	121,504	75,835	12,651	1,613,577
527,606	-	-	-	-	6,657,885
-	41	396	1,829	99	52,540
-	-	42,500	-	-	83,504
-	-	-	825	121	114,536
200	95	1,409	2,122	-	139,802
527,806	136	44,305	4,776	220	7,048,267
-	-	-	-	-	16,975
553,525	1,680	165,809	80,611	12,871	8,678,819
9,100	546	42,997	26,831	5,029	571,495
\$ 562,625	\$ 2,226	\$ 208,806	\$ 107,442	\$ 17,900	\$ 9,250,314

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

	Georgia Cares	Aging Disabilities	RCI Grant	Village Grant	ARC	DCA Coordinated Planning
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (15)	\$ -	\$(65,016)	\$ (24,049)
<u>Other Financing Sources (Uses):</u>						
Transfers from other funds	-	-	15	-	65,016	24,049
Transfers to other funds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	15	-	65,016	24,049
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, 2012
(CONTINUED)

ABHS Transportation	Historic Preservation	DOT	EDA	DNR TMDL	Total Nonmajor Governmental
\$ 1	\$ 1,864	\$ (41,924)	\$ (40,669)	\$ -	\$ (242,754)
-	-	41,924	40,669	-	244,619
(1)	(1,864)	-	-	-	(1,865)
(1)	(1,864)	41,924	40,669	-	242,754
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 19,240	\$ 19,240	\$ -
Total Revenues	19,240	19,240	-
<u>Expenditures:</u>			
Indirect:			
Cost allocation plan	19,240	19,240	-
Total Expenditures	19,240	19,240	-
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 499,534	\$ 499,534	\$ -
Total Revenues	499,534	499,534	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	27,500	27,310	190
Fringe benefits	16,000	15,732	268
Total Personnel Services	43,500	43,042	458
Operating Expenditures:			
Contract Services	303,634	322,969	(19,335)
Professional services	-	34	(34)
Total Operating Expenditures	303,634	323,003	(19,369)
Total Direct Expenditures	347,134	366,045	(18,911)
Indirect:			
Cost allocation plan	152,400	133,489	18,911
Total Expenditures	499,534	499,534	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 10-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 76,985	\$ 76,985	\$ -
Total Revenues	76,985	76,985	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	76,985	76,985	-
Total Operating Expenditures	76,985	76,985	-
Total Direct Expenditures	76,985	76,985	-
Total Expenditures	76,985	76,985	-
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 # 11-12-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 895,573	\$ 621,459	\$ (274,114)
Total Revenues	<u>895,573</u>	<u>621,459</u>	<u>(274,114)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	52,500	51,565	935
Fringe Benefits	30,000	28,290	1,710
Total Personnel Services	<u>82,500</u>	<u>79,855</u>	<u>2,645</u>
Operating Expenditures:			
Contract services	<u>789,873</u>	<u>516,073</u>	<u>273,800</u>
Total Operating Expenditures	<u>789,873</u>	<u>516,073</u>	<u>273,800</u>
Total Direct Expenditures	<u>872,373</u>	<u>595,928</u>	<u>276,445</u>
Indirect:			
Cost Allocation Plan	<u>23,200</u>	<u>25,531</u>	<u>(2,331)</u>
Total Expenditures	<u>895,573</u>	<u>621,459</u>	<u>274,114</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 YOUTH (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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 1,051,610	\$ 1,010,853	\$ (40,757)
Total Revenues	1,051,610	1,010,853	(40,757)
Expenditures:			
Direct:			
Salaries	77,500	78,513	(1,013)
Fringe benefits	40,000	40,608	(608)
Total Personnel Services	117,500	119,121	(1,621)
Operating Expenditures:			
Contract services	875,010	834,591	40,419
Travel	4,000	5,078	(1,078)
Supplies and materials	1,000	452	548
Miscellaneous	1,500	3,387	(1,887)
Total Operating Expenditures	881,510	843,508	38,002
Total Direct Expenditures	999,010	962,629	36,381
Indirect:			
Cost Allocation Plan	52,600	48,224	4,376
Total Expenditures	1,051,610	1,010,853	40,757
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 134,494	\$ 134,494	\$ -
Total Revenues	134,494	134,494	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	20,136	27,365	(7,229)
Total Operating Expenditures	20,136	27,365	(7,229)
Total Direct Expenditures	20,136	27,365	(7,229)
Indirect:			
Cost allocation plan	114,358	107,129	7,229
Total Expenditures	134,494	134,494	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA - MOBILE UNIT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Professional Services	40,000	29,951	10,049
Miscellaneous	16,500	13,236	3,264
Total Direct Expenditures	56,500	43,187	13,313
Indirect:			
Cost allocation plan	(56,500)	(43,187)	(13,313)
Total Expenditures	-	-	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 30-10-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 36,319	\$ 36,319	\$ -
Total Revenues	36,319	36,319	-
<u>Expenditures:</u>			
Indirect:			
Cost allocation plan	36,319	36,319	-
Total Expenditures	36,319	36,319	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 416,271	\$ 416,271	\$ -
Total Revenues	416,271	416,271	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	30,000	29,707	293
Fringe benefits	18,000	17,130	870
Total Personnel Services	48,000	46,837	1,163
Operating Expenditures:			
Contract Services	300,586	305,220	(4,634)
Travel	-	17	(17)
Total Operating Expenditures	300,586	305,237	(4,651)
Total Direct Expenditures	348,586	352,074	(3,488)
Indirect:			
Cost allocation plan	67,685	64,197	3,488
Total Expenditures	416,271	416,271	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 30-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 57,041	\$ 57,091	\$ 50
Total Revenues	57,041	57,091	50
Expenditures:			
Operating Expenditures:			
Contract Services	57,041	57,091	(50)
Total Operating Expenditures	57,041	57,091	(50)
Total Direct Expenditures	57,041	57,091	(50)
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	57,041	57,091	(50)
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-12-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 136,879	\$ 159,579	\$ 22,700
Total Revenues	136,879	159,579	22,700
Expenditures:			
Direct:			
Personnel Services:			
Salaries	54,000	53,433	567
Fringe benefits	30,000	29,282	718
Total Personnel Services	84,000	82,715	1,285
Operating Expenditures:			
Contract Services	21,179	54,112	(32,933)
Travel	-	53	(53)
Total Operating Expenditures	21,179	54,165	(32,986)
Total Direct Expenditures	105,179	136,880	(31,701)
Indirect:			
Cost allocation plan	31,700	22,699	9,001
Total Expenditures	136,879	159,579	(22,700)
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA 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, 2012

	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>			
Direct:			
Operating Expenditures:			
Contract Services	250,000	250,000	-
Total Operating Expenditures	250,000	250,000	-
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 DISLOCATED WORKER (CONTRACT #43-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 200,000	\$ 200,000	\$ -
Total Revenues	200,000	200,000	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	200,000	200,000	-
Total Operating Expenditures	200,000	200,000	-
Total Direct Expenditures	200,000	200,000	-
Total Expenditures	200,000	200,000	-
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 DISLOCATED WORKER (CONTRACT # 44-12-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 200,000	\$ 200,000	\$ -
Total Revenues	200,000	200,000	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	200,000	200,000	-
Total Operating Expenditures	200,000	200,000	-
Capital Outlay	-	-	-
Total Direct Expenditures	200,000	200,000	-
Total Expenditures	200,000	200,000	-
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 - ADMIN COST POOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	64,000	61,346	2,654
Fringe benefits	37,000	33,946	3,054
Total Personnel Services	101,000	95,292	5,708
Operating Expenditures:			
Travel	8,000	6,241	1,759
Miscellaneous	12,502	14,139	(1,637)
Total Operating Expenditures	20,502	20,380	122
Total Direct Expenditures	121,502	115,672	5,830
Indirect:			
Cost allocation plan	(121,502)	(115,672)	(5,830)
Total Expenditures	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA - TRAINING COST POOL
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	42,000	37,105	4,895
Fringe benefits	24,000	20,317	3,683
Total Personnel Services	66,000	57,422	8,578
Operating Expenditures:			
Travel	20,000	14,398	5,602
Administrative costs	33,500	40,648	(7,148)
Total Operating Expenditures	53,500	55,046	(1,546)
Total Direct Expenditures	119,500	112,468	7,032
Indirect:			
Cost allocation plan	(119,500)	(112,468)	(7,032)
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 10,000	\$ 6,883	\$ (3,117)
Total Revenues	10,000	6,883	(3,117)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	10,000	5,883	4,117
Professional services	-	1,000	(1,000)
Total Operating Expenditures	10,000	6,883	3,117
Total Direct Expenditures	10,000	6,883	3,117
Total Expenditures	10,000	6,883	3,117
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 82,354	\$ 80,230	\$ (2,124)
Total Revenues	82,354	80,230	(2,124)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	82,000	79,876	2,124
Miscellaneous	354	354	-
Total Operating Expenditures	82,354	80,230	2,124
Total Direct Expenditures	82,354	80,230	2,124
Total Expenditures	82,354	80,230	2,124
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA - BREAD FOR LIFE GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 30,000	\$ 29,501	\$ (499)
Total Revenues	30,000	29,501	(499)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	30,000	29,501	499
Total Operating Expenditures	30,000	29,501	499
Total Direct Expenditures	30,000	29,501	499
Total Expenditures	30,000	29,501	499
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-A (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 108,862	\$ 108,862	\$ -
Miscellaneous income	-	2,075	2,075
Total Revenues	108,862	110,937	2,075
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	45,538	44,766	772
Fringe benefits	26,125	25,089	1,036
Total Personnel Services	71,663	69,855	1,808
Operating Expenditures:			
Travel	5,130	5,675	(545)
Professional services	500	7,175	(6,675)
Supplies	19,776	23,519	(3,743)
Miscellaneous	22,281	16,284	5,997
Total Operating Expenditures	47,687	52,653	(4,966)
Total Direct Expenditures	119,350	122,508	(3,158)
Indirect:			
Cost allocation plan	25,799	24,716	1,083
Total Expenditures	145,149	147,224	(2,075)
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 #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 444,211	\$ 444,211	\$ -
State sources	26,131	26,130	(1)
Total Revenues	470,342	470,341	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	54,919	50,893	4,026
Fringe benefits	31,507	28,541	2,966
Total Personnel Services	86,426	79,434	6,992
Operating Expenditures:			
Contract services	315,026	315,025	1
Travel	4,000	1,374	2,626
Professional services	4,500	-	4,500
Supplies	9,603	32,357	(22,754)
Miscellaneous	19,673	14,046	5,627
Total Operating Expenditures	352,802	362,802	(10,000)
Total Direct Expenditures	439,228	442,236	(3,008)
Indirect:			
Cost allocation plan	31,114	28,105	3,009
Total Expenditures	470,342	470,341	1
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C1 (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	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	-
Administrative costs	-	-	-
Total Operating Expenditures	475,011	475,011	-
Total Direct Expenditures	475,011	475,011	-
Indirect:			
Cost allocation plan	-	-	-
Total Expenditures	475,011	475,011	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$ -	-	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III OTHER CONGREGATE MEALS (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 119,964	\$ 119,964	\$ -
Total Revenues	119,964	119,964	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	119,964	119,964	-
Total Operating Expenditures	119,964	119,964	-
Total Direct Expenditures	119,964	119,964	-
Total Expenditures	119,964	119,964	-
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 #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	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 Direct Expenditures	429,574	429,574	-
Total Expenditures	429,574	429,574	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III OTHER HOME DELIVERED MEALS (CONTRACT #42700-373-000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 57,723	\$ 57,723	\$ -
State sources	65,808	65,808	-
Total Revenues	123,531	123,531	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract services	123,531	123,531	-
Total Operating Expenditures	123,531	123,531	-
Total Direct Expenditures	123,531	123,531	-
Total Expenditures	123,531	123,531	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		<u>\$ -</u>	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-D (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 34,830	\$ 34,829	\$ (1)
State sources	2,049	2,049	-
Total Revenues	36,879	36,878	(1)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	36,879	36,878	1
Total Operating Expenditures	36,879	36,878	1
Total Direct Expenditures	36,879	36,878	1
Total Expenditures	36,879	36,878	1
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-E (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 215,912	\$ 215,911	\$ (1)
State sources	32,947	32,945	(2)
Total Revenues	248,859	248,856	(3)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	58,732	57,357	1,375
Fringe benefits	33,694	32,086	1,608
Total Personnel Services	92,426	89,443	2,983
Operating Expenditures:			
Contract Services	121,751	121,751	-
Travel	2,733	2,821	(88)
Supplies	6,696	12,020	(5,324)
Miscellaneous	9,537	8,235	1,302
Total Operating Expenditures	140,717	144,827	(4,110)
Total Direct Expenditures	233,143	234,270	(1,127)
Indirect:			
Cost allocation plan	32,773	31,646	1,127
Total Expenditures	265,916	265,916	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,057)	(17,060)	(3)
Other Financing Sources (Uses):			
Transfers from other funds	17,057	17,060	3
Total Other Financing Sources (Uses)	17,057	17,060	3
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ARRA (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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 62,454	\$ 62,453	\$ (1)
Total Revenues	62,454	62,453	(1)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	62,454	62,453	1
Total Operating Expenditures	62,454	62,453	1
Total Direct Expenditures	62,454	62,453	1
Total Expenditures	62,454	62,453	1
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

MONEY FOLLOWS THE PERSON (CONTRACT #42700-373-000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 182,632	\$ 155,931	\$ (26,701)
State sources	2,000	2,000	-
Total Revenues	184,632	157,931	(26,701)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	37,284	35,590	1,694
Fringe benefits	21,464	19,801	1,663
Total Personnel Services	58,748	55,391	3,357
Operating Expenditures:			
Contract Services	121,332	94,631	26,701
Travel	2,500	1,844	656
Supplies	202	4,839	(4,637)
Miscellaneous	1,850	1,226	624
Total Operating Expenditures	125,884	102,540	23,344
Total Direct Expenditures	184,632	157,931	26,701
Indirect:			
Cost allocation plan	21,737	19,598	2,139
Total Expenditures	206,369	177,529	28,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,737)	(19,598)	2,139
Other Financing Sources (Uses):			
Transfers from other funds	21,737	19,598	(2,139)
Total Other Financing Sources (Uses)	21,737	19,598	(2,139)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE XX SSBG (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 166,778	\$ 166,778	\$ -
Total Revenues	166,778	166,778	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	30,533	29,837	696
Fringe benefits	17,517	16,650	867
Total Personnel Services	48,050	46,487	1,563
Operating Expenditures:			
Contract Services	96,378	96,378	-
Travel	500	518	(18)
Supplies	1,500	4,177	(2,677)
Miscellaneous	550	2,770	(2,220)
Total Operating Expenditures	98,928	103,843	(4,915)
Total Direct Expenditures	146,978	150,330	(3,352)
Indirect:			
Cost allocation plan	19,800	16,448	3,352
Total Expenditures	166,778	166,778	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

COMMUNITY BASED SERVICES (CONTRACT #42700-373-000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 822,220	\$ 822,174	\$ (46)
Total Revenues	822,220	822,174	(46)
Expenditures:			
Direct:			
Personnel Services:			
Salaries	117,717	111,094	6,623
Fringe benefits	67,422	61,811	5,611
Total Personnel Services	185,139	172,905	12,234
Operating Expenditures:			
Contract Services	530,639	530,593	46
Travel	6,794	5,499	1,295
Supplies	17,515	33,119	(15,604)
Miscellaneous	19,907	19,449	458
Total Operating Expenditures	574,855	588,660	(13,805)
Total Direct Expenditures	759,994	761,565	(1,571)
Indirect:			
Cost allocation plan	62,226	60,609	1,617
Total Expenditures	822,220	822,174	46
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

INCOME TAX CHECKOFF (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 5,508	\$ 5,508	\$ -
Total Revenues	5,508	5,508	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	5,508	5,508	-
Total Operating Expenditures	5,508	5,508	-
Total Direct Expenditures	5,508	5,508	-
Total Expenditures	5,508	5,508	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ALZHEIMER'S (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	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	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE V (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 290,203	\$ 289,843	\$ (360)
Total Revenues	290,203	289,843	(360)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	290,203	289,843	360
Total Direct Expenditures	290,203	289,843	360
Total Expenditures	290,203	289,843	360
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

LTCO (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 22,434	\$ 22,434	\$ -
State sources	88,477	88,477	-
Total Revenues	110,911	110,911	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	110,911	110,912	(1)
Total Operating Expenditures	110,911	110,912	(1)
Total Direct Expenditures	110,911	110,912	(1)
Total Expenditures	110,911	110,912	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1)	(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		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

GEORGIA CARES (CONTRACT 42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 83,526	\$ 83,526	\$ -
Total Revenues	83,526	83,526	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	83,526	83,526	-
Total Operating Expenditures	83,526	83,526	-
Total Direct Expenditures	83,526	83,526	-
Total Expenditures	83,526	83,526	-
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

ADRC/MIPPA GRANT (CONTRACT #42700-373-0000008305)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 105,393	\$ 105,393	\$ -
State sources	47,000	47,000	-
Total Revenues	152,393	152,393	-
<u>Expenditures:</u>			
Direct:			
Personal Services:			
Salaries	53,833	55,338	(1,505)
Fringe benefits	29,937	30,722	(785)
Total Personal Services	83,770	86,060	(2,290)
Operating Expenditures			
Contract services	28,539	28,539	-
Travel	5,747	3,021	2,726
Supplies and materials	3,069	2,311	758
Miscellaneous	2,892	2,013	879
Total Operating Expenditures	40,247	35,884	4,363
Total Direct Expenditures	124,017	121,944	2,073
Indirect:			
Cost allocation plan	28,376	30,449	(2,073)
Total Expenditures	152,393	152,393	-
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 86,403	\$ 85,050	\$ (1,353)
Total Revenues	86,403	85,050	(1,353)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	4,096	4,095	1
Fringe benefits	2,392	2,323	69
Total Personnel Services	6,488	6,418	70
Operating Expenditures:			
Contract Services	76,250	75,895	355
Travel	594	212	382
Miscellaneous	500	-	500
Total Operating Expenditures	77,344	76,107	1,237
Total Direct Expenditures	83,832	82,525	1,307
Indirect:			
Cost allocation plan	2,571	2,540	31
Total Expenditures	86,403	85,065	1,338
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(15)	(15)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	-	15	15
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

VILLAGE GRANT (CONTRACT #427-73-0000011784)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 42,750	\$ 39,969	\$ (2,781)
Total Revenues	<u>42,750</u>	<u>39,969</u>	<u>(2,781)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,509	255	1,254
Fringe benefits	814	143	671
Total Personnel Services	<u>2,323</u>	<u>398</u>	<u>1,925</u>
Operating Expenditures:			
Contract Services	39,425	39,425	-
Travel	250	5	245
Total Operating Expenditures	<u>39,675</u>	<u>39,430</u>	<u>245</u>
Total Direct Expenditures	<u>41,998</u>	<u>39,828</u>	<u>2,170</u>
Indirect:			
Cost allocation plan	752	141	611
Total Expenditures	<u>42,750</u>	<u>39,969</u>	<u>2,781</u>
Transfers from other funds	-	-	-
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

APPALACHIAN REGIONAL COMMISSION (CONTRACT GA-0701E-C42 & GA-0701E-C43)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 63,112	\$ 60,311	\$ (2,801)
Total Revenues	63,112	60,311	(2,801)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	62,000	57,216	4,784
Fringe benefits	36,025	31,817	4,208
Total Personnel Services	98,025	89,033	8,992
Operating Expenditures:			
Travel	2,900	2,728	172
Supplies and materials	-	796	(796)
Miscellaneous	1,770	1,269	501
Total Operating Expenditures	4,670	4,793	(123)
Total Direct Expenditures	102,695	93,826	8,869
Indirect:			
Cost allocation plan	35,100	31,501	3,599
Total Expenditures	137,795	125,327	12,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,683)	(65,016)	9,667
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	74,683	65,016	(9,667)
Total Other Financing Sources (Uses)	74,683	65,016	(9,667)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DCA COORDINATED PLANNING WORK PROGRAM FY12
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 207,732	\$ 207,735	\$ 3
Total Revenues	207,732	207,735	3
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	97,500	100,852	(3,352)
Fringe benefits	56,583	55,764	819
Total Personnel Services	154,083	156,616	(2,533)
Operating Expenditures:			
Travel	2,900	691	2,209
Professional services	500	-	500
Supplies and materials	680	-	680
Miscellaneous	175	2,062	(1,887)
Total Operating Expenditures	4,255	2,753	1,502
Capital Outlay	16,975	16,975	-
Total Direct Expenditures	175,313	176,344	(1,031)
Indirect:			
Cost allocation plan	55,500	55,440	60
Total Expenditures	230,813	231,784	(971)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,081)	(24,049)	(968)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	23,081	24,049	968
Total Other Financing Sources (Uses)	23,081	24,049	968
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

ABHS-DHS COORDINATED TRANSPORTATION
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 548,360	\$ 558,375	\$ 10,015
State sources	4,251	4,250	(1)
Total Revenues	552,611	562,625	10,014
Expenditures:			
Direct:			
Personnel Services:			
Salaries	17,554	16,528	1,026
Fringe benefits	9,576	9,191	385
Total Personnel Services	27,130	25,719	1,411
Operating Expenditures:			
Contract Services	515,731	527,606	(11,875)
Advertising	-	200	(200)
	515,731	527,806	(12,075)
Total Direct Expenditures	542,861	553,525	(10,664)
Indirect:			
Cost allocation plan	9,750	9,100	650
Total Expenditures	552,611	562,625	(10,014)
Net change in fund balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$ -	-	

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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 4,090	\$ 4,090	\$ -
Total Revenues	4,090	4,090	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	1,265	992	273
Fringe benefits	740	552	188
Total Personnel Services	2,005	1,544	461
Operating Expenditures:			
Travel	50	41	9
Miscellaneous	135	95	40
Total Operating Expenditures	185	136	49
Total Direct Expenditures	2,190	1,680	510
Indirect:			
Cost allocation plan	720	546	174
Total Expenditures	2,910	2,226	684
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,180	1,864	684
Other Financing Sources (Uses):			
Transfers from other funds	(1,180)	(1,864)	(684)
Total Other Financing Sources (Uses)	(1,180)	(1,864)	(684)
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, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 163,900	\$ 166,882	\$ 2,982
Total Revenues	163,900	166,882	2,982
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	72,700	78,137	(5,437)
Fringe benefits	42,300	43,367	(1,067)
Total Personnel Services	115,000	121,504	(6,504)
Operating Expenditures:			
Travel	1,200	396	804
Professional services	42,500	42,500	-
Supplies and materials	950	-	950
Miscellaneous	2,000	1,409	591
Total Operating Expenditures	46,650	44,305	2,345
Total Direct Expenditures	161,650	165,809	(4,159)
Indirect:			
Cost allocation plan	43,200	42,997	203
Total Expenditures	204,850	208,806	(3,956)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,950)	(41,924)	(974)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	40,950	41,924	974
Total Other Financing Sources (Uses)	40,950	41,924	974
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

EDA (CONTRACT # 048306501)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 63,000	\$ 66,773	\$ 3,773
Total Revenues	63,000	66,773	3,773
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	51,000	48,734	2,266
Fringe benefits	29,700	27,101	2,599
Total Personnel Services	80,700	75,835	4,865
Operating Expenditures:			
Travel	3,000	1,829	1,171
Supplies and materials	1,000	825	175
Miscellaneous	2,250	2,122	128
Total Operating Expenditures	6,250	4,776	1,474
Total Direct Expenditures	86,950	80,611	6,339
Indirect:			
Cost allocation plan	30,325	26,831	3,494
Total Expenditures	117,275	107,442	9,833
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,275)	(40,669)	13,606
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	54,275	40,669	(13,606)
Total Other Financing Sources (Uses)	54,275	40,669	(13,606)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year		\$ -	

NORTHEAST GEORGIA REGIONAL COMMISSION

DNR TMDL PROJECT SECTION 604 FY11 GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
State sources	\$ 17,900	\$ 17,900	\$ -
Total Revenues	17,900	17,900	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	7,838	7,838	-
Fringe benefits	4,813	4,813	-
Total Personnel Services	12,651	12,651	-
Operating Expenditures:			
Supplies	121	121	-
Travel	99	99	-
Total Operating Expenditures	220	220	-
Total Direct Expenditures	12,871	12,871	-
Indirect:			
Cost allocation plan	5,029	5,029	-
Total Expenditures	17,900	17,900	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance - Beginning of Year		-	
Fund Balance - End of Year	\$	-	

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II. SUPPLEMENTAL SCHEDULES

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Fringe Benefits:

FICA	\$ 23,967
Group insurance	314,376
Retirement fund contribution	147,957
Pension contribution	140,128
Unemployment insurance	4,628
Workmen's compensation	15,152
Release time	227,353
	<hr/>
Total Fringe Benefits	873,561

Basis:

Indirect salaries	297,338
Direct salaries	1,385,758
	<hr/>
Total Basis	\$ 1,683,096

Ratio:

Fringe Benefits/Basis	<hr/> <hr/> 51.90%
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NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Indirect Costs:

Indirect salaries	\$ 297,338
Fringe benefits	164,734
	<hr/>
Subtotal	462,072
	<hr/>
Depreciation	37,170
Insurance and bonding	30,380
Membership and subscriptions	431
Motor vehicle expenditures	2,703
Office repairs and maintenance	36,651
Other public meetings	
Per diem and fees	56,467
Postage and freight	2,270
Publications and printing	8,532
Rentals - other	1,008
Supplies and materials	22,868
Telecommunications	8,483
Travel	447
Utilities	35,237
	<hr/>
Total Indirect Costs	\$ 704,719
	<hr/> <hr/>
Direct salary costs	
Fringe benefits	1,313,992
	718,299
Total Basis	\$ 2,032,291
	<hr/> <hr/>
<u>Ratio:</u>	
Indirect-Costs/Basis	34.68%
	<hr/> <hr/>

SCHEDULE #2

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, 2012
 (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	<u>28,782</u>	<u>26,986</u>
In Home Services		
Friendly visiting	1,570	153
Telephone reassurance	14,747	385
Total	<u>16,317</u>	<u>538</u>
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	<u>58,131</u>	<u>183,933</u>
Title III-C Nutrition		
Congregate meals	130,070	1,679
Home delivered meals	141,091	896
Total	<u>271,161</u>	<u>2,575</u>
Total	<u><u>374,391</u></u>	<u><u>214,032</u></u>

SCHEDULE #3

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	State Assistance	Total Expenditures	Department of Human Resources Settlements Receivable
DHR Contract #42700-373-0000008305			
Aging FY 11 Title III-A	\$ 108,862	\$ 147,224	\$ 32,932
Aging FY 11 Title III-B	470,341	470,341	105,081
Aging FY 11 Title III-C1	475,011	475,011	81,171
Aging FY 11 Title III-C2	429,574	429,574	84,176
Aging FY 11 Title III-D	36,878	36,878	22,470
Aging FY 11 Title III-E	248,856	248,856	47,604
Aging FY 11 Title V	289,843	286,843	84,794
Aging FY 11 Title XX	166,778	166,778	14,546
Aging FY 11 Alzheimer's	131,176	131,176	14,890
Aging FY 11 LTCO State Supplemental	110,911	110,912	22,113
Aging FY 11 Other Congregate Meals	119,964	119,964	39,290
Aging FY 11 Other Home Delivered Meals	123,531	123,531	-
Aging FY 11 CBS	822,174	822,174	234,362
Aging FY 11 Income Tax Checkoff	5,508	5,508	310
Aging FY 11 GA Cares	83,526	83,526	36,002
Aging FY 12 Money Follows the Person	157,931	157,931	33,471
Aging FY 12 Community Care	1,259,921	1,259,921	237,075
Aging FY 11 Aging & Disabilities Grant	152,393	152,393	30,002
Total Contract #42700-373-0000008305	5,193,178	5,228,541	1,120,289
DHR Contract #427-93-ARRA09005-99			
Aging FY 11 Chronic Disease Self-Mgt	62,454	62,454	-
Total Contract #427-93-ARRA09005-99	62,454	62,454	-
Rosalynn Carter Institute			
Aging FY 11 Georgia Family Support Program	85,050	85,065	-
Total Contract	85,050	85,065	-
DHR Contract #42700-73-0000011784			
Village Grant	39,969	39,969	17,338
Total Contract	39,969	39,969	17,338
Total Contractual Assistance	\$ 5,380,651	\$ 5,416,029	\$ 1,137,627

SCHEDULE #4

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>City/County Government</u>	Amount Due 6/30/11 Over/Under	FY 12 Assessment Billed	FY 12 Assessment Collections	Amount Due 6/30/12 Over (Under)
Athens-Clarke County	\$ -	\$ 115,592	\$ 115,592	\$ -
Barrow County Board of Commissioners	-	69,367	69,367	-
City of Bishop	-	224	224	-
City of Bogart	-	1,034	1,034	-
City of Bowman	-	862	862	-
City of Commerce	-	6,544	6,544	-
City of Covington	-	13,118	13,118	-
City of Elberton	-	4,653	4,653	-
Elbert County Board of Commissioners	-	14,651	14,651	-
Greene County Board of Commissioners	-	10,131	10,131	-
City of Greensboro	-	3,359	3,359	-
Jackson County Board of Commissioners	-	44,509	44,509	-
Jasper County Board of Commissioners	-	10,994	10,994	-
City of Jefferson	-	9,432	9,432	-
City of Monticello	-	2,657	2,657	-
Madison County Board of Commissioners	-	28,120	28,120	-
City of Mansfield	-	410	410	-
Morgan County Board of Commissioners	-	17,868	17,868	-
City of Newborn	-	696	696	-
Newton County Board of Commissioners	-	82,171	82,171	-
City of North High Shoals	-	652	652	-
Oconee County Board of Commissioners	-	28,066	28,066	-
Oglethorpe County Board of Commissioners	-	14,899	14,899	-
City of Oxford	-	2,134	2,134	-
City of Porterdale	-	1,429	1,429	-
Town of Shady Dale	-	249	249	-
Town of Siloam	-	282	282	-
City of Union Point	-	1,617	1,617	-
Walton County Board of Commissioners	-	83,768	83,768	-
City of Watkinsville	-	2,832	2,832	-
City of White Plains	-	284	284	-
City of Winterville	-	1,122	1,122	-
City of Woodville	-	321	321	-
Total	\$ -	\$ 574,047	\$ 574,047	\$ -

SCHEDULE #5



III. SINGLE AUDIT SECTION

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	42700-373-00000008305	93.044	\$444,212	\$ 444,211
Special Programs for Aging - Title III, Part C(1)	42700-373-00000008305	93.045	448,621	448,621
Special Programs for Aging - Title III, Part C(2)	42700-373-00000008305	93.045	405,709	<u>405,709</u>
Subtotal for Aging Cluster				<u>1,298,541</u>
Special Programs for Aging - Title III, Part A	42700-373-00000008305	93.047	108,862	108,862
Special Programs for Aging - Title III, Part D	42700-373-00000008305	93.046	34,830	34,829
Special Programs for Aging - Title III, Part E	42700-373-00000008305	93.052	215,911	215,911
Special Programs for Aging - Money Follows Person	42700-373-00000008305	93.779	182,632	155,931
Social Services Block Grant - Title XX	42700-373-00000008305	93.667	166,778	166,778
Special Services for the Aging - LTCO	42700-373-00000008305	93.042	22,434	22,434
Special Services for the Aging - Georgia Cares	42700-373-00000008305	93.048	83,526	83,526
Special Services for the Aging - Aging Disabilities	42700-373-00000008305	93.779	105,393	105,393
Special Services for the Aging - Title XIX	42700-373-00000008305	93.778	629,961	629,961
Special Services for the Aging - ARRA	427-73-ARRA09005-99	93.725	62,454	62,453
Special Services for the Aging - Village	42700-373-0000011784	93.048	66,500	<u>39,969</u>
Total Pass-through Programs				<u>2,924,588</u>
Total U.S. Department of Health and Human Services				<u>2,924,588</u>
<u>U.S. Department of Agriculture</u>				
Passed through Georgia State Department of Health and Human Resources:				
Title III - Other Congregate Meals	42700-373-00000008305	10.570	119,964	119,964
Title III - Other Home Delivered Meals	42700-373-00000008305	10.570	57,723	<u>57,723</u>
Subtotal Program 10.570				<u>177,687</u>
Total Pass-through Programs				<u>177,687</u>
Total U.S. Department of Agriculture				<u>\$ 177,687</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, 2012
(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	048306501	11.302	N/A	\$ 66,773
Total Pass-through Programs				66,773
Total U.S. Department of Commerce				66,773
<u>U.S. Department of Transportation</u>				
Passed through Department of Transportation: Coordinated Transportation	Not Provided	20.513	548,360	558,374
Total Pass-through Programs				558,374
Total U.S. Department of Transportation				558,374
<u>Appalachian Regional Commission</u>				
Passed through Appalachian Regional Commission: ARC Funding	GA-0701E-C42	23.009	N/A	60,311
Total Pass-through Programs				60,311
Total Appalachian Regional Commission				60,311
<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	6,883
Total Pass-through Programs				6,883
Total U.S. Department of Housing and Urban Development				\$ 6,883

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, 2012
(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	10-10-11-05-009	17.258	192,399	\$ 19,240
WIA Adult	11-11-11-05-009	17.258	1,391,065	499,534
WIA Adult	10-11-11-05-009	17.258	193,800	76,985
WIA Adult	11-12-11-05-009	17.258	1,573,421	621,459
WIA Youth	15-10-11-05-009	17.259	1,344,943	134,494
WIA Youth	15-11-11-05-009	17.259	1,354,532	1,010,853
WIA Youth	15-12-11-05-009	17.259	1,463,790	-
WIA Youth	15-11-11-05-009	17.259	82,354	80,230
WIA Dislocated Worker	30-10-11-05-009	17.278	363,189	36,319
WIA Dislocated Worker	31-11-11-05-009	17.278	489,498	416,271
WIA Dislocated Worker	30-11-11-05-009	17.278	148,520	57,091
WIA Dislocated Worker	31-12-11-05-009	17.278	541,740	159,579
WIA Dislocated Worker	43-11-11-05-009	17.278	200,000	200,000
WIA Dislocated Worker	44-11-11-05-009	17.278	250,000	250,000
WIA Dislocated Worker	44-12-11-05-009	17.278	200,000	200,000
WIA Bread for Life	48-11-10-05-009	17.258	30,000	29,501
Subtotal WIA Cluster Programs				<u>3,791,556</u>
Special Programs for Aging - Title V	42700-373-00000008305	17.235	290,203	<u>289,843</u>
Total Pass-through Programs				<u>4,081,399</u>
Total U.S. Department of Labor				<u>4,081,399</u>
Total Expenditures of Federal Awards				<u><u>\$ 7,876,015</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, 2012

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, 2012. 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 \$300,000 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, 2012.

Amount Provided to Subrecipients

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

U.S. Department of Labor			
WIA Adult	17.258	\$	1,246,719
WIA Youth	17.259		1,145,347
WIA Dislocated Worker	17.278		1,319,260

NORTHEAST GEORGIA REGIONAL COMMISSION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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

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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, 2012, which collectively comprise the RC's basic financial statements and have issued our report thereon dated August 31, 2012. 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 August 31, 2012.

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.

Clifton, Zippert, Gordon & Parker, LLC

Macon, Georgia
August 31, 2012



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, 2012. 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, 2012.

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.

Clynton, Lupton, Harden & Parker, LLC

Macon, Georgia
August 31, 2012

NORTHEAST GEORGIA REGIONAL COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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	WIA Adult
17.259	WIA Youth
17.278	WIA Dislocated Worker

Dollar threshold used to distinguish between Type A and Type B program	\$ 300,000
Auditee qualified as low-risk auditee	Yes

NORTHEAST GEORGIA REGIONAL COMMISSION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(CONTINUED)

Section II – Financial Statement Findings

No Financial Statement Findings were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.