

**NORTHEAST GEORGIA
REGIONAL COMMISSION
ATHENS, GEORGIA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

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, 2013

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

REC'D SEP 26 2013

Dear Mr. Frederick:

Please find enclosed our audit report for the Fiscal Year ended June 30, 2013.

Sincerely,

Evans Brinson
Comptroller



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

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

September 9, 2013

To the Council of the Northeast Georgia
Regional Commission

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission for the year ended June 30, 2013. 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 June 1, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Northeast Georgia Regional Commission are described in Note 1 to the financial statements. During 2013, the Commission adopted GASB 63 "Financial Reporting of Deferred Outflow of Resources, Inflows of Resources and Net Position" and GASB 65 "Items Previously Reported as Assets and Liabilities". 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 Commission's financial statements was (were):

Management's estimate of the useful lives of capital assets is based on management experience. We evaluated the key factors and assumptions used to develop the useful lives 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 (were):

The disclosure of significant accounting policies in Note 1 to the financial statements This note discusses significant management assumptions and assertions used in preparation of the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

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 clearly 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, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 9, 2013.

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 Matters

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.

CLIFTON, LIPFORD, HARDISON & PARKER, LLC

By:



Christopher S. Edwards, CPA

NORTHEAST GEORGIA REGIONAL COMMISSION
FINANCIAL STATEMENTS

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I. FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the RC's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used

and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows, and the respective budgetary comparison for the General Fund and the major special revenue funds, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 and the schedule of funding progress on page 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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. The 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-11, *Audits of States Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 9, 2013, on our consideration of the RC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Georgia Regional Commission's internal control over financial reporting and compliance.

Clifton, Lippold, Hardwin & Parker, LLC

Macon, Georgia
September 9, 2013

MANAGEMENT'S DISCUSSION & ANALYSIS

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

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, 2013.

Financial Highlights

The assets of the NEGRC exceeded its liabilities at the close of the fiscal year by \$1,367,473 (net position). Of this amount, \$728,718 (unrestricted net position) may be used to meet the Commission's ongoing obligations to the member local governments and creditors.

Total net position of the Commission decreased by \$76,868 for this fiscal year.

As of June 30, 2013, total net assets consisted of \$638,755 invested in capital assets, and \$728,718 unrestricted.

General Fund revenues after expenditures for the year were \$260,911. Of this, a net of \$222,784 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 \$38,127. 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 \$670,438 or 5.1 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 position presents information on all of the NEGRC's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. 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).

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

(CONTINUED)

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.

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 19 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.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

(CONTINUED)

The proprietary funds financial statements can be found on pages 20 through 23 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 position may over time serve as a useful indicator of a government's financial position. As of June 30, 2013, NEGRC's assets exceeded liabilities by \$1,367,473.

As of June 30, 2013, current liabilities decreased by \$116,271, and net position decreased by \$76,868, compared to June 30, 2012.

Summary of Net Position

	June 30, 2013	June 30, 2012
Current and other Assets	\$ 2,703,570	\$ 2,826,785
Capital Assets - Net	1,380,864	1,501,983
Total Assets	<u>4,084,434</u>	<u>4,328,768</u>
Current Liabilities	2,013,913	2,130,184
Capital Lease Payable	686,556	742,109
Compensated Absences Payable	16,492	12,134
Total Liabilities	<u>2,716,961</u>	<u>2,884,427</u>
Net Position		
Net Investment in Capital Assets	638,755	706,952
Unrestricted	<u>728,718</u>	<u>737,389</u>
Total net position	<u>\$ 1,367,473</u>	<u>\$ 1,444,341</u>

The balance of unrestricted net position \$728,718, may be used to meet the Commission's ongoing obligations.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

(CONTINUED)

The Commission has no business type activities; therefore the Commission's decreased net position of \$76,868 are completely from governmental activities.

Change in Net Position

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Program Revenues:		
Operating grants and Contributions	\$ 12,362,576	\$ 10,269,358
Charges for services	195,653	171,739
General Revenues:		
Regional appropriations	574,047	574,047
Interest Income	932	640
Miscellaneous Income	1,194	661
Total Revenues	<u>13,134,402</u>	<u>11,016,445</u>
Program Expenses including indirect allocation		
General government	473,387	448,044
Aging services	7,380,372	5,330,652
Planning & government services	719,509	1,365,584
Workforce development	4,600,474	3,913,776
Interest on long-term debt	37,528	40,075
Total Expenses	<u>13,211,270</u>	<u>11,098,131</u>
Changes in Net Position	(76,868)	(81,686)
Net Position - Beginning	<u>1,444,341</u>	<u>1,526,027</u>
Net Position - Ending	<u>\$ 1,367,473</u>	<u>\$ 1,444,341</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.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

(CONTINUED)

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 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 \$747,330, a net increase of \$38,127 for the current year.

The NEGRC experienced a net increase in its General Fund's fund balance of \$38,127

Proprietary Funds

As stated previously, the Center only maintains a 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 Center'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 \$10,311 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 \$21,639 more than the amount budgeted. Finally, the amount of funds transferred to other funds to match grants was a net of \$9,062 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 net investment in capital assets for its governmental type activities as of June 30, 2013, amounts to \$638,755. Detailed information regarding the capital asset activity for fiscal year 2013 can be found in Note 3 of this report.

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.

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

(CONTINUED)

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 FY2014 budget provides for an increase of \$43,393 to the general fund balance and a zero addition or decrease in the special revenue fund balance.

Request for Information

This financial report is designed to provide a general overview of the NEGRDC's finances for all those with an interest in the Center'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.

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BASIC FINANCIAL STATEMENTS

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION

JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 231,407
Investments, at fair value	581,907
Receivables, net of allowances for uncollectibles	
Due from other governments	1,813,364
Prepaid expenses and other assets	<u>76,892</u>
Total current assets	<u><u>2,703,570</u></u>
Noncurrent assets:	
Capital assets	
Depreciable, net	<u>1,380,864</u>
Total noncurrent assets	<u><u>1,380,864</u></u>
Total Assets	<u><u>4,084,434</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,391,784
Due to other governments	
Accrued compensation	101,392
Compensated absences	124,133
Accrued interest	12,146
Current portion of capital lease	55,553
Unearned revenue	<u>328,905</u>
Total current liabilities	<u><u>2,013,913</u></u>
Noncurrent liabilities:	
Compensated absences	16,492
Capital lease payable	<u>686,556</u>
Total noncurrent liabilities	<u><u>703,048</u></u>
Total liabilities	<u><u>2,716,961</u></u>
NET POSITION	
Net investment in capital assets	638,755
Unrestricted	<u>728,718</u>
Total Net Position	<u><u>\$ 1,367,473</u></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, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue Changes in Net Position Governmental Activities	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Primary Government:					
Governmental Activities					
General government	\$ 473,387	\$ 195,653	\$ -	\$ -	\$ (277,734)
Aging services	7,380,372	-	7,361,735	-	(18,637)
Planning & govt services	719,509	-	515,022	-	(204,487)
Workforce development	4,600,474	-	4,485,819	-	(114,655)
Interest on long-term debt	37,528	-	-	-	(37,528)
Total Primary Government	\$ 13,211,270	\$ 195,653	\$ 12,362,576	\$ -	(653,041)
General Revenues					
Regional appropriations					574,047
Interest revenue					932
Miscellaneous					1,194
Total General Revenues					576,173
Change in Net Position					(76,868)
Net Position - Beginning of year					1,444,341
Net Position - End of year					\$ 1,367,473

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

NORTHEAST GEORGIA REGIONAL COMMISSION

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

<u>ASSETS</u>	DHS			Other	Total
	General	Coordinated Transportation	Community Care	Governmental Funds	Governmental Funds
Cash and cash equivalents	\$ 231,407	\$ -	\$ -	\$ -	\$ 231,407
Investments, at fair value	581,907	-	-	-	581,907
Receivables (net of allowances):					
Due from other funds	404,352	-	-	4,229	408,581
Due from other governments	41,748	238,427	242,013	1,291,176	1,813,364
Prepays	76,892	-	-	-	76,892
Total Assets	\$ 1,336,306	\$ 238,427	\$ 242,013	\$ 1,295,405	\$ 3,112,151
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Accounts payable	\$ 40,521	\$ 226,907	\$ 174,708	\$ 949,648	\$ 1,391,784
Accrued compensation	101,392	-	-	-	101,392
Due to other funds	138,388	11,520	67,305	325,527	542,740
Unearned revenue	308,675	-	-	20,230	328,905
Total Liabilities	588,976	238,427	242,013	1,295,405	2,364,821
<u>Fund Balances:</u>					
Nonspendable	76,892	-	-	-	76,892
Unassigned	670,438	-	-	-	670,438
Total Fund Balance	747,330	-	-	-	747,330
Total Liabilities and Fund Balances	\$ 1,336,306	\$ 238,427	\$ 242,013	\$ 1,295,405	\$ 3,112,151

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 POSITION
JUNE 30, 2013

Total Fund Balance per Balance Sheet of Governmental Funds \$ 747,330

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

Capital Assets

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

Cost of the assets	607,059
Accumulated depreciation	(269,145)

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 position.

282,229

Net position of governmental activities

\$ 1,367,473

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, 2013

	General	DHS Coordinated Transportation	Community Care	Other Governmental Funds	Total Governmental Funds
Revenues:					
Federal sources	\$ -	\$ 2,031,812	\$ 644,814	\$ 7,313,567	\$ 9,990,193
State sources	-	17,427	644,814	1,612,347	2,274,588
Local sources	574,047	-	-	-	574,047
Project revenue	109,181	-	-	92,394	201,575
Water authority revenue	86,472	-	-	-	86,472
Interest income	932	-	-	5,401	6,333
Miscellaneous	1,194	-	-	-	1,194
Total Revenues	771,826	2,049,239	1,289,628	9,023,709	13,134,402
Expenditures:					
Direct:					
Personnel Services:					
Salaries	127,437	15,230	135,304	1,014,216	1,292,187
Fringe benefits	68,672	8,642	76,780	573,400	727,494
Total Personnel Services	196,109	23,872	212,084	1,587,616	2,019,681
Operating Expenditures:					
Contract services	-	1,956,764	982,918	6,771,775	9,711,457
Travel	15,284	-	1,418	57,825	74,527
Professional services	15,495	430	1,250	51,470	68,645
Supplies and materials	7,968	-	5,369	103,503	116,840
Miscellaneous	166,349	1,003	8,527	148,347	324,226
Total Operating Expenditures	205,096	1,958,197	999,482	7,132,920	10,295,695
Debt Service:					
Interest	37,528	-	-	-	37,528
Total Direct Expenditures	438,733	1,982,069	1,211,566	8,720,536	12,352,904
Indirect Expenditures	72,182	8,787	78,062	584,340	743,371
Total Expenditures	510,915	1,990,856	1,289,628	9,304,876	13,096,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 260,911	\$ 58,383	\$ -	\$ (281,167)	\$ 38,127

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, 2013
 (CONTINUED)

	General	DHS Coordinated Transportation	Community Care	Other Governmental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	\$ 59,284	\$ -	\$ -	\$ 282,068	\$ 341,352
Transfers to other funds	(282,068)	(58,383)	-	(901)	(341,352)
Total Other Financing Sources (Uses)	(222,784)	(58,383)	-	281,167	-
Net Change in Fund Balance	38,127	-	-	-	38,127
Fund Balances - Beginning of Year	709,203	-	-	-	709,203
Fund Balances - End of Year	\$ 747,330	\$ -	\$ -	\$ -	\$ 747,330

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, 2013

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 \$ 38,127

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 depreciation (114,995)

Change in Net Position of Governmental Activities \$ (76,868)

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, 2013

	General Fund			Variance with Final Budget Positive / (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Local sources	\$ 574,047	\$ 574,047	\$ 574,047	\$ -
State sources	-	-	-	-
Project revenue	105,527	181,650	103,863	(77,787)
Water authority revenue	-	-	86,472	86,472
Interest income	500	500	932	432
Miscellaneous income	-	-	1,194	1,194
Total Revenues	680,074	756,197	766,508	10,311
Expenditures:				
Direct:				
Salaries	29,845	95,341	127,437	(32,096)
Fringe benefits	27,499	55,296	68,672	(13,376)
Total Personnel Services	57,344	150,637	196,109	(45,472)
Operating Expenditures:				
Travel	15,833	15,833	15,284	549
Professional services	-	15,595	15,495	100
Supplies and materials	10,418	11,410	7,968	3,442
Miscellaneous	232,340	178,225	166,349	11,876
Total Operating Expenditures	258,591	221,063	205,096	15,967
Debt Service:				
Interest	-	37,528	37,528	-
Total Direct Expenditures	315,935	409,228	438,733	(29,505)
Indirect expenditures	81,640	80,048	72,182	7,866
Total Expenditures	397,575	489,276	510,915	(21,639)
Excess (Deficiency) of Revenues Over (Under) Expenditures	282,499	266,921	255,593	(11,328)
Other Financing Sources (Uses):				
Transfers from other funds	-	-	59,284	59,284
Transfers to other funds	(229,410)	(226,528)	(276,750)	(50,222)
Total Other Financing Sources (Uses)	(229,410)	(226,528)	(217,466)	9,062
Net Change in Fund Balance	53,089	40,393	38,127	(2,266)
Fund Balance - Beginning of Year	709,203	709,203	709,203	-
Fund Balance - End of Year	\$ 762,292	\$ 749,596	\$ 747,330	\$ (2,266)

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
DHS COORDINATED TRANSPORTATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:				
Federal sources	\$ 2,090,413	\$ 2,090,413	\$ 2,031,812	\$ (58,601)
State sources	52,251	52,251	17,427	(34,824)
Total Revenues	2,142,664	2,142,664	2,049,239	(93,425)
Expenditures:				
Direct:				
Salaries	20,160	20,160	15,230	4,930
Fringe benefits	11,900	11,900	8,642	3,258
Total Personnel Services	32,060	32,060	23,872	8,188
Operating Expenditures:				
Contract services	2,039,050	2,039,050	1,956,764	82,286
Professional services	-	-	430	(430)
Miscellaneous	2,025	2,025	1,003	1,022
Total Operating Expenditures	2,041,075	2,041,075	1,958,197	82,878
Total Direct Expenditures	2,073,135	2,073,135	1,982,069	91,066
Indirect expenditures	12,122	12,122	8,787	3,335
Total Expenditures	2,085,257	2,085,257	1,990,856	94,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,407	57,407	58,383	976
Other Financing Sources (Uses):				
Transfers to other funds	(57,407)	(57,407)	(58,383)	(976)
Total Other Financing Sources (Uses)	(57,407)	(57,407)	(58,383)	(976)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:				
Federal sources	\$ 644,814	\$ 644,814	\$ 644,814	\$ -
State sources	644,814	644,814	644,814	-
Total Revenues	1,289,628	1,289,628	1,289,628	-
Expenditures:				
Direct:				
Salaries	134,516	134,516	135,304	(788)
Fringe benefits	77,171	77,171	76,780	391
Total Personnel Services	211,687	211,687	212,084	(397)
Operating Expenditures:				
Contract services	982,918	982,918	982,918	-
Travel	1,775	1,775	1,419	356
Professional services	3,500	3,500	1,250	2,250
Supplies and materials	7,252	7,252	5,369	1,883
Miscellaneous	6,289	6,289	8,526	(2,237)
Total Operating Expenditures	1,001,734	1,001,734	999,482	2,252
Total Direct Expenditures	1,213,421	1,213,421	1,211,566	1,855
Indirect expenditures	76,207	76,207	78,062	(1,855)
Total Expenditures	1,289,628	1,289,628	1,289,628	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -	\$ -

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION
 PROPRIETARY FUND
 JUNE 30, 2013

	<u>Governmental Activities- Internal Service Fund</u>
<u>ASSETS</u>	
Current Assets	
Due from other funds	\$ 134,159
Total Current Assets	<u>134,159</u>
Long-term Assets	
Capital assets	
Depreciable, net	1,042,950
Total Long-term Assets	<u>1,042,950</u>
Total Assets	<u>1,177,109</u>
<u>LIABILITIES</u>	
Current Liabilities	
Accrued interest	12,146
Compensated absences	124,133
Current portion of capital lease	55,553
Total Current Liabilities	<u>191,832</u>
Long-term Liabilities	
Compensated absences	16,492
Capital lease payable	686,556
Total Long-term Liabilities	<u>703,048</u>
Total Liabilities	<u>894,880</u>
<u>NET POSITION</u>	
Net investment in capital assets	300,841
Unrestricted	<u>(18,612)</u>
Total Net Position	<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 NET POSITION
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Governmental Activities- Internal Service Fund
<u>Operating Revenues:</u>	
Indirect cost recovery	\$ 1,409,772
Total Operating Revenues	<u>1,409,772</u>
<u>Operating Expenses:</u>	
Salaries	472,526
FICA	24,930
Depreciation	42,123
Group Insurance	345,016
Insurance and bonding	39,433
Membership and subscriptions	587
Motor vehicle	2,642
Office repairs and maintenance	35,588
Pension	130,474
Per diem and fees	73,124
Postage and freight	6,730
Publications and printing	4,395
Rentals- other	1,008
Pension Contribution DBP	149,045
Supplies and materials	22,376
Telecommunications	9,579
Travel	521
Unemployment insurance	4,620
Utilities	32,373
Worker's Compensation	12,682
Total Operating Expenses	<u>1,409,772</u>
Change in Net Position	-
Net Position - Beginning of Year	<u>282,229</u>
Net Position - 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, 2013

	Governmental Activities- Internal Service Fund
<u>Cash Flow from Operating Activities:</u>	
Cash received from indirect cost recovery	\$ 1,460,345
Cash paid to suppliers	(871,059)
Cash paid to employees	(500,365)
	<hr/>
Net Cash Provided by (Used for) Operating Activities	88,921
	<hr/>
<u>Cash flows from Capital and Related Financing Activities:</u>	
Principal paid on capital lease	(52,922)
Capital asset purchases	(35,999)
	<hr/>
Net Cash Provided by (Used for) Capital and Related Financing Activities	(88,921)
	<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, 2013
 (CONTINUED)

	<u>Governmental Activities- Internal Service Fund</u>
<u>Reconciliation of Net Operating</u>	
<u>Income to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Net Operating Income (Loss)	\$ -
Depreciation expense	42,123
Changes in Assets and Liabilities:	
(Increase) decrease in due from other funds	50,573
Increase (decrease) in accrued interest	(866)
Increase (decrease) in compensated absences	<u>(2,909)</u>
Total Adjustments	<u>88,921</u>
Net Cash Provided by Operating Activities	<u><u>\$ 88,921</u></u>

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

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NOTES TO THE FINANCIAL STATEMENTS

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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 Position 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, 2013
(CONTINUED)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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 *DHS Coordinated Transportation Fund* is a special revenue fund used to account for transportation services within the aging program.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

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

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.

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.

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.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

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, 2013
(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 were provided by subcontractors during the year ended June 30, 2013, 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, 2013
(CONTINUED)

The plan covers 38 employees for the year ended June 30, 2013 and total covered payroll for the period was \$1,734,893. 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 \$116,821 and \$77,558, respectively. Employer contributions to the 401(k) and 403(b) plans were \$78,258 and \$64,386, 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	5
Terminated plan members entitled to, but not yet receiving, benefits	2
Active plan members	<u>35</u>
Total	<u>42</u>
Number of participating employers	1

Plan Description. The Georgia Municipal Employees Benefit System, a State-wide agent, multiple-employer retirement system, administered by

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

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, 2013 was \$191,051, 11.0% of covered payroll.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

c. Funded Status and Funding Progress – Pension Plans

The funded status of the plan as of January 1, 2013, 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, 2013	\$3,071,979	\$ 3,342,889	\$270,910	91.90%	\$1,715,044	15.80%

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
2013	\$ 191,051	11.00%	100%	-
2012	191,649	11.42%	100%	-
2011	206,173	11.64%	100%	-
2010	204,805	12.62%	100%	-
2009	219,075	14.61%	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, 2013
(CONTINUED)

Additional information as of the last actuarial valuation follows:

Valuation date	January 1, 2013
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 26% of market value for 2013.

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, 2013, the RC was liable for \$140,625 in unused compensated absences.

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

9. *Unearned Revenue*

The RC reports unearned revenue on its combined balance sheet. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned 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, 2013
(CONTINUED)

met, or when the RC has a legal claim to the resources, the liability for unearned 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, 2013 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, 2013
(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	\$ 581,907	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, 2013.

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	\$ 575,749	\$ 237,565
Certificates of Deposit and Other Short term Investments classified as investments in the financial statements.	6,158	(6,158)
Balance Per Financial Statements	<u>\$ 581,907</u>	<u>\$ 231,407</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

NOTE 3 – CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2013, was as follows:

	Beginning Balance June 30, 2012	Additions	Deletions	Ending Balance June 30, 2013
Capital assets, being depreciated:				
Buildings	\$ 1,125,345	\$ 35,999	\$ -	\$ 1,161,344
Furniture, fixtures, and equipment	70,530	-	-	70,530
Vehicles	563,796	-	-	563,796
Total capital assets, being depreciated	<u>1,759,671</u>	<u>35,999</u>	<u>-</u>	<u>1,795,670</u>
Program capital assets, being depreciated				
Furniture, fixtures, and equipment	34,975	-	-	34,975
Total program capital assets, being depreciated	<u>34,975</u>	<u>-</u>	<u>-</u>	<u>34,975</u>
Less accumulated depreciation for:				
Buildings	(112,536)	(28,134)		(140,670)
Furniture, fixtures, and equipment	(65,087)	(13,944)		(79,031)
Vehicles	(115,040)	(115,040)		(230,080)
Total accumulated depreciation	<u>(292,663)</u>	<u>(157,118)</u>	<u>-</u>	<u>(449,781)</u>
Total capital assets, being depreciated, net	<u>1,501,983</u>	<u>(121,119)</u>	<u>-</u>	<u>1,380,864</u>
Governmental activities capital assets, net	<u>\$ 1,501,983</u>	<u>\$ (121,119)</u>	<u>\$ -</u>	<u>\$ 1,380,864</u>

For assets not associated to a special program, 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. Depreciation expense for assets attributable to a specific program was charged directly to the program. For 2013, \$109,337 and \$5,658 was charged to workforce development and planning and development, respectively.

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, 2013 for these receivables.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

A detail of accounts receivable to contracts follows:

Athens-Clarke County	
City of Comer	1,478
City of Social Circle	965
City of Statham	147
Clarke County School District	3,878
Newton County Senior Services	295
Northeast Ga Solid Waste	5,376
Oconee River RC&D	7,020
Town of Braselton	1,304
Upper Oconee Basin Water Authority	<u>21,285</u>
Total Regional Appropriations Due	<u>41,748</u>
Special Revenue Funds:	
Federal Grants and Contracts	
Workforce Development	398,089
DHR-Aging	995,164
DHS	257,012
DOT	<u>68,437</u>
Total Federal Grants and Contracts	<u>1,718,702</u>
State Grants and Contracts	
GA EPD	1,017
DCA	<u>51,897</u>
	<u>52,914</u>
Total Due from Other Governments	<u><u>\$ 1,813,364</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 Authority was \$961,400. The financing period is 30 semi-annual payments of \$45,658 at a

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

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
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	67,448	23,868	91,316
2019-2023	390,757	65,598	456,355
2024	44,570	1,088	45,658
	<u>\$ 742,109</u>	<u>\$ 216,487</u>	<u>\$ 958,596</u>

Long-term liability activity for the fiscal year ended June 30, 2013, was as follows:

Governmental Activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital leases	\$ 795,031	\$ -	\$ 52,922	\$ 742,109	\$ 55,553
Compensated absences	143,534	121,224	124,133	140,625	124,133
	<u>\$ 938,565</u>	<u>\$ 121,224</u>	<u>\$ 177,055</u>	<u>\$ 882,734</u>	<u>\$ 179,686</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 \$140,625 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.

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

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, 2013, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 325,527
General Fund	Community Care Fund	67,305
General Fund	DHS Coordinated Trans	11,520
Nonmajor governmental funds	General Fund	4,229
Internal Service Fund	General Fund	134,159
Total		<u>\$ 542,740</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, 2013:

	<u>Transfers In:</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfers Out:			
General Fund	\$ -	\$ 282,068	\$ 282,068
DHS Coordinated Transportation	58,383	-	58,383
Nonmajor Governmental	901	-	901
Total	<u>\$ 59,284</u>	<u>\$ 282,068</u>	<u>\$ 341,352</u>

NOTE 7 – EXPENDITURES OVER BUDGET

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

General Fund	
Salaries	\$ 32,096
Fringe benefits	13,376
Transfers out	50,222

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

NOTE 8 – RISKS AND UNCERTAINTIES

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

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

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 – NET INVESTMENT IN CAPITAL ASSETS

Net investments in capital assets on the Government-wide Statement of Net Position as of June 30, 2013 are as follows:

Net investment in capital assets:

Cost of capital assets	\$ 1,830,645
Less accumulated depreciation	<u>(449,781)</u>
Book value	1,380,864
Less related capital debt	<u>(742,109)</u>
Net investment in capital assets	<u>\$ 638,755</u>

NOTE 10 – UNEARNED REVENUE

Unearned revenue detail for the fiscal year ended June 30, 2013 was as follows:

Aging Programs	\$ 22,130
2014 Dues	157,197
Aging Advance	141,965
Oglethorpe County	1,252
Madison County	1,500
Gov Council	2,070
Youth Council	724
Other	<u>2,067</u>
Total	<u>\$ 328,905</u>

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REQUIRED SUPPLEMENTARY INFORMATION

NORTHEAST GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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
2013	\$ 3,071,979	\$ 3,342,889	91.90%	\$ 270,910	\$ 1,715,044	15.80%
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%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended 6/30	Annual Required Contribution	Percentage Contributed
2013	\$ 191,051	100%
2012	191,638	100%
2011	206,173	100%

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
<u>ASSETS</u>				
Due from grant award and contracts	\$ -	\$ 12,084	\$ 3,832	\$ 180,447
Due from General Fund	-	-	-	-
Total Assets	\$ -	\$ 12,084	\$ 3,832	\$ 180,447

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ -	\$ 8,791	\$ 3,832	\$ 159,694
Unearned revenue	-	-	-	-
Due to General Fund	-	3,293	-	20,753
Total Liabilities	-	12,084	3,832	180,447

Fund Balance:

Restricted	-	-	-	-
Total Fund Balance	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 12,084	\$ 3,832	\$ 180,447

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

WIA Youth	WIA Youth	WIA Mobile Unit	WIA Dislocated Worker	WIA Dislocated Worker
\$ 119,495	\$ 9,059	\$ -	\$ -	\$ 4,751
-	-	1,853	-	-
\$ 119,495	\$ 9,059	\$ 1,853	\$ -	\$ 4,751
\$ 74,819	\$ 6,534	\$ 1,853	\$ -	\$ 3,464
-	-	-	-	-
44,676	2,525	-	-	1,287
119,495	9,059	1,853	-	4,751
-	-	-	-	-
-	-	-	-	-
\$ 119,495	\$ 9,059	\$ 1,853	\$ -	\$ 4,751

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

	WIA		WIA		Admin	Training
	Dislocated Worker		Dislocated Worker		Cost Pool	Cost Pool
<u>ASSETS</u>						
Due from grant award and contracts	\$	-	\$	68,421	\$	-
Due from General Fund		-		-		2,376
Total Assets	\$	-	\$	68,421	\$	2,376
<u>LIABILITIES AND FUND BALANCE</u>						
<u>Liabilities:</u>						
Due to contractors	\$	-	\$	48,599	\$	2,376
Unearned revenue		-		-		-
Due to General Fund		-		19,822		-
Total Liabilities		-		68,421		2,376
<u>Fund Balance:</u>						
Restricted		-		-		-
Total Fund Balance		-		-		-
Total Liabilities and Fund Balances	\$	-	\$	68,421	\$	2,376

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

WIA Weed & Seed	CCSD	Caterpillar Related Services	Title III-A	Title III-B	Title III-C1	Title III-C2
\$ -	\$ -	\$ -	\$ 24,750	\$ 59,837	\$ 83,462	\$ 101,294
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 24,750	\$ 59,837	\$ 83,462	\$ 101,294
\$ -	\$ -	\$ -	\$ 2,236	\$ 49,683	\$ 83,462	\$ 101,294
-	-	-	-	-	-	-
-	-	-	22,514	10,154	-	-
-	-	-	24,750	59,837	83,462	101,294
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 24,750	\$ 59,837	\$ 83,462	\$ 101,294

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013
(CONTINUED)

	Title III NSIP Meals	Title III-D	Title III-E	Money Follows the Person	Title XX SSBG
<u>ASSETS</u>					
Due from grant award and contracts	\$ 40,933	\$ 9,231	\$ 48,361	\$ 35,271	\$ 37,912
Due from General Fund	-	-	-	-	-
Total Assets	\$ 40,933	\$ 9,231	\$ 48,361	\$ 35,271	\$ 37,912
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Due to contractors	\$ 40,933	\$ 9,231	\$ 22,397	\$ 6,174	\$ 23,410
Unearned revenue	-	-	-	20,230	-
Due to General Fund	-	-	25,964	8,867	14,502
Total Liabilities	40,933	9,231	48,361	35,271	37,912
<u>Fund Balance:</u>					
Restricted	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
Total Liabilities and Fund Balances	\$ 40,933	\$ 9,231	\$ 48,361	\$ 35,271	\$ 37,912

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

Community Based Services	ITCO	Alzheimer	Title V	LTCO	Georgia Cares	ADRC/ MIPPA
\$ 156,134	\$ -	\$ 17,439	\$ 101,788	\$ 15,542	\$ 15,854	\$ 5,343
-	-	-	-	-	-	-
\$ 156,134	\$ -	\$ 17,439	\$ 101,788	\$ 15,542	\$ 15,854	\$ 5,343
\$ 96,888	\$ -	\$ 17,439	\$ 101,788	\$ 15,542	\$ 15,854	\$ -
-	-	-	-	-	-	-
59,246	-	-	-	-	-	5,343
156,134	-	17,439	101,788	15,542	15,854	5,343
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 156,134	\$ -	\$ 17,439	\$ 101,788	\$ 15,542	\$ 15,854	\$ 5,343

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

	RCI Grant	Village Grant	Powerful Tools	Admin Community Living	GA EPD
<u>ASSETS</u>					
Due from grant award and contracts	\$ -	\$ -	\$ 3,699	\$ 14,886	\$ 1,017
Due from General Fund	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ 3,699	\$ 14,886	\$ 1,017

LIABILITIES AND FUND BALANCE

Liabilities:

Due to contractors	\$ -	\$ -	\$ 3	\$ 14,886	\$ -
Unearned revenue	-	-	-	-	-
Due to General Fund	-	-	3,696	-	1,017
Total Liabilities	-	-	3,699	14,886	1,017

Fund Balance:

Restricted	-	-	-	-	-
Total Fund Balance	-	-	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 3,699	\$ 14,886	\$ 1,017

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013
 (CONTINUED)

ARC	DCA Coordinated Planning	Historic Preservation	DOT	EDA	Total Nonmajor Governmental
\$ -	\$ 51,897	\$ -	\$ 68,437	\$ -	\$ 1,291,176
-	-	-	-	-	4,229
\$ -	\$ 51,897	\$ -	\$ 68,437	\$ -	\$ 1,295,405
\$ -	\$ 38,466	\$ -	\$ -	\$ -	\$ 949,648
-	-	-	-	-	20,230
-	13,431	-	68,437	-	325,527
-	51,897	-	68,437	-	1,295,405
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ 51,897	\$ -	\$ 68,437	\$ -	\$ 1,295,405

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	WIA Adult	WIA Adult	WIA Adult	WIA Adult
Revenues:				
Federal sources	\$ 116,815	\$ 951,962	\$ 83,385	\$ 720,873
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Total Revenues	116,815	951,962	83,385	720,873
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	38,497	-	45,787
Fringe benefits	-	24,362	-	23,263
Total Personal Services	-	62,859	-	69,050
Operating Expenditures:				
Contract services	97,435	731,049	83,385	617,249
Travel	-	-	-	-
Professional services	-	-	-	-
Supplies and materials	-	-	-	-
Miscellaneous	-	-	-	-
Total Operating Expenditures	97,435	731,049	83,385	617,249
Total Direct Expenditures	97,435	793,908	83,385	686,299
Indirect:				
Cost allocation plan	19,380	158,054	-	34,574
Total Expenditures	\$ 116,815	\$ 951,962	\$ 83,385	\$ 720,873

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

WIA Youth	WIA Youth	WIA Mobile Unit	WIA Dislocated Worker	WIA Dislocated Worker
\$ 1,042,586	\$ 221,884	\$ -	\$ 91,429	\$ 382,161
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,042,586	221,884	-	91,429	382,161
68,801	-	-	-	27,006
37,259	-	-	-	16,660
106,060	-	-	-	43,666
876,461	106,965	-	76,577	274,560
6,946	-	-	-	43
-	-	33,399	-	-
1,292	-	-	-	-
4,675	-	24,246	-	-
889,374	106,965	57,645	76,577	274,603
995,434	106,965	57,645	76,577	318,269
47,152	114,919	(57,645)	14,852	63,892
\$ 1,042,586	\$ 221,884	\$ -	\$ 91,429	\$ 382,161

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(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, 2013
(CONTINUED)

WIA Youth	WIA Youth	WIA Mobile Unit	WIA Dislocated Worker	WIA Dislocated Worker
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	WIA Dislocated Worker	WIA Dislocated Worker	WIA Admin Cost Pool	WIA Training Cost Pool
Revenues:				
Federal sources	\$ 203,752	\$ 659,792	\$ -	\$ -
State sources	-	-	-	-
Project revenue	-	-	-	-
Interest income	-	-	-	-
Total Revenues	203,752	659,792	-	-
Expenditures:				
Direct:				
Personnel Services:				
Salaries	-	59,358	68,727	32,119
Fringe benefits	-	32,069	39,163	18,516
Total Personal Services	-	91,427	107,890	50,635
Operating Expenditures:				
Contract services	203,752	524,937	-	-
Travel	-	-	6,915	14,799
Professional services	-	-	-	-
Supplies and materials	-	-	-	-
Miscellaneous	-	-	12,945	49,761
Total Operating Expenditures	203,752	524,937	19,860	64,560
Total Direct Expenditures	203,752	616,364	127,750	115,195
Indirect:				
Cost allocation plan	-	43,428	(127,750)	(115,195)
Total Expenditures	\$ 203,752	\$ 659,792	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

WIA Weed & Seed	CCSD	Caterpillar Related Services	Title III-A	Title III-B	Title III-C1	Title III-C2
\$ 3,149	\$ -	\$ -	\$ 108,862	\$ 343,339	\$ 437,086	\$ 518,118
-	-	-	-	20,196	25,711	30,476
-	8,031	-	-	-	-	-
-	-	-	5,401	-	-	-
3,149	8,031	-	114,263	363,535	462,797	548,594
-	-	-	49,039	20,504	-	-
-	-	-	24,935	11,636	-	-
-	-	-	73,974	32,140	-	-
3,149	8,031	5,318	-	315,026	462,797	548,594
-	-	-	6,648	562	-	-
-	-	-	9,446	-	-	-
-	-	-	15,820	745	-	-
-	-	-	17,812	3,232	-	-
3,149	8,031	5,318	49,726	319,565	462,797	548,594
3,149	8,031	5,318	123,700	351,705	462,797	548,594
-	-	-	26,850	11,830	-	-
\$ 3,149	\$ 8,031	\$ 5,318	\$ 150,550	\$ 363,535	\$ 462,797	\$ 548,594

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	WIA Dislocated Worker	WIA Dislocated Worker	WIA Admin Cost Pool	WIA Training Cost Pool
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, 2013
(CONTINUED)

WIA Weed & Seed	CCSD	Caterpillar Related Services	Title III-A	Title III-B	Title III-C1	Title III-C2
\$ -	\$ -	\$ (5,318)	\$ (36,287)	\$ -	\$ -	\$ -
-	-	5,318	36,287	-	-	-
-	-	-	-	-	-	-
-	-	5,318	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, 2013
(CONTINUED)

	Title III NSIP Meals	Title III-D	Title III-E	Money Follows the Person	Title XX SSBG
Revenues:					
Federal sources	\$ 188,095	\$ 34,162	\$ 212,907	\$ 196,040	\$ 131,008
State sources	69,664	2,009	32,947	20,000	-
Project revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Total Revenues	257,759	36,171	245,854	216,040	131,008
Expenditures:					
Direct:					
Personnel Services:					
Salaries	-	-	62,415	38,109	27,114
Fringe benefits	-	-	35,942	21,625	15,553
Total Personal Services	-	-	98,357	59,734	42,667
Operating Expenditures:					
Contract services	257,759	36,171	110,510	152,740	67,899
Travel	-	-	1,467	4,912	879
Professional services	-	-	-	-	-
Supplies and materials	-	-	11,444	142	3,356
Miscellaneous	-	-	3,855	167	472
Total Operating Expenditures	257,759	36,171	127,276	157,961	72,606
Total Direct Expenditures	257,759	36,171	225,633	217,695	115,273
Indirect:					
Cost allocation plan	-	-	36,279	21,986	15,735
Total Expenditures	\$ 257,759	\$ 36,171	\$ 261,912	\$ 239,681	\$ 131,008

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

Community Based Services	ITCO	Alzheimer	Title V	LTCO	Georgia Cares	ADRC/ MIPPA
\$ -	\$ -	\$ -	\$ 358,026	\$ 22,377	\$ 70,526	\$ 37,000
804,218	5,508	131,176	-	88,338	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
804,218	5,508	131,176	358,026	110,715	70,526	37,000
138,317	-	-	1,771	-	-	16,295
80,150	-	-	1,061	-	-	9,508
218,467	-	-	2,832	-	-	25,803
436,831	5,508	131,176	353,976	110,715	70,526	-
6,497	-	-	163	-	-	316
8,625	-	-	-	-	-	-
33,119	-	-	-	-	-	-
20,122	-	-	-	-	-	1,326
505,194	5,508	131,176	354,139	110,715	70,526	1,642
723,661	5,508	131,176	356,971	110,715	70,526	27,445
80,557	-	-	1,055	-	-	9,555
\$ 804,218	\$ 5,508	\$ 131,176	\$ 358,026	\$ 110,715	\$ 70,526	\$ 37,000

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	Title III NSIP Meals	Title III-D	Title III-E	Money Follows the Person	Title XX SSBG
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (16,058)	\$ (23,641)	\$ -
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	16,058	23,641	-
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	16,058	23,641	-
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, 2013
(CONTINUED)

Community Based Services	ITCO	Alzheimer	Title V	LTCO	Georgia Cares	ADRC/ MIPPA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	RCI Grant	Village Grant	Powerful Tools	Admin Community Living	GA EPD
Revenues:					
Federal sources	\$ -	\$ 26,531	\$ 3,378	\$ 14,786	\$ -
State sources	-	-	520	100	1,017
Project revenue	84,363	-	-	-	-
Interest income	-	-	-	-	-
Total Revenues	84,363	26,531	3,898	14,886	1,017
Expenditures:					
Direct:					
Personnel Services:					
Salaries	4,832	2,747	2,282	-	520
Fringe benefits	2,857	1,668	1,295	-	295
Total Personal Services	7,689	4,415	3,577	-	815
Operating Expenditures:					
Contract services	67,368	20,425	-	14,886	-
Travel	101	44	42	-	72
Professional services	-	-	-	-	-
Supplies and materials	-	-	-	-	133
Miscellaneous	6,341	-	-	-	-
Total Operating Expenditures	73,810	20,469	42	14,886	205
Total Direct Expenditures	81,499	24,884	3,619	14,886	1,020
Indirect:					
Cost allocation plan	2,864	1,647	1,313	-	300
Total Expenditures	\$ 84,363	\$ 26,531	\$ 4,932	\$ 14,886	\$ 1,320

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

ARC	DCA Coordinated Planning	DNR Historic Preservation	DOT	EDA	Total Nonmajor Governmental
\$ 68,729	\$ -	\$ -	\$ -	\$ 64,809	\$ 7,313,567
-	207,587	4,091	168,789	-	1,612,347
-	-	-	-	-	92,394
-	-	-	-	-	5,401
68,729	207,587	4,091	168,789	64,809	9,023,709
63,763	112,936	1,355	80,621	51,301	1,014,216
36,183	63,962	769	45,558	29,111	573,400
99,946	176,898	2,124	126,179	80,412	1,587,616
-	-	-	-	-	6,771,775
2,803	2,319	160	530	1,607	57,825
-	-	-	-	-	51,470
47	-	120	37,130	155	103,503
601	919	5	1,319	549	148,347
3,451	3,238	285	38,979	2,311	7,132,920
103,397	180,136	2,409	165,158	82,723	8,720,536
36,787	65,100	781	46,443	29,597	584,340
\$ 140,184	\$ 245,236	\$ 3,190	\$ 211,601	\$ 112,320	\$ 9,304,876

NORTHEAST GEORGIA REGIONAL COMMISSION

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(CONTINUED)

	RCI Grant	Village Grant	Powerful Tools	Admin Community Living	GA EPD
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (1,034)	\$ -	\$ (303)
<u>Other Financing Sources (Uses):</u>					
Transfers from other funds	-	-	1,034	-	303
Transfers to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,034	-	303
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, 2013
(CONTINUED)

ARC	DCA Coordinated Planning	DNR Historic Preservation	DOT	EDA	Total Nonmajor Governmental
\$ (71,455)	\$ (37,649)	\$ 901	\$ (42,812)	\$ (47,511)	(281,167)
71,455	37,649	-	42,812	47,511	282,068
-	-	(901)	-	-	(901)
71,455	37,649	(901)	42,812	47,511	281,167
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	-

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 116,815	\$ 116,815	\$ -
Total Revenues	116,815	116,815	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	97,435	97,435	-
Total Operating Expenditures	97,435	97,435	-
Total Direct Expenditures	97,435	97,435	-
Indirect:			
Cost allocation plan	19,380	19,380	-
Total Expenditures	116,815	116,815	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 951,962	\$ 951,962	\$ -
Total Revenues	951,962	951,962	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	38,500	38,497	3
Fringe benefits	24,000	24,362	(362)
Total Personnel Services	62,500	62,859	(359)
Operating Expenditures:			
Contract Services	725,343	731,049	(5,706)
Total Operating Expenditures	725,343	731,049	(5,706)
Total Direct Expenditures	787,843	793,908	(6,065)
Indirect:			
Cost allocation plan	164,119	158,054	6,065
Total Expenditures	951,962	951,962	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 11-12-12-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 83,385	\$ 83,385	\$ -
Total Revenues	83,385	83,385	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	83,385	83,385	-
Total Operating Expenditures	83,385	83,385	-
Total Direct Expenditures	83,385	83,385	-
Total Expenditures	83,385	83,385	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA ADULT (CONTRACT # 11-12-13-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 689,192	\$ 720,873	\$ 31,681
Total Revenues	689,192	720,873	31,681
Expenditures:			
Direct:			
Personnel Services:			
Salaries	47,500	45,787	1,713
Fringe Benefits	27,000	23,263	3,737
Total Personnel Services	74,500	69,050	5,450
Operating Expenditures:			
Contract services	579,292	617,249	(37,957)
Total Operating Expenditures	579,292	617,249	(37,957)
Total Direct Expenditures	653,792	686,299	(32,507)
Indirect:			
Cost Allocation Plan	35,400	34,574	826
Total Expenditures	689,192	720,873	(31,681)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA YOUTH (CONTRACT # 15-12-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 1,062,885	\$ 1,042,586	\$ (20,299)
Total Revenues	1,062,885	1,042,586	(20,299)
<u>Expenditures:</u>			
Direct:			
Salaries	68,500	68,801	(301)
Fringe benefits	38,000	37,259	741
Total Personnel Services	106,500	106,060	440
Operating Expenditures:			
Contract services	894,985	876,461	18,524
Travel	6,500	6,946	(446)
Supplies and materials	500	1,292	(792)
Miscellaneous	4,200	4,675	(475)
Total Operating Expenditures	906,185	889,374	16,811
Total Direct Expenditures	1,012,685	995,434	17,251
Indirect:			
Cost Allocation Plan	50,200	47,152	3,048
Total Expenditures	1,062,885	1,042,586	20,299
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 221,884	\$ 221,884	\$ -
Total Revenues	221,884	221,884	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	102,315	106,965	(4,650)
Total Operating Expenditures	102,315	106,965	(28,896)
Total Direct Expenditures	102,315	106,965	(28,896)
Indirect:			
Cost allocation plan	119,569	114,919	4,650
Total Expenditures	221,884	221,884	(24,246)
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, 2013

	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	33,399	6,601
Miscellaneous	29,000	24,246	4,754
Total Direct Expenditures	69,000	57,645	11,355
Indirect:			
Cost allocation plan	(69,000)	(57,645)	(11,355)
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 # 30-11-11-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 91,429	\$ 91,429	\$ -
Total Revenues	91,429	91,429	-
<u>Expenditures:</u>			
Operating Expenditures:			
Contract Services	76,577	76,577	-
Total Operating Expenditures	76,577	76,577	-
Total Direct Expenditures	76,577	76,577	-
Indirect:			
Cost allocation plan	14,852	14,852	-
Total Expenditures	91,429	91,429	-
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 382,161	\$ 382,161	\$ -
Total Revenues	382,161	382,161	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	27,000	27,006	(6)
Fringe benefits	16,500	16,660	(160)
Total Personnel Services	43,500	43,666	(166)
Operating Expenditures:			
Contract Services	272,581	274,560	(1,979)
Travel	-	43	(43)
Total Operating Expenditures	272,581	274,603	(2,022)
Total Direct Expenditures	316,081	318,269	(2,188)
Indirect:			
Cost allocation plan	66,080	63,892	2,188
Total Expenditures	382,161	382,161	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-12-12-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 203,752	\$ 203,752	\$ -
Total Revenues	203,752	203,752	-
<u>Expenditures:</u>			
<u>Operating Expenditures:</u>			
Contract Services	203,752	203,752	-
Total Operating Expenditures	203,752	203,752	-
Total Direct Expenditures	203,752	203,752	-
Total Expenditures	203,752	203,752	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIA DISLOCATED WORKER (CONTRACT # 31-12-13-05-009)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 703,059	\$ 659,792	\$ (43,267)
Total Revenues	703,059	659,792	(43,267)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	59,000	59,358	(358)
Fringe benefits	34,500	32,069	2,431
Total Personnel Services	93,500	91,427	2,073
Operating Expenditures:			
Contract Services	566,659	524,937	41,722
Total Operating Expenditures	566,659	524,937	41,722
Total Direct Expenditures	660,159	616,364	43,795
Indirect:			
Cost allocation plan	42,900	43,428	(528)
Total Expenditures	703,059	659,792	43,267
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	70,000	68,727	1,273
Fringe benefits	41,500	39,163	2,337
Total Personnel Services	111,500	107,890	3,610
Operating Expenditures:			
Travel	8,000	6,915	1,085
Miscellaneous	12,000	12,945	(945)
Total Operating Expenditures	20,000	19,860	140
Total Direct Expenditures	131,500	127,750	3,750
Indirect:			
Cost allocation plan	(131,500)	(127,750)	(3,750)
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	30,000	32,119	(2,119)
Fringe benefits	18,000	18,516	(516)
Total Personnel Services	48,000	50,635	(2,635)
Operating Expenditures:			
Travel	15,000	14,799	201
Administrative costs	44,000	49,761	(5,761)
Total Operating Expenditures	59,000	64,560	(5,560)
Total Direct Expenditures	107,000	115,195	(8,195)
Indirect:			
Cost allocation plan	(107,000)	(115,195)	8,195
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 3,149	\$ 3,149	\$ -
Total Revenues	3,149	3,149	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	3,149	3,149	-
Total Operating Expenditures	3,149	3,149	-
Total Direct Expenditures	3,149	3,149	-
Total Expenditures	3,149	3,149	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

CCSD GRANT
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ 5,000	\$ 8,031	\$ 3,031
Total Revenues	5,000	8,031	3,031
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	5,000	8,031	(3,031)
Total Operating Expenditures	5,000	8,031	(3,031)
Total Direct Expenditures	5,000	8,031	(3,031)
Total Expenditures	5,000	8,031	(3,031)
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

CATERPILLAR RELATED SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Project revenues	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	10,000	5,318	4,682
Total Operating Expenditures	10,000	5,318	4,682
Total Direct Expenditures	10,000	5,318	4,682
Total Expenditures	10,000	5,318	4,682
Other Financing Sources (Uses):			
Transfers from other funds	10,000	5,318	4,682
Total Other Financing Sources (Uses)	10,000	5,318	4,682
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-A (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 108,862	\$ 108,862	\$ -
Miscellaneous income	-	5,401	5,401
Total Revenues	108,862	114,263	5,401
Expenditures:			
Direct:			
Personnel Services:			
Salaries	51,008	49,039	1,969
Fringe benefits	29,263	24,935	4,328
Total Personnel Services	80,271	73,974	6,297
Operating Expenditures:			
Travel	9,564	6,648	2,916
Professional services	4,500	9,446	(4,946)
Supplies	6,000	15,820	(9,820)
Miscellaneous	15,916	17,812	(1,896)
Total Operating Expenditures	35,980	49,726	(13,746)
Total Direct Expenditures	116,251	123,700	(7,449)
Indirect:			
Cost allocation plan	28,898	26,850	2,048
Total Expenditures	145,149	150,550	(5,401)
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 #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 343,339	\$ 343,339	\$ -
State sources	20,196	20,196	-
Total Revenues	363,535	363,535	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	21,238	20,505	733
Fringe benefits	12,184	11,635	549
Total Personnel Services	33,422	32,140	1,282
Operating Expenditures:			
Contract services	315,026	315,026	-
Travel	867	562	305
Supplies	600	745	(145)
Miscellaneous	1,588	3,232	(1,644)
Total Operating Expenditures	318,081	319,565	(1,484)
Total Direct Expenditures	351,503	351,705	(202)
Indirect:			
Cost allocation plan	12,032	11,830	202
Total Expenditures	363,535	363,535	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C1 (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 437,085	\$ 437,086	\$ 1
State sources	25,712	25,711	(1)
Total Revenues	462,797	462,797	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	462,797	462,797	-
Total Operating Expenditures	462,797	462,797	-
Total Direct Expenditures	462,797	462,797	-
Total Expenditures	462,797	462,797	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C2 (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 518,115	\$ 518,118	\$ 3
State sources	30,479	30,476	(3)
Total Revenues	548,594	548,594	-
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract Services	548,594	548,594	-
	548,594	548,594	-
Total Direct Expenditures	548,594	548,594	-
Total Expenditures	548,594	548,594	-
 Net change in fund balance	 -	 -	 -
 Fund Balance - Beginning of Year	 -	 -	 -
 Fund Balance - End of Year	 \$ -	 \$ -	 \$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III NSIP MEALS (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 188,095	188,095	\$ -
State sources	69,664	69,664	-
Total Revenues	257,759	257,759	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract services	257,759	257,759	-
Total Operating Expenditures	257,759	257,759	-
Total Direct Expenditures	257,759	257,759	-
Total Expenditures	257,759	257,759	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-D (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 34,829	\$ 34,162	\$ (667)
State sources	2,049	2,009	(40)
Total Revenues	36,878	36,171	(707)
<u>Expenditures:</u>			
Direct:			
Operating Expenditures:			
Contract services	36,878	36,171	707
Total Operating Expenditures	36,878	36,171	707
Total Direct Expenditures	36,878	36,171	707
Total Expenditures	36,878	36,171	707
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-E (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 212,906	\$ 212,907	\$ 1
State sources	32,949	32,947	(2)
Total Revenues	245,855	245,854	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	64,846	62,415	2,431
Fringe benefits	37,202	35,942	1,260
Total Personnel Services	102,048	98,357	3,691
Operating Expenditures:			
Contract Services	110,510	110,510	-
Travel	3,656	1,467	2,189
Supplies	2,000	11,444	(9,444)
Miscellaneous	6,961	3,855	3,106
Total Operating Expenditures	123,127	127,276	(4,149)
Total Direct Expenditures	225,175	225,633	(458)
Indirect:			
Cost allocation plan	36,737	36,279	458
Total Expenditures	261,912	261,912	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,057)	(16,058)	(1)
Other Financing Sources (Uses):			
Transfers from other funds	16,057	16,058	1
Total Other Financing Sources (Uses)	16,057	16,058	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 #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 245,877	\$ 196,040	\$ (49,837)
State sources	20,000	20,000	-
Total Revenues	265,877	216,040	(49,837)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	38,284	38,109	175
Fringe benefits	21,964	21,625	339
Total Personnel Services	60,248	59,734	514
Operating Expenditures:			
Contract Services	202,577	152,740	49,837
Travel	1,800	4,912	(3,112)
Supplies	252	142	110
Miscellaneous	1,000	167	833
Total Operating Expenditures	205,629	157,961	47,668
Total Direct Expenditures	265,877	217,695	48,182
Indirect:			
Cost allocation plan	23,641	21,986	1,655
Total Expenditures	289,518	239,681	49,837
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,641)	(23,641)	-
Other Financing Sources (Uses):			
Transfers from other funds	23,641	23,641	-
Total Other Financing Sources (Uses)	23,641	23,641	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE XX SSBG (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 131,009	\$ 131,008	\$ (1)
Total Revenues	131,009	131,008	(1)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	27,354	27,114	240
Fringe benefits	15,711	15,553	158
Total Personnel Services	43,065	42,667	398
Operating Expenditures:			
Contract Services	67,900	67,899	1
Travel	1,564	879	685
Supplies	1,050	3,356	(2,306)
Miscellaneous	1,950	472	1,478
Total Operating Expenditures	72,464	72,606	(142)
Total Direct Expenditures	115,529	115,273	256
Indirect:			
Cost allocation plan	15,480	15,735	(255)
Total Expenditures	131,009	131,008	1
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

COMMUNITY BASED SERVICES (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 804,220	\$ 804,218	\$ (2)
Total Revenues	<u>804,220</u>	<u>804,218</u>	<u>(2)</u>
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	164,715	138,317	26,398
Fringe benefits	91,728	80,150	11,578
Total Personnel Services	<u>256,443</u>	<u>218,467</u>	<u>37,976</u>
Operating Expenditures:			
Contract Services	436,833	436,831	2
Travel	4,585	6,497	(1,912)
Professional fees	-	8,625	(8,625)
Supplies	3,500	33,119	(29,619)
Miscellaneous	11,485	20,122	(8,637)
Total Operating Expenditures	<u>456,403</u>	<u>505,194</u>	<u>(48,791)</u>
Total Direct Expenditures	<u>712,846</u>	<u>723,661</u>	<u>(10,815)</u>
Indirect:			
Cost allocation plan	91,374	80,557	10,817
Total Expenditures	<u>804,220</u>	<u>804,218</u>	<u>2</u>
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

INCOME TAX CHECKOFF (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	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 #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	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 #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 358,517	\$ 358,026	\$ (491)
Total Revenues	358,517	358,026	(491)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,818	1,771	47
Fringe benefits	1,043	1,061	(18)
Total Personnel Services	2,861	2,832	29
Operating Expenditures:			
Contract Services	354,467	353,976	491
Travel	159	163	(4)
	-	-	-
	354,626	354,139	487
Total Direct Expenditures	357,487	356,971	516
Indirect:			
Cost allocation plan	1,030	1,055	(25)
Total Expenditures	358,517	358,026	491
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

LTCO (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 22,377	\$ 22,377	\$ -
State sources	88,338	88,338	-
Total Revenues	110,715	110,715	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract services	110,715	110,715	-
Total Operating Expenditures	110,715	110,715	-
Total Direct Expenditures	110,715	110,715	-
Total Expenditures	110,715	110,715	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

GEORGIA CARES (CONTRACT 42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 70,526	\$ 70,526	\$ -
Total Revenues	70,526	70,526	-
<u>Expenditures:</u>			
<u>Direct:</u>			
<u>Operating Expenditures:</u>			
Contract services	70,526	70,526	-
Total Operating Expenditures	70,526	70,526	-
Total Direct Expenditures	70,526	70,526	-
Total Expenditures	70,526	70,526	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

ADRC/MIPPA GRANT (CONTRACT #42700-373-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 37,000	\$ 37,000	-
Total Revenues	37,000	37,000	-
Expenditures:			
Direct:			
Personal Services:			
Salaries	16,702	16,295	407
Fringe benefits	9,186	9,508	(322)
Total Personal Services	25,888	25,803	85
Operating Expenditures			
Travel	600	316	284
Supplies and materials	551	-	551
Miscellaneous	900	1,326	(426)
Total Operating Expenditures	2,051	1,642	409
Total Direct Expenditures	27,939	27,445	494
Indirect:			
Cost allocation plan	9,061	9,555	(494)
Total Expenditures	37,000	37,000	-
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Project revenues	\$ 84,363	\$ 84,363	\$ -
Total Revenues	84,363	84,363	-
Expenditures:			
Direct:			
Personnel Services:			
Salaries	6,093	4,832	1,261
Fringe benefits	3,578	2,857	721
Total Personnel Services	9,671	7,689	1,982
Operating Expenditures:			
Contract Services	70,082	67,368	2,714
Travel	999	101	898
Miscellaneous	-	6,341	(6,341)
Total Operating Expenditures	71,081	73,810	(2,729)
Total Direct Expenditures	80,752	81,499	(747)
Indirect:			
Cost allocation plan	3,611	2,864	747
Total Expenditures	84,363	84,363	-
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 26,531	\$ 26,531	\$ -
Total Revenues	26,531	26,531	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,700	2,747	(47)
Fringe benefits	1,620	1,668	(48)
Total Personnel Services	4,320	4,415	(95)
Operating Expenditures:			
Contract Services	20,425	20,425	-
Travel	58	44	14
Total Operating Expenditures	20,483	20,469	14
Total Direct Expenditures	24,803	24,884	(81)
Indirect:			
Cost allocation plan	1,728	1,647	81
Total Expenditures	26,531	26,531	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

POWERFUL TOOLS FOR CAREGIVING GRANT (CONTRACT #427-73-0000017110)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 13,170	\$ 3,378	\$ (9,792)
State sources	2,027	520	(1,507)
Total Revenues	15,197	3,898	(11,299)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	6,750	2,282	4,468
Fringe benefits	3,700	1,295	2,405
Total Personnel Services	10,450	3,577	6,873
Operating Expenditures:			
Travel	297	42	255
Supplies	500	-	500
Professional services	250	-	250
Total Operating Expenditures	1,047	42	1,005
Total Direct Expenditures	11,497	3,619	7,878
Indirect:			
Cost allocation plan	3,700	1,313	2,387
Total Expenditures	15,197	4,932	10,265
Transfers from other funds	-	1,034	1,034
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

ADMIN ON COMMUNITY LIVING GRANT (CONTRACT #427-73-0000012601)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
Revenues:			
Federal sources	\$ 14,786	14,786	\$ -
State sources	100	100	-
Total Revenues	14,886	14,886	-
Expenditures:			
Direct:			
Operating Expenditures:			
Contract Services	14,886	14,886	-
Total Operating Expenditures	14,886	14,886	-
Total Direct Expenditures	14,886	14,886	-
Total Expenditures	14,886	14,886	-
Net change in fund balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

GA EPD CONTRACT 751 130090
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 3,000	\$ 1,017	\$ (1,983)
Total Revenues	3,000	1,017	(1,983)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	2,340	520	1,820
Fringe benefits	1,380	295	1,085
Total Personnel Services	3,720	815	2,905
Operating Expenditures:			
Travel	-	72	(72)
Supplies and materials	-	133	(133)
Total Operating Expenditures	-	205	(205)
Total Direct Expenditures	3,720	1,020	2,700
Indirect:			
Cost allocation plan	1,450	300	1,150
Total Expenditures	5,170	1,320	3,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,170)	(303)	1,867
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	2,170	303	(1,867)
Total Other Financing Sources (Uses)	2,170	303	(1,867)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

APPALACHIAN REGIONAL COMMISSION (CONTRACT GA-0701E-C43 & GA-0701E-C44)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 65,915	\$ 68,729	\$ 2,814
Total Revenues	65,915	68,729	2,814
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	59,663	63,763	(4,100)
Fringe benefits	35,345	36,183	(838)
Total Personnel Services	95,008	99,946	(4,938)
Operating Expenditures:			
Travel	2,900	2,803	97
Supplies and materials	-	47	(47)
Miscellaneous	962	601	361
Total Operating Expenditures	3,862	3,451	411
Total Direct Expenditures	98,870	103,397	(4,527)
Indirect:			
Cost allocation plan	35,686	36,787	(1,101)
Total Expenditures	134,556	140,184	(5,628)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,641)	(71,455)	(2,814)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	68,641	71,455	2,814
Total Other Financing Sources (Uses)	68,641	71,455	2,814
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning of Year	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

DCA COORDINATED PLANNING WORK PROGRAM FY13
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 207,732	\$ 207,587	\$ (145)
Total Revenues	207,732	207,587	(145)
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	113,140	112,936	204
Fringe benefits	66,945	63,962	2,983
Total Personnel Services	180,085	176,898	3,187
Operating Expenditures:			
Travel	2,885	2,319	566
Miscellaneous	1,075	919	156
Total Operating Expenditures	3,960	3,238	722
Total Direct Expenditures	184,045	180,136	3,909
Indirect:			
Cost allocation plan	66,937	65,100	1,837
Total Expenditures	250,982	245,236	5,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,250)	(37,649)	5,601
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	43,250	37,649	(5,601)
Total Other Financing Sources (Uses)	43,250	37,649	(5,601)
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	1,585	1,355	230
Fringe benefits	940	769	171
Total Personnel Services	2,525	2,124	401
Operating Expenditures:			
Travel	120	160	(40)
Supplies	200	120	80
Miscellaneous	25	5	20
Total Operating Expenditures	345	285	60
Total Direct Expenditures	2,870	2,409	461
Indirect:			
Cost allocation plan	940	781	159
Total Expenditures	3,810	3,190	620
Excess (Deficiency) of Revenues Over (Under) Expenditures	281	901	620
<u>Other Financing Sources (Uses):</u>			
Transfers to other funds	(281)	(901)	(620)
Total Other Financing Sources (Uses)	(281)	(901)	(620)
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
State sources	\$ 148,190	\$ 168,789	\$ 20,599
Total Revenues	148,190	168,789	20,599
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	83,422	80,621	2,801
Fringe benefits	49,219	45,558	3,661
Total Personnel Services	132,641	126,179	6,462
Operating Expenditures:			
Travel	750	530	220
Supplies and materials	-	37,130	(37,130)
Miscellaneous	750	1,319	(569)
Total Operating Expenditures	1,500	38,979	(37,479)
Total Direct Expenditures	134,141	165,158	(31,017)
Indirect:			
Cost allocation plan	51,096	46,443	4,653
Total Expenditures	185,237	211,601	(26,364)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,047)	(42,812)	(5,765)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	37,047	42,812	5,765
Total Other Financing Sources (Uses)	37,047	42,812	5,765
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, 2013

	Final Budget	Actual	Variance with Final Budget Positive / (Negative)
<u>Revenues:</u>			
Federal sources	\$ 64,227	\$ 64,809	\$ 582
Total Revenues	64,227	64,809	582
<u>Expenditures:</u>			
Direct:			
Personnel Services:			
Salaries	49,132	51,301	(2,169)
Fringe benefits	28,988	29,111	(123)
Total Personnel Services	78,120	80,412	(2,292)
Operating Expenditures:			
Travel	1,850	1,607	243
Supplies and materials	300	155	145
Miscellaneous	1,000	549	451
Total Operating Expenditures	3,150	2,311	839
Total Direct Expenditures	81,270	82,723	(1,453)
Indirect:			
Cost allocation plan	30,079	29,597	482
Total Expenditures	111,349	112,320	(971)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,122)	(47,511)	(389)
<u>Other Financing Sources (Uses):</u>			
Transfers from other funds	47,122	47,511	389
Total Other Financing Sources (Uses)	47,122	47,511	389
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, 2013

Fringe Benefits:

FICA	\$	24,861
Group insurance		345,016
Retirement fund contribution		149,045
Pension contribution		130,474
Unemployment insurance		4,620
Workmen's compensation		12,682
Release time		231,821
		898,519
Total Fringe Benefits		898,519

Basis:

Indirect salaries		301,273
Direct salaries		1,291,640
		1,592,913
Total Basis	\$	1,592,913

Ratio:

Fringe Benefits/Basis		56.41%
		56.41%

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Indirect Costs:

Indirect salaries	\$ 301,273
Fringe benefits	171,321
	<hr/>
Subtotal	472,594
	<hr/>
Depreciation	42,123
Insurance and bonding	39,433
Membership and subscriptions	587
Motor vehicle expenditures	2,642
Office repairs and maintenance	35,588
Per diem and fees	73,124
Postage and freight	6,730
Publications and printing	4,395
Rentals - other	1,008
Supplies and materials	22,376
Telecommunications	9,579
Travel	521
Utilities	32,374
	<hr/>
Total Indirect Costs	\$ 743,074
	<hr/> <hr/>
Direct salary costs	
Fringe benefits	1,291,640
	727,198
	<hr/>
Total Basis	\$ 2,018,838
	<hr/> <hr/>
<u>Ratio:</u>	
Indirect-Costs/Basis	36.81%
	<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, 2013
 (UNAUDITED)

	DATA NOT IN DOLLARS	
	Units Provided	Persons Served
Access Services		
Information & referral		
Outreach	1,987	602
Case management	169	29
Total	<u>2,156</u>	<u>631</u>
In Home Services		
Friendly visiting	1,122	155
Telephone reassurance	11,982	402
Total	<u>13,104</u>	<u>557</u>
Other Services		
Recreation		
Homemaker	5,268	77
Nutrition/health related	6,735	207
Exercise/physical fitness	5,135	966
Adult day care	7,969	21
Adult day care mobile	2,909	13
Respite care in home	11,289	96
Personal care	3,870	49
Total	<u>43,175</u>	<u>1,429</u>
Title III-C Nutrition		
Congregate meals	113,144	1,514
Home delivered meals	130,715	872
Total	<u>243,859</u>	<u>2,386</u>
Total	<u><u>302,294</u></u>	<u><u>5,003</u></u>

SCHEDULE #3

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	State Assistance	Total Expenditures	Department of Human Resources Settlements Receivable
DHR Contract #42700-373-0000012601			
Aging FY 13 Title III-A	\$ 108,862	\$ 108,862	\$ 24,750
Aging FY 13 Title III-B	363,535	363,535	59,837
Aging FY 13 Title III-C1	462,797	462,797	83,462
Aging FY 13 Title III-C2	548,594	548,594	101,294
Aging FY 13 Title III-D	36,878	35,048	8,106
Aging FY 13 Title III-E	245,855	245,854	48,361
Aging FY 13 Title V	358,517	341,805	85,567
Aging FY 13 Title XX	131,009	131,008	37,912
Aging FY 13 Alzheimer's	131,176	131,176	17,439
Aging FY 13 LTCO State Supplemental	110,715	110,715	15,542
Aging FY 13 NSIP Meals	257,759	257,759	40,933
Aging FY 13 CBS	804,220	803,113	155,049
Aging FY 13 Income Tax Checkoff	5,508	5,508	-
Aging FY 13 GA Cares	70,526	67,785	13,112
Aging FY 13 Money Follows the Person	265,877	236,270	15,040
Aging FY 13 Community Care	1,289,628	1,289,628	242,013
Aging FY 13 Admin on Community Living	14,886	14,886	14,886
Aging FY 13 Aging & Disabilities Grant	37,000	37,000	5,343
Total Contract #42700-373-0000008305	5,243,342	5,191,343	968,646
DHS Contract #427-373-0000017110			
Aging FY 13 Powerful Tools for Caregiving	15,197	3,898	3,699
Total Contract #427-93-ARRA09005-99	15,197	3,898	3,699
Rosalynn Carter Institute			
Aging FY13 Georgia Family Support Program	84,363	84,363	-
Total Contract	84,363	84,363	-
DHR Contract #42700-73-0000011784			
Village Grant	26,531	26,531	-
Total Contract	26,531	26,531	-
Total Contractual Assistance	\$ 5,369,433	\$ 5,306,135	\$ 972,345

SCHEDULE #4

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

<u>City/County Government</u>	Amount Due 6/30/12 Over/Under	FY 13 Assessment Billed	FY 13 Assessment Collections	Amount Due 6/30/13 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, 2013

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Georgia State Department of Health and Human Resources:			
Special Programs for Aging - Title III, Part B	42700-373-0000012601	93.044	\$ 343,339
Special Programs for Aging - Title III, Part C(1)	42700-373-0000012601	93.045	437,086
Special Programs for Aging - Title III, Part C(2)	42700-373-0000012601	93.045	<u>518,118</u>
Subtotal for Aging Cluster			<u>1,298,543</u>
Title III - Other Congregate Meals	42700-373-0000012601	10.570	188,095
Special Services for the Aging - LTCO	42700-373-0000012601	93.042	22,377
Special Programs for Aging - Title III, Part D	42700-373-0000012601	93.046	34,162
Special Programs for Aging - Title III, Part A	42700-373-0000012601	93.047	108,862
Special Programs for Aging - Title III, Part E	42700-373-0000012601	93.052	212,907
Social Services Block Grant - Title XX	42700-373-0000012601	93.667	131,008
Special Services for the Aging - Community Living	42700-373-0000012601	93.725	14,786
Special Services for the Aging - Title XIX	42700-373-0000012601	93.778	<u>644,814</u>
Subtotal			<u>1,357,011</u>
Special Services for the Aging - Georgia Cares	42700-373-0000012601	93.048	70,526
Special Services for the Aging - Powerful Tools for Caringiving	42700-373-0000017110	93.048	3,378
Special Services for the Aging - Village	42700-373-0000011784	93.048	<u>26,531</u>
Subtotal			<u>100,435</u>
Special Programs for Aging - Money Follows Person	42700-373-0000012601	93.779	196,040
Special Services for the Aging - Aging Disabilities	42700-373-0000012601	93.779	<u>37,000</u>
Subtotal			<u>233,040</u>
Total Pass-through Programs			<u>2,989,029</u>
Total U.S. Department of Health and Human Services			<u>\$ 2,989,029</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, 2013
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Commerce</u>			
Passed through Georgia Economic Development Administration:			
EDA Funding	048306501	11.302	\$ 64,809
Total Pass-through Programs			<u>64,809</u>
Total U.S. Department of Commerce			<u>64,809</u>
<u>U.S. Department of Transportation</u>			
Passed through Department of Transportation:			
Coordinated Transportation	42700-362-000001360	20.513	<u>2,031,812</u>
Total Pass-through Programs			<u>2,031,812</u>
Total U.S. Department of Transportation			<u>2,031,812</u>
<u>Appalachian Regional Commission</u>			
Passed through Appalachian Regional Commission:			
ARC Funding	GA-0701E-C42	23.009	<u>68,729</u>
Total Pass-through Programs			<u>68,729</u>
Total Appalachian Regional Commission			<u>68,729</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through Athens Clarke County Unified Government			
Weed and Seed Grant	Not Provided	16.595	<u>3,149</u>
Total Pass-through Programs			<u>3,149</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,149</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, 2013
(CONTINUED)

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Labor</u>			
Passed through Georgia Department of Labor:			
WIA Adult	11-12-12-05-009	17.258	\$ 83,385
WIA Adult	10-11-11-05-009	17.258	116,815
WIA Adult	11-12-11-05-009	17.258	951,962
WIA Adult	11-12-13-05-009	17.258	720,873
WIA Youth	15-11-11-05-009	17.259	221,884
WIA Youth	15-12-11-05-009	17.259	1,042,586
WIA Dislocated Worker	30-11-11-05-009	17.278	91,429
WIA Dislocated Worker	31-12-11-05-009	17.278	382,161
WIA Dislocated Worker	30-12-12-05-009	17.278	203,752
WIA Dislocated Worker	31-12-13-05-009	17.278	<u>659,792</u>
Subtotal WIA Cluster Programs			<u>4,474,639</u>
Special Programs for Aging - Title V	42700-373-00000008305	17.235	<u>358,026</u>
Total Pass-through Programs			<u>4,832,665</u>
Total U.S. Department of Labor			<u>4,832,665</u>
Total Expenditures of Federal Awards			<u><u>\$ 9,990,193</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, 2013

NOTE 1 – 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, 2013. 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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 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.

NOTE 3 – SUBRECIPIENTS

The Northeast Georgia Regional Commission provided the following amounts to sub recipients of programs as follows:

U.S. Department of Transportation Coordinated Transportation	20.513	\$ 2,031,812
U.S. Department of Health and Human Services Special Services for Aging – Title XIX	93.778	644,814

NORTHEAST GEORGIA REGIONAL COMMISSION

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

FEDERAL AWARD FINDINGS

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

NONE REPORTED



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

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

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

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Northeast Georgia Regional Commission's basic financial statements, and have issued our report thereon dated September 9, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northeast Georgia Regional Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Georgia Regional Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Northeast Georgia Regional Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did



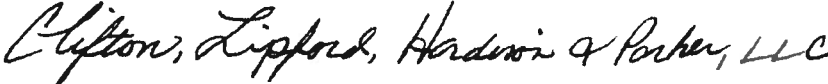
not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northeast Georgia Regional Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Macon, Georgia
September 9, 2013



J. Russell Lipford, Jr., CPA
Mark O. Hardison, CPA
Terry I. Parker, CPA
Christopher S. Edwards, CPA
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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133**

To the Council
Northeast Georgia Regional Commission
Athens, Georgia

Report on Compliance for Each Major Federal Program

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 year ended June 30, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Northeast Georgia Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Northeast Georgia Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, Northeast Georgia Regional Commission's, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Northeast Georgia Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northeast Georgia Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of Northeast Georgia Regional Commission as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated September 9, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole

Clifton, Lippford, Henderson & Parker, LLC

Macon, Georgia
September 9, 2013

NORTHEAST GEORGIA REGIONAL COMMISSION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
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>
20.513	Coordinated Transportation
93.778	Special Services for Aging – Title XIX

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.