

**NORTHEAST GEORGIA REGIONAL COMMISSION  
ATHENS, GEORGIA  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2014  
AND REPORT OF INDEPENDENT ACCOUNTANTS**



**NORTHEAST GEORGIA REGIONAL COMMISSION**

**TABLE OF CONTENTS**

**I. FINANCIAL SECTION**

**REPORT OF INDEPENDENT ACCOUNTANTS** ..... 1-3

**MANAGEMENT’S DISCUSSION AND ANALYSIS** ..... 4-8

**BASIC FINANCIAL STATEMENTS**

    Government-Wide Financial Statements

        Statement of Net Position ..... 9

        Statement of Activities ..... 10

    Fund Financial Statements

        Balance Sheet - Governmental Funds ..... 11

        Reconciliation of the Balance Sheet - Governmental Funds  
            to the Statement of Net Position ..... 12

        Statement of Revenues, Expenditures and Changes in  
            Fund Balances - Governmental Funds ..... 13

        Reconciliation of the Statement of Revenues, Expenditures  
            and Changes in Fund Balances - Governmental Funds  
            to the Statement of Activities ..... 14

        Statement of Revenues, Expenditures and Changes in  
            Fund Balances - Budget and Actual - General Fund and  
            Major Special Revenue Funds ..... 15-18

        Statement of Net Position - Proprietary Funds ..... 19

        Statement of Revenues, Expenses and Changes in Net  
            Position - Proprietary Funds ..... 20

        Statement of Cash Flows - Proprietary Funds ..... 21-22

    Notes to the Financial Statements ..... 23-37

**REQUIRED SUPPLEMENTARY INFORMATION**

    Schedule of Funding Progress ..... 38

**SUPPLEMENTARY INFORMATION**

    Combining and Individual Fund Statements and Schedules

        Combining Balance Sheet - Nonmajor Governmental Funds ..... 39-46

        Combining Statement of Revenues, Expenditures and  
            Changes in Fund Balances - Nonmajor Governmental Funds ..... 47-62

    Individual Schedules of Revenues, Expenditures and Changes  
        in Fund Balance - Budget (GAAP BASIS) and Actual

        WIA Adult (Contract #11-12-12-05-009) ..... 63

        WIA Adult (Contract #11-12-13-05-009) ..... 64

        WIA Adult (Contract #11-13-13-05-009) ..... 65

WIA Adult (Contract #11-13-14-05-009) .....	66
WIA Adult (Contract #66-12-13-05-009) .....	67
WIA Youth (Contract #15-13-11-05-009) .....	68
WIA Youth (Contract #15-12-11-05-009) .....	69
WIA Mobile Unit .....	70
WIA Dislocated Worker (Contract #31-12-12-05-009).....	71
WIA Dislocated Worker (Contract #31-12-13-05-009).....	72
WIA Dislocated Worker (Contract #31-13-13-05-009).....	73
WIA Dislocated Worker (Contract #31-13-14-05-009).....	74
WIA Dislocated Worker (Contract #44-13-13-05-009).....	75
Administrative Cost Pool.....	76
Training Cost Pool .....	77
CCSD Grant .....	78
Caterpillar Related Services .....	79
Title III-A (Contract #42700-373-0000031128).....	80
Title III-B (Contract #42700-373-0000031128) .....	81
Title III-C1 (Contract #42700-373-0000031128) .....	82
Title III-C2 (Contract #42700-373-0000031128) .....	83
Title III NSIP Meals (Contract #42700-373-0000031128) .....	84
Title III-D (Contract #42700-373-0000031128) .....	85
Title III-E (Contract #42700-373-0000031128) .....	86
Money Follows the Person (Contract #42700-373-0000031128) .....	87
Title XX SSBG (Contract #42700-373-0000031128) .....	88
Income Tax Check Off (Contract #42700-373-0000031128) .....	89
Alzheimer's (Contract #42700-373-0000031128).....	90
Title V (Contract #42700-373-0000031128) .....	91
LTCO (Contract #42700-373-0000031128) .....	92
Georgia Cares (Contract #42700-373-0000031128).....	93
ADRC/MIPPA Grant (Contract #42700-373-0000031128).....	94
Care Transition (Agreement #CT 0912-0001) .....	95
MIPPA Grant.....	96
Powerful Tools for Caregiving Grant (Contract #427-73-0000017110).....	97
Admin on Community Living Grant (Contract #427-73-0000031128).....	98
Balancing Incentive Program (Contract #427-73-0000031128) .....	99
Appalachian Regional Commission (Contract GA-0701E-C45 &GA-0701E-C46).....	100
DCA Coordinated Planning Work Program FY14 .....	101
DNR Historic Preservation .....	102
Department of Transportation.....	103
EDA (Contract #048306501 and #048306894) .....	104
GA EPD Broadriver WMP (Contract #751130090).....	105

## II. SUPPLEMENTARY SCHEDULES

I. Schedule to Compute Fringe Benefits Rate .....	106
II. Schedule to Compute Indirect Cost Rate .....	107
III. Summary Schedule of Services.....	108
IV. Schedule of State Contractual Assistance .....	109
V. Schedule of City/County Assessments.....	110

### III. SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards .....	111-112
Notes to Schedule of Expenditures of Federal Awards.....	113
Summary Schedule of Prior Audit Findings and Questioned Cost.....	114
Report of Independent Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	115-116
Report of Independent Accountants on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Federal Expenditures of Federal Awards Required by OMB Circular A-133 .....	117-119
Schedule of Findings and Questioned Costs .....	120

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## **I. FINANCIAL SECTION**

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**REPORT OF INDEPENDENT ACCOUNTANTS**



McNAIR, McLEMORE, MIDDLEBROOKS & Co., LLC

CERTIFIED PUBLIC ACCOUNTANTS

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**REPORT OF INDEPENDENT ACCOUNTANTS**

The City Council  
Northeast Georgia Regional Commission  
Athens, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information **Northeast Georgia Regional Commission** (the RC) as of and for the year ended June 30, 2014, 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.

**Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the RC'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 RC'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.



## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Northeast Georgia Regional Commission, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 and the schedule of funding progress on page 38 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 Northeast Georgia Regional Commission's basic financial statements. The combining and individual nonmajor fund financial statements and the supplementary 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-133, *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 as a whole.



## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 16, 2014, 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.

*McNair, McLemore, Middlebrooks & Co., LLC*

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia  
September 16, 2014





## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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# NORTHEAST GEORGIA REGIONAL COMMISSION

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2014.

### **Financial Highlights**

The assets of the NEGRC exceeded its liabilities at the close of the fiscal year by \$1,301,792 (net position). Of this amount, \$752,906 (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 \$65,681 for this fiscal year.

As of June 30, 2014, total net position consisted of \$548,886 invested in capital assets, and \$752,906 unrestricted.

General fund revenues after expenditures for the year were \$249,508. Of this, a net of \$204,993 was transferred to other funds to cover matching requirements and unfunded expenditures.

The NEGRC experienced an increase in the general fund's fund balance of \$44,515. This amount is available for spending at the Commission's discretion (undesignated fund balance).

At the end of the fiscal year, unreserved fund balance for the general fund was \$791,845 or 6.36 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).

## **Government-Wide Financial Statements (Continued)**

The only business-types activities that the NEGRC has is the internal service fund; therefore, both of the government-wide financial statements reflect only governmental activities that are generally financed through dues, intergovernmental revenues, grants and other nonexchange 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 9 and 10 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 funds.

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 11 through 18 of this report.

## Propriety Funds

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

The proprietary funds financial statements can be found on pages 19 through 22 of this report.

## Notes to the Financial Statements

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

## Other Information

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

## Government-Wide Financial Analysis

As noted earlier, net position may over time serve as a useful indicator of a government's financial position. As of June 30, 2014, NEGRC's assets exceeded liabilities by \$1,301,792.

As of June 30, 2014, current liabilities increased by \$440,686, and net position decreased by \$65,681, compared to June 30, 2013.

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Current and Other Assets	\$ 3,161,980	\$ 2,703,570
Capital Assets - Net	<u>1,235,442</u>	<u>1,380,864</u>
Total Assets	<u>4,397,422</u>	<u>4,084,434</u>
Current Liabilities	2,454,599	2,013,913
Capital Lease Payable	628,242	686,556
Compensated Absences Payable	<u>12,789</u>	<u>16,492</u>
Total Liabilities	<u>3,095,630</u>	<u>2,716,961</u>
Net Position		
Net Investment in Capital Assets	548,886	638,755
Unrestricted	<u>752,906</u>	<u>728,718</u>
Total Net Position	<u>\$ 1,301,792</u>	<u>\$ 1,367,473</u>

The balance of unrestricted net position of \$752,906 may be used to meet the Commission's ongoing obligations.

## Government-Wide Financial Analysis (Continued)

The Commission has no business type activities; therefore, the Commission's decreased net position of \$65,681 is completely from governmental activities.

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Program Revenues		
Operating Grants and Contributions	\$ 11,690,950	\$ 12,362,576
Charges for Services	225,496	195,653
General Revenues		
Regional Appropriations	574,047	574,047
Interest Income	916	932
Miscellaneous Income	773	1,194
	<hr/>	<hr/>
Total Revenues	12,492,182	13,134,402
	<hr/>	<hr/>
Program Expenses Including Indirect Allocation		
General Government	510,312	473,387
Aging Services	7,395,006	7,380,372
Planning and Government Services	707,663	719,509
Workforce Development	3,910,027	4,600,474
Interest on Long-Term Debt	34,855	37,528
	<hr/>	<hr/>
Total Expenses	12,557,863	13,211,270
	<hr/>	<hr/>
Changes in Net Position	(65,681)	(76,868)
	<hr/>	<hr/>
Net Position - Beginning	1,367,473	1,444,341
	<hr/>	<hr/>
Net Position - Ending	\$ 1,301,792	\$ 1,367,473
	<hr/> <hr/>	<hr/> <hr/>

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

## Financial Analysis of the Government's Funds

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

### Governmental Funds

The focus of the NEGRC's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unreserved fund balance may serve as a 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 \$791,845, a net increase of \$44,515, all of which relates to the general fund, for the current year.

## **Propriety Funds**

As stated previously, the Commission only maintains one proprietary fund, the internal service fund. The internal service fund is used to accumulate and allocate costs that benefit two or more programs. The expenses are allocated to the special revenue fund's programs based on an indirect cost allocation plan approved by the Commission's cognizant agency, U.S. Department of Commerce. Indirect costs are allocated on the basis of direct salaries plus fringe benefits.

## **Budgetary Highlights**

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

The General Fund received \$21,135 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. The general fund incurred expenses that were \$56,733 more than the amount budgeted. The amount of funds transferred to other funds to match grants was a net of \$35,440 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 15 of this report.

## **Capital Asset Administration**

### **Capital Assets**

The NEGRC's investment in capital assets for its governmental type activities as of June 30, 2014 totals \$548,886. Detailed information regarding the capital asset activity for fiscal year 2014 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.

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 FY2015 budget provides for an increase of \$44,661 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 NEGRC's finances for all those with an interest in the Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, Northeast Georgia Regional Commission, 305 Research Drive, Athens, GA 30605.

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## **BASIC FINANCIAL STATEMENTS**

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 381,778
Investments, at Fair Value	582,591
Receivables, Net of Allowances for Uncollectibles	
Due from Other Governments	2,110,213
Prepaid Expenses and Other Assets	87,398
Total Current Assets	3,161,980
Noncurrent assets	
Capital assets	
Depreciable, net	1,235,442
Total Noncurrent Assets	1,235,442
Total Assets	4,397,422
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
Current Liabilities	
Accounts Payable	1,732,718
Accrued Compensation	187,353
Compensated Absences	115,099
Accrued Interest	11,237
Current Portion of Capital Lease	58,314
Total Current Liabilities	2,104,721
Noncurrent Liabilities	
Compensated Absences	12,789
Capital Lease Payable	628,242
Total Noncurrent Liabilities	641,031
Total Liabilities	2,745,752
<b>DEFERRED INFLOWS OF RESOURCES</b>	
2015 Membership Dues	349,878
Total Deferred Inflows of Resources	349,878
Total Liabilities and Deferred Inflows of Resources	3,095,630
<b>NET POSITION</b>	
Net Investment in Capital Assets	548,886
Unrestricted	752,906
Total Net Position	\$ 1,301,792

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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	
<b>Primary Government</b>					
Governmental Activities					
General Government	\$ 510,312	\$ 225,496	\$ -	\$ -	\$ (284,816)
Aging Services	7,395,006	-	7,435,176	-	40,170
Planning and Government Services	707,663	-	490,718	-	(216,945)
Workforce Development	3,910,027	-	3,765,056	-	(144,971)
Interest on Long-Term Debt	34,855	-	-	-	(34,855)
<b>Total Primary Government</b>	<b>\$ 12,557,863</b>	<b>\$ 225,496</b>	<b>\$ 11,690,950</b>	<b>\$ -</b>	<b>(641,417)</b>
General Revenues					
Regional Appropriations					574,047
Interest Revenue					916
Miscellaneous					773
<b>Total General Revenues</b>					<b>575,736</b>
Change in Net Position					(65,681)
Net Position - Beginning					1,367,473
Net Position - Ending					<b>\$ 1,301,792</b>

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014**

ASSETS	DHS		Community Care	Community Based Services	Other Governmental Funds	Total Governmental Funds
	General	Coordinated Transportation				
Cash and Cash Equivalents	\$ 381,778	\$ -	\$ -	\$ -	\$ -	\$ 381,778
Investments, at Fair Value	582,591	-	-	-	-	582,591
Receivables (Net of Allowances)						
Due from Other Funds	468,034	-	-	19,418	83,737	571,189
Due from Other Governments	23,898	325,390	343,986	169,460	1,247,479	2,110,213
Prepays	87,398	-	-	-	-	87,398
<b>Total Assets</b>	<b>\$ 1,543,699</b>	<b>\$ 325,390</b>	<b>\$ 343,986</b>	<b>\$ 188,878</b>	<b>\$ 1,331,216</b>	<b>\$ 3,733,169</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities						
Accounts Payable	\$ 11,282	\$ 308,090	\$ 251,631	\$ 188,878	\$ 972,837	\$ 1,732,718
Accrued Compensation	187,353	-	-	-	-	187,353
Due to Other Funds	203,341	17,300	92,355	-	358,379	671,375
<b>Total Liabilities</b>	<b>401,976</b>	<b>325,390</b>	<b>343,986</b>	<b>188,878</b>	<b>1,331,216</b>	<b>2,591,446</b>
Deferred Inflows of Resources:						
2015 Membership Dues	349,878	-	-	-	-	349,878
<b>Total Deferred Inflows of Resources</b>	<b>349,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>349,878</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>751,854</b>	<b>325,390</b>	<b>343,986</b>	<b>188,878</b>	<b>1,331,216</b>	<b>2,941,324</b>
Fund Balances						
Nonspendable	87,398	-	-	-	-	87,398
Unassigned	704,447	-	-	-	-	704,447
<b>Total Fund Balance</b>	<b>791,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>791,845</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,543,699</b>	<b>\$ 325,390</b>	<b>\$ 343,986</b>	<b>\$ 188,878</b>	<b>\$ 1,331,216</b>	<b>\$ 3,733,169</b>

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2014**

<b>Total Fund Balance per Balance Sheet of Governmental Funds</b>	<u>\$ 791,845</u>
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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	611,859
Accumulated depreciation	<u>(384,141)</u>
	<u>227,718</u>

**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 are included in governmental activities in the statement of net position.

	<u>282,229</u>
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<b>Net Position of Governmental Activities</b>	<u><u>\$ 1,301,792</u></u>
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See accompanying notes which are an integral part of these financial statements.

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	General	DHS Coordinated Transportation	Community Care	Community Based Services	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Federal Sources	\$ -	\$ 1,783,571	\$ 785,807	\$ -	\$ 6,644,991	\$ 9,214,369
State Sources	-	47,944	745,807	786,011	865,939	2,445,701
Local Sources	574,047	-	-	-	-	574,047
Project Revenue	136,970	-	-	-	30,525	167,495
Water Authority Revenue	88,526	-	-	-	-	88,526
Interest Income	916	-	-	-	860	1,776
Miscellaneous	773	-	-	-	335	1,108
<b>Total Revenues</b>	<b>801,232</b>	<b>1,831,515</b>	<b>1,531,614</b>	<b>786,011</b>	<b>7,542,650</b>	<b>12,493,022</b>
<b>Expenditures</b>						
Direct						
Current						
Personnel Services						
Salaries	131,703	15,524	139,712	97,149	943,564	1,327,652
Fringe Benefits	72,299	8,864	78,485	56,424	531,263	747,335
<b>Total Personnel Services</b>	<b>204,002</b>	<b>24,388</b>	<b>218,197</b>	<b>153,573</b>	<b>1,474,827</b>	<b>2,074,987</b>
Operating Expenditures						
Contract Services	-	1,733,137	1,147,918	513,816	5,368,325	8,763,196
Travel	13,379	-	1,259	3,100	59,364	77,102
Professional Services	16,995	-	4,248	236	153,568	175,047
Supplies and Materials	6,886	-	59,970	34,289	128,500	229,645
Miscellaneous	203,203	-	17,051	21,384	109,361	350,999
<b>Total Operating Expenditures</b>	<b>240,463</b>	<b>1,733,137</b>	<b>1,230,446</b>	<b>572,825</b>	<b>5,819,118</b>	<b>9,595,989</b>
Capital Outlay						
Debt Service	-	-	-	4,800	-	4,800
Interest	34,855	-	-	-	-	34,855
<b>Total Direct Expenditures</b>	<b>479,320</b>	<b>1,757,525</b>	<b>1,448,643</b>	<b>731,198</b>	<b>7,293,945</b>	<b>11,710,631</b>
Indirect Expenditures	72,404	8,673	82,971	54,813	519,015	737,876
<b>Total Expenditures</b>	<b>551,724</b>	<b>1,766,198</b>	<b>1,531,614</b>	<b>786,011</b>	<b>7,812,960</b>	<b>12,448,507</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	249,508	65,317	-	-	(270,310)	44,515
<b>Other Financing Sources (Uses)</b>						
Transfers From						
Other Funds	88,813	-	-	-	293,806	382,619
Transfers to						
Other Funds	(293,806)	(65,317)	-	-	(23,496)	(382,619)
<b>Total Other Financing Sources (Uses)</b>	<b>(204,993)</b>	<b>(65,317)</b>	<b>-</b>	<b>-</b>	<b>270,310</b>	<b>-</b>
Net Change in Fund Balance	44,515	-	-	-	-	44,515
Fund Balances - Beginning	747,330	-	-	-	-	747,330
Fund Balances - Ending	\$ 791,845	\$ -	\$ -	\$ -	\$ -	\$ 791,845

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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	<u>\$ 44,515</u>
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Amounts reported for governmental activities in the statement of activities differ from amounts reported in the governmental fund statement of revenues, expenditures and changes in fund balances due to the following:

Capital Assets

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.

Total Capital Outlays	4,800
Total Depreciation	<u>(114,996)</u>
	<u>(110,196)</u>

Change in Net Position of Governmental Activities	<u><u>\$ (65,681)</u></u>
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See accompanying notes which 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, 2014**

	<u>General Fund</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	
<b>Revenues</b>				
Local Sources	\$ 574,047	\$ 574,047	\$ 574,047	\$ -
Project Revenue	60,000	115,000	136,970	21,970
Water Authority Revenue	91,500	90,550	88,526	(2,024)
Interest Income	500	500	916	416
Miscellaneous Income	-	-	773	773
<b>Total Revenues</b>	<b>726,047</b>	<b>780,097</b>	<b>801,232</b>	<b>21,135</b>
<b>Expenditures</b>				
Direct				
Salaries	74,550	88,781	131,703	(42,922)
Fringe Benefits	42,049	41,962	72,299	(30,337)
<b>Total Personnel Services</b>	<b>116,599</b>	<b>130,743</b>	<b>204,002</b>	<b>(73,259)</b>
Operating Expenditures				
Travel	15,833	17,885	13,379	4,506
Professional Services	17,500	17,000	16,995	5
Supplies and Materials	11,600	9,800	6,886	2,914
Miscellaneous	178,260	234,535	203,203	31,332
<b>Total Operating Expenditures</b>	<b>223,193</b>	<b>279,220</b>	<b>240,463</b>	<b>38,757</b>
Debt Service				
Interest	34,855	34,855	34,855	-
<b>Total Direct Expenditures</b>	<b>374,647</b>	<b>444,818</b>	<b>479,320</b>	<b>(34,502)</b>
Indirect Expenditures	61,506	50,173	72,404	(22,231)
<b>Total Expenditures</b>	<b>436,153</b>	<b>494,991</b>	<b>551,724</b>	<b>(56,733)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	289,894	285,106	249,508	(35,598)
<b>Other Financing Sources (Uses)</b>				
Transfers from Other Funds	-	-	88,813	88,813
Transfers to Other Funds	(245,451)	(240,433)	(293,806)	(53,373)
<b>Total Other Financing Sources (Uses)</b>	<b>(245,451)</b>	<b>(240,433)</b>	<b>(204,993)</b>	<b>35,440</b>
Net Change in Fund Balance	44,443	44,673	44,515	(158)
Fund Balance - Beginning	709,203	709,203	747,330	38,127
Fund Balance - Ending	\$ 753,646	\$ 753,876	\$ 791,845	\$ 37,969

See accompanying notes which 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, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Federal Sources	\$ 1,887,749	\$ 1,779,456	\$ 1,783,571	\$ 4,115
State Sources	4,251	17,270	47,944	30,674
<b>Total Revenues</b>	<b>1,892,000</b>	<b>1,796,726</b>	<b>1,831,515</b>	<b>34,789</b>
<b>Expenditures</b>				
<b>Direct</b>				
Salaries	20,134	15,617	15,524	93
Fringe Benefits	10,983	9,383	8,864	519
<b>Total Personnel Services</b>	<b>31,117</b>	<b>25,000</b>	<b>24,388</b>	<b>612</b>
<b>Operating Expenditures</b>				
Contract Services	1,805,700	1,706,676	1,733,137	(26,461)
<b>Total Operating Expenditures</b>	<b>1,805,700</b>	<b>1,706,676</b>	<b>1,733,137</b>	<b>(26,461)</b>
<b>Total Direct Expenditures</b>	<b>1,836,817</b>	<b>1,731,676</b>	<b>1,757,525</b>	<b>(25,849)</b>
Indirect Expenditures	11,183	9,000	8,673	327
<b>Total Expenditures</b>	<b>1,848,000</b>	<b>1,740,676</b>	<b>1,766,198</b>	<b>(25,522)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	44,000	56,050	65,317	9,267
<b>Other Financing Sources (Uses)</b>				
Transfers to Other Funds	(44,000)	(56,050)	(65,317)	(9,267)
<b>Total Other Financing Sources (Uses)</b>	<b>(44,000)</b>	<b>(56,050)</b>	<b>(65,317)</b>	<b>(9,267)</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

See accompanying notes which 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, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Federal Sources	\$ 635,000	\$ 785,807	\$ 785,807	\$ -
State Sources	635,000	745,807	745,807	-
<b>Total Revenues</b>	<b>1,270,000</b>	<b>1,531,614</b>	<b>1,531,614</b>	<b>-</b>
<b>Expenditures</b>				
<b>Direct</b>				
Salaries	130,000	166,213	139,712	26,501
Fringe Benefits	75,400	98,137	78,485	19,652
<b>Total Personnel Services</b>	<b>205,400</b>	<b>264,350</b>	<b>218,197</b>	<b>46,153</b>
<b>Operating Expenditures</b>				
Contract Services	970,927	1,147,918	1,147,918	-
Travel	2,000	1,411	1,259	152
Professional Services	3,500	200	4,248	(4,048)
Supplies and Materials	5,000	3,500	59,970	(56,470)
Miscellaneous	9,173	11,852	17,051	(5,199)
<b>Total Operating Expenditures</b>	<b>990,600</b>	<b>1,164,881</b>	<b>1,230,446</b>	<b>(65,565)</b>
<b>Total Direct Expenditures</b>	<b>1,196,000</b>	<b>1,429,231</b>	<b>1,448,643</b>	<b>(19,412)</b>
<b>Indirect Expenditures</b>	<b>74,000</b>	<b>102,383</b>	<b>82,971</b>	<b>19,412</b>
<b>Total Expenditures</b>	<b>1,270,000</b>	<b>1,531,614</b>	<b>1,531,614</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes which 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 BASED SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>				
State Sources	\$ 790,000	\$ 746,277	\$ 786,011	\$ 39,734
<b>Total Revenues</b>	<b>790,000</b>	<b>746,277</b>	<b>786,011</b>	<b>39,734</b>
<b>Expenditures</b>				
<b>Direct</b>				
Salaries	195,000	94,382	97,149	(2,767)
Fringe Benefits	113,400	55,732	56,424	(692)
<b>Total Personnel Services</b>	<b>308,400</b>	<b>150,114</b>	<b>153,573</b>	<b>(3,459)</b>
<b>Operating Expenditures</b>				
Contract Services	346,200	481,096	513,816	(32,720)
Travel	3,500	1,400	3,100	(1,700)
Professional Services	-	1,468	236	1,232
Supplies and Materials	3,600	43,011	34,289	8,722
Miscellaneous	11,300	15,391	21,384	(5,993)
<b>Total Operating Expenditures</b>	<b>364,600</b>	<b>542,366</b>	<b>572,825</b>	<b>(30,459)</b>
Capital Outlay		-	4,800	(4,800)
<b>Total Direct Expenditures</b>	<b>673,000</b>	<b>692,480</b>	<b>731,198</b>	<b>(38,718)</b>
Indirect Expenditures	117,000	53,797	54,813	(1,016)
<b>Total Expenditures</b>	<b>790,000</b>	<b>746,277</b>	<b>786,011</b>	<b>(39,734)</b>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
JUNE 30, 2014**

	<u><b>Governmental Activities- Internal Service Fund</b></u>
<b>ASSETS</b>	
Current Assets	
Due from Other Funds	\$ 100,186
Total Current Assets	<u>100,186</u>
Long-Term Assets	
Capital Assets	
Depreciable, Net	<u>1,007,724</u>
Total Long-Term Assets	<u>1,007,724</u>
Total Assets	<u>1,107,910</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accrued Interest	11,237
Compensated Absences	115,099
Current Portion of Capital Lease	<u>58,314</u>
Total Current Liabilities	<u>184,650</u>
Long-Term Liabilities	
Compensated Absences	12,789
Capital Lease Payable	<u>628,242</u>
Total Long-Term Liabilities	<u>641,031</u>
Total Liabilities	<u>825,681</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	321,169
Unrestricted	<u>(38,940)</u>
Total Net Position	<u><u>\$ 282,229</u></u>

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

**NORTHEAST GEORGIA REGIONAL COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u><b>Governmental Activities- Internal Service Fund</b></u>
<b>Operating Revenues</b>	
Indirect Cost Recovery	\$ 1,485,211
<b>Total Operating Revenues</b>	<u>1,485,211</u>
<b>Operating Expenses</b>	
Salaries	545,137
FICA	26,132
Depreciation	44,653
Group Insurance	365,876
Insurance and Bonding	44,909
Membership and Subscriptions	490
Motor Vehicle	2,950
Pension	151,211
Pension Contribution DBP	130,878
Per Diem and Fees	47,964
Postage and Freight	6,429
Publications and Printing	7,972
Rentals- Other	1,008
Repairs and Maintenance	30,018
Supplies and Materials	28,010
Telecommunications	8,168
Travel	655
Utilities	33,660
Workers' Compensation	9,091
<b>Total Operating Expenses</b>	<u>1,485,211</u>
<b>Change in Net Position</b>	-
<b>Net Position - Beginning</b>	<u>282,229</u>
<b>Net Position - Ending</b>	<u><u>\$ 282,229</u></u>

See accompanying notes which 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, 2014**

	<b>Governmental Activities- Internal Service Fund</b>
<b>Cash Flow from Operating Activities</b>	
Cash Received from Indirect Cost Recovery	\$ 1,519,185
Cash Paid to Suppliers	(870,198)
Cash Paid to Employees	(584,006)
	64,981
<b>Net Cash Provided by Operating Activities</b>	64,981
<b>Cash flows from Capital and Related Financing Activities</b>	
Principal Paid on Capital Lease	(55,553)
Capital Asset Purchases	(9,428)
	(64,981)
<b>Net Cash Used by Capital and Related Financing Activities</b>	(64,981)
<b>Cash Flows from Investing Activities</b>	
Net Cash Provided by (Used for) Investing Activities	-
<b>Net Increase (Decrease) in Cash and Equivalents</b>	-
<b>Cash and Cash Equivalents - Beginning</b>	-
<b>Cash and Cash Equivalents - Ending</b>	\$ -

See accompanying notes which 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, 2014  
(CONTINUED)**

	<u><b>Governmental Activities- Internal Service Fund</b></u>
<b>Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities</b>	
Net Operating Income	\$ -
Depreciation Expense	44,653
Changes in Assets and Liabilities	
Decrease in Due from Other Funds	33,974
Decrease in Accrued Interest	(909)
Decrease in Compensated Absences	<u>(12,737)</u>
Total Adjustments	<u>64,981</u>
Net Cash Provided by Operating Activities	<u><u>\$ 64,981</u></u>

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





**NOTES TO THE FINANCIAL STATEMENTS**

# NORTHEAST GEORGIA REGIONAL COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northeast Georgia Regional Commission (the 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 Governmental Accounting Standards, 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. The effect of interfund activity has been removed from these statements, which distinguish between the governmental and business-type activities of the RC. Governmental activities generally are financed through dues, intergovernmental revenues, grants and other nonexchange transactions. The RC 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.

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 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. 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.

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

The *Community Based Services* is a special revenue fund used to account for community based services 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 statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services

or privileges provided by a given function or segment, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Taxes and other items not properly included among program revenues are reported instead as general 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 authorize the RC to invest in obligations of the U.S. Treasury, other U.S. Government Agencies, state of Georgia, other states, prime banker's acceptances, repurchase agreements and other political subdivisions of Georgia.

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

##### *2. Interfund Transactions*

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

##### *3. Prepaid Items*

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

4. *Capital Assets*

Capital assets, which include property, plant and equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$7,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are 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.

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, 2014 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.

The plan covers 37 employees for the year ended June 30, 2014 and total covered payroll for the period was \$1,866,725. 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 \$126,111 and \$73,051, respectively. Employer contributions to the 401(k) and 403(b) plans were \$87,044 and \$64,167, 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 percent of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20 percent of market value.

b. Plan Description and Contribution Information

Membership of the plan consisted of the following as of January 1, 2014, the date of the latest actuarial valuation:

Retirees and Beneficiaries Receiving Benefits	5
Terminated Plan Members Entitled to, but Not Yet Receiving, Benefits	3
Active Plan Members	<u>33</u>
	<u>41</u>
Number of participating employers	1

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

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the RC has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the RC but shall be allocated to employees.

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

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

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

Contributions are determined under the projected unit credit actuarial cost method. The period, and related method, for amortizing the initial unfunded actuarial accrued liability is 30 years, from 2003, and current

changes in the unfunded actuarial liability over 15 years for actuarial gains and losses, 10 years for temporary retirement incentive programs, 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, 2014 was \$184,305, 10.55 percent of covered payroll.

c. **Funded Status and Funding Progress - Pension Plans**

The funded status of the plan as of January 1, 2014, the most recent actuarial valuation date, is as follows:

<b>Actuarial Value of Assets</b>	<b>Actuarial Liability (AAL)</b>	<b>Unfunded AAL (UAAL)</b>	<b>Funded Ratio (a / b)</b>	<b>Annual Covered Payroll</b>	<b>Ratio of Unfunded to Annual Covered Payroll</b>
<b>(a)</b>	<b>(b)</b>	<b>(b-a)</b>	<b>(a / b)</b>	<b>(c)</b>	
\$ 3,565,933	\$ 3,739,417	\$ 173,484	95.36%	\$ 1,717,321	10.10%

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.

<b>Annual Fiscal Year</b>	<b>Percentage Pension Cost</b>	<b>Percentage of Annual Covered Payroll</b>	<b>of APC Contributed</b>	<b>Net Pension Obligation</b>
2014	\$184,305	10.55%	100%	\$ -
2013	191,051	11.00%	100%	-
2012	191,649	11.42%	100%	-
2011	206,173	11.64%	100%	-
2010	204,805	12.62%	100%	-

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

Additional information as of the last actuarial valuation follows:

Valuation date	January 1, 2014
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Net effective amortization period of 10 years.



Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10 percent of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20 percent of market value.
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Actuarial Assumptions	
Investment Rate of Return	7.75%
Projected Salary Increases	3.50%
COLAs	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 an employee terminates employment, the employee is compensated for the annual leave not taken. At June 30, 2014, the RC was liable for \$127,888 in unused compensated absences.

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

9. *Deferred Inflows of Resources*

The RC reports deferred inflows of resources when payment has been received but has not been earned. Membership dues are earned as related periods of service expire.

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 are 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.

**Flow Assumptions** - When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Commission's policy to use restricted amounts first and then unrestricted resources as they are needed. For unrestricted amounts of fund balance, it is the Commission's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The Commission does not have a formal minimum fund balance policy.

The following is a summary of the fund balance classifications as of June 30, 2014

	<u>General Fund</u>	<u>Total</u>
Nonspendable Prepays	\$ 87,398	\$ 87,398
Unassigned	704,447	704,447
	<u>\$791,845</u>	<u>\$791,845</u>

**Impact of Deferred Inflows and Outflows** - There is \$349,878 in deferred inflows representing member dues for the subsequent fiscal year and for which there is no offsetting amount of deferred outflows. The entire sum of these deferred inflows is available to the RC and is a component of the presented cash and investments totaling \$964,369.

## 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, 2014 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.

### 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 \$582,591 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	\$ 582,591	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, 2014.

*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 bankers 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 and 2B above	\$576,428	\$584,995
Certificates of Deposit and Other Short-Term Investments Classified as Investments in the Financial Statements.	<u>6,163</u>	<u>(6,163)</u>
Balance per Financial Statements	<u>\$582,591</u>	<u>\$578,832</u>

### NOTE 3 - CHANGES IN CAPITAL ASSETS

Capital asset activity for the government for the fiscal year ended June 30, 2014 was as follows:

	<b>Beginning Balance</b>		<b>Ending Balance</b>	
	<b>June 30, 2013</b>	<b>Additions</b>	<b>Deletions</b>	<b>June 30, 2014</b>
Capital Assets, Being Depreciated				
Buildings	\$ 1,161,344	\$ -	\$ -	\$ 1,161,344
Furniture, Fixtures and Equipment	70,530	14,228	-	84,758
Vehicles	563,796	-	-	563,796
Total Capital Assets, Being Depreciated	<u>1,795,670</u>	<u>14,228</u>	<u>-</u>	<u>1,809,898</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>
Accumulated Depreciation				
Buildings	(140,670)	(30,664)	-	(171,334)
Furniture, Fixtures and Equipment	(79,031)	(13,944)	-	(92,975)
Vehicles	(230,080)	(115,042)	-	(345,122)
Total Accumulated Depreciation	<u>(449,781)</u>	<u>(159,650)</u>	<u>-</u>	<u>(609,431)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,380,864</u>	<u>(145,422)</u>	<u>-</u>	<u>1,235,442</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,380,864</u>	<u>\$ (145,422)</u>	<u>\$ -</u>	<u>\$ 1,235,442</u>

For assets not associated with a special program, depreciation expense was charged to the RC'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 2014, \$109,337 and \$5,658 were 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, 2014 for these receivables.

A detail of accounts receivable to contracts follows:

Clarke County School District	\$	3,098
Northeast Georgia Solid Waste		859
Town of Braselton		1,304
University of North Georgia		803
Upper Oconee Basin Water Authority		<u>21,737</u>
Total Regional Appropriations Due		<u>27,801</u>
Special Revenue Funds		
Federal Grants and Contracts		
Workforce Development		329,640
DHR-Aging		1,283,107
DHS		325,390
DOT		<u>92,540</u>
Total Federal Grants and Contracts		<u>2,030,677</u>
State Grants and Contracts		
DCA		<u>51,735</u>
		<u>51,735</u>
Total Due from Other Governments	\$	<u><u>2,110,213</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 semiannual payments of \$45,658 at a 4.91 percent 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:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 58,314	\$ 33,003	\$ 91,317
2016	61,212	30,104	91,316
2017	64,255	27,062	91,317
2018-2022	458,205	89,466	547,671
2024	44,570	1,088	45,658
	<u>\$ 686,556</u>	<u>\$ 180,723</u>	<u>\$ 867,279</u>

Long-term liability activity for the fiscal year ended June 30, 2014 is as follows:

Governmental Activities

	<u>Beginning</u>			<u>Ending</u>	<u>Due Within</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>One Year</u>
Capital Leases	\$ 742,109	\$ -	\$ 55,553	\$ 686,556	\$ 58,314
Compensated Absences	140,625	238,508	251,245	127,888	115,099
	<u>\$ 882,734</u>	<u>\$ 238,508</u>	<u>\$ 306,798</u>	<u>\$ 814,444</u>	<u>\$ 173,413</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, internal service fund compensated absences of \$127,888 are included in the above amounts. For the governmental activities, compensated absences are generally liquidated by the general fund.

**NOTE 6 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Generally, outstanding balances between funds reported as due to/from other funds include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding, and other miscellaneous receivables and payables between funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." The composition of inter-fund balances as of June 30, 2014, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 358,379
General Fund	Community Care Fund	92,355
General Fund	DHS Coordinated Trans	17,300
Nonmajor governmental funds	General Fund	83,737
Community Based Services	General Fund	19,418
Internal Service Fund	General Fund	100,186
Total		<u>\$ 671,375</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, 2014:

	<u>Transfers In</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfers Out			
General Fund	\$ -	\$ 293,806	\$ 293,806
DHS Coordinated Transportation	23,496	-	23,496
Nonmajor Governmental	65,317	-	65,317
	<u>\$ 88,813</u>	<u>\$ 293,806</u>	<u>\$ 382,619</u>

#### **NOTE 7 - EXPENDITURES OVER BUDGET**

Excess of actual expenditures over budget for the general fund are as follows:

General Fund	
Salaries	\$ 42,922
Fringe benefits	30,337
Indirect	22,231
Transfers out	53,373

#### **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, 2014 are as follows:

Book Value	1,235,442
Related Capital Debt	<u>(686,556)</u>
	<u>\$ 548,886</u>

**NOTE 10 - DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources for the fiscal year ended June 30, 2014 are as follows:

2015 Dues	\$ 151,305
Aging Advance	150,855
Sherry Jackson	20,187
Economic Development Administration	7,124
MFP Northwest GA	6,906
ARC	3,803
Other	3,376
Governmental Council	2,070
Madison County	1,500
GA DNR Historical Preservation	1,500
Oglethorpe County	<u>1,252</u>
	<u>\$ 349,878</u>



**REQUIRED SUPPLEMENTARY INFORMATION**



**NORTHEAST GEORGIA REGIONAL COMMISSION  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**SCHEDULE OF FUNDING PROGRESS**

<b>Actuarial Valuation Year</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Funded Ratio (a/b)</b>	<b>Unfunded (Assets in Excess of AAL) (b-a)</b>	<b>Annual Covered Payroll (c)</b>	<b>Ratio of Unfunded to Annual Covered Payroll</b>
2014	\$ 3,565,933	\$ 3,739,417	95.36%	\$ 173,484	\$ 1,717,321	10.10%
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**

<b>Year Ended 6/30</b>	<b>Annual Required Contribution</b>	<b>Percentage Contributed</b>
2014	\$ 184,305	100%
2013	191,051	100%
2012	191,638	100%
2011	206,173	100%



**SUPPLEMENTARY INFORMATION**

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014**

	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>
<b>ASSETS</b>					
Due from Grant Award and Contracts	\$ -	\$ 3,098	\$ -	\$ 167,526	\$ -
Due from General Fund	-	2,738	-	-	34,082
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 5,836</b>	<b>\$ -</b>	<b>\$ 167,526</b>	<b>\$ 34,082</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Due to Contractors	\$ -	\$ 5,836	\$ -	\$ 107,190	\$ 34,082
Due to General Fund	-	-	-	60,336	-
<b>Total Liabilities</b>	<b>-</b>	<b>5,836</b>	<b>-</b>	<b>167,526</b>	<b>34,082</b>
<b>Fund Balance</b>					
Restricted	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 5,836</b>	<b>\$ -</b>	<b>\$ 167,526</b>	<b>\$ 34,082</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

<b>WIA Youth</b>	<b>WIA Youth</b>	<b>WIA Mobile Unit</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>
\$ 101,746	\$ 805	\$ -	\$ -	\$ -
-	32,750	1,416	-	10,797
<hr/>				
\$ 101,746	\$ 33,555	\$ 1,416	\$ -	\$ 10,797
<hr/>				
\$ 41,887	\$ 33,555	\$ 1,416	\$ -	\$ 10,797
59,859	-	-	-	-
<hr/>				
101,746	33,555	1,416	-	10,797
<hr/>				
-	-	-	-	-
<hr/>				
-	-	-	-	-
<hr/>				
\$ 101,746	\$ 33,555	\$ 1,416	\$ -	\$ 10,797
<hr/>				

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>	<b>Admin Cost Pool</b>
<b>ASSETS</b>				
Due from Grant Award and Contracts	\$ -	\$ 60,368	\$ -	\$ -
Due from General Fund	-	-	132	267
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 60,368</b>	<b>\$ 132</b>	<b>\$ 267</b>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Due to Contractors	\$ -	\$ 30,065	\$ 132	\$ 267
Due to General Fund	-	30,303	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>60,368</b>	<b>132</b>	<b>267</b>
<b>Fund Balance</b>				
Restricted	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 60,368</b>	<b>\$ 132</b>	<b>\$ 267</b>



**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

<b>Training Cost Pool</b>	<b>CCSD</b>	<b>Caterpillar Related Services</b>	<b>Title III-A</b>	<b>Title III-B</b>	<b>Title III-C1</b>
\$ -	\$ -	\$ -	\$ 34,277	\$ 71,040	\$ 141,590
829	-	-	-	-	-
<b>\$ 829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,277</b>	<b>\$ 71,040</b>	<b>\$ 141,590</b>
\$ 829	\$ -	\$ -	\$ 33,263	\$ 70,028	\$ 141,590
-	-	-	1,014	1,012	-
829	-	-	34,277	71,040	141,590
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,277</b>	<b>\$ 71,040</b>	<b>\$ 141,590</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

	<b>Title III-C2</b>	<b>Title III NSIP Meals</b>	<b>Title III-D</b>	<b>Title III-E</b>	<b>Money Follows the Person</b>
<b>ASSETS</b>					
Due from Grant Award and Contracts	\$ 104,500	\$ 34,572	\$ 9,878	\$ 61,385	\$ 32,618
Due from General Fund	-	-	-	-	-
Total Assets	<u>\$ 104,500</u>	<u>\$ 34,572</u>	<u>\$ 9,878</u>	<u>\$ 61,385</u>	<u>\$ 32,618</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Due to Contractors	\$ 104,500	\$ 34,572	\$ 9,878	\$ 39,267	\$ 26,093
Due to General Fund	-	-	-	22,118	6,525
Total Liabilities	<u>104,500</u>	<u>34,572</u>	<u>9,878</u>	<u>61,385</u>	<u>32,618</u>
<b>Fund Balance</b>					
Restricted	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 104,500</u>	<u>\$ 34,572</u>	<u>\$ 9,878</u>	<u>\$ 61,385</u>	<u>\$ 32,618</u>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

Title XX SSBG	ITCO	Alzheimer's	Title V	LTCO	Georgia Cares	ADRC/ MIPPA	Care Transition
\$ 24,784	\$ -	\$ 24,277	\$ 123,596	\$ 16,448	\$ 11,677	\$ 9,057	\$ 30,014
-	-	-	-	-	-	-	-
\$ 24,784	\$ -	\$ 24,277	\$ 123,596	\$ 16,448	\$ 11,677	\$ 9,057	\$ 30,014
<hr/>							
\$ 14,333	\$ -	\$ 24,277	\$ 119,299	\$ 16,448	\$ 11,677	\$ 2,979	\$ 1,264
10,451	-	-	4,297	-	-	6,078	28,750
24,784	-	24,277	123,596	16,448	11,677	9,057	30,014
<hr/>							
-	-	-	-	-	-	-	-
<hr/>							
-	-	-	-	-	-	-	-
<hr/>							
\$ 24,784	\$ -	\$ 24,277	\$ 123,596	\$ 16,448	\$ 11,677	\$ 9,057	\$ 30,014

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

	<b>MIPPA Grant</b>	<b>Powerful Tools</b>	<b>Admin Community Living</b>	<b>Balance Incentive Program</b>	<b>ARC</b>
<b>ASSETS</b>					
Due from Grant Award and Contracts	\$ 15,640	\$ -	\$ 13,603	\$ 10,705	\$ -
Due from General Fund	-	335	-	-	29
<b>Total Assets</b>	<b>\$ 15,640</b>	<b>\$ 335</b>	<b>\$ 13,603</b>	<b>\$ 10,705</b>	<b>\$ 29</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>Liabilities</b>					
Due to Contractors	\$ 8,148	\$ 335	\$ 13,603	\$ -	\$ 29
Due to General Fund	7,492	-	-	10,705	-
<b>Total Liabilities</b>	<b>15,640</b>	<b>335</b>	<b>13,603</b>	<b>10,705</b>	<b>29</b>
<b>Fund Balance</b>					
Restricted	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,640</b>	<b>\$ 335</b>	<b>\$ 13,603</b>	<b>\$ 10,705</b>	<b>\$ 29</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2014  
 (CONTINUED)**

<b>DCA Coordinated Planning</b>	<b>Historic Preservation</b>	<b>DOT</b>	<b>EDA</b>	<b>GA EPD Broadriver WMP</b>	<b>Total Nonmajor Governmental</b>
\$ 51,735	\$ -	\$ 92,540	\$ -	\$ -	\$ 1,247,479
-	-	-	-	362	83,737
<b>\$ 51,735</b>	<b>\$ -</b>	<b>\$ 92,540</b>	<b>\$ -</b>	<b>\$ 362</b>	<b>\$ 1,331,216</b>
\$ 104	\$ -	\$ 34,732	\$ -	\$ 362	\$ 972,837
51,631	-	57,808	-	-	358,379
<b>51,735</b>	<b>-</b>	<b>92,540</b>	<b>-</b>	<b>362</b>	<b>1,331,216</b>
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 51,735</b>	<b>\$ -</b>	<b>\$ 92,540</b>	<b>\$ -</b>	<b>\$ 362</b>	<b>\$ 1,331,216</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>	<b>WIA Adult</b>
<b>Revenues</b>					
Federal Sources	\$ 9,265	\$ 505,882	\$ 31,915	\$ 937,801	\$ 100,753
State Sources	-	-	-	-	-
Project Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>9,265</b>	<b>505,882</b>	<b>31,915</b>	<b>937,801</b>	<b>100,753</b>
<b>Expenditures</b>					
Direct					
Personnel Services					
Salaries	-	44,534	-	48,863	-
Fringe Benefits	-	26,939	-	25,590	-
<b>Total Personal Services</b>	<b>-</b>	<b>71,473</b>	<b>-</b>	<b>74,453</b>	<b>-</b>
Operating Expenditures					
Contract Services	-	322,862	31,915	830,733	81,283
Travel	-	-	-	-	-
Professional Services	-	203	-	-	19,356
Supplies and Materials	-	-	-	-	114
Miscellaneous	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>323,065</b>	<b>31,915</b>	<b>830,733</b>	<b>100,753</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>394,538</b>	<b>31,915</b>	<b>905,186</b>	<b>100,753</b>
Indirect					
Cost Allocation Plan	9,265	111,344	-	32,615	-
<b>Total Expenditures</b>	<b>\$ 9,265</b>	<b>\$ 505,882</b>	<b>\$ 31,915</b>	<b>\$ 937,801</b>	<b>\$ 100,753</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

<b>WIA Youth</b>	<b>WIA Youth</b>	<b>WIA Mobile Unit</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>
\$ 753,146	\$ 456,149	\$ -	\$ 22,639	\$ 554,377
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
753,146	456,149	-	22,639	554,377
75,724	-	-	-	43,782
38,036	-	-	-	26,408
113,760	-	-	-	70,190
577,905	343,325	-	-	361,529
9,606	-	-	-	-
1,870	-	35,739	-	-
1,867	-	-	-	-
6,929	-	14,066	-	-
598,177	343,325	49,805	-	361,529
711,937	343,325	49,805	-	431,719
41,209	112,824	(49,805)	22,639	122,658
\$ 753,146	\$ 456,149	\$ -	\$ 22,639	\$ 554,377

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

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



**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

<b>WIA Youth</b>	<b>WIA Youth</b>	<b>WIA Mobile Unit</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>
<b>Revenues</b>			
Federal Sources	\$ 123,314	\$ 224,216	\$ 16,929
State Sources	-	-	-
Project Revenue	-	-	-
Interest Income	-	-	-
Miscellaneous Revenue	-	-	-
<b>Total Revenues</b>	<b>123,314</b>	<b>224,216</b>	<b>16,929</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	-	44,872	2,650
Fringe Benefits	-	23,425	1,501
<b>Total Personal Services</b>	<b>-</b>	<b>68,297</b>	<b>4,151</b>
Operating Expenditures			
Contract Services	123,314	125,876	10,748
Travel	-	-	186
Professional Services	-	-	368
Supplies and Materials	-	-	-
Miscellaneous	-	-	-
<b>Total Operating Expenditures</b>	<b>123,314</b>	<b>125,876</b>	<b>11,302</b>
<b>Total Direct Expenditures</b>	<b>123,314</b>	<b>194,173</b>	<b>15,453</b>
Indirect			
Cost Allocation Plan	-	30,043	1,476
<b>Total Expenditures</b>	<b>\$ 123,314</b>	<b>\$ 224,216</b>	<b>\$ 16,929</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

WIA Admin Cost Pool	WIA Training Cost Pool	CCSD	Caterpillar Related Services	Title III-A	Title III-B	Title III-C1
\$ -	\$ -	\$ -	\$ -	\$ 106,853	\$ 321,114	\$ 443,267
-	-	-	-	-	18,887	26,075
-	-	28,670	-	1,855	-	-
-	-	-	-	860	-	-
-	-	-	-	-	-	-
-	-	28,670	-	109,568	340,001	469,342
69,759	30,174	-	-	35,334	18,587	-
39,628	16,899	-	-	20,177	10,613	-
109,387	47,073	-	-	55,511	29,200	-
-	-	28,670	-	-	291,499	469,342
5,066	13,669	-	-	7,330	2,112	-
72	10,950	-	29,074	15,054	-	-
2,076	17,136	-	-	27,101	-	-
11,333	18,801	-	-	20,419	6,807	-
18,547	60,556	28,670	29,074	69,904	300,418	469,342
127,934	107,629	28,670	29,074	125,415	329,618	469,342
(127,934)	(107,629)	-	-	19,771	10,384	-
\$ -	\$ -	\$ 28,670	\$ 29,074	\$ 145,186	\$ 340,002	\$ 469,342

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>	<b>WIA Dislocated Worker</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

WIA Admin Cost Pool	WIA Training Cost Pool	CCSD	Caterpillar Related Services	Title III-A	Title III-B	Title III-C1
\$ -	\$ -	\$ -	\$ (29,074)	\$ (35,618)	\$ (1)	\$ -
-	-	-	29,074	35,618	1	-
-	-	-	-	-	-	-
-	-	-	29,074	35,618	1	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

	<b>Title III-C2</b>	<b>Title III NSIP Meals</b>	<b>Title III-D</b>	<b>Title III-E</b>	<b>Money Follows the Person</b>
<b>Revenues</b>					
Federal Sources	\$ 464,779	\$ 151,583	\$ 31,285	\$ 204,588	\$ 165,464
State Sources	27,340	69,664	1,840	31,931	20,000
Project Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>492,119</b>	<b>221,247</b>	<b>33,125</b>	<b>236,519</b>	<b>185,464</b>
<b>Expenditures</b>					
<b>Direct</b>					
<b>Personnel Services</b>					
Salaries	-	-	-	57,565	34,596
Fringe Benefits	-	-	-	32,871	19,755
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,436</b>	<b>54,351</b>
<b>Operating Expenditures</b>					
Contract Services	492,119	221,247	33,125	86,777	122,165
Travel	-	-	-	1,512	1,373
Professional Services	-	-	-	2,758	-
Supplies and Materials	-	-	-	21,319	8,970
Miscellaneous	-	-	-	16,536	1,088
<b>Total Operating Expenditures</b>	<b>492,119</b>	<b>221,247</b>	<b>33,125</b>	<b>128,902</b>	<b>133,596</b>
<b>Total Direct Expenditures</b>	<b>492,119</b>	<b>221,247</b>	<b>33,125</b>	<b>219,338</b>	<b>187,947</b>
<b>Indirect</b>					
Cost Allocation Plan	-	-	-	32,159	19,327
<b>Total Expenditures</b>	<b>\$ 492,119</b>	<b>\$ 221,247</b>	<b>\$ 33,125</b>	<b>\$ 251,497</b>	<b>\$ 207,274</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Title XX SSBG	ITCO	Alzheimer's	Title V	LTCO	Georgia Cares	ADRC/ MIPPA	Care Transition
\$ 128,479	\$ -	\$ -	\$ 427,418	\$ 16,731	\$ 64,901	\$ -	\$ 179,386
-	4,484	131,176	-	89,770	3,125	37,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,479	4,484	131,176	427,418	106,501	68,026	37,000	179,386
30,671	-	-	7,588	-	-	15,232	60,346
17,514	-	-	4,333	-	-	8,698	34,459
48,185	-	-	11,921	-	-	23,930	94,805
55,462	4,484	131,176	407,418	106,501	68,026	-	2,801
1,596	-	-	5	-	-	-	10,218
-	-	-	-	-	-	-	46
5,404	-	-	3,835	-	-	3,247	27,615
697	-	-	-	-	-	1,313	34
63,159	4,484	131,176	411,258	106,501	68,026	4,560	40,714
111,344	4,484	131,176	423,179	106,501	68,026	28,490	135,519
17,135	-	-	4,239	-	-	8,510	33,713
\$ 128,479	\$ 4,484	\$ 131,176	\$ 427,418	\$ 106,501	\$ 68,026	\$ 37,000	\$ 169,232

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

	<b>Title III-C2</b>	<b>Title III NSIP Meals</b>	<b>Title III-D</b>	<b>Title III-E</b>	<b>Money Follows the Person</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (14,978)	\$ (21,810)
<b>Other Financing Sources (Uses)</b>					
Transfers from Other Funds	-	-	-	14,978	21,810
Transfers to Other Funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	14,978	21,810
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -



**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**  
**(CONTINUED)**

Title XX SSBG	ITCO	Alzheimer's	Title V	LTCO	Georgia Cares	ADRC/ MIPPA	Care Transition
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,154
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(10,154)
-	-	-	-	-	-	-	(10,154)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

	<b>MIPPA Grant</b>	<b>Powerful Tools</b>	<b>Admin Community Living</b>	<b>Balance Incentive Program</b>	<b>ARC</b>
<b>Revenues</b>					
Federal Sources	\$ 46,919	\$ 22,962	\$ 13,603	\$ 10,705	\$ 53,274
State Sources	-	3,533	-	-	-
Project Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Revenue	-	335	-	-	-
<b>Total Revenues</b>	<b>46,919</b>	<b>26,830</b>	<b>13,603</b>	<b>10,705</b>	<b>53,274</b>
<b>Expenditures</b>					
Direct					
Personnel Services					
Salaries	4,296	11,564	-	5,041	50,454
Fringe Benefits	2,453	6,946	-	2,878	28,639
<b>Total Personal Services</b>	<b>6,749</b>	<b>18,510</b>	<b>-</b>	<b>7,919</b>	<b>79,093</b>
Operating Expenditures					
Contract Services	24,420	-	13,603	-	-
Travel	8	213	-	-	2,695
Professional Services	-	3,388	-	-	-
Supplies and Materials	-	3,568	-	-	37
Miscellaneous	-	150	-	-	618
<b>Total Operating Expenditures</b>	<b>24,428</b>	<b>7,319</b>	<b>13,603</b>	<b>-</b>	<b>3,350</b>
<b>Total Direct Expenditures</b>	<b>31,177</b>	<b>25,829</b>	<b>13,603</b>	<b>7,919</b>	<b>82,443</b>
Indirect					
Cost Allocation Plan	2,400	1,001	-	2,786	28,126
<b>Total Expenditures</b>	<b>\$ 33,577</b>	<b>\$ 26,830</b>	<b>\$ 13,603</b>	<b>\$ 10,705</b>	<b>\$ 110,569</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

<b>DCA Coordinated Planning</b>	<b>DNR Historic Preservation</b>	<b>DOT</b>	<b>EDA</b>	<b>GA EPD Broadriver WMP</b>	<b>Total Nonmajor Governmental</b>
\$ -	\$ -	\$ -	\$ 55,294	\$ -	\$ 6,644,991
206,939	4,091	171,121	-	18,963	865,939
-	-	-	-	-	30,525
-	-	-	-	-	860
-	-	-	-	-	335
206,939	4,091	171,121	55,294	18,963	7,542,650
114,324	2,248	78,420	46,523	10,417	943,564
64,745	1,284	44,780	26,565	6,127	531,263
179,069	3,532	123,200	73,088	16,544	1,474,827
-	-	-	-	-	5,368,325
1,525	285	466	1,430	69	59,364
-	-	34,690	-	-	153,568
200	-	5,302	-	709	128,500
2,459	52	6,432	1,126	501	109,361
4,184	337	46,890	2,556	1,279	5,819,118
183,253	3,869	170,090	75,644	17,823	7,293,945
63,678	1,256	43,811	25,991	6,023	519,015
\$ 246,931	\$ 5,125	\$ 213,901	\$ 101,635	\$ 23,846	\$ 7,812,960

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

	<b>MIPPA Grant</b>	<b>Powerful Tools</b>	<b>Admin Community Living</b>	<b>Balance Incentive Program</b>	<b>ARC</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 13,342	\$ -	\$ -	\$ -	\$ (57,295)
<b>Other Financing Sources (Uses)</b>					
Transfers from Other Funds	-	-	-	-	57,295
Transfers to Other Funds	(13,342)	-	-	-	-
Total Other Financing Sources (Uses)	(13,342)	-	-	-	57,295
Net Change in Fund Balance	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
 (CONTINUED)**

<b>DCA Coordinated Planning</b>	<b>DNR Historic Preservation</b>	<b>DOT</b>	<b>EDA</b>	<b>GA EPD Broadriver WMP</b>	<b>Total Nonmajor Governmental</b>
\$ (39,992)	\$ (1,034)	\$ (42,780)	\$ (46,341)	\$ (4,883)	\$ (270,310)
39,992	1,034	42,780	46,341	4,883	293,806
-	-	-	-	-	(23,496)
39,992	1,034	42,780	46,341	4,883	270,310
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 9,265	\$ 9,265	\$ -
Total Revenues	9,265	9,265	-
<b>Expenditures</b>			
Indirect			
Cost Allocation Plan	9,265	9,265	-
Total Expenditures	9,265	9,265	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 505,882	\$ 505,882	\$ -
Total Revenues	505,882	505,882	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	44,500	44,534	(34)
Fringe Benefits	27,000	26,939	61
Total Personal Services	71,500	71,473	27
Operating Expenditures			
Contract Services	318,435	322,862	(4,427)
Professional Services	200	203	(3)
Total Operating Expenditures	318,635	323,065	(4,430)
Total Direct Expenditures	390,135	394,538	(4,403)
Indirect			
Cost Allocation Plan	115,747	111,344	4,403
Total Expenditures	505,882	505,882	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA ADULT (CONTRACT # 11-13-13-05-009)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 31,915	\$ 31,915	\$ -
Total Revenues	31,915	31,915	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	31,915	31,915	-
Total Operating Expenditures	31,915	31,915	-
Total Direct Expenditures	31,915	31,915	-
Total Expenditures	31,915	31,915	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -



**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**WIA ADULT (CONTRACT # 11-13-14-05-009)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 1,087,877	\$ 937,801	\$ (150,076)
Total Revenues	1,087,877	937,801	(150,076)
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	46,500	48,863	(2,363)
Fringe Benefits	27,000	25,590	1,410
Total Personal Services	73,500	74,453	(953)
Operating Expenditures			
Contract Services	978,277	830,733	147,544
Total Operating Expenditures	978,277	830,733	147,544
Total Direct Expenditures	1,051,777	905,186	146,591
Indirect			
Cost Allocation Plan	36,100	32,615	3,485
Total Expenditures	1,087,877	937,801	150,076
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA ADULT (CONTRACT # 66-12-13-05-009 )  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 99,673	\$ 100,753	\$ 1,080
Total Revenues	99,673	100,753	1,080
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	81,873	81,283	590
Professional Services	17,300	19,356	(2,056)
Supplies and Materials	500	114	386
Total Operating Expenditures	99,673	100,753	(1,080)
Total Direct Expenditures	99,673	100,753	(1,080)
Total Expenditures	99,673	100,753	(1,080)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA YOUTH (CONTRACT # 15-13-11-05-009)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 867,797	\$ 753,146	\$ (114,651)
Total Revenues	867,797	753,146	(114,651)
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	73,500	75,724	(2,224)
Fringe Benefits	42,000	38,036	3,964
Total Personal Services	115,500	113,760	1,740
Operating Expenditures			
Contract Services	681,297	577,905	103,392
Travel	8,000	9,606	(1,606)
Professional Services	5,000	1,870	3,130
Supplies and Materials	2,500	1,867	633
Miscellaneous	4,500	6,929	(2,429)
Total Operating Expenditures	701,297	598,177	103,120
Total Direct Expenditures	816,797	711,937	104,860
Indirect			
Cost Allocation Plan	51,000	41,209	9,791
Total Expenditures	867,797	753,146	114,651
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 456,149	\$ 456,149	\$ -
Total Revenues	456,149	456,149	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	338,003	343,325	(5,322)
Total Operating Expenditures	338,003	343,325	(5,322)
Total Direct Expenditures	338,003	343,325	(5,322)
Indirect			
Cost Allocation Plan	118,146	112,824	5,322
Total Expenditures	456,149	456,149	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Professional Services	39,000	35,739	3,261
Miscellaneous	20,000	14,066	5,934
Total Operating Expenditures	59,000	49,805	9,195
Total Direct Expenditures	59,000	49,805	9,195
Indirect			
Cost Allocation Plan	(59,000)	(49,805)	(9,195)
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 22,639	\$ 22,639	\$ -
State Sources	-	-	-
Project Revenue	-	-	-
Interest Income	-	-	-
Miscellaneous Revenue	-	-	-
Total Revenues	22,639	22,639	-
<b>Expenditures</b>			
Indirect			
Cost Allocation Plan	22,639	22,639	-
Total Expenditures	22,639	22,639	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 554,377	\$ 554,377	\$ -
Total Revenues	554,377	554,377	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	44,000	43,782	218
Fringe Benefits	26,500	26,408	92
Total Personal Services	70,500	70,190	310
Operating Expenditures			
Contract Services	355,674	361,529	(5,855)
Total Operating Expenditures	355,674	361,529	(5,855)
Total Direct Expenditures	426,174	431,719	(5,545)
Indirect			
Cost Allocation Plan	128,203	122,658	5,545
Total Expenditures	554,377	554,377	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA DISLOCATED WORKER (CONTRACT # 31-13-13-05-009)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 123,314	\$ 123,314	\$ -
Total Revenues	123,314	123,314	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	123,314	123,314	-
Total Operating Expenditures	123,314	123,314	-
Total Direct Expenditures	123,314	123,314	-
Total Expenditures	123,314	123,314	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -



**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA DISLOCATED WORKER (CONTRACT # 31-13-14-05-009)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 339,912	\$ 224,216	\$ (115,696)
<b>Total Revenues</b>	<b>339,912</b>	<b>224,216</b>	<b>(115,696)</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	46,000	44,872	1,128
Fringe Benefits	27,000	23,425	3,575
<b>Total Personal Services</b>	<b>73,000</b>	<b>68,297</b>	<b>4,703</b>
Operating Expenditures			
Contract Services	231,012	125,876	105,136
<b>Total Operating Expenditures</b>	<b>231,012</b>	<b>125,876</b>	<b>105,136</b>
<b>Total Direct Expenditures</b>	<b>304,012</b>	<b>194,173</b>	<b>109,839</b>
Indirect			
Cost Allocation Plan	35,900	30,043	5,857
<b>Total Expenditures</b>	<b>339,912</b>	<b>224,216</b>	<b>115,696</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
WIA DISLOCATED WORKER (CONTRACT # 44-13-13-05-009)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 31,000	\$ 16,929	\$ (14,071)
<b>Total Revenues</b>	<b>31,000</b>	<b>16,929</b>	<b>(14,071)</b>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	4,000	2,650	1,350
Fringe Benefits	2,500	1,501	999
<b>Total Personal Services</b>	<b>6,500</b>	<b>4,151</b>	<b>2,349</b>
Operating Expenditures			
Contract Services	20,000	10,748	9,252
Travel	500	186	314
Professional Services	1,500	368	1,132
<b>Total Operating Expenditures</b>	<b>22,000</b>	<b>11,302</b>	<b>10,698</b>
<b>Total Direct Expenditures</b>	<b>28,500</b>	<b>15,453</b>	<b>13,047</b>
<b>Indirect</b>			
Cost Allocation Plan	2,500	1,476	1,024
<b>Total Expenditures</b>	<b>31,000</b>	<b>16,929</b>	<b>14,071</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	68,000	69,759	(1,759)
Fringe Benefits	40,500	39,628	872
Total Personal Services	108,500	109,387	(887)
Operating Expenditures			
Contract Services	-	-	-
Travel	5,500	5,066	434
Professional Services	250	72	178
Supplies and Materials	1,500	2,076	(576)
Miscellaneous	11,250	11,333	(83)
Total Operating Expenditures	18,500	18,547	(47)
Total Direct Expenditures	127,000	127,934	(934)
Indirect			
Cost Allocation Plan	(127,000)	(127,934)	934
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	33,000	30,174	2,826
Fringe Benefits	19,500	16,899	2,601
<b>Total Personal Services</b>	<b>52,500</b>	<b>47,073</b>	<b>5,427</b>
Operating Expenditures			
Travel	15,000	13,669	1,331
Professional Services	11,000	10,950	50
Supplies and Materials	15,000	17,136	(2,136)
Miscellaneous	24,000	18,801	5,199
<b>Total Operating Expenditures</b>	<b>65,000</b>	<b>60,556</b>	<b>4,444</b>
<b>Total Direct Expenditures</b>	<b>117,500</b>	<b>107,629</b>	<b>9,871</b>
Indirect			
Cost Allocation Plan	(117,500)	(107,629)	(9,871)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Project Revenue	\$ 26,500	\$ 28,670	\$ 2,170
Total Revenues	26,500	28,670	2,170
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	26,500	28,670	(2,170)
Total Operating Expenditures	26,500	28,670	(2,170)
Total Direct Expenditures	26,500	28,670	(2,170)
Total Expenditures	26,500	28,670	(2,170)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Project Revenue	\$ 20,000	\$ -	\$ 20,000
Total Revenues	20,000	-	20,000
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Professional Services	20,000	29,074	(9,074)
Total Operating Expenditures	20,000	29,074	(9,074)
Total Direct Expenditures	20,000	29,074	(9,074)
Total Expenditures	20,000	29,074	(9,074)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(29,074)	29,074
Other Financing Sources (Uses)			
Transfers from other funds		29,074	(29,074)
Total Other Financing Sources (Uses)	-	29,074	(29,074)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-A (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 106,853	\$ 106,853	\$ -
Project Revenue	-	1,855	1,855
Interest Income	-	860	860
<b>Total Revenues</b>	<b>106,853</b>	<b>109,568</b>	<b>2,715</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	38,480	35,334	3,146
Fringe Benefits	22,722	20,177	2,545
<b>Total Personal Services</b>	<b>61,202</b>	<b>55,511</b>	<b>5,691</b>
Operating Expenditures			
Contract Services			-
Travel	5,500	7,330	(1,830)
Professional Services	11,600	15,054	(3,454)
Supplies and Materials	25,080	27,101	(2,021)
Miscellaneous	15,380	20,419	(5,039)
<b>Total Operating Expenditures</b>	<b>57,560</b>	<b>69,904</b>	<b>(12,344)</b>
<b>Total Direct Expenditures</b>	<b>118,762</b>	<b>125,415</b>	<b>(6,653)</b>
Indirect			
Cost Allocation Plan	23,709	19,771	3,938
<b>Total Expenditures</b>	<b>142,471</b>	<b>145,186</b>	<b>(2,715)</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,618)	(35,618)	-
Other Financing Sources (Uses)			
Transfers from Other Funds	35,618	35,618	-
<b>Total Other Financing Sources (Uses)</b>	<b>35,618</b>	<b>35,618</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-B (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 321,117	\$ 321,114	\$ (3)
State Sources	18,888	18,887	(1)
<b>Total Revenues</b>	<b>340,005</b>	<b>340,001</b>	<b>(4)</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	18,113	18,587	(474)
Fringe Benefits	10,696	10,613	83
<b>Total Personal Services</b>	<b>28,809</b>	<b>29,200</b>	<b>(391)</b>
Operating Expenditures			
Contract Services	291,502	291,499	3
Travel	2,000	2,112	(112)
Supplies and Materials	1,300	-	1,300
Miscellaneous	5,237	6,807	(1,570)
<b>Total Operating Expenditures</b>	<b>300,039</b>	<b>300,418</b>	<b>(379)</b>
<b>Total Direct Expenditures</b>	<b>328,848</b>	<b>329,618</b>	<b>(770)</b>
Indirect			
Cost Allocation Plan	11,157	10,384	773
<b>Total Expenditures</b>	<b>340,005</b>	<b>340,002</b>	<b>3</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1)	(1)
Other Financing Sources (Uses)			
Transfers from Other Funds	-	1	1
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-C1 (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 443,267	\$ 443,267	\$ -
State Sources	26,076	26,075	(1)
<b>Total Revenues</b>	<b>469,343</b>	<b>469,342</b>	<b>(1)</b>
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	469,343	469,342	1
<b>Total Operating Expenditures</b>	<b>469,343</b>	<b>469,342</b>	<b>1</b>
<b>Total Direct Expenditures</b>	<b>469,343</b>	<b>469,342</b>	<b>1</b>
<b>Total Expenditures</b>	<b>469,343</b>	<b>469,342</b>	<b>1</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-C2 (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 464,779	\$ 464,779	\$ -
State Sources	27,340	27,340	-
<b>Total Revenues</b>	<b>492,119</b>	<b>492,119</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	492,119	492,119	-
<b>Total Operating Expenditures</b>	<b>492,119</b>	<b>492,119</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>492,119</b>	<b>492,119</b>	<b>-</b>
<b>Total Expenditures</b>	<b>492,119</b>	<b>492,119</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III NSIP MEALS (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 151,583	\$ 151,583	\$ -
State Sources	69,664	69,664	-
Total Revenues	221,247	221,247	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	221,247	221,247	-
Total Operating Expenditures	221,247	221,247	-
Total Direct Expenditures	221,247	221,247	-
Total Expenditures	221,247	221,247	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-D (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 31,285	\$ 31,285	\$ -
State Sources	1,840	1,840	-
<b>Total Revenues</b>	<b>33,125</b>	<b>33,125</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	33,125	33,125	-
<b>Total Operating Expenditures</b>	<b>33,125</b>	<b>33,125</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>33,125</b>	<b>33,125</b>	<b>-</b>
<b>Total Expenditures</b>	<b>33,125</b>	<b>33,125</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE III-E (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 204,588	\$ 204,588	\$ -
State Sources	31,931	31,931	-
<b>Total Revenues</b>	<b>236,519</b>	<b>236,519</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	66,712	57,565	9,147
Fringe Benefits	39,393	32,871	6,522
<b>Total Personal Services</b>	<b>106,105</b>	<b>90,436</b>	<b>15,669</b>
Operating Expenditures			
Contract Services	86,777	86,777	-
Travel	239	1,512	(1,273)
Professional Services	2,800	2,758	42
Supplies and Materials	11,347	21,319	(9,972)
Miscellaneous	3,134	16,536	(13,402)
<b>Total Operating Expenditures</b>	<b>104,297</b>	<b>128,902</b>	<b>(24,605)</b>
<b>Total Direct Expenditures</b>	<b>210,402</b>	<b>219,338</b>	<b>(8,936)</b>
Indirect			
Cost Allocation Plan	41,095	32,159	8,936
<b>Total Expenditures</b>	<b>251,497</b>	<b>251,497</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,978)	(14,978)	-
Other Financing Sources (Uses)			
Transfers from Other Funds	14,978	14,978	-
<b>Total Other Financing Sources (Uses)</b>	<b>14,978</b>	<b>14,978</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**MONEY FOLLOWS THE PERSON (CONTRACT #42700-373-0000031128)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 174,461	\$ 165,464	\$ (8,997)
State Sources	20,000	20,000	-
<b>Total Revenues</b>	<b>194,461</b>	<b>185,464</b>	<b>(8,997)</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	35,407	34,596	811
Fringe Benefits	20,908	19,755	1,153
<b>Total Personal Services</b>	<b>56,315</b>	<b>54,351</b>	<b>1,964</b>
Operating Expenditures			
Contract Services	131,161	122,165	8,996
Travel	1,300	1,373	(73)
Supplies and Materials	4,565	8,970	(4,405)
Miscellaneous	1,120	1,088	32
<b>Total Operating Expenditures</b>	<b>138,146</b>	<b>133,596</b>	<b>4,550</b>
<b>Total Direct Expenditures</b>	<b>194,461</b>	<b>187,947</b>	<b>6,514</b>
Indirect			
Cost Allocation Plan	21,810	19,327	2,483
<b>Total Expenditures</b>	<b>216,271</b>	<b>207,274</b>	<b>8,997</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,810)	(21,810)	-
Other Financing Sources (Uses)			
Transfers from Other Funds	21,810	21,810	-
<b>Total Other Financing Sources (Uses)</b>	<b>21,810</b>	<b>21,810</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
TITLE XX SSBG (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 128,479	\$ 128,479	\$ -
<b>Total Revenues</b>	<b>128,479</b>	<b>128,479</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	30,901	30,671	230
Fringe Benefits	18,240	17,514	726
<b>Total Personal Services</b>	<b>49,141</b>	<b>48,185</b>	<b>956</b>
Operating Expenditures			
Contract Services	55,462	55,462	-
Travel	1,398	1,596	(198)
Supplies and Materials	3,200	5,404	(2,204)
Miscellaneous	246	697	(451)
<b>Total Operating Expenditures</b>	<b>60,306</b>	<b>63,159</b>	<b>(2,853)</b>
<b>Total Direct Expenditures</b>	<b>109,447</b>	<b>111,344</b>	<b>(1,897)</b>
Indirect			
Cost Allocation Plan	19,032	17,135	1,897
<b>Total Expenditures</b>	<b>128,479</b>	<b>128,479</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
INCOME TAX CHECKOFF (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 4,484	\$ 4,484	\$ -
Total Revenues	4,484	4,484	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	4,484	4,484	-
Total Operating Expenditures	4,484	4,484	-
Total Direct Expenditures	4,484	4,484	-
Total Expenditures	4,484	4,484	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -



**NORTHEAST GEORGIA REGIONAL COMMISSION  
ALZHEIMER'S (CONTRACT #42700-373-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 131,176	\$ 131,176	\$ -
Total Revenues	131,176	131,176	-
<b>Expenditures</b>			
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	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**TITLE V (CONTRACT #42700-373-0000031128)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 427,418	\$ 427,418	\$ -
Total Revenues	427,418	427,418	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	8,843	7,588	1,255
Fringe Benefits	5,222	4,333	889
Total Personal Services	14,065	11,921	2,144
Operating Expenditures			
Contract Services	407,418	407,418	-
Travel	88	5	83
Supplies and Materials	400	3,835	(3,435)
Total Operating Expenditures	407,906	411,258	(3,352)
Total Direct Expenditures	421,971	423,179	(1,208)
Indirect			
Cost Allocation Plan	5,447	4,239	1,208
Total Expenditures	427,418	427,418	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**LTCO (CONTRACT #42700-373-0000031128)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 16,731	\$ 16,731	-
State Sources	89,770	89,770	-
<b>Total Revenues</b>	<b>106,501</b>	<b>106,501</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	106,501	106,501	-
<b>Total Operating Expenditures</b>	<b>106,501</b>	<b>106,501</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>106,501</b>	<b>106,501</b>	<b>-</b>
<b>Total Expenditures</b>	<b>106,501</b>	<b>106,501</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 GEORGIA CARES (CONTRACT 42700-373-0000031128)  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 64,901	\$ 64,901	\$ -
State Sources	3,125	3,125	-
<b>Total Revenues</b>	<b>68,026</b>	<b>68,026</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	68,026	68,026	-
<b>Total Operating Expenditures</b>	<b>68,026</b>	<b>68,026</b>	<b>-</b>
<b>Total Direct Expenditures</b>	<b>68,026</b>	<b>68,026</b>	<b>-</b>
<b>Total Expenditures</b>	<b>68,026</b>	<b>68,026</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**ADRC/MIPPA GRANT (CONTRACT #42700-373-0000031128)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 37,000	\$ 37,000	\$ -
<b>Total Revenues</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	16,141	15,232	909
Fringe Benefits	9,531	8,698	833
<b>Total Personal Services</b>	<b>25,672</b>	<b>23,930</b>	<b>1,742</b>
Operating Expenditures			
Supplies and Materials	1,000	3,247	(2,247)
Miscellaneous	385	1,313	(928)
<b>Total Operating Expenditures</b>	<b>1,385</b>	<b>4,560</b>	<b>(3,175)</b>
<b>Total Direct Expenditures</b>	<b>27,057</b>	<b>28,490</b>	<b>(1,433)</b>
Indirect			
Cost Allocation Plan	9,943	8,510	1,433
<b>Total Expenditures</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHEAST GEORGIA REGIONAL COMMISSION  
CARE TRANSITION (AGREEMENT # CT 0912-0001)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 155,937	\$ 179,386	\$ 23,449
Total Revenues	155,937	179,386	23,449
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	54,273	60,346	(6,073)
Fringe Benefits	32,470	34,459	(1,989)
Total Personal Services	86,743	94,805	(8,062)
Operating Expenditures			
Contract Services	2,224	2,801	(577)
Travel	10,830	10,218	612
Professional Services	50	46	4
Supplies and Materials	25,800	27,615	(1,815)
Miscellaneous	50	34	16
Total Operating Expenditures	38,954	40,714	(1,760)
Total Direct Expenditures	125,697	135,519	(9,822)
Indirect			
Cost Allocation Plan	30,240	33,713	(3,473)
Total Expenditures	155,937	169,232	(13,295)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	10,154	10,154
Other Financing Sources (Uses)			
Transfers from Other Funds	-	(10,154)	(10,154)
Total Other Financing Sources (Uses)	-	(10,154)	(10,154)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
MIPPA GRANT  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 29,998	\$ 46,919	\$ 16,921
Total Revenues	29,998	46,919	16,921
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	13,191	4,296	8,895
Fringe Benefits	7,793	2,453	5,340
Total Personal Services	20,984	6,749	14,235
Operating Expenditures			
Contract Services	-	24,420	(24,420)
Travel	1,039	8	1,031
Total Operating Expenditures	1,039	24,428	(23,389)
Total Direct Expenditures	22,023	31,177	(9,154)
Indirect			
Cost Allocation Plan	7,975	2,400	5,575
Total Expenditures	29,998	33,577	(3,579)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	13,342	13,342
Other Financing Sources (Uses)			
Transfers from Other Funds	-	(13,342)	(13,342)
Total Other Financing Sources (Uses)	-	(13,342)	(13,342)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
POWERFUL TOOLS FOR CAREGIVING GRANT (CONTRACT #427-373-0000017110)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 22,962	\$ 22,962	\$ -
State Sources	3,533	3,533	-
Miscellaneous Revenue	-	335	335
<b>Total Revenues</b>	<b>26,495</b>	<b>26,830</b>	<b>335</b>
<b>Expenditures</b>			
<b>Direct</b>			
Personnel Services			
Salaries	11,609	11,564	45
Fringe Benefits	6,855	6,946	(91)
<b>Total Personal Services</b>	<b>18,464</b>	<b>18,510</b>	<b>(46)</b>
Operating Expenditures			
Travel	1,169	213	956
Professional Services	2,000	3,388	(1,388)
Supplies and Materials	3,861	3,568	293
Miscellaneous	-	150	(150)
<b>Total Operating Expenditures</b>	<b>7,030</b>	<b>7,319</b>	<b>(289)</b>
<b>Total Direct Expenditures</b>	<b>25,494</b>	<b>25,829</b>	<b>(335)</b>
<b>Indirect</b>			
Cost Allocation Plan	1,001	1,001	0
<b>Total Expenditures</b>	<b>26,495</b>	<b>26,830</b>	<b>(335)</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -



**NORTHEAST GEORGIA REGIONAL COMMISSION  
ADMIN ON COMMUNITY LIVING GRANT (CONTRACT #427-73-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 13,603	\$ 13,603	\$ -
Total Revenues	13,603	13,603	-
<b>Expenditures</b>			
Direct			
Operating Expenditures			
Contract Services	13,603	13,603	-
Total Operating Expenditures	13,603	13,603	-
Total Direct Expenditures	13,603	13,603	-
Total Expenditures	13,603	13,603	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
BALANCING INCENTIVE PROGRAM (CONTRACT #427-73-0000031128)  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 10,705	\$ 10,705	\$ -
Total Revenues	10,705	10,705	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	3,858	5,041	(1,183)
Fringe Benefits	1,494	2,878	(1,384)
Total Personal Services	5,352	7,919	(2,567)
Total Direct Expenditures	5,352	7,919	(2,567)
Indirect			
Cost Allocation Plan	5,353	2,786	2,567
Total Expenditures	10,705	10,705	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
 APPALACHIAN REGIONAL COMMISSION (CONTRACT GA-0701E-C45 & GA-0701E-C46)  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 50,954	\$ 53,274	\$ 2,320
Total Revenues	50,954	53,274	2,320
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	47,255	50,454	(3,199)
Fringe Benefits	27,900	28,639	(739)
Total Personal Services	75,155	79,093	(3,938)
Operating Expenditures			
Travel	2,700	2,695	5
Supplies and Materials	50	37	13
Miscellaneous	775	618	157
Total Operating Expenditures	3,525	3,350	175
Total Direct Expenditures	78,680	82,443	(3,763)
Indirect			
Cost Allocation Plan	27,250	28,126	(876)
Total Expenditures	105,930	110,569	(4,639)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,976)	(57,295)	(2,319)
Other Financing Sources (Uses)			
Transfers from Other Funds	54,976	57,295	2,319
Total Other Financing Sources (Uses)	54,976	57,295	2,319
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
DCA COORDINATED PLANNING WORK PROGRAM FY14  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 206,939	\$ 206,939	\$ -
<b>Total Revenues</b>	<b>206,939</b>	<b>206,939</b>	<b>-</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	118,000	114,324	3,676
Fringe Benefits	69,620	64,745	4,875
<b>Total Personal Services</b>	<b>187,620</b>	<b>179,069</b>	<b>8,551</b>
Operating Expenditures			
Travel	1,800	1,525	275
Supplies and Materials	-	200	(200)
Miscellaneous	3,000	2,459	541
<b>Total Operating Expenditures</b>	<b>4,800</b>	<b>4,184</b>	<b>616</b>
<b>Total Direct Expenditures</b>	<b>192,420</b>	<b>183,253</b>	<b>9,167</b>
Indirect			
Cost Allocation Plan	67,750	63,678	4,072
<b>Total Expenditures</b>	<b>260,170</b>	<b>246,931</b>	<b>13,239</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,231)	(39,992)	13,239
Other Financing Sources (Uses)			
Transfers from Other Funds	53,231	39,992	(13,239)
<b>Total Other Financing Sources (Uses)</b>	<b>53,231</b>	<b>39,992</b>	<b>(13,239)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 4,091	\$ 4,091	\$ -
Total Revenues	4,091	4,091	-
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	1,700	2,248	(548)
Fringe Benefits	1,000	1,284	(284)
Total Personal Services	2,700	3,532	(832)
Operating Expenditures			
Travel	225	285	(60)
Miscellaneous	72	52	20
Total Operating Expenditures	297	337	(40)
Total Direct Expenditures	2,997	3,869	(872)
Indirect			
Cost Allocation Plan	1,000	1,256	(256)
Total Expenditures	3,997	5,125	(1,128)
Excess (Deficiency) of Revenues Over (Under) Expenditures	94	(1,034)	(1,128)
Other Financing Sources (Uses)			
Transfers from Other Funds	-	1,034	1,034
Transfers from Other Funds	(94)	-	94
Total Other Financing Sources (Uses)	(94)	1,034	1,128
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**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, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 169,259	\$ 171,121	\$ 1,862
Total Revenues	169,259	171,121	1,862
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	75,000	78,420	(3,420)
Fringe Benefits	45,000	44,780	220
Total Personal Services	120,000	123,200	(3,200)
Operating Expenditures			
Travel	500	466	34
Professional Services	40,000	34,690	5,310
Supplies and Materials	5,649	5,302	347
Miscellaneous	1,925	6,432	(4,507)
Total Operating Expenditures	48,074	46,890	1,184
Total Direct Expenditures	168,074	170,090	(2,016)
Indirect			
Cost Allocation Plan	43,500	43,811	(311)
Total Expenditures	211,574	213,901	(2,327)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,315)	(42,780)	(465)
Other Financing Sources (Uses)			
Transfers from Other Funds	42,315	42,780	465
Total Other Financing Sources (Uses)	42,315	42,780	465
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION**  
**EDA (CONTRACT # 048306501 & # 048306894)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Federal Sources	\$ 58,838	\$ 55,294	\$ (3,544)
Total Revenues	58,838	55,294	(3,544)
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	48,380	46,523	1,857
Fringe Benefits	29,060	26,565	2,495
Total Personal Services	77,440	73,088	4,352
Operating Expenditures			
Travel	1,200	1,430	(230)
Miscellaneous	1,015	1,126	(111)
Total Operating Expenditures	2,215	2,556	(341)
Total Direct Expenditures	79,655	75,644	4,011
Indirect			
Cost Allocation Plan	27,885	25,991	1,894
Total Expenditures	107,540	101,635	5,905
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,702)	(46,341)	2,361
Other Financing Sources (Uses)			
Transfers from Other Funds	48,702	46,341	(2,361)
Total Other Financing Sources (Uses)	48,702	46,341	(2,361)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -

**NORTHEAST GEORGIA REGIONAL COMMISSION  
GA EPD BROADRIVER WMP (CONTRACT # 751 130090 )  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>Revenues</b>			
State Sources	\$ 18,983	\$ 18,963	\$ (20)
<b>Total Revenues</b>	<b>18,983</b>	<b>18,963</b>	<b>(20)</b>
<b>Expenditures</b>			
Direct			
Personnel Services			
Salaries	10,425	10,417	8
Fringe Benefits	6,225	6,127	98
<b>Total Personal Services</b>	<b>16,650</b>	<b>16,544</b>	<b>106</b>
Operating Expenditures			
Travel	70	69	1
Supplies and Materials	710	709	1
Miscellaneous	500	501	(1)
<b>Total Operating Expenditures</b>	<b>1,280</b>	<b>1,279</b>	<b>1</b>
<b>Total Direct Expenditures</b>	<b>17,930</b>	<b>17,823</b>	<b>107</b>
Indirect			
Cost Allocation Plan	6,000	6,023	(23)
<b>Total Expenditures</b>	<b>23,930</b>	<b>23,846</b>	<b>84</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,947)	(4,883)	64
Other Financing Sources (Uses)			
Transfers from Other Funds	4,947	4,883	(64)
<b>Total Other Financing Sources (Uses)</b>	<b>4,947</b>	<b>4,883</b>	<b>(64)</b>
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **II. SUPPLEMENTARY SCHEDULES**

**SCHEDULE I****NORTHEAST GEORGIA REGIONAL COMMISSION  
SCHEDULE TO COMPUTE FRINGE BENEFITS RATE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014****Fringe Benefits**

FICA	\$	26,132
Group Insurance		365,876
Retirement Fund Contribution		151,211
Pension Contribution		130,878
Workers' Compensation		9,091
Release Time		238,508
		<hr/>
	\$	921,696
		<hr/> <hr/>

**Basis**

Indirect Salaries	\$	306,629
Direct Salaries		1,327,657
		<hr/>
Total Basis	\$	1,634,286
		<hr/> <hr/>

**Ratio**

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56.40%

**SCHEDULE II****NORTHEAST GEORGIA REGIONAL COMMISSION  
SCHEDULE TO COMPUTE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014****Indirect Costs**

Indirect Salaries	\$ 306,629
Fringe Benefits	<u>174,361</u>
Subtotal	<u>480,990</u>

Depreciation	44,653
Insurance and Bonding	44,909
Membership and Subscriptions	490
Motor Vehicle Expenditures	2,950
Per Diem and Fees	47,964
Postage and Freight	6,429
Publications and Printing	7,972
Rentals - Other	1,008
Repairs and Maintenance	30,018
Supplies and Materials	28,010
Telecommunications	8,168
Travel	655
Utilities	<u>33,662</u>
	<u>256,888</u>
	<u>\$ 737,878</u>

**Basis**

Direct Salary Costs	\$ 1,327,657
Fringe Benefits	<u>747,335</u>
	<u>\$ 2,074,992</u>

**Ratio**

Indirect - Cost / Basis	<u>35.56%</u>
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**NORTHEAST GEORGIA REGIONAL COMMISSION  
DHR CONTRACT #427-373-0000031128  
AREA AGENCY ON AGING  
SUMMARY SCHEDULE OF SERVICES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(UNAUDITED)**

	<b>DATA NOT IN DOLLARS</b>	
	<b>Units Provided</b>	<b>Persons Served</b>
	<hr/>	<hr/>
<b>Access Services</b>		
Information and Referral		
Outreach	2,339	574
Case Management	99	21
	<hr/>	<hr/>
	2,438	595
	<hr/>	<hr/>
<b>In Home Services</b>		
Friendly Visiting	661	125
Telephone Reassurance	8,229	290
	<hr/>	<hr/>
	8,890	415
	<hr/>	<hr/>
<b>Other Services</b>		
Recreation		
Homemaker	4,581	62
Nutrition / Health Related	7,192	198
Exercise / Physical Fitness	5,900	937
Adult Day Care	8,056	21
Adult Day Care Mobile	762	3
Respite Care in Home	10,437	87
Personal Care	3,075	44
	<hr/>	<hr/>
	40,003	1,352
	<hr/>	<hr/>
<b>Title III-C Nutrition</b>		
Congregate Meals	111,574	1,497
Home-Delivered Meals	117,990	678
	<hr/>	<hr/>
	229,564	2,175
	<hr/>	<hr/>
	280,895	4,537
	<hr/> <hr/>	<hr/> <hr/>

**SCHEDULE IV**

**NORTHEAST GEORGIA REGIONAL COMMISSION  
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<b>State Assistance</b>	<b>Total Expenditures</b>	<b>Department of Human Resources Settlements Receivable</b>
<b>Contact #42700-373-0000031128</b>			
Aging FY 14 Title III-A	\$ 106,853	\$ 106,853	\$ 34,277
Aging FY 14 Title III-B	340,005	340,001	71,040
Aging FY 14 Title III-C1	469,343	469,342	141,590
Aging FY 14 Title III-C2	492,119	492,119	104,500
Aging FY 14 Title III-D	33,125	33,125	9,878
Aging FY 14 Title III-E	236,519	236,519	61,385
Aging FY 14 Title V	427,418	427,418	123,596
Aging FY 14 Title XIX	1,531,614	1,531,614	343,986
Aging FY 14 Title XX	128,479	128,479	24,784
Aging FY 14 Alzheimer's	131,176	131,176	24,277
Aging FY 14 LTCO State Supplemental	106,501	106,501	16,448
Aging FY 14 NSIP Meals	221,247	221,247	34,572
Aging FY 14 CBS	786,011	786,011	169,460
Aging FY 14 Income Tax Checkoff	4,484	4,484	-
Aging FY 14 GA Cares	68,026	68,026	11,676
Aging FY 14 Money Follows the Person	129,461	129,461	32,617
Aging FY 14 Admin on Community Living	13,603	13,603	13,603
Aging FY 14 Balancing Incentives	10,705	10,705	10,705
Aging FY 14 Aging and Disabilities Grant	37,000	37,000	9,057
	5,273,689	5,273,684	1,237,451
<b>MIPPA Grant</b>			
Aging FY 14 MIPPA Grant	29,998	46,919	15,640
	29,998	46,919	15,640
<b>Contact #42700-373-0000017110</b>			
Aging FY 14 Powerful Tools for Caregiving	26,495	26,495	-
	26,495	26,495	-
<b>Contact #CT 0912-0001</b>			
Aging FY 14 Care Transition	155,937	179,386	30,014
	155,937	179,386	30,014
	\$ 5,486,119	\$ 5,526,484	\$ 1,283,105

NORTHEAST GEORGIA REGIONAL COMMISSION  
 SCHEDULE OF CITY / COUNTY ASSESSMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

City/County Government	Amount Due 06/30/13 Over (Under)	FY 14 Assesment Billed	FY 14 Assessment Collections	Amount Due 06/30/14 Over (Under)
Barrow	\$ -	\$ 69,367	\$ 69,367	\$ -
Athens-Clarke	-	115,592	115,592	-
Winterville	-	1,122	1,122	-
Elbert County	-	14,651	14,651	-
Bowman	-	862	862	-
Elberton	-	4,653	4,653	-
Greene County	-	10,131	10,131	-
Greensboro	-	3,359	3,359	-
Siloam	-	282	282	-
Union Point	-	1,617	1,617	-
White Plains	-	284	284	-
Woodville	-	321	321	-
Jackson County	-	44,509	44,509	-
Commerce	-	6,544	6,544	-
Jefferson	-	9,432	9,432	-
Jasper County	-	10,994	10,994	-
Monticello	-	2,657	2,657	-
Shady Dale	-	249	249	-
Madison County	-	28,120	28,120	-
Morgan County	-	17,868	17,868	-
Newton County	-	82,171	82,171	-
Covington	-	13,118	13,118	-
Mansfield	-	410	410	-
Newborn	-	696	696	-
Oxford	-	2,134	2,134	-
Porterdale	-	1,429	1,429	-
Oconee County	-	28,066	28,066	-
Bishop	-	224	224	-
Bogart	-	1,034	1,034	-
North High Shoals	-	652	652	-
Watkinsville	-	2,832	2,832	-
Oglethorpe County	-	14,899	14,899	-
Walton County	-	83,768	83,768	-
	\$ -	\$ 574,047	\$ 574,047	\$ -

### **III. SINGLE AUDIT SECTION**

**NORTHEAST GEORGIA REGIONAL COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<b>Federal / Grantor / Pass-Through Grantor / Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Health and Human Services</b>			
Passed Through Georgia State Department of Health and Human Resources			
Special Programs for Aging - Title III B	93.044	42700-373-0000031128	\$ 321,114
Special Programs for Aging - Title III C1	93.045	42700-373-0000031128	443,267
Special Programs for Aging - Title III C2	93.045	42700-373-0000031128	464,779
Subtotal for Aging Cluster			<u>1,229,160</u>
Special Programs for Aging - Title III V	17.235	42700-373-0000031128	427,418
Special Programs for Aging - LTCO	93.042	42700-373-0000031128	16,731
Special Programs for Aging - Title III D	93.046	42700-373-0000031128	31,285
Special Programs for Aging - Title III A	93.047	42700-373-0000031128	106,853
Special Programs for Aging - Title III E	93.052	42700-373-0000031128	204,588
Special Programs for Aging - MIPPA	93.518	42700-373-0000031128	46,919
Social Services Block Grant - Title XX	93.667	42700-373-0000031128	126,479
Special Programs for Aging - Community Living	93.725	42700-373-0000031128	13,603
Special Programs for Aging - Georgia Cares	93.048	42700-373-0000031128	64,901
Special Programs for Aging - Powerful Tools for Caregiving	93.048	42700-373-0000017110	22,962
Special Programs for Aging - Care Transition	93.048	CT 0912-0001	179,386
Subtotal			<u>267,249</u>
Special Programs for Aging - Title XIX	93.778	42700-373-0000031128	785,807
Special Programs for Aging - Balancing Incentives	93.778	42700-373-0000031128	10,705
Subtotal			<u>796,512</u>
Special Programs for Aging - Money Follows the Person	93.779	42700-373-0000031128	165,464
Special Programs for Aging - Aging Disabilities	93.779	42700-373-0000031128	37,000
Subtotal			<u>202,464</u>
Total Pass-Through Programs			<u>3,469,261</u>
Total U.S. Department of Health and Human Services			<u>3,469,261</u>
<b>U.S. Department of Agriculture</b>			
Passed Through Georgia State Department of Health and Human Resources:			
Title III - NSIP Meals	10.570	42700-373-0000031128	151,583
Total Pass-Through Programs			<u>151,583</u>
Total U.S. Department of Agriculture			<u>\$ 151,583</u>

See accompanying notes to schedule expenditures of federal awards.



FOR THE FISCAL YEAR ENDED JUNE 30, 2014  
(CONTINUED)

Federal / Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Commerce</b>			
Passed Through Georgia Economic Development Administration EDA Funding	11.302	48306501	\$ 64,809
Total Pass-Through Programs			<u>64,809</u>
Total U.S. Department of Commerce			<u>64,809</u>
<b>Appalachian Regional Commission</b>			
Passed Through Appalachian Regional Commission ARC Funding	23.009	GA-0701E-C45 & C46	53,274
Total Pass-Through Programs			<u>53,274</u>
Total Appalachian Regional Commission			<u>53,274</u>
<b>U.S. Department of Transportation</b>			
Passed Through Department of Transportation Coordinated Transportation	20.513	42700-362-0000023229	1,783,571
Total Pass-Through Programs			<u>1,783,571</u>
Total U.S. Department of Transportation			<u>1,783,571</u>
<b>U.S. Department of Labor</b>			
Passed Through Georgia Governor's Office of Workforce Development			
WIA Adult	17.258	11-12-12-05-009	9,265
WIA Adult	17.258	11-12-13-05-009	505,882
WIA Adult	17.258	11-13-13-05-009	31,915
WIA Adult	17.258	11-13-14-05-009	937,801
WIA Youth	17.259	15-12-11-05-009	456,149
WIA Youth	17.259	15-13-12-05-009	753,146
WIA Youth	17.259	15-14-14-05-009	-
WIA Dislocated Worker	17.278	31-12-12-05-009	22,639
WIA Dislocated Worker	17.278	31-12-13-05-009	554,377
WIA Dislocated Worker	17.278	31-13-13-05-009	123,314
WIA Dislocated Worker	17.278	31-13-14-05-009	224,217
WIA Dislocated Worker	17.278	66-11-12-05-009	100,753
WIA Dislocated Worker	17.278	44-13-13-05-009	16,929
WIA Dislocated Worker	17.278	44-13-14-05-009	-
Total Pass-Through Programs			<u>3,736,387</u>
Total U.S. Department of Labor			<u>3,736,387</u>
Total Expenditures of Federal Awards			<u>\$ 9,258,885</u>

See accompanying notes to schedule expenditures of federal awards.

**NORTHEAST GEORGIA REGIONAL COMMISSION**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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, 2014. 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	\$ 1,733,137
U.S. Department of Health and Human Services		
Special Services for Aging - Title XIX	93.778	1,147,918

**NORTHEAST GEORGIA REGIONAL COMMISSION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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



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

The Council  
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, the business-type 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, 2014, 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 16, 2014.

**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 RC'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 RC'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 RC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McNair, McLemore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia  
September 16, 2014





**REPORT OF INDEPENDENT ACCOUNTANTS  
ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY OMB CIRCULAR A-133**

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 Northeast Georgia Regional Commission's major federal programs for the year ended June 30, 2014. 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.

***Auditors' 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, 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, 2014.

## **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 the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Northeast Georgia Regional Commission, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Northeast Georgia Regional Commission's basic financial statements. We issued our report thereon dated September 16, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*McNair, McLemore, Middlebrooks & Co., LLC*  
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Macon, Georgia  
September 16, 2014



**NORTHEAST GEORGIA REGIONAL COMMISSION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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 Financial Reporting	
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>
93.045 / 93.045 / 93.053	Aging Cluster
17.235	Title V
17.258	WIA Adult
17.259	WIA Youth
17.278	WIA Dislocated Worker

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	\$ 300,000
Auditee Qualified as Low-Risk Auditee?	Yes

**Section II - Financial Statement Findings**

No financial statement findings were reported.

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.