

NORTHEAST GEORGIA REGIONAL COMMISSION
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NORTHEAST GEORGIA REGIONAL COMMISSION

FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**To the Council Members
Northeast Georgia Regional Commission
Athens, Georgia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the **Northeast Georgia Regional Commission** (the "Regional Commission"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Regional Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Northeast Georgia Regional Commission, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and 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 – 9, the Schedule of Changes in the Regional Commission's Net Pension Liability and Related Ratios on page 45 and the Schedule of Regional Commission Contributions on page 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northeast Georgia Regional Commission's basic financial statements. The combining and individual nonmajor fund financial statements and the state compliance 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 Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the state compliance schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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. The state compliance schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2016, on our consideration of the Northeast Georgia Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the Regional Commission's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Macon, Georgia
September 9, 2016

NORTHEAST GEORGIA REGIONAL COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2016

As management of the Northeast Georgia Regional Commission, ("NEGRC or Regional Commission") we offer readers of the NEGRC's financial statements this narrative overview and analysis of the financial activities of the Regional Commission for the fiscal year ended June 30, 2016.

Financial Highlights

The assets of the NEGRC exceeded its liabilities at the close of the fiscal year by \$1,151,820 (net position). Of this amount, \$758,258 (unrestricted net position) may be used to meet the Regional Commission's ongoing obligations to the member local governments and creditors.

Total net position of the Regional Commission was \$971,544 at June 30, 2015. The current year results of NEGRC operations caused an increase of net position of \$180,276 for fiscal year 2016.

As of June 30, 2016, total net position consisted of \$393,562 invested in capital assets, and \$758,258 unrestricted.

General Fund revenues after expenditures for the year were \$338,910. Of this, a net of \$250,852 was transferred to other funds to cover matching requirements and unfunded expenditures.

The NEGRC experienced an increase in its General Fund's fund balance of \$88,058. This amount is available for spending at the Regional Commission's discretion (undesignated fund balance).

At the end of the fiscal year, fund balance for the General Fund was \$1,076,906 or 8.50 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 assets may serve as a useful indicator of whether the financial position of the NEGRC is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net 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).

MANAGEMENT'S DISCUSSION AND ANALYSIS

The only business-types activity 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 non-exchange transactions. The governmental activities of the NEGRC include general government, all grant funded activities, and one internal service fund. The internal service fund is used to account for pooled costs, which are allocated to various grants and contracts as determined by the Commission's cost allocation plan.

The NEGRC has no component units.

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

Fund Financial Statements

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The NEGRC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the NEGRC can be divided into two categories: governmental funds and proprietary funds. The emphasis of fund financial statements is on major funds, general fund and special revenue funds.

Governmental Funds

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

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

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

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

The Regional Commission's governmental fund financial statements can be found on pages 12 through 21 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

The NEGRC has one proprietary fund. The NEGRC's internal service fund is an accounting device used to accumulate and allocate costs to grants and contracts in accordance with the Regional 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 22 through 24 of this report.

Notes to the financial statements

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

Other information

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

Government-wide Financial Analysis

As noted earlier, net assets may over time serve as a useful indicator of a government's financial position. As of June 30, 2016, NEGRC's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1,151,820.

Summary of Net Position

	<u>June 30,2016</u>	<u>June 30,2015</u>
Current and other assets	\$2,776,633	\$2,700,611
Capital assets - net	960,592	1,078,169
Total assets	<u>3,737,225</u>	<u>3,778,780</u>
Deferred outflows of resources	<u>506,523</u>	<u>197,099</u>
Current liabilities	1,749,862	1,706,844
Capital lease payable	502,775	567,030
Compensated absences payable	15,537	14,214
Net pension liability	642,148	421,171
Total liabilities	<u>2,910,322</u>	<u>2,709,259</u>
Deferred inflows of resources	<u>181,606</u>	<u>295,076</u>
Net Position		
Net investment in capital assets	393,562	449,927
Unrestricted	758,258	521,617
Total net position	<u>\$1,151,820</u>	<u>\$971,544</u>

The balance of unrestricted net position \$758,258, may be used to meet the Regional Commission's ongoing obligations.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Regional Commission has no business type activities; therefore the Regional Commission's increased net position of \$180,276 is completely from governmental activities.

Change in Net Position

	June 30,2016	June 30,2015
Program revenues:		
Operating grants and contributions	\$11,907,696	\$11,230,071
Charges for services	178,854	232,233
General revenues:		
Regional appropriations	585,905	574,191
Interest Income	3,280	2,362
Miscellaneous Income	13,123	10,437
Total revenues	12,688,858	12,049,294
Program expenses including indirect allocation:		
General government	409,182	526,518
Aging services	7,574,941	7,481,492
Planning & government services	700,329	678,028
Workforce development	3,795,027	3,063,298
Interest on long-term debt	29,103	32,048
Total expenses	12,508,582	11,781,384
Changes in net position	180,276	267,910
Net position - beginning, as restated	971,544	703,634
Net position - ending	\$1,151,820	\$971,544

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 Regional Commission's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Regional 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 ending fund balances of \$1,076,906 a net increase of \$88,058 for the current year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

As stated previously, the Regional 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 Regional Commission's cognizant agency, the 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 Regional Commission's Council adopts the original budget using known and best "guess estimates". During the fiscal year the Council adopts revisions to incorporate new grants entered into during the year, and deletes contracts/grants that never materialized.

The General Fund received \$8,397 less in revenue than was budgeted. The General Fund incurred expenses that were \$41,325 less than the amount budgeted. A detailed comparison of the General Fund budget to actual amounts can be found on page 18 of this report.

Capital Asset Administration

Capital Assets

The NEGRC's investment in capital assets for its governmental type activities as of June 30, 2016, amounts to \$960,592. Detailed information regarding the capital asset activity for fiscal year 2016 can be found in Note 5 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 Regional Commission helps support and maintain the NEGRC funding.

The approved FY2016 budget provides for an increase of \$28,832 to the General Fund balance and a zero addition or decrease in the special revenue fund balance.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 Regional 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.

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION JUNE 30, 2016

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 511,453
Investments, at fair value	585,669
Due from other governments	1,578,438
Prepaid items and other assets	101,073
Total current assets	2,776,633
Noncurrent Assets	
Capital assets, depreciable (net of accumulated depreciation)	960,592
Total assets	3,737,225
DEFERRED OUTFLOWS OF RESOURCES	
Pension experience differences	188,078
Pension contributions subsequent to measurement date	154,630
Pension investment return	163,815
Total deferred outflows of resources	506,523
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
LIABILITIES	
Current Liabilities	
Accounts payable	1,258,038
Accrued liabilities	179,906
Accrued interest	9,280
Current portion of capital lease due	64,255
Current portion of compensated absences	139,837
Unearned revenue	98,546
Total current liabilities	1,749,862
Noncurrent Liabilities	
Capital lease due in more than one year	502,775
Compensated absences due in more than one year	15,537
Net pension liability	642,148
Total noncurrent liabilities	1,160,460
Total liabilities	2,910,322
DEFERRED INFLOWS OF RESOURCES	
2017 Membership dues	108,316
Pension assumption changes	73,290
Total deferred inflows of resources	181,606
NET POSITION	
Net investment in capital assets	393,562
Unrestricted	758,258
Total net position	\$ 1,151,820

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses)</u>	
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues and</u>	
			<u>Services</u>	<u>Grants and</u>		<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>	
Primary government:						
Governmental activities						
General government	\$ 409,182	\$ 178,854	\$ 20,000	\$ -	\$ (210,328)	
Aging services	7,574,941	-	7,668,864	-	93,923	
Planning & government services	700,329	-	518,015	-	(182,314)	
Workforce development	3,795,027	-	3,700,817	-	(94,210)	
Interest on long-term debt	29,103	-	-	-	(29,103)	
Total governmental activities	\$ 12,508,582	\$ 178,854	\$ 11,907,696	\$ -	(422,032)	
General revenues:						
Regional appropriations						585,905
Interest revenue						3,280
Miscellaneous						13,123
Total general revenues						602,308
Change in net position						180,276
Net position, beginning of year						971,544
Net position, end of year						\$ 1,151,820

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

NORTHEAST GEORGIA REGIONAL COMMISSION

BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2016

ASSETS	General	DHS Coordinated Transportation	Community Care	Community Based Services
Cash and cash equivalents	\$ 511,453	\$ -	\$ -	\$ -
Investments at fair value	585,669	-	-	-
Prepaid items	101,073	-	-	-
Due from other governments	28,524	176,856	172,016	201,771
Due from other funds	239,460	-	-	-
Total assets	\$ 1,466,179	\$ 176,856	\$ 172,016	\$ 201,771
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,505	\$ 168,482	\$ 160,373	\$ 108,395
Accrued compensation	70,337	-	-	-
Accrued expenses	109,569	-	-	-
Due to other funds	-	8,374	11,643	93,376
Unearned revenue	98,546	-	-	-
Total liabilities	280,957	176,856	172,016	201,771
DEFERRED INFLOWS OF RESOURCES				
2017 membership dues	108,316	-	-	-
Total deferred inflows of resources	108,316	-	-	-
Total liabilities and deferred inflows of resources	389,273	176,856	172,016	201,771
FUND BALANCES				
Nonspendable	101,073	-	-	-
Unassigned	975,833	-	-	-
Total fund balances	1,076,906	-	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ 1,466,179	\$ 176,856	\$ 172,016	\$ 201,771

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

Nonmajor Governmental Funds	Total
\$ -	\$ 511,453
-	585,669
-	101,073
999,271	1,578,438
112,919	352,379
<u>\$ 1,112,190</u>	<u>\$ 3,129,012</u>

\$ 816,580	\$ 1,256,335
-	70,337
-	109,569
295,610	409,003
-	98,546
<u>1,112,190</u>	<u>1,943,790</u>

-	108,316
---	---------

-	108,316
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<u>1,112,190</u>	<u>2,052,106</u>
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-	101,073
-	975,833

-	1,076,906
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<u>\$ 1,112,190</u>	<u>\$ 3,129,012</u>
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NORTHEAST GEORGIA REGIONAL COMMISSION
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
JUNE 30, 2016

Amounts reported for governmental activities in the statement of net position are different from amounts reported in the balance sheet of governmental funds due to the following:

Fund balances - total governmental funds	\$	1,076,906
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		(610,259)
Long-term liabilities		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability		(642,148)
Deferred outflows of resources - pension experience differences		188,078
Deferred outflows of resources - pension contributions subsequent to measurement date		154,630
Deferred outflows of resources - pension investment return		163,815
Deferred inflows of resources - pension assumption changes		(73,290)
Internal service funds		
Internal service funds are 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.		
		282,229
Net position - governmental activities	\$	1,151,820

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General	DHS Coordinated Transportation	Community Care	Community Based Services
REVENUES				
Federal sources	\$ -	\$ 1,104,076	\$ 628,099	\$ -
State sources	-	827,477	628,099	934,300
Local sources	585,905	-	-	-
Project revenue	64,555	-	-	-
Water Authority revenue	114,299	-	-	-
Interest income	3,280	-	-	-
Miscellaneous income	4,726	-	-	-
Total revenues	<u>772,765</u>	<u>1,931,553</u>	<u>1,256,198</u>	<u>934,300</u>
EXPENDITURES				
Direct:				
Current:				
Personnel services				
Salaries	113,517	14,307	130,607	157,710
Fringe benefits	64,362	8,237	75,198	91,043
Total personnel services	<u>177,879</u>	<u>22,544</u>	<u>205,805</u>	<u>248,753</u>
Operating expenditures				
Contract services	-	1,834,027	947,387	517,945
Travel	12,655	-	4,185	12,033
Professional services	13,880	-	-	36
Supplies and materials	4,623	-	8,513	57,203
Miscellaneous	137,733	-	23,225	17,194
Total operating expenditures	<u>168,891</u>	<u>1,834,027</u>	<u>983,310</u>	<u>604,411</u>
Debt service	<u>29,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total direct expenditures	<u>375,873</u>	<u>1,856,571</u>	<u>1,189,115</u>	<u>853,164</u>
Indirect expenditures	<u>57,982</u>	<u>7,348</u>	<u>67,083</u>	<u>81,136</u>
Total expenditures	<u>433,855</u>	<u>1,863,919</u>	<u>1,256,198</u>	<u>934,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>338,910</u>	<u>67,634</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	67,634	-	-	-
Transfers out	(318,486)	(67,634)	-	-
Total other financing sources (uses)	<u>(250,852)</u>	<u>(67,634)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	88,058	-	-	-
FUND BALANCES, beginning of year	<u>988,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 1,076,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Nonmajor Governmental Funds	Totals
\$ 6,778,047	\$ 8,510,222
944,393	3,334,269
-	585,905
60,895	125,450
-	114,299
-	3,280
10,707	15,433
<u>7,794,042</u>	<u>12,688,858</u>
1,065,044	1,481,185
606,043	844,883
<u>1,671,087</u>	<u>2,326,068</u>
5,441,673	8,741,032
90,290	119,163
175,251	189,167
55,547	125,886
133,493	311,645
<u>5,896,254</u>	<u>9,486,893</u>
	29,103
7,567,341	11,842,064
545,187	758,736
<u>8,112,528</u>	<u>12,600,800</u>
(318,486)	88,058
318,486	386,120
-	(386,120)
<u>318,486</u>	<u>-</u>
-	88,058
-	988,848
<u>\$ -</u>	<u>\$ 1,076,906</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 88,058
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(110,936)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Pension expense	<u>203,154</u>
Change in net position - governmental activities	<u><u>\$ 180,276</u></u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Local sources	\$ 582,647	\$ 585,905	\$ 585,905	\$ -
Project revenue	72,952	72,952	64,555	(8,397)
Water Authority revenue	114,299	114,299	114,299	-
Interest income	3,280	3,280	3,280	-
Miscellaneous revenue	4,726	4,726	4,726	-
Total revenues	<u>777,904</u>	<u>781,162</u>	<u>772,765</u>	<u>(8,397)</u>
EXPENDITURES				
Current:				
Direct:				
Personnel services				
Salaries	131,747	118,296	113,517	4,779
Fringe benefits	74,767	48,980	64,362	(15,382)
Total personnel services	<u>206,514</u>	<u>167,276</u>	<u>177,879</u>	<u>(10,603)</u>
Operating expenditures				
Travel	17,885	17,730	12,655	5,075
Professional services	25,333	25,223	13,880	11,343
Supplies and materials	9,800	11,175	4,623	6,552
Miscellaneous	182,035	169,860	137,733	32,127
Total operating expenditures	<u>235,053</u>	<u>223,988</u>	<u>168,891</u>	<u>55,097</u>
Debt service				
Interest	29,103	29,103	29,103	-
Total direct expenditures	470,670	420,367	375,873	44,494
Indirect expenditures	30,931	54,813	57,982	(3,169)
Total expenditures	<u>501,601</u>	<u>475,180</u>	<u>433,855</u>	<u>41,325</u>
Excess of revenues over expenditures	<u>276,303</u>	<u>305,982</u>	<u>338,910</u>	<u>32,928</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	67,634	67,634	-
Transfers out	(247,290)	(318,486)	(318,486)	-
Total other financing sources (uses)	<u>(247,290)</u>	<u>(250,852)</u>	<u>(250,852)</u>	<u>-</u>
Net change in fund balance	29,013	55,130	88,058	32,928
FUND BALANCE, beginning of year	<u>988,848</u>	<u>988,848</u>	<u>988,848</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ 1,017,861</u>	<u>\$ 1,043,978</u>	<u>\$ 1,076,906</u>	<u>\$ 32,928</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL DHS COORDINATED TRANSPORTATION FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Federal	\$ 1,571,130	\$ 1,095,020	\$ 1,104,076	\$ 9,056
State	195,769	820,690	827,477	6,787
Total revenues	<u>1,766,899</u>	<u>1,915,710</u>	<u>1,931,553</u>	<u>15,843</u>
EXPENDITURES				
Direct:				
Personnel services				
Salaries	15,133	14,057	14,307	(250)
Fringe benefits	8,886	8,343	8,237	106
Total personnel services	<u>24,019</u>	<u>22,400</u>	<u>22,544</u>	<u>(144)</u>
Operating expenditures				
Contract services	1,670,879	1,825,000	1,834,027	(9,027)
Total operating expenditures	<u>1,670,879</u>	<u>1,825,000</u>	<u>1,834,027</u>	<u>(9,027)</u>
Total direct expenditures	1,694,898	1,847,400	1,856,571	(9,171)
Indirect expenditures	8,911	8,310	7,348	962
Total expenditures	<u>1,703,809</u>	<u>1,855,710</u>	<u>1,863,919</u>	<u>(8,209)</u>
Excess of revenues over expenditures	<u>63,090</u>	<u>60,000</u>	<u>67,634</u>	<u>7,634</u>
OTHER FINANCING USES				
Transfers out	(63,090)	(60,000)	(67,634)	(7,634)
Total other financing uses	<u>(63,090)</u>	<u>(60,000)</u>	<u>(67,634)</u>	<u>(7,634)</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL COMMUNITY CARE FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget		Actual	Variance
	Original	Final		with Final Budget
REVENUES				
Intergovernmental				
Federal	\$ 678,364	\$ 628,098	\$ 628,099	\$ 1
State	678,363	628,098	628,099	1
Total revenues	<u>1,356,727</u>	<u>1,256,196</u>	<u>1,256,198</u>	<u>2</u>
EXPENDITURES				
Direct:				
Personnel services				
Salaries	130,655	128,825	130,607	(1,782)
Fringe benefits	76,720	76,458	75,198	1,260
Total personnel services	<u>207,375</u>	<u>205,283</u>	<u>205,805</u>	<u>(522)</u>
Operating expenditures				
Contract services	1,047,918	947,387	947,387	-
Travel	3,228	8,985	4,185	4,800
Supplies and materials	2,050	1,500	8,513	(7,013)
Miscellaneous	17,220	18,667	23,225	(4,558)
Total operating expenditures	<u>1,070,416</u>	<u>976,539</u>	<u>983,310</u>	<u>(6,771)</u>
Total direct expenditures	1,277,791	1,181,822	1,189,115	(7,293)
Indirect expenditures	<u>78,936</u>	<u>74,374</u>	<u>67,083</u>	<u>7,291</u>
Total expenditures	<u>1,356,727</u>	<u>1,256,196</u>	<u>1,256,198</u>	<u>(2)</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET (GAAP BASIS) AND ACTUAL COMMUNITY BASED SERVICES FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
State	\$ 984,755	\$ 934,300	\$ 934,300	\$ -
Total revenues	<u>984,755</u>	<u>934,300</u>	<u>934,300</u>	<u>-</u>
EXPENDITURES				
Direct:				
Personnel services				
Salaries	173,056	157,798	157,710	88
Fringe benefits	101,618	93,652	91,043	2,609
Total personnel services	<u>274,674</u>	<u>251,450</u>	<u>248,753</u>	<u>2,697</u>
Operating expenditures				
Contract services	579,304	517,945	517,945	-
Travel	3,735	8,662	12,033	(3,371)
Supplies and materials	985	48,929	57,203	(8,274)
Professional services	-	-	36	(36)
Miscellaneous	24,153	16,214	17,194	(980)
Total operating expenditures	<u>608,177</u>	<u>591,750</u>	<u>604,411</u>	<u>(12,661)</u>
Total direct expenditures	882,851	843,200	853,164	(9,964)
Indirect expenditures	<u>101,904</u>	<u>91,100</u>	<u>81,136</u>	<u>9,964</u>
Total expenditures	<u>984,755</u>	<u>934,300</u>	<u>934,300</u>	<u>-</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF NET POSITION PROPRIETARY FUNDS JUNE 30, 2016

	Governmental Activities - Internal Service Funds
Assets	
Current assets:	
Due from other funds	\$ 56,624
Total current assets	<u>56,624</u>
Noncurrent assets:	
Capital assets:	
Depreciable assets	1,243,069
Less accumulated depreciation	<u>(284,077)</u>
Total noncurrent assets	<u>958,992</u>
Total assets	<u>1,015,616</u>
Liabilities	
Current liabilities:	
Accounts payable	1,703
Accrued interest	9,280
Compensated absences	139,837
Current portion of capital lease	<u>64,255</u>
Total current liabilities	<u>215,075</u>
Long-term liabilities:	
Compensated absences	15,537
Capital lease payable	<u>502,775</u>
Total long-term liabilities	<u>518,312</u>
Total liabilities	<u>733,387</u>
Net Position	
Net investment in capital assets	391,962
Unrestricted	<u>(109,733)</u>
Total net position	<u>\$ 282,229</u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Governmental Activities - Internal Service Funds</u>
Operating revenues	
Charges to other funds	
Indirect cost recovery	\$ 1,605,269
Total operating revenues	<u>1,605,269</u>
 Operating expenses	
Salaries	619,865
FICA	28,284
Depreciation	33,806
Group insurance	424,660
Insurance and bonding	53,669
Membership and subscriptions	659
Motor vehicle	2,430
Pension	162,668
Pension contribution DBP	131,676
Per diem and fees	34,355
Postage and freight	174
Publications and printing	8,284
Rentals - other	1,008
Repairs and maintenance	36,518
Supplies and materials	14,720
Telecommunications	8,364
Travel	244
Utilities	33,979
Workers compensation	9,906
Total operating expenses	<u>1,605,269</u>
Change in net position	-
 Net position, beginning of year	 <u>282,229</u>
 Net position, end of year	 <u><u>\$ 282,229</u></u>

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

NORTHEAST GEORGIA REGIONAL COMMISSION

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Governmental Activities - Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from interfund services provided	\$ 1,658,749
Cash paid to employees	(634,916)
Cash paid to suppliers for goods and services	(935,456)
Net cash provided by operating activities	<u>88,377</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchases of capital assets	(27,165)
Principal paid on capital lease	(61,212)
Net cash used by capital and related financing activities	<u>(88,377)</u>
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of year	<u>-</u>
Cash and cash equivalents, end of year	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	33,806
Decrease in due from other funds	53,480
Decrease in accounts payable	(11,140)
Increase in compensated absences	13,233
Decrease in accrued liabilities	(1,002)
Net cash provided by operating activities	<u>\$ 88,377</u>

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

NOTES TO FINANCIAL STATEMENTS

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northeast Georgia Regional Commission (the “Regional Commission”) 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 the Regional Commission are as follows: Barrow, Athens-Clarke, Elbert, Greene, Jackson, Jasper, Madison, Morgan, Newton, Oconee, Oglethorpe and Walton. Municipalities which are members are as follows: 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.

A. The Financial Reporting Entity

Governmental Accounting Standards Board (GASB) Statement No. 61 “*The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*” defines the reporting entity for determining which potential component units should be included in a primary government’s financial statements. Inclusion is based on financial accountability or the fact that exclusion would make the financial statements misleading or incomplete. No component units have been identified which should be included in the reporting entity.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by regional appropriations and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Regional Commission does not report any business-type activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *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 the 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*. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Regional Commission 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, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The Regional Commission reports the following major governmental funds:

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

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 Fund** is a special revenue fund used to account for community based services within the aging program.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Additionally, the Regional Commission reports the following fund type:

The *internal service fund* is used to account for management services provided to other departments or agencies of the Regional Commission on a cost reimbursement basis.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. 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 in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Regional Commission's internal service fund are charges for the allocation of indirect costs. Operating expenses for the internal service funds include the personnel expenses, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Cash and Cash Equivalents

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

E. Receivables

Receivables and Due from Other Governments represent funds to be received from other local governments, state grant-in-aid, state contracts, or federal funds. No allowance is deemed necessary for these receivables.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Activity between funds that are representative of lending/borrowing arrangement outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental and business-type activities are reported in the government-wide statement of net position as "internal balances".

G. Prepaid Items

Payments made to vendors for goods or services that will benefit periods beyond June 30, 2016 are recorded as prepaid items.

H. Capital Assets

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

Title to all nonexpendable personal property acquired by the Regional Commission vests with the Regional Commission. Title to assets acquired in whole or in part with federal funds vests with the Regional Commission subject to certain residual rights retained by the grantor agency. Title to nonexpendable personal property acquired by the Regional Commission's subgrantees vests with the subgrantees subject to certain residual rights retained by the grantor agency and the Regional Commission.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

Depreciation is provided on the straight-line method over the following estimated useful lives:

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. 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 Regional Commission 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, 2016, but are not included as revenue or expenditures in the accompanying financial statements.

J. 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 Regional Commission 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.

K. Compensated Absences

Regional Commission policies allow an employee to accumulate 195 hours of 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, 2016, the Regional Commission was liable for \$155,374 in unused compensated absences.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Regional Commission is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash, such as inventory or prepaid items) or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Regional Commission or through external restrictions imposed by creditors, grantors or laws or regulations of other governments (e.g., grants or donations).
- **Committed** – Fund balances are reported as committed when they can be used only 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** – Fund balances are reported as assigned when amounts are constrained by the Regional Commission’s intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Council.
- **Unassigned** – Fund balances are reported as unassigned when the balances do not meet any of the above criterion. The Regional Commission reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When multiple categories of fund balance are available for use for expenditures incurred, it is the Regional Commission’s policy to use fund balance in the following order: committed, assigned, and unassigned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity (Continued)

Net Position – Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Regional Commission has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

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

M. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

N. Deferred Outflows/Inflows

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditure) until then. Other than the items related to the changes in the net pension liability as discussed below, the Regional Commission did not have any items that qualified for reporting in this category for the year ended June 30, 2016.

In addition to liabilities, the statement of net position and the governmental funds' balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Member dues for the subsequent fiscal year (2017 membership dues) qualify for reporting in this category and are reported in the governmental funds balance sheet and the government-wide statement of net position. These amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts are earned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows (Continued)

The Regional Commission also has deferred inflows and outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the Regional Commission's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the Regional Commission to the pension plan before year end but subsequent to the measurement date of the Regional Commission's net pension liability are reported as deferred outflows of resources.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Northeast Georgia Regional Commission Retirement Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. CASH AND INVESTMENTS

A. Cash

Custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2016, all of the Regional Commission's bank balances were covered by either federal depository insurance or by collateral held by the Regional Commission's agent in the Regional Commission's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

B. Investments

Credit risk. State statutes authorize the Regional Commission to invest in obligations of the United States Government, State of Georgia, other states, prime bankers' acceptances, repurchase agreements, other political subdivisions of Georgia, and the State of Georgia Local Government Investment Pool (Georgia Fund 1).

The local government investment pool "Georgia Fund 1", created by OCGA 36-83-8, is a stable asset value investment pool, which follows Standard and Poor's criteria for AAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share value). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants' shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair market value as of year-end and the County's investment in the Georgia Fund 1 is reported at fair value.

Investments of the Regional Commission at June 30, 2016 consist entirely of the investment in Georgia Fund 1.

	Credit Rating	Investment Value	Weighted Average Maturity
Georgia Fund 1	AAf Rated	\$ 585,669	42 days

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

Custodial Credit Risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Regional Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Regional Commission had no such investments with such risk at June 30, 2016.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. 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 Regional Commission has determined that no reserve is necessary as of June 30, 2016 for these receivables.

Accounts	Receivable
General Fund	
Upper Oconee Basin Water Authority	\$ 27,442
Northeast Georgia Solid Waste Management Authority	1,082
Total Regional Appropriations Due	28,524
Special Revenue Funds	
Federal Grants and Contracts	
Workforce Development	368,977
DHR - Aging	888,978
DHS - Coordinated Transportation	176,856
DOT	62,944
Total Federal Grants and Contracts	1,497,755
State Grants and Contracts	
DCA	52,033
Regional Library Grant	126
Total State Grants and Contracts	52,159
Total Due from Other Governments	\$ 1,578,438

NOTES TO FINANCIAL STATEMENTS

NOTE 4. INTERFUND BALANCES 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. Interfund receivable and payable balances as of June 30, 2016, are as follows:

Due to / from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	DHS Coordinated Transportation	\$ 8,374
	Community Care Fund	11,643
	Community Based Services	93,376
	Nonmajor governmental funds	126,067
	Nonmajor governmental funds	56,624
Internal Service Fund	Nonmajor governmental funds	112,919
Nonmajor governmental funds	Nonmajor governmental funds	<u>112,919</u>
Total		<u>\$ 409,003</u>

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and assets acquisitions, or maintaining debt service. Resources are accumulated in a fund to support and simplify the administration of various projects or programs. Transfers as of June 30, 2016 are as follows:

Interfund transfers:

	Transfers Out		Total
	General Fund	DHS Coordinated Transportation	
<u>Transfers In</u>			
General Fund	\$ -	\$ 67,634	\$ 67,634
Nonmajor governmental funds	318,486	-	318,486
Total	<u>\$ 318,486</u>	<u>\$ 67,634</u>	<u>\$ 386,120</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, being depreciated:				
Buildings	\$ 1,161,344	\$ -	\$ -	\$ 1,161,344
Furniture and equipment	84,758	-	-	84,758
Vehicles	563,796	27,165	17,110	573,851
Total capital assets, being depreciated	1,809,898	27,165	17,110	1,819,953
Program capital assets, being depreciated:				
Furniture and equipment	34,975	-	-	34,975
Total program capital assets, being depreciated	34,975	-	-	34,975
Less accumulated depreciation for:				
Buildings	(201,998)	(30,664)	-	(232,662)
Furniture and equipment	(75,272)	(4,742)	-	(80,014)
Vehicles	(454,459)	(109,336)	(17,110)	(546,685)
Total accumulated depreciation	(731,729)	(144,742)	(17,110)	(859,361)
Less accumulated depreciation for Program capital assets:				
Furniture and equipment	(34,975)	-	-	(34,975)
Total accumulated depreciation	(34,975)	-	-	(34,975)
Total capital assets, being depreciated, net	1,078,169	(117,577)	-	960,592
Total capital assets, net	\$ 1,078,169	\$ (117,577)	\$ -	\$ 960,592

For assets not associated with a special program, depreciation expense was charged to the Regional Commission'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 2016, \$105,389 and \$5,547 was charged to workforce development and planning and development, respectively.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM LIABILITIES

Capital Lease

During fiscal year 2008, the Regional Commission entered into a capital lease with the Athens-Clarke County Public Facilities Authority (the Authority) for the lease of the new Regional Commission headquarters building. As part of the lease agreement, the Regional Commission assigned the land, land improvements, and existing building to the Authority. The Regional Commission constructed a new office building using bond proceeds totaling \$961,400 that were issued by the Authority on behalf of the Regional Commission. 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% interest rate. Interest only payments were made on March 1, 2008 and September 1, 2008, with the first principal payment paid on March 1, 2009. The Regional Commission can purchase the land, land improvements and the new building back from the Authority at the end of the capital lease for \$1. As of June 30, 2016, accumulated depreciation on the building totaled \$232,661 including depreciation expense of \$30,664.

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

Year	Principal	Interest	Total
2017	\$ 64,255	\$ 27,061	\$ 91,316
2018	67,448	23,868	91,316
2019	70,800	20,516	91,316
2021	74,319	16,997	91,316
2021	78,014	13,302	91,316
2022 - 2024	212,194	15,871	228,065
	<u>\$ 567,030</u>	<u>\$ 117,615</u>	<u>\$ 684,645</u>

Long-term liability activity for the fiscal year ended June 30, 2016 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital Leases	\$ 628,242	\$ -	\$ (61,212)	\$ 567,030	\$ 64,255
Compensated Absences	142,141	279,118	(265,885)	155,374	139,837
	<u>\$ 770,383</u>	<u>\$ 279,118</u>	<u>\$ (327,097)</u>	<u>\$ 722,404</u>	<u>\$ 204,092</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 \$155,374 are included in the above amounts. For the governmental activities, compensated activities are generally liquidated by the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. DEFINED BENEFIT PENSION PLAN

Plan Description

The Northeast Georgia Regional Commission, has established a non-contributory defined benefit pension plan (The Northeast Georgia Regional Commission Retirement Plan), covering substantially all of the Regional Commission's employees. The Regional Commission's pension plan is administered through the Georgia Municipal Employee Benefit System (GMEBS), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are provided by the Plan whereby retirees receive 2% multiplied by the average of the three highest years of regular earnings multiplied by the total credited years of service. The Regional Commission Council, in its role as the Plan sponsor, has the governing authority to establish and amend from time to time, the benefits provided and the contribution rates of the Regional Commission and its employees. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained at www.gmanet.com or by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street, NW, Atlanta, Georgia 30303 or by calling (404) 688-0472.

Plan membership. As of January 1, 2016, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	6
Inactive plan members entitled to but not receiving benefits	3
Active plan members	<u>38</u>
	<u>47</u>

Contributions. The Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the Plan, as adopted by the Council of the Regional Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Employees make no contributions to the Plan. The Regional Commission is required to contribute at an actuarially determined rate. For the year ended June 30, 2016, the Regional Commission's contribution rate was 8.85% of annual payroll. Regional Commission contributions to the Plan were \$381,173 for the year ended June 30, 2016.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the Regional Commission

The Regional Commission's net pension liability was measured as of September 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015 with update procedures performed by the actuary to roll forward to the total pension liability measured as of September 30, 2015.

Actuarial assumptions. The total pension liability in the January 1, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary increases	3.75% - 8.00%, including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set forward two years for males and one year for females.

The actuarial assumptions used in the January 1, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2010–June 30, 2014.

The cost of living adjustment is assumed to be 0.00%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2015, are summarized in the following table:

NOTES TO FINANCIAL STATEMENTS

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the Regional Commission (Continued)

Asset class	Target allocation	Long-term expected real rate of return*
Domestic equity	50%	5.95%
International equity	15%	6.45
Fixed income	25%	1.55
Real estate	10%	3.75
Cash	—%	
Total	100%	

* Rates shown are net of the 3.25% assumed rate of inflation

Discount rate. The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that Regional Commission contributions will be made at rates equal to the actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the Regional Commission. The changes in the components of the net pension liability of the Regional Commission for the year ended June 30, 2016, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/15	\$ 4,714,506	\$ 4,293,335	\$ 421,171
<i>Changes for the year:</i>			
Service cost	100,977	-	100,977
Interest	362,540	-	362,540
Differences between expected and actual experience	173,346	-	173,346
Assumption Changes	-	-	-
Contributions—employer	-	381,173	(381,173)
Net investment income	-	43,473	(43,473)
Benefit payments, including refunds of employee contributions	(73,135)	(73,135)	-
Administrative expense	-	(8,760)	8,760
<i>Net changes</i>	563,728	342,751	220,977
Balances at 6/30/16	\$ 5,278,234	\$ 4,636,086	\$ 642,148

NOTES TO FINANCIAL STATEMENTS

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability of the Regional Commission (Continued)

The required schedule of changes in the Regional Commission's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Regional Commission, calculated using the discount rate of 7.75%, as well as what the Regional Commission's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Regional Commission's net pension liability	\$ 1,372,193	\$ 642,148	\$ 26,511

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of September 30, 2015 and the current sharing pattern of costs between employer and employee.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the Regional Commission recognized pension expense of \$178,019. At June 30, 2016, the Regional Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 188,078	\$ -
Changes in assumptions	-	(73,290)
Net difference between projected and actual earnings on pension plan investments	163,815	-
Regional Commission contributions subsequent to the measurement date	154,630	-
Total	\$ 506,523	\$ (73,290)

Regional Commission contributions subsequent to the measurement date of \$154,630 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:		
2017		\$ (50,068)
2018		(50,068)
2019		(50,068)
2020		(75,691)
2021		(15,520)
Thereafter		(37,188)
	Total	\$ (278,603)

NOTES TO FINANCIAL STATEMENTS

NOTE 8. DEFINED CONTRIBUTION PLAN

The Regional Commission sponsors and administers the Northeast Georgia Regional Commission Retirement Savings Plan, a defined contribution plan. Employees can contribute to either a 401(k) or 403(b) plan. The Regional Commission Council has the authority to establish and amend the benefit provisions of the plan, as well as the contribution requirements.

The plan covers 38 employees for the year ended June 30, 2016 and total covered payroll for the period was \$2,050,026. 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 \$175,205 and \$68,714, respectively.

During fiscal year 2010, the Regional Commission established a ROTH 401(k) option for employees. Contributions to the plan are made entirely by the employees.

NOTE 9. EXPENDITURES OVER BUDGET

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

General Fund:	
Fringe benefits	\$ 15,382
Indirect costs	3,169

NOTE 10. COMMITMENTS AND CONTINGENCIES

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, the Regional Commission generally has the right of recovery from such subcontractors. Based upon prior experience, management believes that no significant liability exists for possible grant disallowances.

The Regional Commission obtains a substantial portion of its funding for operations from federal and state grants. Management anticipates that this funding will continue; however, these grants are subject to annual appropriations by the funding agencies.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. RISK MANAGEMENT

The Regional Commission 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 Regional Commission carries commercial insurance coverage for these risks to the extent deemed prudent by management. Settlements of insurable risks did not exceed insurance coverage during the last three fiscal years.

NORTHEAST GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE REGIONAL COMMISSION'S NET PENSION LIABILITY AND RELATED RATIOS

	2016	2015
Total pension liability		
Service cost	\$ 100,977	\$ 98,163
Interest on total pension liability	362,540	337,918
Differences between expected and actual experience	173,346	48,535
Changes of assumptions	-	(97,716)
Benefit payments, including refunds of employee contributions	(73,135)	(65,261)
Net change in total pension liability	563,728	321,639
Total pension liability - beginning	4,714,506	4,392,867
Total pension liability - ending (a)	\$ 5,278,234	\$ 4,714,506
Plan fiduciary net position		
Contributions - employer	381,173	306,173
Net investment income	43,473	419,289
Benefit payments, including refunds of employee contributions	(73,135)	(65,261)
Administrative expenses	(8,760)	(6,945)
Net change in plan fiduciary net position	342,751	653,256
Plan fiduciary net position - beginning	4,293,335	3,640,079
Plan fiduciary net position - ending (b)	\$ 4,636,086	\$ 4,293,335
Regional Commission's net pension liability - Ending (a) - (b)	\$ 642,148	\$ 421,171
Plan fiduciary net position as a percentage of the total pension liability	87.83%	91.07%
Covered employee payroll	\$ 1,930,836	\$ 1,839,347
Regional Commission's net pension liability as a percentage of covered employee payroll	33.26%	22.90%

NORTHEAST GEORGIA REGIONAL COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REGIONAL COMMISSION CONTRIBUTIONS

	2016	2015	2014
Actuarially determined contribution	\$ 165,388	\$ 184,305	\$ 191,051
Contribution in relation to the actuarially determined contribution	<u>381,173</u>	<u>306,173</u>	<u>206,173</u>
Contribution excess	<u>\$ 215,785</u>	<u>\$ 121,868</u>	<u>\$ 15,122</u>
Covered employee payroll	1,839,347	1,717,321	1,715,044
Contributions as a percentage of employee covered payroll	20.72%	17.83%	12.02%

Notes to the Schedule

Valuation date	January 1, 2016
Cost method	Projected Unit Credit
Actuarial asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amounts that the value exceeds or is less than the market value at the end of the year. The actuarial valuation is adjusted, if necessary, to be within 20% of market value.
Assumed rate of return on investments	7.75%
Projected salary increases	3.25% plus service based merit increases
Cost-of-living adjustment	0.00%
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	None remaining

**COMBINING STATEMENTS
AND SCHEDULES**

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

ASSETS	WIOA Adult #11-14-14	WIOA Adult #11-14-15	WIOA Adult #11-15-15	WIOA Adult #11-15-16	WIOA Youth #15-15-15
Due from other governments	\$ -	\$ 26,600	\$ -	\$ 81,276	\$ 146,690
Due from other funds	-	-	-	-	14,811
Total assets	<u>\$ -</u>	<u>\$ 26,600</u>	<u>\$ -</u>	<u>\$ 81,276</u>	<u>\$ 161,501</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 19,403	\$ -	\$ 71,264	\$ 161,501
Due to other funds	-	7,197	-	10,012	-
Total liabilities	<u>-</u>	<u>26,600</u>	<u>-</u>	<u>81,276</u>	<u>161,501</u>
FUND BALANCES					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 26,600</u>	<u>\$ -</u>	<u>\$ 81,276</u>	<u>\$ 161,501</u>

WIOA Dislocated Worker #31-14-14	WIOA Youth #15-14-14	WIOA Dislocated Worker #31-14-15	WIOA Dislocated Worker #31-15-16	WIOA Employment Services #DEI-15-15	WIOA Rapid Response #44-14-14
\$ -	\$ 68,013	\$ 18,349	\$ 4,842	\$ 7,150	\$ 602
-	31,311	-	6,415	-	-
<u>\$ -</u>	<u>\$ 99,324</u>	<u>\$ 18,349</u>	<u>\$ 11,257</u>	<u>\$ 7,150</u>	<u>\$ 602</u>
\$ -	\$ 99,324	\$ 7,022	\$ 11,257	\$ 30	\$ -
-	-	11,327	-	7,120	602
-	99,324	18,349	11,257	7,150	602
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 99,324</u>	<u>\$ 18,349</u>	<u>\$ 11,257</u>	<u>\$ 7,150</u>	<u>\$ 602</u>

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

ASSETS	WIOA Adult #55-14-15	WIOA Mobile Unit	WIOA Admin Cost Pool	WIOA Training Cost Pool	Other Youth
Due from other governments	\$ 5,684	\$ -	\$ -	\$ -	\$ 9,771
Due from other funds	-	1,385	-	5,272	-
Total assets	\$ 5,684	\$ 1,385	\$ -	\$ 5,272	\$ 9,771
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 4,883	\$ 1,385	\$ -	\$ 5,272	\$ -
Due to other funds	801	-	-	-	9,771
Total liabilities	5,684	1,385	-	5,272	9,771
FUND BALANCES					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	\$ 5,684	\$ 1,385	\$ -	\$ 5,272	\$ 9,771

Caterpillar Related Services	Title III-A	Title III-B	Title III-C1	Title III-C2	NSIP
\$ -	\$ 30,078	\$ 32,021	\$ 83,476	\$ 62,589	\$ 46,077
-	-	10,647	12,867	11,191	-
<u>\$ -</u>	<u>\$ 30,078</u>	<u>\$ 42,668</u>	<u>\$ 96,343</u>	<u>\$ 73,780</u>	<u>\$ 46,077</u>
\$ -	\$ 5,175	\$ 42,668	\$ 96,343	\$ 73,780	\$ 46,077
-	24,903	-	-	-	-
-	30,078	42,668	96,343	73,780	46,077
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 30,078</u>	<u>\$ 42,668</u>	<u>\$ 96,343</u>	<u>\$ 73,780</u>	<u>\$ 46,077</u>

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

ASSETS	Title III-D	Title III-E	Money Follows the Person	Title XX SSBG	ITCO
Due from other governments	\$ 14,052	\$ 52,281	\$ 45,271	\$ 9,778	\$ 8
Due from other funds	470	-	-	5,671	-
Total assets	\$ 14,522	\$ 52,281	\$ 45,271	\$ 15,449	\$ 8
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 14,522	\$ 20,535	\$ 3,724	\$ 15,449	\$ 8
Due to other funds	-	31,746	41,547	-	-
Total liabilities	14,522	52,281	45,271	15,449	8
FUND BALANCES					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	\$ 14,522	\$ 52,281	\$ 45,271	\$ 15,449	\$ 8

<u>Alzheimer's</u>	<u>Title V</u>	<u>LTCO</u>	<u>Georgia Cares</u>	<u>ADRC</u>	<u>Care Transition</u>
\$ 23,502 3,644	\$ 63,311 -	\$ 32,689 -	\$ 12,560 -	\$ 7,216 -	\$ - 8,607
<u>\$ 27,146</u>	<u>\$ 63,311</u>	<u>\$ 32,689</u>	<u>\$ 12,560</u>	<u>\$ 7,216</u>	<u>\$ 8,607</u>
\$ 27,146 -	\$ 50,801 12,510	\$ 18,204 14,485	\$ 9,352 3,208	\$ 1,449 5,767	\$ 8,607 -
<u>27,146</u>	<u>63,311</u>	<u>32,689</u>	<u>12,560</u>	<u>7,216</u>	<u>8,607</u>
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
<u>\$ 27,146</u>	<u>\$ 63,311</u>	<u>\$ 32,689</u>	<u>\$ 12,560</u>	<u>\$ 7,216</u>	<u>\$ 8,607</u>

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016**

ASSETS	OCP Grant	MIPPA Grant	Chronic Disease Self Mgmt	Balancing Incentives Program	Appalachian Regional Commission
Due from other governments	\$ 126	\$ -	\$ -	\$ 282	\$ -
Due from other funds	-	-	-	535	27
Total assets	\$ 126	\$ -	\$ -	\$ 817	\$ 27
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 817	\$ 27
Due to other funds	126	-	-	-	-
Total liabilities	126	-	-	817	27
FUND BALANCES					
Restricted for grant projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities and fund balances	\$ 126	\$ -	\$ -	\$ 817	\$ 27

DCA Coordinated Planning	DNR Historic Preservation	DOT	EDA	Total Nonmajor Governmental
\$ 52,033	\$ -	\$ 62,944	\$ -	\$ 999,271
-	66	-	-	112,919
<u>\$ 52,033</u>	<u>\$ 66</u>	<u>\$ 62,944</u>	<u>\$ -</u>	<u>\$ 1,112,190</u>
\$ 74	\$ 66	\$ 415	\$ -	\$ 816,580
51,959	-	62,529	-	295,610
<u>52,033</u>	<u>66</u>	<u>62,944</u>	<u>-</u>	<u>1,112,190</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>\$ 52,033</u>	<u>\$ 66</u>	<u>\$ 62,944</u>	<u>\$ -</u>	<u>\$ 1,112,190</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, 2016**

	WIOA Adult #11-14-14	WIOA Adult #11-14-15	WIOA Adult #11-15-15	WIOA Adult #11-15-16	WIOA Youth #15-15-15
REVENUES					
Federal sources	\$ 51,289	\$ 761,030	\$ 315,391	\$ 483,873	\$ 423,010
State sources	-	-	-	-	-
Project revenue	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	<u>51,289</u>	<u>761,030</u>	<u>315,391</u>	<u>483,873</u>	<u>423,010</u>
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	-	50,221	29,583	39,754	-
Fringe benefits	-	30,716	17,453	20,119	-
Total personnel services	<u>-</u>	<u>80,937</u>	<u>47,036</u>	<u>59,873</u>	<u>-</u>
Operating expenditures					
Contract services	42,154	540,546	243,039	391,812	423,010
Travel	-	-	-	-	-
Professional services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total operating expenditures	<u>42,154</u>	<u>540,546</u>	<u>243,039</u>	<u>391,812</u>	<u>423,010</u>
Total direct expenditures	42,154	621,483	290,075	451,685	423,010
Indirect expenditures	9,135	139,547	25,316	32,188	-
Total expenditures	<u>51,289</u>	<u>761,030</u>	<u>315,391</u>	<u>483,873</u>	<u>423,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
FUND BALANCES, beginning of year					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WIOA Dislocated Worker #31-14-14	WIOA Youth #15-14-14	WIOA Dislocated Worker #31-14-15	WIOA Dislocated Worker #31-15-16	WIOA Employment Services #DEI-15-15	WIOA Rapid Response #44-14-14
\$ 19,498	\$ 1,046,284	\$ 273,936	\$ 145,883	\$ 23,994	\$ 602
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,498	1,046,284	273,936	145,883	23,994	602
-	76,800	32,325	30,035	4,639	289
-	40,489	19,326	16,837	2,573	165
-	117,289	51,651	46,872	7,212	454
-	731,588	101,443	73,064	-	-
-	8,718	-	-	-	-
-	40	-	-	11,627	-
-	565	-	-	866	-
-	4,730	-	-	1,938	-
-	745,641	101,443	73,064	14,431	-
-	862,930	153,094	119,936	21,643	454
19,498	183,354	120,842	25,947	2,351	148
19,498	1,046,284	273,936	145,883	23,994	602
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	WIOA Adult #55-14-15	WIOA Mobile Unit	WIOA Admin Cost Pool	WIOA Training Cost Pool	Other Youth
REVENUES					
Federal sources	\$ 95,132	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-
Project revenue	-	-	-	-	60,895
Miscellaneous income	-	-	-	-	-
Total revenues	<u>95,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,895</u>
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	-	-	82,810	38,403	-
Fringe benefits	-	-	47,198	21,563	-
Total personnel services	<u>-</u>	<u>-</u>	<u>130,008</u>	<u>59,966</u>	<u>-</u>
Operating expenditures					
Contract services	86,734	-	-	-	60,895
Travel	-	-	7,144	19,197	-
Professional services	7,896	11,080	370	60,103	-
Supplies and materials	502	-	1,194	12,655	-
Miscellaneous	-	24,245	17,839	18,528	-
Total operating expenditures	<u>95,132</u>	<u>35,325</u>	<u>26,547</u>	<u>110,483</u>	<u>60,895</u>
Total direct expenditures	95,132	35,325	156,555	170,449	60,895
Indirect expenditures	<u>-</u>	<u>(35,325)</u>	<u>(156,555)</u>	<u>(170,449)</u>	<u>-</u>
Total expenditures	<u>95,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
FUND BALANCES, beginning of year					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Caterpillar Related Services	Title III-A	Title III-B	Title III-C1	Title III-C2	NSIP
\$ -	\$ 104,695	\$ 330,401	\$ 525,032	\$ 387,269	\$ 162,802
-	-	19,435	30,884	22,780	113,539
-	-	-	-	-	-
-	2,310	-	-	-	-
-	107,005	349,836	555,916	410,049	276,341
-	34,616	23,345	-	-	-
-	18,285	12,333	-	-	-
-	52,901	35,678	-	-	-
-	-	289,925	555,916	410,049	276,341
-	16,773	1,212	-	-	-
41,607	13,150	-	-	-	-
-	15,347	300	-	-	-
-	26,847	10,388	-	-	-
41,607	72,117	301,825	555,916	410,049	276,341
41,607	125,018	337,503	555,916	410,049	276,341
-	16,885	12,333	-	-	-
41,607	141,903	349,836	555,916	410,049	276,341
(41,607)	(34,898)	-	-	-	-
41,607	34,898	-	-	-	-
41,607	34,898	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Title III-D	Title III-E	Money Follows the Person	Title XX SSBG	ITCO
REVENUES					
Federal sources	\$ 31,233	\$ 196,114	\$ 252,400	\$ 137,921	\$ -
State sources	1,837	30,525	32,075	-	4,521
Project revenue	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	<u>33,070</u>	<u>226,639</u>	<u>284,475</u>	<u>137,921</u>	<u>4,521</u>
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	-	69,017	46,818	14,490	-
Fringe benefits	-	39,738	27,545	8,581	-
Total personnel services	<u>-</u>	<u>108,755</u>	<u>74,363</u>	<u>23,071</u>	<u>-</u>
Operating expenditures					
Contract services	33,070	79,694	188,301	106,431	4,521
Travel	-	5,716	3,078	816	-
Professional services	-	-	-	-	-
Supplies and materials	-	5,692	-	-	-
Miscellaneous	-	5,831	5,821	79	-
Total operating expenditures	<u>33,070</u>	<u>96,933</u>	<u>197,200</u>	<u>107,326</u>	<u>4,521</u>
Total direct expenditures	33,070	205,688	271,563	130,397	4,521
Indirect expenditures	-	35,449	24,366	7,524	-
Total expenditures	<u>33,070</u>	<u>241,137</u>	<u>295,929</u>	<u>137,921</u>	<u>4,521</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(14,498)</u>	<u>(11,454)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
Transfers in	-	14,498	11,454	-	-
Total other financing sources	<u>-</u>	<u>14,498</u>	<u>11,454</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Alzheimer's	Title V	LTCO	Georgia Cares	ADRC	Care Transition
\$ -	\$ 441,392	\$ 16,434	\$ 51,166	\$ -	\$ 291,415
147,024	-	90,770	3,125	36,999	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>147,024</u>	<u>441,392</u>	<u>107,204</u>	<u>54,291</u>	<u>36,999</u>	<u>291,415</u>
-	2,473	-	-	17,010	100,915
-	1,464	-	-	9,794	57,928
-	<u>3,937</u>	-	-	<u>26,804</u>	<u>158,843</u>
147,024	435,992	107,204	54,291	-	28,954
-	171	-	-	9	16,552
-	-	-	-	-	9,378
-	-	-	-	1,449	14,428
-	-	-	-	-	11,551
<u>147,024</u>	<u>436,163</u>	<u>107,204</u>	<u>54,291</u>	<u>1,458</u>	<u>80,863</u>
147,024	440,100	107,204	54,291	28,262	239,706
-	1,292	-	-	8,737	51,709
<u>147,024</u>	<u>441,392</u>	<u>107,204</u>	<u>54,291</u>	<u>36,999</u>	<u>291,415</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	OCP Grant	MIPPA Grant	Chronic Disease Self Mgmt	Balancing Incentives Program	Appalachian Regional Commission
REVENUES					
Federal sources	\$ -	\$ 31,555	5,830	\$ 45,330	\$ 63,114
State sources	20,000	-	-	-	-
Project revenue	-	-	-	-	-
Miscellaneous income	-	-	-	-	-
Total revenues	<u>20,000</u>	<u>31,555</u>	<u>5,830</u>	<u>45,330</u>	<u>63,114</u>
EXPENDITURES					
Current:					
Direct:					
Personnel services					
Salaries	-	3,413	-	20,606	63,224
Fringe benefits	-	2,141	-	11,864	36,402
Total personnel services	<u>-</u>	<u>5,554</u>	<u>-</u>	<u>32,470</u>	<u>99,626</u>
Operating expenditures					
Contract services	-	23,845	5,830	-	-
Travel	-	279	-	710	2,068
Professional services	20,000	-	-	-	-
Supplies and materials	-	-	-	817	-
Miscellaneous	-	-	-	749	718
Total operating expenditures	<u>20,000</u>	<u>24,124</u>	<u>5,830</u>	<u>2,276</u>	<u>2,786</u>
Total direct expenditures	20,000	29,678	5,830	34,746	102,412
Indirect expenditures	-	1,877	-	10,584	32,474
Total expenditures	<u>20,000</u>	<u>31,555</u>	<u>5,830</u>	<u>45,330</u>	<u>134,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,772)</u>
OTHER FINANCING SOURCES					
Transfers in	-	-	-	-	71,772
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,772</u>
Net change in fund balances	-	-	-	-	-
FUND BALANCES, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>

DCA Coordinated Planning	DNR Historic Preservation	DOT	EDA	Total Nonmajor Governmental
\$ -	\$ -	\$ -	\$ 64,022	\$ 6,778,047
208,133	4,091	178,655	-	944,393
-	-	-	-	60,895
8,397	-	-	-	10,707
<u>216,530</u>	<u>4,091</u>	<u>178,655</u>	<u>64,022</u>	<u>7,794,042</u>
115,889	2,044	105,869	60,456	1,065,044
66,699	1,177	60,885	34,768	606,043
<u>182,588</u>	<u>3,221</u>	<u>166,754</u>	<u>95,224</u>	<u>1,671,087</u>
-	-	-	-	5,441,673
2,891	130	2,530	2,296	90,290
-	-	-	-	175,251
100	-	1,632	-	55,547
746	-	2,376	1,107	133,493
<u>3,737</u>	<u>130</u>	<u>6,538</u>	<u>3,403</u>	<u>5,896,254</u>
186,325	3,351	173,292	98,627	7,567,341
59,516	1,050	54,355	31,039	545,187
<u>245,841</u>	<u>4,401</u>	<u>227,647</u>	<u>129,666</u>	<u>8,112,528</u>
(29,311)	(310)	(48,992)	(65,644)	(318,486)
29,311	310	48,992	65,644	318,486
<u>29,311</u>	<u>310</u>	<u>48,992</u>	<u>65,644</u>	<u>318,486</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

**WIOA ADULT (CONTRACT # 11-14-14-05-009)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 51,289	\$ 51,289	\$ -
Total revenues	<u>51,289</u>	<u>51,289</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	42,154	42,154	-
Total operating expenditures	<u>42,154</u>	<u>42,154</u>	<u>-</u>
Total direct expenditures	42,154	42,154	-
Indirect - cost allocation plan	<u>9,135</u>	<u>9,135</u>	<u>-</u>
Total expenditures	<u>51,289</u>	<u>51,289</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA ADULT (CONTRACT # 11-14-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 761,030	\$ 761,030	\$ -
Total revenues	<u>761,030</u>	<u>761,030</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	50,000	50,221	(221)
Fringe benefits	31,000	30,716	284
Total personnel services	<u>81,000</u>	<u>80,937</u>	<u>63</u>
Operating expenditures			
Contract services	536,500	540,546	(4,046)
Total operating expenditures	<u>536,500</u>	<u>540,546</u>	<u>(4,046)</u>
Total direct expenditures	617,500	621,483	(3,983)
Indirect - cost allocation plan	<u>143,530</u>	<u>139,547</u>	<u>3,983</u>
Total expenditures	<u>761,030</u>	<u>761,030</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA ADULT (CONTRACT # 11-15-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 315,391	\$ 315,391	\$ -
Total revenues	315,391	315,391	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	29,500	29,583	(83)
Fringe benefits	17,500	17,453	47
Total personnel services	47,000	47,036	(36)
Operating expenditures			
Contract services	243,000	243,039	(39)
Total operating expenditures	243,000	243,039	(39)
Total direct expenditures	290,000	290,075	(75)
Indirect - cost allocation plan	25,391	25,316	75
Total expenditures	315,391	315,391	-
Net change in fund balance	-	-	-
FUND BALANCES, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**WIOA ADULT (CONTRACT # 11-15-16-05-009)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 574,561	\$ 483,873	\$ (90,688)
Total revenues	<u>574,561</u>	<u>483,873</u>	<u>(90,688)</u>
EXPENDITURES			
Direct:			
Personnel services			
Salaries	40,500	39,754	746
Fringe benefits	23,500	20,119	3,381
Total personnel services	<u>64,000</u>	<u>59,873</u>	<u>4,127</u>
Operating expenditures			
Contract services	478,346	391,812	86,534
Total operating expenditures	<u>478,346</u>	<u>391,812</u>	<u>86,534</u>
Total direct expenditures	542,346	451,685	90,661
Indirect expenditures	<u>32,215</u>	<u>32,188</u>	<u>27</u>
Total expenditures	<u>574,561</u>	<u>483,873</u>	<u>90,688</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA YOUTH (CONTRACT # 15-15-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 379,769	\$ 423,010	\$ 43,241
Total revenues	<u>379,769</u>	<u>423,010</u>	<u>43,241</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	379,769	423,010	(43,241)
Total operating expenditures	<u>379,769</u>	<u>423,010</u>	<u>(43,241)</u>
Total expenditures	<u>379,769</u>	<u>423,010</u>	<u>(43,241)</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA DISLOCATED WORKER (CONTRACT # 31-14-14-05-009)

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 19,498	\$ 19,498	\$ -
Total revenues	<u>19,498</u>	<u>19,498</u>	<u>-</u>
EXPENDITURES			
Current:			
Indirect - cost allocation plan	<u>19,498</u>	<u>19,498</u>	<u>-</u>
Total expenditures	<u>19,498</u>	<u>19,498</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA YOUTH (CONTRACT # 15-14-14-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 1,046,284	\$ 1,046,284	\$ -
Total revenues	1,046,284	1,046,284	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	76,500	76,800	(300)
Fringe benefits	43,000	40,489	2,511
Total personnel services	119,500	117,289	2,211
Operating expenditures			
Contract services	726,231	731,588	(5,357)
Professional services	100	40	60
Travel	6,500	8,718	(2,218)
Supplies and materials	1,000	565	435
Miscellaneous	4,000	4,730	(730)
Total operating expenditures	737,831	745,641	(7,810)
Total direct expenditures	857,331	862,930	(5,599)
Indirect - cost allocation plan	188,953	183,354	5,599
Total expenditures	1,046,284	1,046,284	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA DISLOCATED WORKER (CONTRACT # 31-14-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 273,936	\$ 273,936	\$ -
Total revenues	<u>273,936</u>	<u>273,936</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	32,500	32,325	175
Fringe benefits	19,000	19,326	(326)
Total personnel services	<u>51,500</u>	<u>51,651</u>	<u>(151)</u>
Operating expenditures			
Contract services	97,412	101,443	(4,031)
Total operating expenditures	<u>97,412</u>	<u>101,443</u>	<u>(4,031)</u>
Total direct expenditures	148,912	153,094	(4,182)
Indirect - cost allocation plan	<u>125,024</u>	<u>120,842</u>	<u>4,182</u>
Total expenditures	<u>273,936</u>	<u>273,936</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA DISLOCATED WORKER (CONTRACT # 31-15-16-05-009)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 194,092	\$ 145,883	\$ (48,209)
Total revenues	<u>194,092</u>	<u>145,883</u>	<u>(48,209)</u>
EXPENDITURES			
Current:			
Personnel services			
Salaries	32,500	30,035	2,465
Fringe benefits	21,000	16,837	4,163
Total personnel services	<u>53,500</u>	<u>46,872</u>	<u>6,628</u>
Operating expenditures			
Contract services	112,588	73,064	39,524
Total operating expenditures	<u>112,588</u>	<u>73,064</u>	<u>39,524</u>
Total direct expenditures	166,088	119,936	46,152
Indirect - cost allocation plan	<u>28,004</u>	<u>25,947</u>	<u>2,057</u>
Total expenditures	<u>194,092</u>	<u>145,883</u>	<u>48,209</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA EMPLOYMENT SERVICES (CONTRACT # DEI-15-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 26,000	\$ 23,994	\$ (2,006)
Total revenues	26,000	23,994	(2,006)
EXPENDITURES			
Current:			
Personnel services			
Salaries	7,000	4,639	2,361
Fringe benefits	4,250	2,573	1,677
Total personnel services	11,250	7,212	4,038
Operating expenditures			
Travel	500	-	500
Professional services	7,000	11,627	(4,627)
Supplies and materials	1,500	866	634
Miscellaneous	1,500	1,938	(438)
Total operating expenditures	10,500	14,431	(3,931)
Total direct expenditures	21,750	21,643	107
Indirect - cost allocation plan	4,250	2,351	1,899
Total expenditures	26,000	23,994	2,006
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA RAPID RESPONSE (CONTRACT # 44-14-14-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 1,000	\$ 602	\$ (398)
Total revenues	1,000	602	(398)
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	450	289	161
Fringe benefits	275	165	110
Total personnel services	725	454	271
Indirect - cost allocation plan	275	148	127
Total expenditures	1,000	602	398
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA ADULT (CONTRACT # 55-14-15-05-009) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 100,000	\$ 95,132	\$ (4,868)
Total revenues	100,000	95,132	(4,868)
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	90,000	86,734	3,266
Professional services	9,000	7,896	1,104
Supplies and materials	1,000	502	498
Total operating expenditures	100,000	95,132	4,868
Total expenditures	100,000	95,132	4,868
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA MOBILE UNIT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Professional services	12,500	11,080	1,420
Miscellaneous	25,000	24,245	755
Total operating expenditures	37,500	35,325	2,175
Total direct expenditures	37,500	35,325	2,175
Indirect - cost allocation plan	(37,500)	(35,325)	(2,175)
Total expenditures	-	-	-
Net change in fund balances	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA ADMIN COST POOL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	86,000	82,810	3,190
Fringe benefits	50,000	47,198	2,802
Total personnel services	<u>136,000</u>	<u>130,008</u>	<u>5,992</u>
Operating expenditures			
Travel	7,000	7,144	(144)
Professional services	250	370	(120)
Supplies and materials	1,500	1,194	306
Miscellaneous	18,000	17,839	161
Total operating expenditures	<u>26,750</u>	<u>26,547</u>	<u>203</u>
Total direct expenditures	162,750	156,555	6,195
Indirect - cost allocation plan	<u>(162,750)</u>	<u>(156,555)</u>	<u>(6,195)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

WIOA TRAINING COST POOL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	38,000	38,403	(403)
Fringe benefits	22,500	21,563	937
Total personnel services	60,500	59,966	534
Operating expenditures			
Travel	20,000	19,197	803
Professional services	59,500	60,103	(603)
Supplies and materials	10,000	12,655	(2,655)
Miscellaneous	21,500	18,528	2,972
Total operating expenditures	111,000	110,483	517
Total direct expenditures	171,500	170,449	1,051
Indirect - cost allocation plan	(171,500)	(170,449)	(1,051)
Total expenditures	-	-	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**OTHER YOUTH
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Project revenue	\$ 50,000	\$ 60,895	\$ 10,895
Total revenues	<u>50,000</u>	<u>60,895</u>	<u>10,895</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	50,000	60,895	(10,895)
Total operating expenditures	<u>50,000</u>	<u>60,895</u>	<u>(10,895)</u>
Total expenditures	<u>50,000</u>	<u>60,895</u>	<u>(10,895)</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

CATERPILLAR RELATED ACTIVITIES SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Professional services	43,000	41,607	1,393
Total operating expenditures	43,000	41,607	1,393
Total expenditures	43,000	41,607	1,393
Deficiency of revenues over expenditures	(43,000)	(41,607)	1,393
OTHER FINANCING SOURCES			
Transfers in	43,000	41,607	(1,393)
Total other financing sources	43,000	41,607	(1,393)
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-A (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 104,695	\$ 104,695	\$ -
Miscellaneous revenue	-	2,310	2,310
Total revenues	104,695	107,005	2,310
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	28,721	34,616	(5,895)
Fringe benefits	17,046	18,285	(1,239)
Total personnel services	45,767	52,901	(7,134)
Operating expenditures			
Travel	15,000	16,773	(1,773)
Supplies	14,883	15,347	(464)
Professional services	15,000	13,150	1,850
Miscellaneous	32,362	26,847	5,515
Total operating expenditures	77,245	72,117	5,128
Total direct expenditures	123,012	125,018	(2,006)
Indirect - cost allocation plan	16,581	16,885	(304)
Total expenditures	139,593	141,903	(2,310)
Deficiency of revenues over expenditures	(34,898)	(34,898)	-
OTHER FINANCING SOURCES			
Transfers in	34,898	34,898	-
Total other financing sources	34,898	34,898	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-B (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 330,401	\$ 330,401	\$ -
State sources	19,435	19,435	-
Total revenues	349,836	349,836	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	23,345	23,345	-
Fringe benefits	14,476	12,333	2,143
Total personnel services	37,821	35,678	2,143
Operating expenditures			
Contract services	289,925	289,925	-
Travel	1,040	1,212	(172)
Supplies	290	300	(10)
Miscellaneous	8,296	10,388	(2,092)
Total operating expenditures	299,551	301,825	(2,274)
Total direct expenditures	337,372	337,503	(131)
Indirect expenditures	12,464	12,333	131
Total expenditures	349,836	349,836	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**TITLE III-C1 (CONTRACT #42700-373-0000039954)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 525,032	\$ 525,032	\$ -
State sources	30,884	30,884	-
Total revenues	<u>555,916</u>	<u>555,916</u>	<u>-</u>
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	555,916	555,916	-
Total operating expenditures	<u>555,916</u>	<u>555,916</u>	<u>-</u>
Total expenditures	<u>555,916</u>	<u>555,916</u>	<u>-</u>
Net change in fund balance	-	-	-
 FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-C2 (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 387,269	\$ 387,269	\$ -
State sources	22,780	22,780	-
Total revenues	410,049	410,049	-
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	410,049	410,049	-
Total operating expenditures	410,049	410,049	-
Total direct expenditures	410,049	410,049	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**NUTRITION SERVICES INCENTIVE PROGRAM (CONTRACT # 42700-373-0000039954)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 162,802	\$ 162,802	\$ -
State sources	113,539	113,539	-
Total revenues	<u>276,341</u>	<u>276,341</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	276,341	276,341	-
Total operating expenditures	<u>276,341</u>	<u>276,341</u>	<u>-</u>
Total expenditures	<u>276,341</u>	<u>276,341</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE III-D (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 31,233	\$ 31,233	\$ -
State sources	1,837	1,837	-
Total revenues	33,070	33,070	-
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	33,070	33,070	-
Total operating expenditures	33,070	33,070	-
Total expenditures	33,070	33,070	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**TITLE III-E (CONTRACT # 42700-373-0000039954)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 196,114	\$ 196,114	\$ -
State sources	30,525	30,525	-
Total revenues	<u>226,639</u>	<u>226,639</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	69,185	69,017	168
Fringe benefits	41,061	39,738	1,323
Total personnel services	<u>110,246</u>	<u>108,755</u>	<u>1,491</u>
Operating expenditures			
Contract services	79,694	79,694	-
Travel	4,841	5,716	(875)
Supplies	1,710	5,692	(3,982)
Miscellaneous	4,704	5,831	(1,127)
Total operating expenditures	<u>90,949</u>	<u>96,933</u>	<u>(5,984)</u>
Total direct expenditures	201,195	205,688	(4,493)
Indirect - cost allocation plan	<u>39,942</u>	<u>35,449</u>	<u>4,493</u>
Total expenditures	<u>241,137</u>	<u>241,137</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>(14,498)</u>	<u>(14,498)</u>	<u>-</u>
OTHER FINANCING SOURCES			
Transfers in	14,498	14,498	-
Total other financing sources	<u>14,498</u>	<u>14,498</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

MONEY FOLLOWS THE PERSON (CONTRACT # 42700-373-0000039954)

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 277,417	\$ 252,400	\$ (25,017)
State sources	32,075	32,075	-
Total revenues	<u>309,492</u>	<u>284,475</u>	<u>(25,017)</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	41,112	46,818	(5,706)
Fringe benefits	24,400	27,545	(3,145)
Total personnel services	<u>65,512</u>	<u>74,363</u>	<u>(8,851)</u>
Operating expenditures			
Contract services	213,318	188,301	25,017
Travel	10,710	3,078	7,632
Supplies	3,000	-	3,000
Miscellaneous	4,500	5,821	(1,321)
Total operating expenditures	<u>231,528</u>	<u>197,200</u>	<u>34,328</u>
Total direct expenditures	297,040	271,563	25,477
Indirect - cost allocation plan	<u>23,906</u>	<u>24,366</u>	<u>(460)</u>
Total expenditures	<u>320,946</u>	<u>295,929</u>	<u>25,017</u>
Deficiency of revenues over expenditures	<u>(11,454)</u>	<u>(11,454)</u>	-
OTHER FINANCING SOURCES			
Transfers in	11,454	11,454	-
Total other financing sources	<u>11,454</u>	<u>11,454</u>	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE XX SSBG (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 137,921	\$ 137,921	\$ -
Total revenues	137,921	137,921	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	13,722	14,490	(768)
Fringe benefits	8,144	8,581	(437)
Total personnel services	21,866	23,071	(1,205)
Operating expenditures			
Contract services	106,431	106,431	-
Travel	1,702	816	886
Miscellaneous	-	79	(79)
Total operating expenditures	108,133	107,326	807
Total direct expenditures	129,999	130,397	(398)
Indirect expenditures	7,922	7,524	398
Total expenditures	137,921	137,921	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

INCOME TAX CHECKOFF (CONTRACT # 42700-373-0000039954)

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 4,521	\$ 4,521	\$ -
Total revenues	<u>4,521</u>	<u>4,521</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	4,521	4,521	-
Total operating expenditures	<u>4,521</u>	<u>4,521</u>	<u>-</u>
Total expenditures	<u>4,521</u>	<u>4,521</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

**ALZHEIMER'S (CONTRACT # 42700-373-0000039954)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 147,024	\$ 147,024	\$ -
Total revenues	<u>147,024</u>	<u>147,024</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	147,024	147,024	-
Total operating expenditures	<u>147,024</u>	<u>147,024</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

TITLE V (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 441,392	\$ 441,392	\$ -
Total revenues	441,392	441,392	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	2,284	2,473	(189)
Fringe benefits	1,355	1,464	(109)
Total personnel services	3,639	3,937	(298)
Operating expenditures			
Contract services	435,992	435,992	-
Travel	195	171	24
Miscellaneous	247	-	247
Total operating expenditures	436,434	436,163	271
Total direct expenditures	440,073	440,100	(27)
Indirect - cost allocation plan	1,319	1,292	27
Total expenditures	441,392	441,392	-
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

**LTCO (CONTRACT # 42700-373-0000039954)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 16,434	\$ 16,434	\$ -
State sources	90,770	90,770	-
Total revenues	<u>107,204</u>	<u>107,204</u>	<u>-</u>
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	107,204	107,204	-
Total operating expenditures	<u>107,204</u>	<u>107,204</u>	<u>-</u>
Total expenditures	<u>107,204</u>	<u>107,204</u>	<u>-</u>
Net change in fund balance	-	-	-
 FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

GEORGIA CARES (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 51,166	\$ 51,166	\$ -
State sources	3,125	3,125	-
Total revenues	54,291	54,291	-
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	54,291	54,291	-
Total operating expenditures	54,291	54,291	-
Total expenditures	54,291	54,291	-
Net change in fund balance	-	-	-
FUND BALANCE beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

ADRC GRANT (CONTRACT # 42700-373-0000039954) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 37,000	\$ 36,999	\$ (1)
Total revenues	<u>37,000</u>	<u>36,999</u>	<u>(1)</u>
 EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	16,935	17,010	(75)
Fringe benefits	10,052	9,794	258
Total personnel services	<u>26,987</u>	<u>26,804</u>	<u>183</u>
Operating expenditures			
Travel	236	9	227
Supplies	-	1,449	(1,449)
Total operating expenditures	<u>236</u>	<u>1,458</u>	<u>(1,222)</u>
Total direct expenditures	27,223	28,262	(1,039)
Indirect - cost allocation plan	<u>9,777</u>	<u>8,737</u>	<u>1,040</u>
Total expenditures	<u>37,000</u>	<u>36,999</u>	<u>1</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

CARE TRANSITION (AGREEMENT # CT 0912-0001) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 291,415	\$ 291,415	\$ -
Total revenues	<u>291,415</u>	<u>291,415</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	100,915	100,915	-
Fringe benefits	60,472	57,928	2,544
Total personnel services	<u>161,387</u>	<u>158,843</u>	<u>2,544</u>
Operating expenditures			
Contract services	28,954	28,954	-
Travel	13,501	16,552	(3,051)
Supplies	24,913	14,428	10,485
Professional services	9,300	9,378	(78)
Miscellaneous	-	11,551	(11,551)
Total operating expenditures	<u>76,668</u>	<u>80,863</u>	<u>(4,195)</u>
Total direct expenditures	238,055	239,706	(1,651)
Indirect - cost allocation plan	<u>53,360</u>	<u>51,709</u>	<u>1,651</u>
Total expenditures	<u>291,415</u>	<u>291,415</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

OCP GRANT

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 20,000	\$ 20,000	\$ -
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Professional services	20,000	20,000	-
Total operating expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	-	-	-
 FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

MIPPA GRANT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 31,555	\$ 31,555	\$ -
Total revenues	<u>31,555</u>	<u>31,555</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	2,000	3,413	(1,413)
Fringe benefits	2,000	2,141	(141)
Total personnel services	<u>4,000</u>	<u>5,554</u>	<u>(1,554)</u>
Operating expenditures			
Contract services	23,845	23,845	-
Travel	1,710	279	1,431
Total operating expenditures	<u>25,555</u>	<u>24,124</u>	<u>1,431</u>
Total direct expenditures	29,555	29,678	(123)
Indirect - cost allocation plan	<u>2,000</u>	<u>1,877</u>	<u>123</u>
Total expenditures	<u>31,555</u>	<u>31,555</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

**CHRONIC DISEASE SELF-MGMT EDUCATION GRANT (CONTRACT # 42700-373-0000045523)
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 5,830	\$ 5,830	\$ -
Total revenues	<u>5,830</u>	<u>5,830</u>	<u>-</u>
 EXPENDITURES			
Current:			
Direct:			
Operating expenditures			
Contract services	5,830	5,830	-
Total operating expenditures	<u>5,830</u>	<u>5,830</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
 FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
 FUND BALANCE, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NORTHEAST GEORGIA REGIONAL COMMISSION

BALANCING INCENTIVES PROGRAM (CONTRACT # 42700-373-0000039954)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 45,330	\$ 45,330	\$ -
Total revenues	<u>45,330</u>	<u>45,330</u>	<u>-</u>
 EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	20,580	20,606	(26)
Fringe benefits	<u>12,214</u>	<u>11,864</u>	<u>350</u>
Total personnel services	<u>32,794</u>	<u>32,470</u>	<u>324</u>
Operating expenditures			
Travel	69	710	(641)
Supplies	-	817	(817)
Miscellaneous	<u>586</u>	<u>749</u>	<u>(163)</u>
Total operating expenditures	<u>655</u>	<u>2,276</u>	<u>(1,621)</u>
Total direct expenditures	33,449	34,746	(1,297)
Indirect expenditures	<u>11,881</u>	<u>10,584</u>	<u>1,297</u>
Total expenditures	<u>45,330</u>	<u>45,330</u>	<u>-</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

**APPALACHIAN REGIONAL COMMISSION (CONTRACT GA-0701E-C46 & GA 0701E-C47)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
Federal sources	\$ 63,114	\$ 63,114	\$ -
Total revenues	<u>63,114</u>	<u>63,114</u>	<u>-</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	60,000	63,224	(3,224)
Fringe benefits	34,800	36,402	(1,602)
Total personnel services	<u>94,800</u>	<u>99,626</u>	<u>(4,826)</u>
Operating expenditures			
Travel	1,700	2,068	(368)
Miscellaneous	925	718	207
Total operating expenditures	<u>2,625</u>	<u>2,786</u>	<u>(161)</u>
Total direct expenditures	97,425	102,412	(4,987)
Indirect - cost allocation plan	<u>30,500</u>	<u>32,474</u>	<u>(1,974)</u>
Total expenditures	<u>127,925</u>	<u>134,886</u>	<u>(6,961)</u>
Deficiency of revenues over expenditures	<u>(64,811)</u>	<u>(71,772)</u>	<u>(6,961)</u>
OTHER FINANCING SOURCES			
Transfers in	64,811	71,772	(6,961)
Total other financing sources	<u>64,811</u>	<u>71,772</u>	<u>(6,961)</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

DCA COORDINATED PLANNING WORK PROGRAM SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES			
State sources	\$ 208,133	\$ 208,133	\$ -
Miscellaneous income	-	8,397	8,397
Total revenues	<u>208,133</u>	<u>216,530</u>	<u>8,397</u>
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	120,350	115,889	4,461
Fringe benefits	72,950	66,699	6,251
Total personnel services	<u>193,300</u>	<u>182,588</u>	<u>10,712</u>
Operating expenditures			
Travel	4,200	2,891	1,309
Supplies	250	100	150
Miscellaneous	1,210	746	464
Total operating expenditures	<u>5,660</u>	<u>3,737</u>	<u>1,923</u>
Total direct expenditures	198,960	186,325	12,635
Indirect expenditures	<u>63,775</u>	<u>59,516</u>	<u>4,259</u>
Total expenditures	<u>262,735</u>	<u>245,841</u>	<u>16,894</u>
Deficiency of revenues over expenditures	<u>(54,602)</u>	<u>(29,311)</u>	<u>25,291</u>
OTHER FINANCING SOURCES			
Transfers in	<u>54,602</u>	<u>29,311</u>	<u>25,291</u>
Total other financing sources	<u>54,602</u>	<u>29,311</u>	<u>25,291</u>
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

DNR HISTORIC PRESERVATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
State sources	\$ 4,091	\$ 4,091	\$ -
Total revenues	4,091	4,091	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	2,255	2,044	211
Fringe benefits	1,375	1,177	198
Total personnel services	3,630	3,221	409
Operating expenditures			
Travel	110	130	(20)
Total operating expenditures	110	130	(20)
Total direct expenditures	3,740	3,351	389
Indirect - cost allocation plan	1,200	1,050	150
Total expenditures	4,940	4,401	539
Deficiency of revenues over expenditures	(849)	(310)	539
OTHER FINANCING SOURCES			
Transfers in	849	310	539
Total other financing sources	849	310	539
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

DEPARTMENT OF TRANSPORTATION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
State sources	\$ 181,258	\$ 178,655	\$ (2,603)
Total revenues	181,258	178,655	(2,603)
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	102,922	105,869	(2,947)
Fringe benefits	62,535	60,885	1,650
Total personnel services	165,457	166,754	(1,297)
Operating expenditures			
Travel	1,830	2,530	(700)
Supplies	2,215	1,632	583
Miscellaneous	3,275	2,376	899
Total operating expenditures	7,320	6,538	782
Total direct expenditures	172,777	173,292	(515)
Indirect - cost allocation plan	53,830	54,355	(525)
Total expenditures	226,607	227,647	(1,040)
Deficiency of revenues over expenditures	(45,349)	(48,992)	(3,643)
OTHER FINANCING SOURCES			
Transfers in	45,349	48,992	(3,643)
Total other financing sources	45,349	48,992	(3,643)
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

NORTHEAST GEORGIA REGIONAL COMMISSION

EDA (CONTRACT # 048306894) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Federal sources	\$ 64,022	\$ 64,022	\$ -
Total revenues	64,022	64,022	-
EXPENDITURES			
Current:			
Direct:			
Personnel services			
Salaries	62,325	60,456	1,869
Fringe benefits	37,750	34,768	2,982
Total personnel services	100,075	95,224	4,851
Operating expenditures			
Travel	1,850	2,296	(446)
Miscellaneous	1,100	1,107	(7)
Total operating expenditures	2,950	3,403	(453)
Total direct expenditures	103,025	98,627	4,398
Indirect - cost allocation plan	33,015	31,039	1,976
Total expenditures	136,040	129,666	6,374
Deficiency of revenues over expenditures	(72,018)	(65,644)	6,374
OTHER FINANCING SOURCES			
Transfers in	72,018	65,644	6,374
Total other financing sources	72,018	65,644	6,374
Net change in fund balance	-	-	-
FUND BALANCE, beginning of year	-	-	-
FUND BALANCE, end of year	\$ -	\$ -	\$ -

STATE COMPLIANCE SECTION

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE FRINGE BENEFITS RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Fringe Benefits:

FICA	\$	28,284
Group insurance		424,660
Retirement fund contributions		162,668
Pension contribution		131,676
Unemployment insurance		5,280
Workers compensation		9,906
Release time		279,117
		<hr/>
Total Fringe Benefits		1,041,591

Basis:

Indirect salaries		340,748
Direct salaries		1,481,185
		<hr/>

Total Basis	\$	<u>1,821,933</u>
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Ratio:

Fringe Benefits / Basis		<u>57.17%</u>
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NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE TO COMPUTE INDIRECT COST RATE FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Indirect Costs:</u>	
Indirect salaries	\$ 340,748
Fringe benefits	195,059
	<hr/>
Subtotal	535,807
Depreciation	33,806
Insurance and bonding	48,389
Membership and subscriptions	659
Motor vehicle expenditures	2,430
Per diem and fees	34,355
Postage and freight	174
Publications and printing	8,284
Rentals - other	1,008
Repairs and maintenance	36,518
Supplies and materials	14,720
Telecommunications	8,364
Travel	244
Utilities	33,979
	<hr/>
Total Indirect Costs	\$ 758,737
	<hr/>
Direct salary costs	\$ 1,481,185
Fringe benefits	846,532
	<hr/>
Total Basis	\$ 2,327,717
	<hr/>
<u>Ratio:</u>	
Indirect-Costs / Basis	32.60%
	<hr/>

NORTHEAST GEORGIA REGIONAL COMMISSION

DHS CONTRACT #427-373-0000039954 AREA AGENCY ON AGING - SUMMARY SCHEDULE OF SERVICES FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Units Provided	Persons Served
Access Services		
Information and referral	7,263	7,263
Outreach	2,624	360
Case management	672	84
Total	10,559	7,707
In Home Services		
Friendly visiting	1,207	178
Telephone reassurance	6,867	304
Total	8,074	482
Title III-C Nutrition		
Congregate meals	118,549	1,548
Home delivered meals	131,367	772
Total	249,916	2,320
Other Services		
Recreation	19,806	192,203
Homemaker	5,284	55
Nutrition/Health related	15,893	230
Exercise/Physical fitness	2,256	819
Adult day care	8,244	24
Respite in-home care	13,350	75
Personal care	3,783	47
Total	68,616	193,453
Grand Total	337,165	203,962

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>State Assistance</u>	<u>Total Expenditures</u>	<u>Settlements Receivable</u>
DHS Contract #42700-373-0000030571			
Aging FY 16 Title III-A	\$ 104,695	\$ 104,695	\$ 33,275
Aging FY 16 Title III-B	349,836	349,836	42,993
Aging FY 16 Title III-C1	555,916	555,916	96,343
Aging FY 16 Title III-C2	410,049	410,049	73,779
Aging FY 16 Title III-D	33,070	33,070	14,879
Aging FY 16 Title III-E	226,639	226,639	58,402
Aging FY 16 Title V	441,392	441,392	76,433
Aging FY 16 Title XIX	1,256,196	1,256,196	213,449
Aging FY 16 Title XX	137,921	137,921	17,606
Aging FY 16 Alzheimer's	147,024	147,024	27,146
Aging FY 16 LTCO State Supplemental	107,204	107,204	35,590
Aging FY 16 NSIP Meals	276,341	276,341	46,077
Aging FY 16 CBS	934,300	934,300	226,619
Aging FY 16 Income Tax Checkoff	4,521	4,521	8
Aging FY 16 GA Cares	54,291	54,291	13,910
Aging FY 16 Money Follows the Person	309,492	284,475	45,271
Aging FY 16 Aging and Disabilities Grant	37,000	36,999	7,216
	<hr/>	<hr/>	<hr/>
Total Contract 42700-373-0000030571	5,385,887	5,360,869	1,028,996
Aging FY 16 MIPPA Grant	31,555	31,555	-
Aging FY 16 Chronic Disease Self Mgmt Education	5,830	5,830	-
Aging FY 16 Balancing Incentives	45,330	45,329	282
Aging FY16 Care Transition	291,415	291,415	-
	<hr/>	<hr/>	<hr/>
Total State Contractual Assistance	<u>\$ 5,760,017</u>	<u>\$ 5,734,998</u>	<u>\$ 1,029,278</u>

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF CITY/COUNTY ASSESSMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>City/County Government</u>	<u>Amount Due 6/30/2015</u>	<u>FY 16 Assessment Billed</u>	<u>FY16 Assessment Collections / Adjustments</u>	<u>Amount Due 6/30/2016</u>
Barrow County	\$ -	\$ 71,453	\$ 71,453	\$ -
Athens-Clarke County	-	120,116	120,116	-
Winterville	-	1,150	1,150	-
Elbert County	-	14,248	14,248	-
Bowman	-	839	839	-
Elberton	-	4,512	4,512	-
Greene County	-	10,310	10,310	-
Greensboro	-	3,461	3,461	-
Siloam	-	285	285	-
Union Point	-	1,648	1,648	-
White Plains	-	293	293	-
Woodville	-	324	324	-
Jackson County	-	44,747	44,747	-
Commerce	-	6,555	6,555	-
Jefferson	-	9,742	9,742	-
Jasper County	-	10,752	10,752	-
Monticello	-	2,613	2,613	-
Shady Dale	-	236	236	-
Madison County	-	28,057	28,057	-
Morgan County	-	17,781	17,781	-
Newton County	-	84,277	84,277	-
Covington	-	13,452	13,452	-
Mansfield	-	418	418	-
Newborn	-	710	710	-
Oxford	-	2,137	2,137	-
Porterdale	-	1,452	1,452	-
Oconee County	-	29,188	29,188	-
Bishop	-	230	230	-
Bogart	-	1,043	1,043	-
North High Shoals	-	675	675	-
Watkinsville	-	2,899	2,899	-
Oglethorpe County	-	14,548	14,548	-
Walton County	-	85,754	85,754	-
Total	<u>\$ -</u>	<u>\$ 585,905</u>	<u>\$ 585,905</u>	<u>\$ -</u>

SINGLE AUDIT SECTION



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

**To the Council Members
Northeast Georgia
Regional Commission
Athens, Georgia**

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northeast Georgia Regional Commission (the "Regional Commission"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Regional Commission's basic financial statements and have issued our report thereon dated September 9, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Regional Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Regional Commission's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

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

Mauldin & Jenkins, LLC

Macon, Georgia
September 9, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

**To the Council Members
Northeast Georgia
Regional Commission
Athens, Georgia**

Report on Compliance for Each Major Federal Program

We have audited the Northeast Georgia Regional Commission's (the "Regional Commission") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Regional Commission's major federal programs for the year ended June 30, 2016. The Regional Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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 the Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Northeast Georgia Regional Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the 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 the Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Regional Commission's internal control over compliance.

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

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

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

Macon, Georgia
September 9, 2016

Mauldin & Jenkins, LLC

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures	Expenditures to Sub - recipients
<u>U.S. Department of Health and Human Services</u>					
Passed through Georgia Department of Health and Human Services					
Special Programs for Aging - Title III, Part A	93.044	42700-373-0000039954	\$ 104,695	\$ 104,695	\$ -
Special Programs for Aging - Title III, Part B	93.044	42700-373-0000039954	330,401	330,401	-
				<u>435,096</u>	<u>-</u>
Special Programs for Aging - Title III, Part C (1)	93.045	42700-373-0000039954	525,032	525,032	-
Special Programs for Aging - Title III, Part C (2)	93.045	42700-373-0000039954	387,269	387,269	-
				<u>912,301</u>	<u>-</u>
Special Programs for Aging - Nutrition Svcs Incentive	93.053	42700-373-0000039954	162,802	162,802	-
Subtotal Aging Cluster Programs				<u>1,510,199</u>	<u>-</u>
Special Programs for Aging - Title XIX	93.778	42700-373-0000039954	628,098	628,099	628,099
Special Services for Aging - Balancing Incentives	93.778	42700-373-0000039954	45,330	45,330	-
Subtotal Medicaid Cluster Programs				<u>673,429</u>	<u>628,099</u>
Special Services for Aging - Georgia Cares	93.048	42700-373-0000039954	51,166	51,166	-
Special Programs for Aging - Title III, Part D	93.043	42700-373-0000039954	31,233	31,233	-
Special Programs for Aging - Title III, Part E	93.052	42700-373-0000039954	196,114	196,114	-
Social Services Block Grant- Title XX	93.667	42700-373-0000039954	137,921	137,921	-
Special Services for Aging - LTCO	93.042	42700-373-0000039954	16,434	16,434	-
Special Services for Aging - Money Follows the Person	93.779	42700-373-0000039954	277,417	252,400	-
Special Services for Aging - Aging Disabilities	93.779	42700-373-0000039954	37,000	37,000	-
				<u>289,400</u>	<u>-</u>
Special Services for Aging - MIPPA	93.518	42700-373-0000037099	31,555	31,555	-
Special Services for Aging - Chronic Disease SME	93.734	42700-373-0000045523	5,830	5,830	-
Total U.S. Department of Health and Human Services				<u>2,943,281</u>	<u>628,099</u>
<u>U.S. Department of Commerce</u>					
Direct support					
Economic Development Support for Planning	11.302	48306894	N/A	64,022	-
Total U.S. Department of Commerce				<u>64,022</u>	<u>-</u>

(Continued)

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant Identification Number	Program or Award Amount	Federal Expenditures	Expenditures to Sub - recipients
<u>U.S. Department of Labor</u>					
Passed through Georgia Department of Economic Development					
Workforce Division					
WIOA Adult Program	17.258	11-14-14-05-009	208,509	\$ 51,289	\$ -
	17.258	11-14-15-05-009	2,024,181	761,030	-
	17.258	11-15-15-05-009	326,315	315,391	-
	17.258	11-15-16-05-009	1,897,805	483,873	-
	17.258	55-14-15-05-009	375,000	95,132	-
WIOA Youth Activities	17.259	15-14-14-05-009	1,518,738	1,046,284	-
	17.259	15-15-15-05-009	1,543,534	423,010	-
WIOA Dislocated Worker Formula Grants	17.278	31-14-14-05-009	77,823	19,498	-
	17.278	31-14-15-05-009	355,396	273,936	-
	17.278	31-15-16-05-009	629,364	145,883	-
	17.278	44-14-14-05-009	18,394	602	-
Subtotal WIOA Cluster Programs				3,615,928	-
Employment Service/Wagner-Peyser Funded Activities	17.207	DEI-15-15-05-009	350,000	23,994	-
Total U.S. Department of Labor				3,639,922	-
Passed through Georgia Department of Health and Human Services					
Special Programs for Aging - Title V	17.235	42700-373-0000039954	441,392	441,392	-
Total U.S. Department of Labor				4,081,314	-
<u>Appalachian Regional Commission</u>					
Direct Program					
LDD Administrative Grant	23.009	GA-0701E-C46&C47	N/A	63,114	-
Total Appalachian Regional Commission				63,114	-
Total Expenditures of Federal Awards				\$ 7,151,731	\$ 628,099

NORTHEAST GEORGIA REGIONAL COMMISSION

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Northeast Georgia Regional Commission and is presented p the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2 CFR part 200, OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. NON-CASH ASSISTANCE AND LOANS

There were no federal awards expended in the form of noncash assistance during the year. There were also no loans or loan guarantees outstanding at year end.

NOTE 3. DE MINIMIS INDIRECT COST RATE

The Regional Commission did not use the ten percent de minimis indirect cost rate.

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:
Material weaknesses identified? Yes No

Significant deficiencies identified not considered
to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal Control over major programs:
Material weaknesses identified? Yes No

Significant deficiencies identified not considered
to be material weaknesses? Yes 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 2 CFR part 200? Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.278	U.S. Department of Labor – WIOA Cluster

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

NORTHEAST GEORGIA REGIONAL COMMISSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported

SECTION III FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

NORTHEAST GEORGIA REGIONAL COMMISSION

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

No prior year findings.